Noncontributory Retirement System
Local Government Division

Schedule of Employer Allocations and Pension Amounts

At December 31, 2025

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)	Deferred Outflows of Resources: Differences Between Expected and Actual Experience	Deferred Outflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Outflows of Resources: Changes of Assumptions	Deferred Outflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Outflows of Resources: Total Deferred Outflows of Resources	Deferred Inflows of Resources: Differences Between Expected and Actual Experience	Deferred Inflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Inflows of Resources: Changes of Assumptions	Deferred Inflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Total Deferred Inflows of Resources	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Proportionate Share of Allocable Plan Gross Pension Expense	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Proportionate Share of Nonemployer Contributions	
Alpine City	$ 121,125	0.0630304%	$ (30,843)	635,073	(596,923)	84,681	—	—	674	85,356	—	170,806	—	915	171,720	173,908	809	—	174,716
American Fork City	764,701	0.3979314	(194,721)	4,009,421	(3,768,568)	534,620	—	—	—	534,620	—	1,078,351	—	7,012	1,085,363	1,097,935	(9,352)	—	1,088,583
Annabella Town	12,988	0.0067589	(3,307)	68,100	(64,009)	9,081	—	—	—	9,081	—	18,316	—	121	18,437	18,648	(148)	—	18,501
Ash Creek Special Service District	233,654	0.1215878	(59,497)	1,225,077	(1,151,484)	163,353	—	—	—	163,353	—	329,490	—	2,898	332,388	335,474	(4,972)	—	330,502
Ashley Valley Sewer Management Board	75,565	0.0393222	(19,242)	396,197	(372,397)	52,829	—	—	—	52,829	—	106,559	—	710	107,269	108,494	(964)	—	107,530
Ashley Valley Water & Sewer Improvement District	151,016	0.0785849	(38,454)	791,794	(744,230)	105,579	—	—	—	105,579	—	212,956	—	1,203	214,159	216,824	(1,497)	—	215,327
Ballard City	46,041	0.0239584	(11,724)	241,396	(226,895)	32,188	—	—	—	32,188	—	64,925	—	375	65,300	66,104	(673)	—	65,430
Bear Lake Special Service Department	31,188	0.0162294	(7,942)	163,522	(153,699)	21,804	—	—	41	21,845	—	43,980	—	433	44,412	44,779	(467)	—	44,311
Bear River Association of Governments	204,925	0.1066380	(52,181)	1,074,448	(1,009,904)	143,268	—	—	—	143,268	—	288,977	—	2,018	290,995	294,226	(2,375)	—	291,850
Bear River Health Department	704,215	0.3664562	(179,319)	3,692,287	(3,470,485)	492,333	—	—	2,798	495,131	—	993,056	—	5,407	998,463	1,011,091	3,626	—	1,014,718
Bear River Mental Health	765,784	0.3984953	(194,997)	4,015,103	(3,773,908)	535,377	—	—	—	535,377	—	1,079,879	—	7,833	1,087,712	1,099,491	(10,747)	—	1,088,744
Bear River Water District	41,666	0.0216822	(10,610)	218,462	(205,339)	29,130	—	—	395	29,525	—	58,756	—	351	59,108	59,823	192	—	60,015
Beaver City	188,897	0.0982972	(48,100)	990,409	(930,914)	132,062	—	—	566	132,628	—	266,375	—	1,185	267,559	271,212	(190)	—	271,022
Beaver County	320,162	0.1666043	(81,525)	1,678,648	(1,577,809)	223,832	—	—	—	223,832	—	451,480	—	4,013	455,493	459,679	(4,754)	—	454,925
Beaver Housing Authority	14,015	0.0072932	(3,569)	73,483	(69,069)	9,798	—	—	—	9,798	—	19,764	—	290	20,053	20,123	(23)	—	20,100
Beaver Valley Hospital	792,810	0.4125586	(201,878)	4,156,800	(3,907,094)	554,271	—	—	—	554,271	—	1,117,989	—	6,577	1,124,566	1,138,293	(4,579)	—	1,133,714
Benchland Water District	71,670	0.0372951	(18,250)	375,772	(353,199)	50,106	—	—	—	50,106	—	101,066	—	1,252	102,318	102,901	(2,140)	—	100,761
Bicknell Town	6,827	0.0035526	(1,738)	35,795	(33,645)	4,773	—	—	—	4,773	—	9,627	—	71	9,698	9,802	(88)	—	9,714
Big Cottonwood Canyon Improvement District	3,679	0.0019144	(937)	19,289	(18,130)	2,572	—	—	—	2,572	—	5,188	—	37	5,225	5,282	(47)	—	5,235
Big Plains Water & Sewer Special Service District	1,900	0.0009888	(484)	9,963	(9,364)	1,328	—	—	14	1,342	—	2,680	—	25	2,704	2,728	248	—	2,976
Big Water Municipal Corporation	3,727	0.0019394	(949)	19,541	(18,367)	2,606	—	—	65	2,671	—	5,256	—	40	5,296	5,351	(79)	—	5,272
Blanding City	88,143	0.0458674	(22,444)	462,144	(434,382)	61,623	—	—	914	62,537	—	124,296	—	835	125,130	126,553	2,273	—	128,826
Bluffdale City	374,667	0.1949677	(95,404)	1,964,428	(1,846,421)	261,939	—	—	—	261,939	—	528,341	—	6,052	534,394	537,937	(10,640)	—	527,296
Bona Vista Water Improvement District	85,419	0.0444498	(21,751)	447,861	(420,957)	59,718	—	—	—	59,718	—	120,454	—	1,005	121,459	122,642	(1,428)	—	121,213
Bountiful City	1,419,671	0.7387619	(361,500)	7,443,513	(6,996,367)	992,525	—	—	—	992,525	—	2,001,964	—	11,058	2,013,022	2,038,322	(12,389)	—	2,025,934
Bountiful Irrigation District	98,305	0.0511553	(25,032)	515,423	(484,461)	68,727	—	—	—	68,727	—	138,625	—	1,362	139,987	141,143	(2,912)	—	138,231
Box Elder County	1,028,572	0.5352436	(261,912)	5,392,932	(5,068,969)	719,098	—	—	—	719,098	—	1,450,452	—	14,661	1,465,113	1,476,794	(23,677)	—	1,453,117
Box Elder County Mosquito Abatement District	36,184	0.0188291	(9,214)	189,715	(178,319)	25,297	—	—	867	26,164	—	51,025	—	234	51,259	51,951	1,765	—	53,717
Brian Head Town	115,442	0.0600733	(29,396)	605,278	(568,918)	80,708	—	—	—	80,708	—	162,792	—	1,578	164,370	165,749	(2,717)	—	163,031
Brigham City	729,568	0.3796494	(185,775)	3,825,218	(3,595,430)	510,058	—	—	—	510,058	—	1,028,809	—	8,773	1,037,581	1,047,493	(12,230)	—	1,035,263
Bryce Canyon City	2,197	0.0011431	(559)	11,517	(10,825)	1,536	—	—	22	1,557	—	3,098	—	3	3,101	3,154	73	—	3,227
Cache County	1,171,180	0.6094530	(298,225)	6,140,640	(5,771,761)	818,798	—	—	—	818,798	—	1,651,551	—	12,225	1,663,776	1,681,545	(11,990)	—	1,669,555
Cache Metropolitan Planning Organization	24,738	0.0128728	(6,299)	129,702	(121,910)	17,295	—	—	—	17,295	—	34,884	—	535	35,419	35,517	(1,050)	—	34,468
Cache Water District	4,523	0.0023536	(1,152)	23,714	(22,289)	3,162	—	—	5	3,167	—	6,378	—	29	6,407	6,494	(22)	—	6,472
Carbon County	590,444	0.3072527	(150,349)	3,095,774	(2,909,805)	412,793	—	—	—	412,793	—	832,621	—	4,389	837,010	847,743	(5,370)	—	842,372
Castle Dale City	24,141	0.0125623	(6,147)	126,574	(118,970)	16,877	—	—	—	16,877	—	34,043	—	422	34,465	34,661	(912)	—	33,749
Castle Valley Special Service District	92,243	0.0480008	(23,488)	483,640	(454,586)	64,489	—	—	62	64,551	—	130,077	—	388	130,464	132,439	(149)	—	132,290
Cedar City Corporation	848,652	0.4416177	(216,098)	4,449,590	(4,182,295)	593,312	—	—	—	593,312	—	1,196,736	—	7,796	1,204,532	1,218,470	(7,463)	—	1,211,008
Cedar City Housing Auth	43,392	0.0225801	(11,049)	227,509	(213,843)	30,336	—	—	—	30,336	—	61,190	—	454	61,644	62,301	(625)	—	61,676
Cedar Mountain Service District	6,131	0.0031906	(1,561)	32,147	(30,216)	4,287	—	—	—	4,287	—	8,646	—	58	8,704	8,803	(115)	—	8,688
Centerfield City	23,564	0.0122622	(6,000)	123,550	(116,128)	16,474	—	—	—	16,474	—	33,229	—	182	33,411	33,833	(414)	—	33,418
Centerville City	358,884	0.1867546	(91,385)	1,881,675	(1,768,640)	250,904	—	—	—	250,904	—	506,084	—	2,324	508,408	515,276	(2,205)	—	513,071
Central Davis Sewer District	204,994	0.1066737	(52,199)	1,074,808	(1,010,242)	143,316	—	—	—	143,316	—	289,074	—	1,845	290,919	294,324	(2,982)	—	291,342
Central Iron County Water Conservancy District	35,036	0.0182316	(8,921)	183,696	(172,661)	24,494	—	—	—	24,494	—	49,406	—	774	50,180	50,303	(1,467)	—	48,836
Central Utah 911	432,511	0.2250680	(110,133)	2,267,709	(2,131,483)	302,378	—	—	—	302,378	—	609,910	—	5,388	615,298	620,987	(9,713)	—	611,274
Central Utah Counseling Center	624,271	0.3248550	(158,962)	3,273,129	(3,076,506)	436,442	—	—	—	436,442	—	880,322	—	11,523	891,844	896,309	(21,118)	—	875,192
Central Utah Public Health	228,813	0.1190689	(58,264)	1,199,697	(1,127,629)	159,969	—	—	—	159,969	—	322,664	—	3,569	326,233	328,524	(4,902)	—	323,621
Central Utah Water Conservancy District	1,368,563	0.7121664	(348,486)	7,175,546	(6,744,498)	956,794	—	—	224	957,017	—	1,929,893	—	9,986	1,939,879	1,964,942	(9,904)	—	1,955,038
Central Valley Town	1,944	0.0010118	(495)	10,195	(9,582)	1,359	—	—	27	1,387	—	2,742	—	131	2,873	2,792	(28)	—	2,763
Central Wasatch Commission	11,849	0.0061660	(3,017)	62,126	(58,394)	8,284	—	—	—	8,284	—	16,709	—	121	16,830	17,013	21	—	17,034
Central Weber Sewer Improvement District	307,669	0.1601033	(78,344)	1,613,146	(1,516,241)	215,098	—	—	—	215,098	—	433,862	—	3,554	437,416	441,742	(4,934)	—	436,808
City of Aurora	6,897	0.0035889	(1,756)	36,161	(33,989)	4,822	—	—	—	4,822	—	9,726	—	116	9,842	9,902	(137)	—	9,766
City of Cedar Hills	216,916	0.1128775	(55,235)	1,137,315	(1,068,995)	151,651	—	—	—	151,651	—	305,886	—	2,616	308,502	311,441	(3,447)	—	307,994
City of Enterprise	52,720	0.0274341	(13,424)	276,417	(259,812)	36,858	—	—	856	37,714	—	74,343	—	532	74,876	75,694	1,681	—	77,374
City of Green River	69,584	0.0362096	(17,719)	364,836	(342,920)	48,648	—	—	—	48,648	—	98,124	—	583	98,707	99,906	(961)	—	98,945
City of Helper	29,006	0.0150941	(7,386)	152,083	(142,947)	20,279	—	—	224	20,503	—	40,903	—	244	41,147	41,646	268	—	41,914
City of Holladay	206,950	0.1076915	(52,697)	1,085,063	(1,019,881)	144,683	—	—	31	144,714	—	291,832	—	1,284	293,116	297,132	(929)	—	296,203
City of Kanab	124,396	0.0647327	(31,676)	652,225	(613,045)	86,968	—	—	—	86,968	—	175,419	—	1,872	177,290	178,604	(3,310)	—	175,294
City of Lewiston	26,352	0.0137130	(6,710)	138,167	(129,867)	18,423	—	—	158	18,582	—	37,161	—	190	37,351	37,836	179	—	38,014
City of Milford	62,401	0.0324717	(15,889)	327,174	(307,520)	43,626	—	—	—	43,626	—	87,995	—	960	88,954	89,593	(1,805)	—	87,788

Noncontributory Retirement System
Local Government Division

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

At December 31, 2025

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)	Deferred Outflows of Resources: Differences Between Expected and Actual Experience	Deferred Outflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Outflows of Resources: Changes of Assumptions	Deferred Outflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Outflows of Resources: Total Deferred Outflows of Resources	Deferred Inflows of Resources: Differences Between Expected and Actual Experience	Deferred Inflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Inflows of Resources: Changes of Assumptions	Deferred Inflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Total Deferred Inflows of Resources	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Proportionate Share of Allocable Plan Gross Pension Expense	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Proportionate Share of Nonemployer Contributions	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
City of Moab	$ 563,627	0.2932974%	$ (143,520)	2,955,164	(2,777,642)	394,044	—	—	—	394,044	—	794,804	—	6,523	801,327	809,238	(11,444)	—	797,794
City of Monticello	45,310	0.0235781	(11,538)	237,565	(223,294)	31,677	—	—	345	32,022	—	63,894	—	359	64,253	65,054	539	—	65,593
City of Naples	62,548	0.0325483	(15,927)	327,946	(308,245)	43,729	—	—	—	43,729	—	88,202	—	634	88,836	89,804	(913)	—	88,891
City of North Salt Lake	513,230	0.2670722	(130,687)	2,690,928	(2,529,280)	358,811	—	—	—	358,811	—	723,737	—	6,496	730,233	736,880	(9,792)	—	727,088
City of Orem	1,975,016	1.0277494	(502,911)	10,355,253	(9,733,194)	1,380,779	—	—	—	1,380,779	—	2,785,089	—	21,138	2,806,227	2,835,669	(24,293)	—	2,811,377
City of Riverton	985,387	0.5127712	(250,916)	5,166,507	(4,856,146)	688,907	—	—	—	688,907	—	1,389,554	—	9,626	1,399,180	1,414,790	(13,073)	—	1,401,716
City of Santa Clara	296,098	0.1540819	(75,397)	1,552,476	(1,459,216)	207,009	—	—	—	207,009	—	417,545	—	3,118	420,663	425,128	(4,483)	—	420,645
City of Saratoga Springs	849,365	0.4419884	(216,279)	4,453,325	(4,185,805)	593,810	—	—	—	593,810	—	1,197,740	—	9,584	1,207,324	1,219,493	(14,921)	—	1,204,572
City of South Jordan	2,191,935	1.1406291	(558,147)	11,492,590	(10,802,209)	1,532,432	—	—	—	1,532,432	—	3,090,980	—	21,558	3,112,538	3,147,116	(32,440)	—	3,114,676
City of South Salt Lake	1,253,356	0.6522153	(319,150)	6,571,499	(6,176,737)	876,249	—	—	—	876,249	—	1,767,432	—	15,173	1,782,605	1,799,531	(29,031)	—	1,770,500
City of St George	4,452,464	2.3169523	(1,133,760)	23,344,821	(21,942,455)	3,112,819	—	—	—	3,112,819	—	6,278,688	—	41,809	6,320,497	6,392,717	(59,485)	—	6,333,232
City of Taylorsville	478,458	0.2489779	(121,833)	2,508,616	(2,357,919)	334,501	—	—	—	334,501	—	674,703	—	5,290	679,993	686,956	(7,998)	—	678,958
City of Washington Terrace	186,522	0.0970615	(47,495)	977,959	(919,211)	130,402	—	—	—	130,402	—	263,026	—	2,244	265,271	267,803	(3,960)	—	263,843
City of Wendover	24,637	0.0128205	(6,274)	129,175	(121,416)	17,224	—	—	—	17,224	—	34,742	—	551	35,293	35,373	(660)	—	34,713
City of West Haven	182,108	0.0947643	(46,371)	954,812	(897,455)	127,316	—	—	—	127,316	—	256,801	—	2,632	259,433	261,465	(4,399)	—	257,066
City of West Jordan	2,190,967	1.1401251	(557,900)	11,487,511	(10,797,436)	1,531,755	—	—	—	1,531,755	—	3,089,615	—	18,382	3,107,996	3,145,726	(19,343)	—	3,126,383
City of Woodland Hills	37,917	0.0197309	(9,655)	198,802	(186,860)	26,508	—	—	719	27,227	—	53,469	—	190	53,659	54,440	1,902	—	56,341
Clearfield City	676,570	0.3520702	(172,279)	3,547,339	(3,334,244)	473,005	—	—	—	473,005	—	954,072	—	5,400	959,472	971,399	(5,504)	—	965,895
Clinton City	316,200	0.1645424	(80,516)	1,657,873	(1,558,282)	221,062	—	—	755	221,817	—	445,892	—	2,131	448,023	453,990	(594)	—	453,396
Coalville City	37,344	0.0194327	(9,509)	195,798	(184,036)	26,108	—	—	675	26,783	—	52,661	—	320	52,980	53,617	1,562	—	55,179
Cottonwood Heights City	312,240	0.1624817	(79,508)	1,637,110	(1,538,766)	218,294	—	—	—	218,294	—	440,308	—	3,503	443,811	448,304	(5,003)	—	443,301
Cottonwood Heights Parks & Recreation Services	170,935	0.0889505	(43,526)	896,235	(842,397)	119,505	—	—	—	119,505	—	241,046	—	1,342	242,388	245,424	(1,872)	—	243,552
Cottonwood Improvement District	297,697	0.1549140	(75,804)	1,560,860	(1,467,097)	208,127	—	—	—	208,127	—	419,800	—	2,356	422,156	427,424	(2,458)	—	424,966
Council On Aging Golden Age Center Special Service District	15,462	0.0080461	(3,937)	81,069	(76,199)	10,810	—	—	140	10,950	—	21,804	—	236	22,040	22,200	92	—	22,292
Daggett County	117,997	0.0614025	(30,046)	618,671	(581,506)	82,494	—	—	—	82,494	—	166,394	—	1,651	168,045	169,416	(2,952)	—	166,464
Davis Behavioral Health	1,975,285	1.0278896	(502,980)	10,356,665	(9,734,521)	1,380,967	—	—	—	1,380,967	—	2,785,469	—	12,730	2,798,199	2,836,056	(16,168)	—	2,819,888
Davis Community Housing Authority	71,558	0.0372371	(18,221)	375,189	(352,650)	50,028	—	—	—	50,028	—	100,909	—	732	101,640	102,741	(1,071)	—	101,670
Davis County	4,830,833	2.5138464	(1,230,107)	25,328,659	(23,807,121)	3,377,346	—	—	—	3,377,346	—	6,812,250	—	39,629	6,851,879	6,935,968	(38,056)	—	6,897,913
Davis Mosquito Abatement District	63,390	0.0329868	(16,142)	332,364	(312,398)	44,318	—	—	—	44,318	—	89,391	—	518	89,909	91,014	(843)	—	90,171
Delta City	75,408	0.0392407	(19,202)	395,376	(371,625)	52,720	—	—	412	53,131	—	106,338	—	754	107,092	108,269	227	—	108,496
Draper City	1,279,302	0.6657172	(325,757)	6,707,539	(6,304,606)	894,389	—	—	—	894,389	—	1,804,021	—	11,656	1,815,677	1,836,784	(16,293)	—	1,820,492
Duchesne City	44,087	0.0229420	(11,226)	231,155	(217,269)	30,822	—	—	—	30,822	—	62,170	—	467	62,637	63,299	(946)	—	62,353
Duchesne County	563,398	0.2931786	(143,462)	2,953,968	(2,776,517)	393,885	—	—	—	393,885	—	794,482	—	8,563	803,045	808,911	(13,057)	—	795,854
Duchesne County Water Conservancy District	30,499	0.0158709	(7,766)	159,910	(150,304)	21,322	—	—	—	21,322	—	43,008	—	329	43,338	43,789	(464)	—	43,326
Eagle Mountain City	777,175	0.4044225	(197,897)	4,074,823	(3,830,041)	543,340	—	—	—	543,340	—	1,095,941	—	7,602	1,103,543	1,115,844	(13,340)	—	1,102,505
East Carbon City	41,300	0.0214915	(10,517)	216,541	(203,533)	28,874	—	—	—	28,874	—	58,240	—	635	58,874	59,297	(1,208)	—	58,090
East Duchesne Culinary Water Improvement District	3,854	0.0020055	(981)	20,207	(18,993)	2,694	—	—	186	2,880	—	5,435	—	31	5,466	5,533	644	—	6,178
Elk Ridge City	34,269	0.0178326	(8,726)	179,675	(168,881)	23,958	—	—	—	23,958	—	48,324	—	270	48,594	49,202	(585)	—	48,617
Elwood Town	8,049	0.0041885	(2,050)	42,202	(39,667)	5,627	—	—	—	5,627	—	11,350	—	268	11,618	11,556	(511)	—	11,046
Emery County	473,770	0.2465384	(120,639)	2,484,037	(2,334,816)	331,224	—	—	—	331,224	—	668,092	—	4,345	672,437	680,226	(5,493)	—	674,733
Emery County Recreation Special Service District	3,990	0.0020765	(1,016)	20,922	(19,665)	2,790	—	—	13	2,803	—	5,627	—	48	5,675	5,729	(101)	—	5,628
Emery Water Conservancy District	70,755	0.0368193	(18,017)	370,978	(348,693)	49,467	—	—	—	49,467	—	99,776	—	1,765	101,541	101,588	(3,495)	—	98,093
Enoch City	136,710	0.0711405	(34,811)	716,788	(673,729)	95,577	—	—	—	95,577	—	192,783	—	1,374	194,158	196,284	(3,151)	—	193,134
Ephraim City	197,040	0.1025347	(50,174)	1,033,104	(971,044)	137,755	—	—	—	137,755	—	277,858	—	2,383	280,241	282,904	(2,968)	—	279,936
Escalante City	38,825	0.0202035	(9,886)	203,564	(191,336)	27,143	—	—	—	27,143	—	54,749	—	528	55,277	55,744	(902)	—	54,842
Eureka City Corporation	12,325	0.0064135	(3,138)	64,620	(60,738)	8,616	—	—	—	8,616	—	17,380	—	231	17,611	17,695	(250)	—	17,445
Fairview City	56,853	0.0295846	(14,477)	298,085	(280,178)	39,747	—	—	—	39,747	—	80,171	—	771	80,942	81,627	(1,139)	—	80,488
Farmington City	457,404	0.2380219	(116,472)	2,398,228	(2,254,162)	319,782	—	—	—	319,782	—	645,013	—	5,767	650,780	656,728	(8,907)	—	647,820
Farr West City	104,064	0.0541523	(26,498)	545,620	(512,844)	72,753	—	—	—	72,753	—	146,747	—	1,747	148,494	149,412	(3,251)	—	146,161
Ferron City	14,380	0.0074828	(3,662)	75,394	(70,865)	10,053	—	—	47	10,100	—	20,278	—	114	20,391	20,646	107	—	20,753
Fillmore City	63,423	0.0330040	(16,150)	332,537	(312,561)	44,341	—	—	—	44,341	—	89,437	—	1,011	90,448	91,062	(1,457)	—	89,605
Five County Association of Governments	311,578	0.1621374	(79,339)	1,633,641	(1,535,505)	217,831	—	—	—	217,831	—	439,375	—	4,860	444,235	447,354	(7,117)	—	440,237
Fountain Green City	18,692	0.0097266	(4,760)	98,002	(92,115)	13,068	—	—	—	13,068	—	26,358	—	184	26,542	26,837	(192)	—	26,645
Four Corners Community Behavioral Health Inc.	517,093	0.2690822	(131,671)	2,711,181	(2,548,315)	361,511	—	—	—	361,511	—	729,183	—	9,309	738,493	742,426	(16,946)	—	725,480
Fox Hollow Golf Club	32,642	0.0169863	(8,312)	171,148	(160,867)	22,821	—	—	—	22,821	—	46,031	—	497	46,528	46,867	(950)	—	45,917
Francis City	48,684	0.0253342	(12,397)	255,258	(239,925)	34,036	—	—	—	34,036	—	68,653	—	396	69,049	69,900	(827)	—	69,073
Fruit Heights City	57,826	0.0300910	(14,725)	303,187	(284,974)	40,427	—	—	634	41,061	—	81,543	—	399	81,942	83,024	1,278	—	84,303
Garfield County	343,380	0.1786862	(87,437)	1,800,381	(1,692,229)	240,064	—	—	—	240,064	—	484,220	—	4,382	488,602	493,014	(7,075)	—	485,939
Glen Canyon Special Service District of Big Water	4,418	0.0022988	(1,125)	23,162	(21,771)	3,088	—	—	—	3,088	—	6,230	—	267	6,497	6,343	(630)	—	5,713
Grand County	827,998	0.4308696	(210,838)	4,341,295	(4,080,506)	578,872	—	—	—	578,872	—	1,167,610	—	8,165	1,175,775	1,188,815	(10,461)	—	1,178,354

Noncontributory Retirement System
Local Government Division

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

At December 31, 2025

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)	Deferred Outflows of Resources: Differences Between Expected and Actual Experience	Deferred Outflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Outflows of Resources: Changes of Assumptions	Deferred Outflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Outflows of Resources: Total Deferred Outflows of Resources	Deferred Inflows of Resources: Differences Between Expected and Actual Experience	Deferred Inflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Inflows of Resources: Changes of Assumptions	Deferred Inflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Total Deferred Inflows of Resources	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Proportionate Share of Allocable Plan Gross Pension Expense	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Proportionate Share of Nonemployer Contributions	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
Grand County Emergency Medical Services	$ 9,995	0.0052013%	$ (2,545)	52,407	(49,259)	6,988	—	—	—	6,988	—	14,095	—	2,147	16,242	14,351	(2,702)	—	11,649
Grand Water & Sewer Service Agency	63,915	0.0332599	(16,275)	335,116	(314,985)	44,685	—	—	—	44,685	—	90,131	—	989	91,120	91,768	(1,672)	—	90,096
Granger—Hunter Improvement District	635,269	0.3305782	(161,763)	3,330,793	(3,130,706)	444,131	—	—	948	445,079	—	895,831	—	4,357	900,188	912,100	(2,558)	—	909,543
Grantsville City	252,884	0.1315944	(64,393)	1,325,900	(1,246,251)	176,797	—	—	319	177,116	—	356,607	—	1,655	358,261	363,083	(1,353)	—	361,730
Greater Salt Lake Municipal Services District	505,780	0.2631956	(128,790)	2,651,869	(2,492,567)	353,603	—	—	—	353,603	—	713,231	—	7,827	721,059	726,185	(15,724)	—	710,461
Gunnison City	52,847	0.0275004	(13,457)	277,085	(260,440)	36,947	—	—	—	36,947	—	74,523	—	649	75,172	75,877	(826)	—	75,051
Gunnison Valley Hospital	1,066,807	0.5551398	(271,648)	5,593,399	(5,257,394)	745,829	—	—	1,686	747,514	—	1,504,368	—	7,928	1,512,297	1,531,689	(3,609)	—	1,528,080
Gunnison Valley Police Department	9,885	0.0051440	(2,517)	51,829	(48,716)	6,911	—	—	—	6,911	—	13,940	—	173	14,113	14,193	(337)	—	13,856
Harrisville City	147,100	0.0765473	(37,457)	771,264	(724,933)	102,841	—	—	—	102,841	—	207,435	—	1,662	209,097	211,202	(3,379)	—	207,823
Heber City	624,596	0.3250241	(159,045)	3,274,832	(3,078,107)	436,669	—	—	—	436,669	—	880,780	—	5,998	886,778	896,776	(10,447)	—	886,328
Heber Light & Power	595,856	0.3100685	(151,727)	3,124,144	(2,936,471)	416,576	—	—	—	416,576	—	840,252	—	5,419	845,671	855,512	(8,258)	—	847,254
Heber Valley Special Service District	47,581	0.0247601	(12,116)	249,474	(234,488)	33,265	—	—	298	33,563	—	67,097	—	160	67,257	68,316	431	—	68,746
Herriman City	1,008,958	0.5250370	(256,918)	5,290,094	(4,972,308)	705,386	—	—	—	705,386	—	1,422,793	—	7,668	1,430,462	1,448,633	(7,205)	—	1,441,428
High Valley Transit District	402,617	0.2095118	(102,521)	2,110,969	(1,984,160)	281,479	—	—	—	281,479	—	567,754	—	14,803	582,557	578,065	(37,337)	—	540,729
Highland City	279,050	0.1452110	(71,056)	1,463,096	(1,375,205)	195,091	—	—	—	195,091	—	393,506	—	4,877	398,383	400,652	(8,188)	—	392,464
Hinckley Town	12,342	0.0064224	(3,143)	64,710	(60,823)	8,628	—	—	122	8,750	—	17,404	—	97	17,501	17,720	166	—	17,886
Hooper City	55,197	0.0287231	(14,055)	289,404	(272,019)	38,589	—	—	81	38,671	—	77,837	—	213	78,050	79,250	(193)	—	79,057
Hooper Water Improvement District	112,733	0.0586632	(28,706)	591,071	(555,564)	78,814	—	—	489	79,303	—	158,971	—	709	159,680	161,858	126	—	161,984
Housing Authority of Carbon County	34,770	0.0180934	(8,854)	182,303	(171,351)	24,308	—	—	356	24,664	—	49,031	—	456	49,487	49,922	408	—	50,329
Housing Authority of Salt Lake City	474,908	0.2471305	(120,929)	2,490,002	(2,340,423)	332,019	—	—	712	332,731	—	669,697	—	3,177	672,874	681,859	(987)	—	680,872
Housing Authority of Utah County	130,120	0.0677111	(33,133)	682,234	(641,251)	90,970	—	—	—	90,970	—	183,490	—	1,149	184,639	186,822	(1,354)	—	185,468
Housing Authority Ogden City	144,028	0.0749484	(36,675)	755,155	(709,791)	100,693	—	—	—	100,693	—	203,102	—	2,255	205,357	206,791	(3,582)	—	203,209
Housing Connect	613,960	0.3194899	(156,337)	3,219,071	(3,025,695)	429,234	—	—	—	429,234	—	865,783	—	6,549	872,331	881,506	(11,085)	—	870,421
Huntington City	26,682	0.0138849	(6,794)	139,900	(131,495)	18,654	—	—	—	18,654	—	37,627	—	272	37,898	38,310	(173)	—	38,137
Hurricane City	594,184	0.3091985	(151,301)	3,115,378	(2,928,232)	415,407	—	—	—	415,407	—	837,894	—	4,523	842,417	853,111	(4,244)	—	848,867
Hurricane Valley Fire Special Service District	15,276	0.0079491	(3,890)	80,093	(75,281)	10,680	—	—	570	11,249	—	21,541	—	629	22,170	21,932	856	—	22,789
Hyde Park City	105,951	0.0551345	(26,979)	555,516	(522,145)	74,073	—	—	78	74,151	—	149,408	—	646	150,054	152,122	(396)	—	151,726
Hyrum City	264,929	0.1378626	(67,461)	1,389,057	(1,305,614)	185,218	—	—	821	186,039	—	373,593	—	1,847	375,440	380,378	911	—	381,288
Iron County	810,399	0.4217116	(206,357)	4,249,022	(3,993,776)	566,568	—	—	—	566,568	—	1,142,793	—	9,299	1,152,091	1,163,547	(14,259)	—	1,149,288
Ivins City	280,195	0.1458065	(71,348)	1,469,096	(1,380,845)	195,891	—	—	—	195,891	—	395,120	—	4,332	399,451	402,295	(7,015)	—	395,281
Jensen Water Improvement District	5,483	0.0028530	(1,396)	28,746	(27,019)	3,833	—	—	—	3,833	—	7,731	—	475	8,206	7,872	(1,032)	—	6,839
Jordan Basin Improvement District	559,538	0.2911698	(142,479)	2,933,728	(2,757,493)	391,186	—	—	—	391,186	—	789,038	—	6,209	795,247	803,368	(9,669)	—	793,700
Jordan River Commission	24,579	0.0127904	(6,259)	128,872	(121,130)	17,184	—	—	240	17,424	—	34,661	—	119	34,779	35,290	456	—	35,746
Jordan Valley Water Conservancy District	1,381,097	0.7186890	(351,678)	7,241,265	(6,806,269)	965,557	—	—	—	965,557	—	1,947,569	—	9,604	1,957,173	1,982,939	(6,533)	—	1,976,406
Jordanelle Special Service District	353,210	0.1838020	(89,940)	1,851,926	(1,740,677)	246,937	—	—	—	246,937	—	498,083	—	4,547	502,630	507,129	(7,009)	—	500,120
Juab County	335,696	0.1746879	(85,480)	1,760,095	(1,654,363)	234,693	—	—	1,792	236,485	—	473,385	—	2,655	476,040	481,982	1,410	—	483,393
Juab Special Service Fire District	16,966	0.0088289	(4,320)	88,957	(83,614)	11,862	—	—	106	11,967	—	23,925	—	143	24,068	24,360	(49)	—	24,311
Kamas City	51,026	0.0265527	(12,993)	267,536	(251,465)	35,673	—	—	—	35,673	—	71,955	—	643	72,598	73,262	(1,041)	—	72,221
Kane County	435,115	0.2264229	(110,796)	2,281,360	(2,144,315)	304,199	—	—	—	304,199	—	613,581	—	4,947	618,529	624,725	(5,760)	—	618,965
Kane County Water Conservancy District	98,542	0.0512789	(25,092)	516,669	(485,632)	68,893	—	—	—	68,893	—	138,960	—	1,141	140,101	141,484	(1,625)	—	139,859
Kanosh Town Corporation	4,022	0.0020927	(1,024)	21,085	(19,819)	2,812	—	—	—	2,812	—	5,671	—	78	5,749	5,774	(128)	—	5,646
Kaysville City	720,578	0.3749708	(183,485)	3,778,078	(3,551,122)	503,772	—	—	—	503,772	—	1,016,130	—	6,930	1,023,060	1,034,584	(8,257)	—	1,026,327
Kearns Improvement District	309,344	0.1609751	(78,770)	1,621,930	(1,524,498)	216,270	—	—	—	216,270	—	436,225	—	3,186	439,411	444,147	(4,765)	—	439,382
Laketown	1,475	0.0007674	(376)	7,732	(7,268)	1,031	—	—	13	1,044	—	2,080	—	16	2,096	2,117	(28)	—	2,089
Laverkin City	86,634	0.0450820	(22,060)	454,231	(426,945)	60,568	—	—	1,619	62,186	—	122,167	—	742	122,909	124,386	2,778	—	127,164
Layton City	1,266,475	0.6590421	(322,491)	6,640,284	(6,241,390)	885,421	—	—	—	885,421	—	1,785,932	—	13,878	1,799,811	1,818,367	(19,032)	—	1,799,335
Lehi City	1,978,877	1.0297586	(503,894)	10,375,497	(9,752,222)	1,383,478	—	—	—	1,383,478	—	2,790,534	—	19,078	2,809,612	2,841,213	(28,085)	—	2,813,128
Levan Town	34,547	0.0179776	(8,797)	181,136	(170,255)	24,153	—	—	—	24,153	—	48,717	—	445	49,163	49,602	(792)	—	48,810
Lindon City	372,351	0.1937622	(94,814)	1,952,282	(1,835,005)	260,319	—	—	2,209	262,528	—	525,074	—	2,470	527,544	534,610	2,756	—	537,366
Logan City	2,110,383	1.0981914	(537,381)	11,065,001	(10,400,307)	1,475,417	—	—	2,531	1,477,948	—	2,975,979	—	16,075	2,992,054	3,030,026	(7,013)	—	3,023,013
Lone Peak Public Safety District	32,850	0.0170944	(8,365)	172,237	(161,890)	22,966	—	—	—	22,966	—	46,324	—	309	46,633	47,165	(442)	—	46,723
Maeser Water Improvement District	54,050	0.0281265	(13,763)	283,393	(266,369)	37,788	—	—	302	38,090	—	76,220	—	310	76,530	77,604	709	—	78,313
Magna Metro Township	21,315	0.0110917	(5,428)	111,756	(105,043)	14,902	—	—	244	15,146	—	30,057	—	—	30,057	30,603	196	—	30,799
Magna Mosquito Abatement District	27,448	0.0142833	(6,989)	143,914	(135,268)	19,190	—	—	—	19,190	—	38,706	—	229	38,935	39,409	(371)	—	39,038
Manti City Corporation	99,804	0.0519357	(25,414)	523,287	(491,852)	69,776	—	—	—	69,776	—	140,740	—	1,095	141,835	143,296	(1,886)	—	141,410
Mapleton City	347,224	0.1806867	(88,416)	1,820,538	(1,711,175)	242,752	—	—	—	242,752	—	489,641	—	5,379	495,020	498,534	(9,763)	—	488,771
Marriott-Slaterville City	65,755	0.0342173	(16,744)	344,762	(324,051)	45,971	—	—	—	45,971	—	92,725	—	896	93,621	94,409	(1,610)	—	92,799
Mayfield Town	9,077	0.0047236	(2,311)	47,593	(44,734)	6,346	—	—	—	6,346	—	12,800	—	96	12,896	13,033	(206)	—	12,827
Mendon City	14,093	0.0073337	(3,589)	73,892	(69,453)	9,853	—	—	—	9,853	—	19,874	—	268	20,141	20,235	(526)	—	19,708
Metro Water District of Salt Lake and Sandy	709,080	0.3689876	(180,558)	3,717,793	(3,494,459)	495,734	—	—	561	496,295	—	999,916	—	5,777	1,005,693	1,018,076	(2,000)	—	1,016,075

Noncontributory Retirement System
Local Government Division

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

At December 31, 2025

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)	Deferred Outflows of Resources: Differences Between Expected and Actual Experience	Deferred Outflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Outflows of Resources: Changes of Assumptions	Deferred Outflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Outflows of Resources: Total Deferred Outflows of Resources	Deferred Inflows of Resources: Differences Between Expected and Actual Experience	Deferred Inflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Inflows of Resources: Changes of Assumptions	Deferred Inflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Total Deferred Inflows of Resources	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Proportionate Share of Allocable Plan Gross Pension Expense	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Proportionate Share of Nonemployer Contributions	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
Midvale City	$ 677,952	0.3527897%	$ (172,631)	3,554,588	(3,341,058)	473,972	—	—	—	473,972	—	956,021	—	6,656	962,678	973,384	(8,668)	—	964,716
Midvalley Sewer District	119,728	0.0623035	(30,487)	627,749	(590,039)	83,705	—	—	—	83,705	—	168,836	—	1,159	169,995	171,902	(1,574)	—	170,328
Midway City	230,469	0.1199306	(58,686)	1,208,379	(1,135,790)	161,126	—	—	—	161,126	—	324,999	—	4,074	329,073	330,901	(8,056)	—	322,846
Military Installation Development Authority	74,195	0.0386091	(18,893)	389,012	(365,644)	51,871	—	—	—	51,871	—	104,626	—	646	105,272	106,527	(995)	—	105,531
Millard County	630,653	0.3281762	(160,587)	3,306,591	(3,107,958)	440,904	—	—	1,052	441,956	—	889,322	—	4,309	893,630	905,473	(350)	—	905,123
Millard County Care & Rehabilitation Inc.	229,410	0.1193791	(58,416)	1,202,823	(1,130,567)	160,385	—	—	—	160,385	—	323,504	—	3,458	326,962	329,380	(4,925)	—	324,454
Millcreek City	557,029	0.2898641	(141,840)	2,920,572	(2,745,128)	389,432	—	—	—	389,432	—	785,500	—	8,930	794,430	799,766	(17,570)	—	782,196
Millville City	33,164	0.0172576	(8,445)	173,882	(163,437)	23,186	—	—	—	23,186	—	46,766	—	279	47,045	47,616	(400)	—	47,215
Minersville Town	14,136	0.0073558	(3,599)	74,115	(69,662)	9,883	—	—	407	10,290	—	19,933	—	126	20,059	20,295	821	—	21,116
Moab Valley Fire Protection	5,472	0.0028477	(1,393)	28,692	(26,968)	3,826	—	—	2	3,828	—	7,717	—	10	7,727	7,857	(84)	—	7,773
Mona City	15,181	0.0078997	(3,866)	79,594	(74,813)	10,613	—	—	331	10,944	—	21,407	—	138	21,545	21,796	544	—	22,340
Monroe City	63,818	0.0332093	(16,250)	334,605	(314,505)	44,617	—	—	1,086	45,702	—	89,994	—	374	90,367	91,628	1,962	—	93,590
Morgan City	164,942	0.0858318	(42,000)	864,812	(812,861)	115,315	—	—	—	115,315	—	232,595	—	2,010	234,604	236,819	(3,127)	—	233,692
Morgan County	253,723	0.1320312	(64,607)	1,330,302	(1,250,388)	177,384	—	—	103	177,487	—	357,790	—	1,328	359,118	364,288	(1,503)	—	362,785
Moroni City	20,503	0.0106693	(5,221)	107,500	(101,042)	14,334	—	—	—	14,334	—	28,913	—	296	29,209	29,438	(512)	—	28,925
Mountain Green Sewer Improvement District	9,366	0.0048739	(2,385)	49,108	(46,158)	6,548	—	—	32	6,580	—	13,208	—	—	13,208	13,448	15	—	13,463
Mountain Regional Water Special Service District	321,543	0.1673231	(81,877)	1,685,890	(1,584,616)	224,798	—	—	—	224,798	—	453,427	—	3,316	456,744	461,662	(5,302)	—	456,360
Mountainland Association of Governments	392,395	0.2041928	(99,918)	2,057,377	(1,933,786)	274,332	—	—	4,299	278,632	—	553,340	—	3,058	556,399	563,389	7,796	—	571,186
Mt Olympus Improvement District	255,419	0.1329136	(65,039)	1,339,192	(1,258,744)	178,569	—	—	1,158	179,727	—	360,181	—	2,210	362,391	366,723	102	—	366,825
Mt. Pleasant City	122,696	0.0638481	(31,243)	643,312	(604,667)	85,780	—	—	2	85,782	—	173,022	—	746	173,767	176,164	(639)	—	175,525
Murray City	2,357,085	1.2265690	(600,200)	12,358,491	(11,616,094)	1,647,892	—	—	1,585	1,649,477	—	3,323,868	—	17,093	3,340,961	3,384,234	(11,846)	—	3,372,388
Myton City	5,952	0.0030972	(1,516)	31,207	(29,332)	4,161	—	—	—	4,161	—	8,393	—	83	8,477	8,546	(131)	—	8,414
Nebo Credit Union	185,310	0.0964308	(47,187)	971,604	(913,238)	129,554	—	—	—	129,554	—	261,317	—	1,446	262,762	266,063	(1,776)	—	264,286
Nephi City	332,102	0.1728179	(84,565)	1,741,254	(1,636,654)	232,180	—	—	—	232,180	—	468,318	—	4,053	472,371	476,823	(6,519)	—	470,304
Nibley City Corporation	157,991	0.0822144	(40,230)	828,364	(778,603)	110,455	—	—	—	110,455	—	222,792	—	1,760	224,552	226,838	(3,671)	—	223,167
North Davis Fire District	18,304	0.0095250	(4,661)	95,971	(90,205)	12,797	—	—	—	12,797	—	25,812	—	215	26,027	26,280	(417)	—	25,863
North Davis Sewer District	390,808	0.2033669	(99,514)	2,049,055	(1,925,965)	273,223	—	—	1,323	274,546	—	551,102	—	3,010	554,112	561,111	1,463	—	562,574
North Emery Water Users Special Service District	6,184	0.0032178	(1,575)	32,422	(30,474)	4,323	—	—	—	4,323	—	8,720	—	67	8,787	8,878	(62)	—	8,816
North Fork Special Service District	45,117	0.0234779	(11,489)	236,556	(222,345)	31,543	—	—	—	31,543	—	63,623	—	444	64,066	64,778	(970)	—	63,808
North Logan City	137,087	0.0713368	(34,907)	718,765	(675,588)	95,841	—	—	—	95,841	—	193,315	—	1,341	194,656	196,826	(2,091)	—	194,735
North Ogden City	348,746	0.1814788	(88,803)	1,828,518	(1,718,676)	243,816	—	—	—	243,816	—	491,788	—	3,302	495,090	500,719	(2,982)	—	497,737
North Park Police Department	9,277	0.0048274	(2,362)	48,640	(45,718)	6,486	—	—	—	6,486	—	13,082	—	115	13,196	13,319	(161)	—	13,158
North Pointe Solid Waste Special Service District	157,289	0.0818493	(40,052)	824,686	(775,146)	109,964	—	—	—	109,964	—	221,803	—	1,475	223,278	225,831	(1,170)	—	224,661
North Summit Recreation Special Service District	1,544	0.0008032	(393)	8,093	(7,607)	1,079	—	—	18	1,097	—	2,177	—	—	2,177	2,216	14	—	2,230
North Tooele Fire District	14,766	0.0076837	(3,760)	77,418	(72,768)	10,323	—	—	—	10,323	—	20,822	—	728	21,550	21,200	(1,656)	—	19,544
North Valley Public Safety Department	483	0.0002515	(123)	2,534	(2,382)	338	—	—	6	343	—	682	—	—	682	694	4	—	698
North View Fire District	3,139	0.0016333	(799)	16,457	(15,468)	2,194	—	—	—	2,194	—	4,426	—	48	4,475	4,507	(82)	—	4,425
Northeastern Counseling Center	456,496	0.2375491	(116,240)	2,393,464	(2,249,684)	319,147	—	—	—	319,147	—	643,732	—	6,231	649,963	655,423	(10,198)	—	645,225
Northern Utah Environmental Resource Agency	107,980	0.0561902	(27,496)	566,153	(532,144)	75,491	—	—	60	75,551	—	152,269	—	533	152,803	155,035	(371)	—	154,663
Ogden City	2,696,913	1.4034070	(686,733)	14,140,250	(13,290,820)	1,885,473	—	—	—	1,885,473	—	3,803,080	—	18,867	3,821,947	3,872,148	(22,073)	—	3,850,075
Oquirrh Recreation and Parks District	164,044	0.0853646	(41,772)	860,104	(808,436)	114,687	—	—	—	114,687	—	231,329	—	2,814	234,142	235,530	(5,111)	—	230,419
Orangeville City	6,878	0.0035792	(1,751)	36,063	(33,896)	4,809	—	—	—	4,809	—	9,699	—	144	9,844	9,875	(20)	—	9,855
Panguitch City	52,427	0.0272816	(13,350)	274,880	(258,367)	36,653	—	—	—	36,653	—	73,930	—	540	74,470	75,273	(712)	—	74,561
Park City	2,492,203	1.2968808	(634,606)	13,066,928	(12,281,974)	1,742,356	—	—	—	1,742,356	—	3,514,405	—	36,132	3,550,537	3,578,231	(59,752)	—	3,518,480
Park City Fire District	99,410	0.0517306	(25,313)	521,220	(489,910)	69,500	—	—	2,364	71,864	—	140,184	—	753	140,938	142,730	4,799	—	147,529
Parowan City	155,952	0.0811538	(39,711)	817,678	(768,558)	109,030	—	—	—	109,030	—	219,918	—	1,924	221,842	223,912	(2,635)	—	221,277
Payson City	941,684	0.4900291	(239,787)	4,937,366	(4,640,770)	658,353	—	—	—	658,353	—	1,327,925	—	11,294	1,339,220	1,352,042	(16,362)	—	1,335,680
Perry City	71,919	0.0374248	(18,313)	377,080	(354,428)	50,280	—	—	—	50,280	—	101,417	—	639	102,056	103,259	(721)	—	102,538
Piute County	73,485	0.0382398	(18,712)	385,291	(362,146)	51,375	—	—	—	51,375	—	103,626	—	1,006	104,631	105,508	(1,571)	—	103,937
Plain City	60,464	0.0314638	(15,396)	317,018	(297,974)	42,271	—	—	—	42,271	—	85,263	—	1,063	86,327	86,812	(1,940)	—	84,871
Pleasant Grove City	565,209	0.2941206	(143,923)	2,963,459	(2,785,439)	395,150	—	—	—	395,150	—	797,035	—	4,754	801,788	811,510	(5,951)	—	805,558
Pleasant View City	176,246	0.0917141	(44,879)	924,080	(868,568)	123,218	—	—	555	123,773	—	248,535	—	1,221	249,756	253,049	(573)	—	252,476
Powder Mountain Water & Sewer Improvement District	36,971	0.0192390	(9,414)	193,845	(182,201)	25,847	—	—	160	26,007	—	52,136	—	224	52,359	53,082	151	—	53,234
Price City	375,412	0.1953553	(95,594)	1,968,333	(1,850,092)	262,459	—	—	—	262,459	—	529,391	—	4,023	533,415	539,006	(4,605)	—	534,400
Price River Water Improvement District	206,556	0.1074865	(52,597)	1,082,997	(1,017,940)	144,408	—	—	—	144,408	—	291,277	—	2,126	293,403	296,567	(2,990)	—	293,576
Providence City	147,310	0.0766565	(37,511)	772,365	(725,967)	102,988	—	—	—	102,988	—	207,731	—	1,200	208,930	211,503	(1,372)	—	210,131
Provo City	3,964,637	2.0630993	(1,009,542)	20,787,085	(19,538,368)	2,771,768	—	—	—	2,771,768	—	5,590,774	—	38,917	5,629,691	5,692,309	(58,831)	—	5,633,479
Provo City Housing Authority	109,838	0.0571568	(27,969)	575,892	(541,297)	76,790	—	—	—	76,790	—	154,889	—	1,796	156,684	157,702	(2,315)	—	155,387
Provo Reservoir Water Users	6,205	0.0032289	(1,580)	32,534	(30,579)	4,338	—	—	54	4,392	—	8,750	—	37	8,787	8,909	46	—	8,955
Provo River Water Users Association	130,735	0.0680313	(33,290)	685,460	(644,283)	91,400	—	—	1,621	93,021	—	184,357	—	1,043	185,400	187,705	2,954	—	190,659

Noncontributory Retirement System
Local Government Division

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

At December 31, 2025

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)	Deferred Outflows of Resources: Differences Between Expected and Actual Experience	Deferred Outflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Outflows of Resources: Changes of Assumptions	Deferred Outflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Outflows of Resources: Total Deferred Outflows of Resources	Deferred Inflows of Resources: Differences Between Expected and Actual Experience	Deferred Inflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Inflows of Resources: Changes of Assumptions	Deferred Inflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Total Deferred Inflows of Resources	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Proportionate Share of Allocable Plan Gross Pension Expense	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Proportionate Share of Nonemployer Contributions	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
R6 Regional Council	$ 189,903	0.0988206%	$ (48,356)	995,683	(935,870)	132,765	—	—	—	132,765	—	267,793	—	2,845	270,638	272,656	(4,997)	—	267,659
Recreation & Habilitation Services	8,161	0.0042465	(2,078)	42,787	(40,216)	5,705	—	—	—	5,705	—	11,508	—	63	11,571	11,717	(53)	—	11,664
Redmond Town	17,101	0.0088992	(4,355)	89,665	(84,279)	11,956	—	—	244	12,200	—	24,116	—	110	24,226	24,554	458	—	25,012
Rich County	127,359	0.0662742	(32,430)	667,757	(627,643)	89,039	—	—	—	89,039	—	179,596	—	1,717	181,313	182,858	(2,965)	—	179,892
Richfield City	167,678	0.0872552	(42,697)	879,154	(826,342)	117,227	—	—	—	117,227	—	236,452	—	1,733	238,185	240,746	(2,378)	—	238,368
Richmond City Corporation	34,916	0.0181693	(8,891)	183,067	(172,070)	24,410	—	—	264	24,674	—	49,237	—	455	49,692	50,131	246	—	50,377
River Heights City Corporation	27,299	0.0142057	(6,951)	143,132	(134,534)	19,085	—	—	193	19,278	—	38,496	—	465	38,961	39,195	(927)	—	38,268
Riverdale City	332,349	0.1729465	(84,628)	1,742,550	(1,637,872)	232,353	—	—	—	232,353	—	468,666	—	4,588	473,254	477,178	(6,988)	—	470,190
Roosevelt City	219,423	0.1141823	(55,873)	1,150,462	(1,081,351)	153,404	—	—	—	153,404	—	309,422	—	2,556	311,977	315,041	(3,684)	—	311,357
Roosevelt City Housing Authority	2,479	0.0012901	(631)	12,998	(12,217)	1,733	—	—	402	2,136	—	3,496	—	20	3,516	3,559	905	—	4,464
Roy City	565,676	0.2943639	(144,042)	2,965,910	(2,787,743)	395,477	—	—	—	395,477	—	797,694	—	4,664	802,358	812,181	(4,378)	—	807,803
Roy Water Conservancy District	123,075	0.0640451	(31,339)	645,297	(606,533)	86,044	—	—	—	86,044	—	173,555	—	953	174,508	176,707	(1,650)	—	175,058
Salem City	492,119	0.2560866	(125,312)	2,580,241	(2,425,242)	344,052	—	—	—	344,052	—	693,967	—	3,947	697,914	706,570	(6,397)	—	700,173
Salina City	48,636	0.0253091	(12,385)	255,006	(239,687)	34,003	—	—	86	34,089	—	68,585	—	312	68,897	69,831	(85)	—	69,745
Salt Lake City Corporation	19,492,354	10.1433400	(4,963,466)	102,200,834	(96,061,446)	13,627,549	—	—	—	13,627,549	—	27,487,345	—	199,698	27,687,043	27,986,549	(293,933)	—	27,692,616
Salt Lake City Mosquito Abatement District	117,961	0.0613842	(30,037)	618,486	(581,332)	82,469	—	—	—	82,469	—	166,344	—	1,406	167,751	169,365	(2,493)	—	166,873
Salt Lake City Public Library	1,092,797	0.5686648	(278,266)	5,729,673	(5,385,481)	764,000	—	—	337	764,337	—	1,541,020	—	6,265	1,547,284	1,569,006	(5,764)	—	1,563,242
Salt Lake County	23,314,604	12.1323444	(5,936,750)	122,241,363	(114,898,105)	16,299,771	—	—	20,296	16,320,068	—	32,877,330	—	169,963	33,047,293	33,474,422	(118,685)	—	33,355,737
Salt Lake County Service Area #3	11,697	0.0060869	(2,979)	61,329	(57,645)	8,178	—	—	462	8,640	—	16,495	—	94	16,589	16,794	1,423	—	18,217
Salt Lake Valley Emergency Communications Center (VECC)	988,475	0.5143777	(251,702)	5,182,695	(4,871,361)	691,065	—	—	—	691,065	—	1,393,908	—	8,936	1,402,843	1,419,223	(8,656)	—	1,410,566
San Juan County	640,229	0.3331594	(163,026)	3,356,800	(3,155,151)	447,599	—	—	—	447,599	—	902,826	—	6,761	909,587	919,222	(10,655)	—	908,567
San Juan Mental Health	88,184	0.0458885	(22,455)	462,357	(434,583)	61,651	—	—	358	62,009	—	124,353	—	734	125,087	126,611	509	—	127,121
Sandy City	2,762,586	1.4375818	(703,455)	14,484,584	(13,614,469)	1,931,387	—	—	—	1,931,387	—	3,895,690	—	27,991	3,923,681	3,966,440	(40,570)	—	3,925,870
Sandy Suburban Improvement District	252,636	0.1314655	(64,330)	1,324,601	(1,245,030)	176,623	—	—	—	176,623	—	356,257	—	3,875	360,132	362,727	(7,086)	—	355,641
Sanpete County	371,086	0.1931038	(94,492)	1,945,648	(1,828,770)	259,434	—	—	—	259,434	—	523,290	—	4,475	527,765	532,794	(6,024)	—	526,770
Santaquin City	258,119	0.1343190	(65,727)	1,353,352	(1,272,054)	180,457	—	—	—	180,457	—	363,990	—	2,601	366,590	370,600	(2,976)	—	367,625
Seven County Infrastructure Coalition	28,822	0.0149985	(7,339)	151,120	(142,042)	20,150	—	—	—	20,150	—	40,644	—	223	40,868	41,382	(562)	—	40,821
Sevier County	493,487	0.2567985	(125,660)	2,587,414	(2,431,983)	345,008	—	—	—	345,008	—	695,896	—	4,197	700,092	708,534	(5,891)	—	702,643
Smithfield City	246,998	0.1285317	(62,895)	1,295,042	(1,217,246)	172,682	—	—	—	172,682	—	348,307	—	3,120	351,427	354,633	(4,335)	—	350,297
Snyderville Basin Special Recreation District	249,784	0.1299812	(63,604)	1,309,646	(1,230,974)	174,629	—	—	—	174,629	—	352,235	—	4,456	356,691	358,632	(9,292)	—	349,340
Snyderville Basin Water Reclamation District	584,711	0.3042690	(148,889)	3,065,711	(2,881,548)	408,785	—	—	—	408,785	—	824,536	—	5,768	830,304	839,511	(7,481)	—	832,029
Solid Waste Management District #5	27,313	0.0142132	(6,955)	143,207	(134,605)	19,095	—	—	—	19,095	—	38,516	—	298	38,814	39,216	(434)	—	38,781
Solid Waste Special Service District #1	109,934	0.0572068	(27,993)	576,396	(541,771)	76,857	—	—	1,350	78,207	—	155,024	—	1,292	156,316	157,840	1,863	—	159,703
South Davis Metro Fire Agency	32,166	0.0167382	(8,191)	168,649	(158,518)	22,488	—	—	2	22,490	—	45,359	—	129	45,488	46,183	(154)	—	46,028
South Davis Recreation District	101,313	0.0527207	(25,798)	531,196	(499,286)	70,830	—	—	—	70,830	—	142,867	—	795	143,662	145,462	(679)	—	144,783
South Davis Sewer District	409,025	0.2128466	(104,153)	2,144,570	(2,015,742)	285,959	—	—	940	286,899	—	576,791	—	2,778	579,569	587,266	(967)	—	586,299
South Davis Water District	69,054	0.0359341	(17,584)	362,060	(340,310)	48,277	—	—	—	48,277	—	97,377	—	945	98,322	99,146	(1,545)	—	97,601
South Eastern Regional Development Agency	125,198	0.0651498	(31,880)	656,427	(616,994)	87,529	—	—	—	87,529	—	176,549	—	1,892	178,441	179,755	(1,888)	—	177,867
South Ogden City	376,303	0.1958190	(95,821)	1,973,006	(1,854,484)	263,082	—	—	—	263,082	—	530,648	—	4,919	535,567	540,285	(8,735)	—	531,551
South Ogden Conservation District	226,108	0.1176612	(57,575)	1,185,514	(1,114,298)	158,077	—	—	—	158,077	—	318,849	—	2,408	321,257	324,640	(2,675)	—	321,965
South Salt Lake Valley Mosquito Abatement District	41,991	0.0218511	(10,692)	220,164	(206,939)	29,357	—	—	—	29,357	—	59,214	—	361	59,575	60,290	(372)	—	59,917
South Summit Fire Protection District	2,306	0.0011997	(587)	12,088	(11,362)	1,612	—	—	23	1,634	—	3,251	—	15	3,266	3,310	(16)	—	3,294
South Utah Valley Animal Service Special Service District	28,641	0.0149042	(7,293)	150,169	(141,148)	20,024	—	—	—	20,024	—	40,389	—	287	40,676	41,122	(540)	—	40,582
South Utah Valley Electric Service District	198,170	0.1031228	(50,461)	1,039,030	(976,614)	138,545	—	—	422	138,967	—	279,452	—	1,296	280,747	284,527	8	—	284,534
South Utah Valley Solid Waste District	208,379	0.1084354	(53,061)	1,092,558	(1,026,926)	145,683	—	—	—	145,683	—	293,848	—	2,490	296,338	299,185	(4,388)	—	294,797
South Valley Water Reclamation Facility	505,665	0.2631354	(128,761)	2,651,263	(2,491,997)	353,522	—	—	26	353,548	—	713,068	—	3,498	716,567	726,018	(2,175)	—	723,844
South Weber City	112,088	0.0583280	(28,542)	587,693	(552,389)	78,363	—	—	—	78,363	—	158,062	—	1,224	159,286	160,933	(2,073)	—	158,860
Southeast Utah Health Department	153,177	0.0797097	(39,005)	803,128	(754,883)	107,090	—	—	1,663	108,752	—	216,005	—	1,580	217,585	219,928	2,861	—	222,788
Southern Utah Valley Power Systems	28,565	0.0148646	(7,274)	149,771	(140,774)	19,971	—	—	—	19,971	—	40,281	—	368	40,650	41,013	(583)	—	40,430
Southwest Behavioral Health Center	1,246,075	0.6484267	(317,296)	6,533,326	(6,140,858)	871,159	—	—	—	871,159	—	1,757,166	—	16,923	1,774,089	1,789,078	(26,141)	—	1,762,937
Southwest Mosquito Abatement & Control District	22,996	0.0119665	(5,856)	120,570	(113,327)	16,077	—	—	93	16,170	—	32,428	—	168	32,596	33,017	37	—	33,054
Southwest Utah Public Health Department	410,869	0.2138061	(104,622)	2,154,237	(2,024,828)	287,248	—	—	—	287,248	—	579,391	—	3,503	582,895	589,914	(4,875)	—	585,039
Spanish Fork City	1,754,329	0.9129095	(446,716)	9,198,164	(8,645,614)	1,226,491	—	—	—	1,226,491	—	2,473,885	—	16,142	2,490,027	2,518,814	(21,157)	—	2,497,657
Spring City	36,366	0.0189241	(9,260)	190,672	(179,218)	25,424	—	—	—	25,424	—	51,282	—	485	51,767	52,213	(656)	—	51,558
Springville City	1,320,185	0.6869917	(336,167)	6,921,894	(6,506,084)	922,971	—	—	—	922,971	—	1,861,673	—	10,391	1,872,063	1,895,483	(6,555)	—	1,888,928
St George Housing Authority	29,136	0.0151617	(7,419)	152,764	(143,587)	20,370	—	—	—	20,370	—	41,087	—	371	41,457	41,833	(633)	—	41,200
Stansbury Park Improvement District	98,394	0.0512020	(25,055)	515,894	(484,903)	68,790	—	—	—	68,790	—	138,752	—	1,000	139,752	141,272	(1,795)	—	139,477
Stansbury Service Agency	40,986	0.0213283	(10,437)	214,897	(201,987)	28,654	—	—	1,216	29,870	—	57,797	—	68	57,866	58,847	2,806	—	61,653
Stockton Town	18,017	0.0093756	(4,588)	94,466	(88,791)	12,596	—	—	—	12,596	—	25,407	—	434	25,841	25,868	(1,337)	—	24,532
Summit County	2,334,145	1.2146313	(594,359)	12,238,210	(11,503,039)	1,631,854	—	—	—	1,631,854	—	3,291,518	—	24,606	3,316,124	3,351,296	(36,058)	—	3,315,238

Noncontributory Retirement System
Local Government Division

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

At December 31, 2025

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)	Deferred Outflows of Resources: Differences Between Expected and Actual Experience	Deferred Outflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Outflows of Resources: Changes of Assumptions	Deferred Outflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Outflows of Resources: Total Deferred Outflows of Resources	Deferred Inflows of Resources: Differences Between Expected and Actual Experience	Deferred Inflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Inflows of Resources: Changes of Assumptions	Deferred Inflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Total Deferred Inflows of Resources	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Proportionate Share of Allocable Plan Gross Pension Expense	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Proportionate Share of Nonemployer Contributions	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
Summit County Service Area 3	$ 9,863	0.0051324%	$ (2,511)	51,712	(48,606)	6,895	—	—	—	6,895	—	13,908	—	332	14,240	14,161	(707)	—	13,454
Summit Mosquito Abatement District	15,378	0.0080021	(3,916)	80,627	(75,783)	10,751	—	—	—	10,751	—	21,685	—	754	22,439	22,079	(1,732)	—	20,347
Sunset City	76,958	0.0400471	(19,596)	403,501	(379,262)	53,803	—	—	139	53,942	—	108,523	—	416	108,939	110,494	239	—	110,734
Syracuse City Corporation	518,463	0.2697956	(132,020)	2,718,368	(2,555,071)	362,470	—	—	—	362,470	—	731,117	—	5,920	737,036	744,395	(9,403)	—	734,992
Taylor West Weber Water Improvement District	23,804	0.0123869	(6,061)	124,806	(117,309)	16,642	—	—	—	16,642	—	33,567	—	314	33,881	34,177	(547)	—	33,630
Taylorsville-Bennion Improvement District	436,587	0.2271889	(111,171)	2,289,078	(2,151,569)	305,228	—	—	—	305,228	—	615,657	—	5,395	621,052	626,838	(9,121)	—	617,717
Timber Lakes Water Special Service District	43,239	0.0225003	(11,010)	226,706	(213,087)	30,229	—	—	—	30,229	—	60,973	—	321	61,295	62,081	(450)	—	61,631
Timpanogos Special Service District	329,179	0.1712967	(83,821)	1,725,927	(1,622,247)	230,137	—	—	—	230,137	—	464,195	—	2,439	466,635	472,626	(1,573)	—	471,052
Tooele City Corporation	833,213	0.4335833	(212,166)	4,368,637	(4,106,205)	582,518	—	—	—	582,518	—	1,174,963	—	9,854	1,184,818	1,196,302	(15,066)	—	1,181,236
Tooele County	1,633,401	0.8499813	(415,923)	8,564,122	(8,049,660)	1,141,948	—	—	—	1,141,948	—	2,303,357	—	21,086	2,324,443	2,345,188	(32,291)	—	2,312,897
Tooele County Housing	46,209	0.0240461	(11,767)	242,280	(227,726)	32,306	—	—	—	32,306	—	65,162	—	1,899	67,062	66,346	(3,456)	—	62,890
Tooele Valley Mosquito Abatement District	5,041	0.0026231	(1,284)	26,429	(24,842)	3,524	—	—	—	3,524	—	7,108	—	57	7,165	7,237	(62)	—	7,176
Toquerville City	33,410	0.0173857	(8,507)	175,172	(164,649)	23,358	—	—	—	23,358	—	47,113	—	583	47,696	47,969	(1,110)	—	46,859
Torrey Town	2,766	0.0014391	(704)	14,500	(13,629)	1,933	—	—	1	1,935	—	3,900	—	22	3,922	3,971	(36)	—	3,935
Town of Alta	52,989	0.0275742	(13,493)	277,828	(261,138)	37,046	—	—	—	37,046	—	74,723	—	3,314	78,037	76,080	(5,700)	—	70,380
Town of Apple Valley	15,285	0.0079541	(3,892)	80,143	(75,329)	10,686	—	—	—	10,686	—	21,555	—	524	22,079	21,946	(1,162)	—	20,784
Town of Daniel	9,218	0.0047968	(2,347)	48,331	(45,427)	6,444	—	—	—	6,444	—	12,999	—	72	13,071	13,235	(107)	—	13,128
Town of Garden City	70,691	0.0367860	(18,001)	370,644	(348,378)	49,422	—	—	—	49,422	—	99,686	—	1,342	101,028	101,497	(2,733)	—	98,763
Town of Genola	24,424	0.0127096	(6,219)	128,058	(120,365)	17,075	—	—	—	17,075	—	34,442	—	173	34,615	35,067	(256)	—	34,812
Town of Goshen	4,562	0.0023739	(1,162)	23,919	(22,482)	3,189	—	—	43	3,232	—	6,433	—	31	6,464	6,550	85	—	6,635
Town of Hideout	61,571	0.0320401	(15,678)	322,826	(303,433)	43,046	—	—	358	43,403	—	86,825	—	485	87,311	88,402	369	—	88,772
Town of Manila	20,332	0.0105805	(5,177)	106,605	(100,201)	14,215	—	—	133	14,347	—	28,672	—	—	28,672	29,193	386	—	29,579
Town of Mantua	11,472	0.0059699	(2,921)	60,150	(56,537)	8,021	—	—	1,064	9,085	—	16,178	—	69	16,247	16,472	2,231	—	18,702
Town of Orderville	19,255	0.0100197	(4,903)	100,955	(94,890)	13,461	—	—	—	13,461	—	27,152	—	495	27,647	27,645	(780)	—	26,866
Town of Randolph	3,578	0.0018621	(911)	18,762	(17,635)	2,502	—	—	176	2,678	—	5,046	—	68	5,114	5,138	320	—	5,458
Town of Springdale	199,666	0.1039014	(50,842)	1,046,875	(983,988)	139,591	—	—	—	139,591	—	281,562	—	3,048	284,610	286,675	(5,176)	—	281,499
Trans-Jordan Cities	312,384	0.1625571	(79,544)	1,637,870	(1,539,480)	218,395	—	—	—	218,395	—	440,512	—	2,104	442,616	448,512	(1,977)	—	446,535
Tremonton City	258,973	0.1347630	(65,944)	1,357,826	(1,276,259)	181,054	—	—	—	181,054	—	365,193	—	2,125	367,318	371,825	(2,440)	—	369,385
TriCounty Health Department	150,951	0.0785512	(38,438)	791,455	(743,911)	105,533	—	—	—	105,533	—	212,865	—	2,053	214,918	216,731	(1,997)	—	214,734
Tridell Lapoint Water Improvement District	7,113	0.0037015	(1,811)	37,295	(35,054)	4,973	—	—	23	4,996	—	10,031	—	65	10,095	10,213	(31)	—	10,182
Tropic Town	4,105	0.0021362	(1,045)	21,523	(20,230)	2,870	—	—	—	2,870	—	5,789	—	292	6,081	5,894	(653)	—	5,241
Uintah Animal Control and Shelter Special Service District	23,035	0.0119871	(5,866)	120,777	(113,522)	16,105	—	—	264	16,368	—	32,484	—	79	32,562	33,074	698	—	33,771
Uintah Basin Assistance Council	11,991	0.0062396	(3,053)	62,868	(59,092)	8,383	—	—	349	8,732	—	16,909	—	—	16,909	17,216	754	—	17,970
Uintah Basin Association of Governments	190,097	0.0989216	(48,406)	996,700	(936,827)	132,901	—	—	—	132,901	—	268,067	—	1,978	270,045	272,935	(2,214)	—	270,721
Uintah City	17,095	0.0088960	(4,353)	89,633	(84,249)	11,952	—	—	129	12,080	—	24,107	—	144	24,251	24,545	146	—	24,691
Uintah County	1,049,936	0.5463606	(267,352)	5,504,943	(5,174,251)	734,034	—	—	—	734,034	—	1,480,578	—	12,013	1,492,591	1,507,467	(17,267)	—	1,490,200
Uintah County Care Center Special Services Department	257,374	0.1339311	(65,537)	1,349,444	(1,268,380)	179,936	—	—	1,310	181,246	—	362,939	—	1,773	364,711	369,530	545	—	370,075
Uintah Fire Suppression Special Service District	7,609	0.0039596	(1,938)	39,896	(37,499)	5,320	—	—	—	5,320	—	10,730	—	75	10,805	10,925	(124)	—	10,801
Uintah Highlands Improvement District	31,432	0.0163563	(8,004)	164,801	(154,901)	21,975	—	—	—	21,975	—	44,324	—	344	44,668	45,129	(599)	—	44,530
Uintah Mosquito Abatement District	19,108	0.0099431	(4,865)	100,184	(94,165)	13,359	—	—	942	14,300	—	26,945	—	104	27,049	27,434	2,116	—	29,551
Uintah Special Service District #1	151,410	0.0787898	(38,554)	793,859	(746,171)	105,854	—	—	—	105,854	—	213,512	—	1,210	214,721	217,389	(6,506)	—	210,884
Uintah Water Conservancy District	52,700	0.0274240	(13,419)	276,315	(259,716)	36,844	—	—	189	37,034	—	74,316	—	504	74,820	75,666	155	—	75,820
Unified Fire Authority	590,691	0.3073808	(150,411)	3,097,064	(2,911,018)	412,965	—	—	—	412,965	—	832,968	—	6,643	839,611	848,096	(10,502)	—	837,594
Unified Police Department	585,990	0.3049346	(149,214)	3,072,417	(2,887,852)	409,679	—	—	1,341	411,020	—	826,340	—	4,637	830,977	841,347	(563)	—	840,783
Upper Country Water Improvement District	17,886	0.0093076	(4,555)	93,780	(88,147)	12,505	—	—	—	12,505	—	25,223	—	254	25,476	25,681	(500)	—	25,181
Utah Association of Counties	337,881	0.1758250	(86,037)	1,771,552	(1,665,132)	236,220	—	—	166	236,386	—	476,466	—	8,075	484,541	485,120	(19,168)	—	465,952
Utah Counties Indemnity Pool	66,624	0.0346695	(16,965)	349,318	(328,334)	46,578	—	—	1,933	48,511	—	93,951	—	559	94,510	95,657	3,423	—	99,080
Utah County	6,206,275	3.2295922	(1,580,344)	32,540,269	(30,585,517)	4,338,948	—	—	—	4,338,948	—	8,751,843	—	63,966	8,815,808	8,910,787	(87,842)	—	8,822,944
Utah Lake Authority	43,675	0.0227276	(11,121)	228,995	(215,239)	30,534	—	—	—	30,534	—	61,589	—	1,345	62,934	62,708	(3,356)	—	59,352
Utah Lake Distributing Company	7,906	0.0041139	(2,013)	41,450	(38,960)	5,527	—	—	77	5,604	—	11,148	—	54	11,203	11,351	82	—	11,433
Utah Local Governments Trust	278,950	0.1451589	(71,031)	1,462,571	(1,374,712)	195,021	—	—	—	195,021	—	393,365	—	3,289	396,653	400,509	(5,417)	—	395,092
Utah Municipal Power Agency	534,096	0.2779303	(136,000)	2,800,331	(2,632,110)	373,399	—	—	—	373,399	—	753,161	—	9,326	762,487	766,839	(17,800)	—	749,039
Utah Public Employees Association	2,872	0.0014943	(731)	15,056	(14,152)	2,008	—	—	893	2,900	—	4,049	—	94	4,144	4,123	2,148	—	6,271
Utah Statewide Association of Prosecutors & Public Attorneys	21,651	0.0112667	(5,513)	113,520	(106,700)	15,137	—	—	—	15,137	—	30,532	—	593	31,124	31,086	(1,258)	—	29,828
Utah Zoological Society	655,218	0.3409593	(166,842)	3,435,390	(3,229,020)	458,078	—	—	—	458,078	—	923,963	—	6,786	930,748	940,743	(10,029)	—	930,713
UTOPIA	768,324	0.3998169	(195,643)	4,028,419	(3,786,425)	537,153	—	—	—	537,153	—	1,083,460	—	8,220	1,091,680	1,103,137	(13,445)	—	1,089,692
Vernal City	307,486	0.1600080	(78,297)	1,612,186	(1,515,339)	214,970	—	—	—	214,970	—	433,604	—	3,011	436,615	441,479	(3,954)	—	437,525
Vineyard Town	236,503	0.1230702	(60,222)	1,240,013	(1,165,523)	165,344	—	—	—	165,344	—	333,507	—	3,121	336,627	339,564	(4,987)	—	334,577
Wasatch Behavioral Health	3,279,566	1.7066051	(835,097)	17,195,171	(16,162,226)	2,292,819	—	—	—	2,292,819	—	4,624,714	—	32,224	4,656,937	4,708,704	(34,877)	—	4,673,827
Wasatch County	1,868,786	0.9724701	(475,861)	9,798,277	(9,209,677)	1,306,511	—	—	—	1,306,511	—	2,635,288	—	31,940	2,667,228	2,683,148	(62,040)	—	2,621,108

Noncontributory Retirement System
Local Government Division

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

At December 31, 2025

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)	Deferred Outflows of Resources: Differences Between Expected and Actual Experience	Deferred Outflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Outflows of Resources: Changes of Assumptions	Deferred Outflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Outflows of Resources: Total Deferred Outflows of Resources	Deferred Inflows of Resources: Differences Between Expected and Actual Experience	Deferred Inflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Inflows of Resources: Changes of Assumptions	Deferred Inflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Total Deferred Inflows of Resources	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Proportionate Share of Allocable Plan Gross Pension Expense	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Proportionate Share of Nonemployer Contributions	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
Wasatch Fire District	$ 32,770	0.0170527%	$ (8,344)	171,817	(161,496)	22,910	—	—	141	23,051	—	46,211	—	—	46,211	47,050	181	—	47,231
Wasatch Front Regional Council	347,102	0.1806236	(88,385)	1,819,901	(1,710,577)	242,667	—	—	—	242,667	—	489,470	—	4,485	493,955	498,360	(6,355)	—	492,005
Wasatch Front Waste & Recycling District	608,741	0.3167736	(155,008)	3,191,702	(2,999,971)	425,584	—	—	—	425,584	—	858,422	—	7,995	866,417	874,012	(11,616)	—	862,396
Wasatch Integrated Waste Management	382,279	0.1989287	(97,342)	2,004,337	(1,883,933)	267,260	—	—	—	267,260	—	539,075	—	4,856	543,931	548,865	(6,390)	—	542,475
Washington City	1,066,351	0.5549028	(271,532)	5,591,012	(5,255,150)	745,510	—	—	2,633	748,144	—	1,503,726	—	7,172	1,510,898	1,531,036	(2,932)	—	1,528,104
Washington County	1,955,025	1.0173470	(497,821)	10,250,441	(9,634,679)	1,366,803	—	—	—	1,366,803	—	2,756,899	—	22,167	2,779,067	2,806,968	(31,263)	—	2,775,705
Washington County Solid Waste	82,396	0.0428769	(20,981)	432,013	(406,061)	57,605	—	—	—	57,605	—	116,192	—	935	117,127	118,302	(1,213)	—	117,089
Washington County Water Conservation District	450,758	0.2345633	(114,779)	2,363,380	(2,221,408)	315,135	—	—	—	315,135	—	635,641	—	5,351	640,992	647,185	(8,817)	—	638,368
Wayne County	121,170	0.0630539	(30,854)	635,310	(597,145)	84,713	—	—	—	84,713	—	170,869	—	1,429	172,299	173,972	(1,659)	—	172,313
Weber Area Dispatch 911	27,805	0.0144691	(7,080)	145,786	(137,028)	19,439	—	—	—	19,439	—	39,210	—	365	39,575	39,922	(493)	—	39,429
Weber Basin Water Conservancy District	902,919	0.4698566	(229,916)	4,734,115	(4,449,728)	631,251	—	—	—	631,251	—	1,273,260	—	10,013	1,283,273	1,296,384	(13,896)	—	1,282,488
Weber County Corp	4,026,253	2.0951627	(1,025,231)	21,110,145	(19,842,020)	2,814,845	—	—	—	2,814,845	—	5,677,662	—	40,836	5,718,499	5,780,776	(56,554)	—	5,724,222
Weber County Mosquito Abatement	102,730	0.0534581	(26,159)	538,625	(506,269)	71,821	—	—	—	71,821	—	144,866	—	1,042	145,908	147,497	(1,721)	—	145,776
Weber Fire District	27,606	0.0143656	(7,030)	144,742	(136,048)	19,300	—	—	—	19,300	—	38,929	—	216	39,145	39,636	(367)	—	39,269
Weber Housing Authority	22,300	0.0116043	(5,678)	116,921	(109,897)	15,590	—	—	255	15,846	—	31,446	—	—	31,446	32,018	205	—	32,222
Weber Human Services	1,998,055	1.0397386	(508,778)	10,476,052	(9,846,737)	1,396,886	—	—	—	1,396,886	—	2,817,578	—	29,181	2,846,760	2,868,749	(45,116)	—	2,823,633
Wellington City	12,167	0.0063315	(3,098)	63,794	(59,961)	8,506	—	—	—	8,506	—	17,158	—	137	17,295	17,469	(146)	—	17,323
Wellsville City Corp	47,624	0.0247826	(12,127)	249,701	(234,701)	33,295	—	—	—	33,295	—	67,158	—	433	67,591	68,378	(690)	—	67,688
West Bountiful City	101,442	0.0527881	(25,831)	531,875	(499,924)	70,921	—	—	—	70,921	—	143,050	—	841	143,891	145,648	(950)	—	144,698
West Point City	189,894	0.0988162	(48,354)	995,638	(935,828)	132,759	—	—	—	132,759	—	267,781	—	2,197	269,978	272,644	(3,836)	—	268,808
West Valley City	3,082,609	1.6041134	(784,945)	16,162,499	(15,191,589)	2,155,122	—	—	—	2,155,122	—	4,346,972	—	27,519	4,374,491	4,425,919	(31,109)	—	4,394,809
Western Kane County Special Service District #1	39,532	0.0205713	(10,066)	207,270	(194,819)	27,638	—	—	—	27,638	—	55,746	—	415	56,161	56,758	(585)	—	56,173
White City Water Improvement District	75,827	0.0394584	(19,308)	397,569	(373,686)	53,012	—	—	356	53,368	—	106,928	—	513	107,441	108,870	222	—	109,092
Willard City Corp	55,671	0.0289700	(14,176)	291,892	(274,357)	38,921	—	—	—	38,921	—	78,505	—	723	79,228	79,931	(1,074)	—	78,857
Wolf Creek Water & Sewer Improvement District	19,363	0.0100762	(4,931)	101,525	(95,426)	13,537	—	—	—	13,537	—	27,305	—	1,470	28,775	27,801	(3,229)	—	24,572
Woods Cross City	192,230	0.1000317	(48,949)	1,007,886	(947,340)	134,392	—	—	148	134,540	—	271,075	—	1,441	272,517	275,998	(1,170)	—	274,828
	$ 192,168,991	100.0000000%	$ (48,933,248)	1,007,565,884	(947,039,594)	134,349,724	—	—	85,622	134,435,346	—	270,989,093	—	1,918,580	272,907,673	275,910,582	(2,430,111)	—	273,480,471
Units without a proportionate share for 2025 but had a proportionate share in a prior year																			
Carbon County Rec and Transportation Special Service District	$ —	0.0000000%	$ —	—	—	—	—	—	—	—	—	—	—	—	—	—	2	—	2
Cleveland Town	—	0.0000000	—	—	—	—	—	—	15	15	—	—	—	—	—	—	98	—	98
Impact Mitigation Special Service District	—	0.0000000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	515	—	515
San Rafael Special Service District	—	0.0000000	—	—	—	—	—	—	327	327	—	—	—	101	101	—	431	—	431
Uintah Special Service District 1	—	0.0000000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	4,134	—	4,134
Uintah Transportation Special Service District	—	0.0000000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	186	—	186
Local Government Total	$ 192,168,991	100.0000000%	$ (48,933,248)	1,007,565,884	(947,039,594)	134,349,724	—	—	85,964	134,435,688	—	270,989,093	—	1,918,680	272,907,773	275,910,582	(2,424,744)	—	273,485,838

Columns may not add to total due to rounding.

Noncontributory Retirement System
State and School Division

Schedule of Employer Allocations and Pension Amounts

At December 31, 2025

						Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contribution			
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	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
Active Re Entry Incorporated	$ 79,408	0.0096539%	$ 120,454	476,930	(181,175)	62,513	—	—	—	62,513	—	88,557	—	6,603	95,160	102,380	(5,855)	—	96,526
Alpine School District	75,693,605	9.2023182	114,818,907	454,619,288	(172,700,317)	59,588,829	—	—	743,125	60,331,954	—	84,414,422	—	816,657	85,231,079	97,591,082	(204,695)	—	97,386,388
Alpine Uniserv	49,451	0.0060119	75,012	297,006	(112,826)	38,930	—	—	1,174	40,104	—	55,149	—	1,521	56,669	63,757	(1,095)	—	62,662
American Leadership Academy	1,181,414	0.1436284	1,792,076	7,095,628	(2,695,480)	930,053	—	—	82,773	1,012,827	—	1,317,527	—	1,665	1,319,193	1,523,187	65,563	—	1,588,749
Ames Charter School	461,240	0.0560745	699,651	2,770,231	(1,052,353)	363,106	—	—	18,602	381,708	—	514,381	—	7,868	522,249	594,673	1,106	—	595,779
Beaver County School District	1,678,653	0.2040793	2,546,332	10,082,066	(3,829,965)	1,321,498	—	—	—	1,321,498	—	1,872,054	—	20,270	1,892,324	2,164,272	(33,421)	—	2,130,851
Box Elder School District	12,395,091	1.5069116	18,801,996	74,445,491	(28,280,278)	9,757,878	—	—	—	9,757,878	—	13,823,156	—	249,500	14,072,656	15,980,879	(247,022)	—	15,733,858
Cache County School District	18,142,121	2.2055968	27,519,610	108,962,418	(41,392,533)	14,282,154	—	—	24,102	14,306,256	—	20,232,313	—	140,983	20,373,296	23,390,473	(154,569)	—	23,235,905
Canyons School District	32,836,240	3.9920087	49,808,979	197,215,976	(74,918,206)	25,849,913	—	—	—	25,849,913	—	36,619,372	—	601,446	37,220,818	42,335,468	(1,456,728)	—	40,878,741
Carbon School District	3,486,141	0.4238216	5,288,095	20,937,927	(7,953,879)	2,744,421	—	—	—	2,744,421	—	3,887,787	—	149,725	4,037,512	4,494,651	(58,680)	—	4,435,971
Color Country Uniserv	22,657	0.0027544	34,368	136,076	(51,693)	17,836	—	—	—	17,836	—	25,267	—	4,936	30,203	29,211	(4,183)	—	25,028
Daggett School District	416,279	0.0506084	631,449	2,500,189	(949,769)	327,710	—	—	—	327,710	—	464,239	—	5,761	470,000	536,704	(536)	—	536,168
Davis Education Association	27,212	0.0033083	41,278	163,437	(62,086)	21,422	—	—	892	22,315	—	30,347	—	3,388	33,735	35,084	(10,423)	—	24,661
Davis School District	64,573,284	7.8503847	97,950,599	387,830,131	(147,328,520)	50,834,498	—	—	299,513	51,134,011	—	72,012,907	—	4,551,587	76,564,494	83,253,754	(3,593,438)	—	79,660,316
Davis Technical College	917,623	0.1115585	1,391,934	5,511,289	(2,093,623)	722,387	—	—	6,089	728,476	—	1,023,345	—	46,216	1,069,561	1,183,084	(87,552)	—	1,095,532
Duchesne County School District	5,019,192	0.6101995	7,613,565	30,145,499	(11,451,642)	3,951,295	—	—	12,450	3,963,746	—	5,597,464	—	—	5,597,464	6,471,199	52,844	—	6,524,043
East Hollywood High School	295,693	0.0359484	448,534	1,775,948	(674,645)	232,781	—	—	28,458	261,239	—	329,761	—	4,755	334,515	381,235	22,637	—	403,872
Emery County School District	2,751,899	0.3345574	4,174,330	16,528,035	(6,278,653)	2,166,398	—	—	24,576	2,190,974	—	3,068,951	—	42,104	3,111,055	3,547,999	(75,183)	—	3,472,816
EMI Health	1,175,368	0.1428933	1,782,904	7,059,312	(2,681,684)	925,293	—	—	—	925,293	—	1,310,784	—	54,865	1,365,649	1,515,391	(154,765)	—	1,360,625
Esperanza Elementary School	308,404	0.0374936	467,815	1,852,287	(703,645)	242,787	—	—	9,817	252,604	—	343,935	—	26,030	369,965	397,622	11,197	—	408,820
Fast Forward Charter High School	429,983	0.0522744	652,237	2,582,498	(981,037)	338,499	—	—	31,342	369,841	—	479,522	—	—	479,522	554,373	70,564	—	624,937
Garfield School District	1,279,215	0.1555183	1,940,429	7,683,022	(2,918,619)	1,007,045	—	—	11,936	1,018,982	—	1,426,596	—	29,965	1,456,561	1,649,280	6,139	—	1,655,419
Grand School District	1,936,983	0.2354854	2,938,192	11,633,612	(4,419,365)	1,524,866	—	—	24,642	1,549,508	—	2,160,147	—	2,519	2,162,666	2,497,335	(8,941)	—	2,488,395
Granite School District	60,620,787	7.3698666	91,955,093	364,091,249	(138,310,617)	47,722,945	—	—	—	47,722,945	—	67,605,034	—	2,914,894	70,519,928	78,157,834	(3,794,858)	—	74,362,976
Granite Uniserv	52,726	0.0064101	79,980	316,675	(120,298)	41,508	—	—	415	41,923	—	58,801	—	212	59,012	67,979	152	—	68,132
Heber Valley Historic Railroad	117,061	0.0142315	177,568	703,072	(267,082)	92,155	—	—	5,580	97,735	—	130,548	—	1,812	132,360	150,925	5,260	—	156,185
InTech Collegiate Academy	166,695	0.0202657	252,859	1,001,180	(380,327)	131,229	—	—	—	131,229	—	185,901	—	12,234	198,135	214,919	(9,854)	—	205,065
Iron County School District	9,815,980	1.1933606	14,889,766	58,955,227	(22,395,852)	7,727,505	—	—	—	7,727,505	—	10,946,899	—	140,323	11,087,222	12,655,654	(30,624)	—	12,625,031
Itineris Early College High School	327,935	0.0398681	497,441	1,969,592	(748,207)	258,163	—	—	—	258,163	—	365,717	—	8,229	373,946	422,803	(11,315)	—	411,488
Jordan School District	51,533,490	6.2650943	78,170,659	309,512,523	(117,577,306)	40,569,086	—	—	4,036	40,573,122	—	57,470,771	—	538,195	58,008,965	66,441,664	(1,116,468)	—	65,325,196
Juab School District	2,485,775	0.3022038	3,770,649	14,929,682	(5,671,472)	1,956,895	—	—	120,163	2,077,058	—	2,772,167	—	19,745	2,791,912	3,204,888	(819)	—	3,204,069
Kane County School District	1,733,746	0.2107772	2,629,903	10,412,959	(3,955,664)	1,364,870	—	—	43,191	1,408,061	—	1,933,495	—	—	1,933,495	2,235,303	23,940	—	2,259,243
Logan City School District	5,278,178	0.6416853	8,006,417	31,700,979	(12,042,536)	4,155,178	—	—	—	4,155,178	—	5,886,287	—	239,783	6,126,071	6,805,107	(275,788)	—	6,529,319
Millard School District	3,893,615	0.4733595	5,906,188	23,385,233	(8,883,559)	3,065,199	—	—	2,990	3,068,189	—	4,342,207	—	52,360	4,394,567	5,020,003	(96,619)	—	4,923,384
Monticello Academy	684,011	0.0831575	1,037,570	4,108,203	(1,560,620)	538,479	—	—	32,269	570,748	—	762,818	—	7,353	770,171	881,890	31,847	—	913,737
Morgan County School District	3,023,933	0.3676294	4,586,976	18,161,884	(6,899,318)	2,380,553	—	—	28,270	2,408,823	—	3,372,327	—	50,520	3,422,847	3,898,730	74,125	—	3,972,855
Murray City School District	6,622,917	0.8051696	10,046,239	39,777,543	(15,110,653)	5,213,807	—	—	—	5,213,807	—	7,385,957	—	115,248	7,501,205	8,538,867	(284,561)	—	8,254,306
Nebo School District	34,308,431	4.1709878	52,042,132	206,058,024	(78,277,115)	27,008,877	—	—	195,640	27,204,517	—	38,261,177	—	—	38,261,177	44,233,551	425,375	—	44,658,926
Noah Webster Academy Incorporated	361,156	0.0439069	547,834	2,169,118	(824,002)	284,315	—	—	15,387	299,702	—	402,765	—	—	402,765	465,635	18,907	—	484,542
North Sanpete School District	2,823,146	0.3432191	4,282,404	16,955,948	(6,441,208)	2,222,486	—	—	—	2,222,486	—	3,148,407	—	56,097	3,204,504	3,639,857	(85,160)	—	3,554,698
North Summit School District	1,545,075	0.1878398	2,343,710	9,279,794	(3,525,199)	1,216,341	—	—	2,254	1,218,595	—	1,723,087	—	1,097	1,724,183	1,992,052	(17,791)	—	1,974,261
Northern Utah Academy for Math Engineering & Science	1,237,595	0.1504585	1,877,296	7,433,053	(2,823,661)	974,281	—	—	132,033	1,106,314	—	1,380,181	—	8,986	1,389,167	1,595,620	84,896	—	1,680,516
Ogden School District	10,998,977	1.3371815	16,684,243	66,060,364	(25,094,945)	8,658,805	—	—	—	8,658,805	—	12,266,192	—	498,981	12,765,173	14,180,882	(482,346)	—	13,698,536
Ogden-Weber Technical College	726,270	0.0882950	1,101,672	4,362,009	(1,657,036)	571,747	—	—	9,264	581,010	—	809,945	—	—	809,945	936,373	7,451	—	943,824
Park City School District	9,322,499	1.1333666	14,141,210	55,991,361	(21,269,942)	7,339,019	—	—	379,537	7,718,556	—	10,396,564	—	—	10,396,564	12,019,414	622,336	—	12,641,751
Piute County School District	528,665	0.0642715	801,927	3,175,185	(1,206,186)	416,185	—	—	22,914	439,099	—	589,573	—	3,315	592,888	681,603	6,436	—	688,038
Provo City School District	13,455,549	1.6358349	20,410,594	80,814,649	(30,699,787)	10,592,710	—	—	57,930	10,650,641	—	15,005,791	—	125,903	15,131,694	17,348,118	(440,002)	—	16,908,116
Rich School District	873,603	0.1062068	1,325,161	5,246,902	(1,993,188)	687,733	—	—	4,084	691,818	—	974,253	—	10,401	984,654	1,126,329	(21,245)	—	1,105,084
Salt Lake Arts Academy	405,150	0.0492554	614,568	2,433,351	(924,379)	318,949	—	—	—	318,949	—	451,828	—	15,660	467,488	522,356	(24,707)	—	497,650
Salt Lake City School District	28,377,453	3.4499395	43,045,488	170,436,295	(64,745,168)	22,339,790	—	—	—	22,339,790	—	31,646,879	—	1,064,846	32,711,725	36,586,795	(1,770,010)	—	34,816,785
San Juan School District	4,345,766	0.5283289	6,592,051	26,100,870	(9,915,172)	3,421,149	—	—	69,569	3,490,718	—	4,846,451	—	53,675	4,900,126	5,602,957	(96,348)	—	5,506,608
Sevier School District	4,906,952	0.5965542	7,443,309	29,471,382	(11,195,559)	3,862,936	—	—	44,896	3,907,832	—	5,472,293	—	81,593	5,553,885	6,326,489	(153,131)	—	6,173,358
Soldier Hollow Charter School	259,596	0.0315599	393,778	1,559,144	(592,286)	204,363	—	—	4,575	208,939	—	289,504	—	6,709	296,213	334,694	8,536	—	343,231
South Sanpete School District	3,319,339	0.4035429	5,035,074	19,936,103	(7,573,307)	2,613,107	—	—	29,443	2,642,551	—	3,701,767	—	42,286	3,744,053	4,279,594	(66,166)	—	4,213,428
South Summit School District	2,322,340	0.2823344	3,522,735	13,948,079	(5,298,582)	1,828,232	—	—	16,613	1,844,845	—	2,589,901	—	11,476	2,601,377	2,994,172	26,845	—	3,021,017
Southern Utah University	2,832,276	0.3443290	4,296,252	17,010,779	(6,462,038)	2,229,673	—	—	—	2,229,673	—	3,158,588	—	458,011	3,616,599	3,651,628	(337,279)	—	3,314,349
Southwest Educational Development Center	125,150	0.0152149	189,839	751,658	(285,539)	98,523	—	—	2,953	101,476	—	139,569	—	3,736	143,305	161,355	2,712	—	164,067
Southwest Technical College	612,603	0.0744762	929,252	3,679,323	(1,397,697)	482,264	—	—	48,720	530,984	—	683,182	—	—	683,182	789,824	45,318	—	835,142
State of Utah	209,164,044	25.4287545	317,278,943	1,256,248,917	(477,222,573)	164,661,738	—	—	1,359,317	166,021,055	—	233,262,269	—	—	233,262,269	269,673,317	3,788,849	—	273,462,166
Success Academy	361,208	0.0439133	547,914	2,169,435	(824,123)	284,357	—	—	23,379	307,736	—	402,824	—	—	402,824	465,703	11,482	—	477,185

Noncontributory Retirement System
State and School Division

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

At December 31, 2025

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)	Deferred Outflows of Resources: Differences Between Expected and Actual Experience	Deferred Outflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Outflows of Resources: Changes of Assumptions	Deferred Outflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Outflows of Resources: Total Deferred Outflows of Resources	Deferred Inflows of Resources: Differences Between Expected and Actual Experience	Deferred Inflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Inflows of Resources: Changes of Assumptions	Deferred Inflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Total Deferred Inflows of Resources	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Proportionate Share of Allocable Plan Gross Pension Expense	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Proportionate Share of Nonemployer Contributions	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
Summit Academy Inc	$ 1,628,673	0.1980031%	$ 2,470,518	9,781,885	(3,715,933)	1,282,152	—	—	39,938	1,322,090	—	1,816,316	—	1,789	1,818,105	2,099,833	104,425	—	2,204,258
Tintic School District	491,474	0.0597501	745,512	2,951,816	(1,121,333)	386,907	—	—	7,025	393,931	—	548,098	—	—	548,098	633,653	13,336	—	646,989
Tooele County School District	15,332,648	1.8640400	23,257,947	92,088,591	(34,982,521)	12,070,432	—	—	—	12,070,432	—	17,099,154	—	663,556	17,762,710	19,768,245	(597,324)	—	19,170,920
Tooele Technical College	455,405	0.0553651	690,800	2,735,186	(1,039,040)	358,512	—	—	20,305	378,817	—	507,874	—	—	507,874	587,150	38,797	—	625,947
Uintah Basin Technical College	943,788	0.1147393	1,431,622	5,668,432	(2,153,318)	742,985	—	—	—	742,985	—	1,052,523	—	47,760	1,100,283	1,216,817	(39,808)	—	1,177,009
Uintah School District	6,295,737	0.7653933	9,549,944	37,812,490	(14,364,171)	4,956,239	—	—	—	4,956,239	—	7,021,082	—	296,976	7,318,059	8,117,038	(358,252)	—	7,758,786
Utah Arts Academy	201,906	0.0245463	306,269	1,212,654	(460,662)	158,948	—	—	—	158,948	—	225,167	—	11,045	236,213	260,315	(15,413)	—	244,902
Utah Communications Authority	512,361	0.0622895	777,196	3,077,267	(1,168,989)	403,350	—	—	699	404,049	—	571,392	—	26,966	598,358	660,583	(23,434)	—	637,149
Utah County Academy of Sciences STEM Early College HS	334,376	0.0406512	507,212	2,008,278	(762,903)	263,233	—	—	—	263,233	—	372,900	—	47,433	420,334	431,108	(49,789)	—	381,319
Utah Education Association	484,159	0.0588608	734,416	2,907,880	(1,104,642)	381,148	—	—	37,205	418,353	—	539,940	—	—	539,940	624,222	24,965	—	649,186
Utah Fairpark Area Investment and Restoration District	35,828	0.0043558	54,348	215,186	(81,745)	28,205	—	—	32,588	60,794	—	39,956	—	—	39,956	46,193	23,145	—	69,338
Utah High School Activities Association	194,815	0.0236843	295,513	1,170,066	(444,484)	153,365	—	—	20,688	174,054	—	217,260	—	8,571	225,831	251,173	11,700	—	262,873
Utah Housing Corporation	1,411,249	0.1715702	2,140,711	8,476,028	(3,219,865)	1,110,988	—	—	—	1,110,988	—	1,573,842	—	9,875	1,583,718	1,819,511	(39,709)	—	1,779,802
Utah Inland Port Authority	426,204	0.0518150	646,504	2,559,798	(972,414)	335,523	—	—	380,197	715,720	—	475,307	—	—	475,307	549,500	274,049	—	823,549
Utah Retirement Systems	7,062,091	0.8585615	10,712,419	42,415,248	(16,112,662)	5,559,542	—	—	—	5,559,542	—	7,875,730	—	78,702	7,954,432	9,105,091	(122,481)	—	8,982,610
Utah Safety Council	1,427	0.0001735	2,165	8,572	(3,256)	1,124	—	—	—	1,124	—	1,592	—	62,503	64,094	1,840	(49,355)	—	(47,515)
Utah School Board Association	159,047	0.0193359	241,257	955,244	(362,877)	125,208	—	—	—	125,208	—	177,371	—	24,168	201,539	205,058	(22,123)	—	182,935
Utah School Board Risk Management	220,438	0.0267993	334,380	1,323,958	(502,944)	173,537	—	—	3,211	176,748	—	245,835	—	18,431	264,265	284,208	(15,075)	—	269,133
Utah School Employees Association	44,046	0.0053548	66,813	264,541	(100,494)	34,675	—	—	4,943	39,617	—	49,120	—	7,286	56,406	56,788	(22,505)	—	34,283
Utah State Fair Corporation	175,393	0.0213231	266,052	1,053,420	(400,172)	138,076	—	—	21,747	159,823	—	195,601	—	—	195,601	226,133	23,584	—	249,717
Wasatch County School District	10,781,216	1.3107076	16,353,924	64,752,483	(24,598,108)	8,487,376	—	—	888,385	9,375,761	—	12,023,343	—	—	12,023,343	13,900,125	717,351	—	14,617,476
Washington County School District	30,539,416	3.7127763	46,324,948	183,421,142	(69,677,839)	24,041,767	—	—	129,787	24,171,555	—	34,057,925	—	422,588	34,480,514	39,374,193	(392,132)	—	38,982,061
Wayne County School District	608,841	0.0740187	923,544	3,656,725	(1,389,113)	479,302	—	—	15,524	494,826	—	678,986	—	11,318	690,304	784,973	18,259	—	803,232
WCF Insurance	5,040,506	0.6127907	7,645,895	30,273,509	(11,500,270)	3,968,074	—	—	—	3,968,074	—	5,621,233	—	614,382	6,235,614	6,498,678	(940,295)	—	5,558,383
Weber County School District	34,412,001	4.1835791	52,199,236	206,680,070	(78,513,417)	27,090,411	—	—	265,151	27,355,562	—	38,376,679	—	259,091	38,635,771	44,367,083	(473,012)	—	43,894,071
Woodland Peaks Uniserv	29,411	0.0035756	44,613	176,643	(67,103)	23,153	—	—	1,050	24,203	—	32,799	—	—	32,799	37,919	(7,347)	—	30,572
	$ 822,549,305	100.0000000%	$ 1,247,717,194	4,940,269,154	(1,876,704,470)	647,541,496	—	—	5,843,359	653,384,855	—	917,316,923	—	15,924,486	933,241,409	1,060,505,408	(11,716,097)	—	1,048,789,311
Units without a proportionate share for 2025 but had a proportionate share in a prior year																			
Carbon County Rec and Transportation Special Service District	$ —	0.0000000%	$ —	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
City of Enterprise	—	0.0000000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	(51)	—	(51)
Cleveland Town	—	0.0000000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
High Desert Uniserv	—	0.0000000	—	—	—	—	—	—	—	—	—	—	—	15,168	15,168	—	(11,305)	—	(11,305)
Jordan Uniserv	—	0.0000000	—	—	—	—	—	—	—	—	—	—	—	13,834	13,834	—	(12,010)	—	(12,010)
Summit Academy High School	—	0.0000000	—	—	—	—	—	—	—	—	—	—	—	58,430	58,430	—	(150,913)	—	(150,913)
Wasatch Uniserv	—	0.0000000	—	—	—	—	—	—	—	—	—	—	—	9,311	9,311	—	(20,884)	—	(20,884)
State and School Net Pension Amount Total	$ 822,549,305	100.0000000%	$ 1,247,717,194	4,940,269,154	(1,876,704,470)	647,541,496	—	—	5,843,359	653,384,855	—	917,316,923	—	16,021,229	933,338,152	1,060,505,408	(11,911,260)	—	1,048,594,148

Columns may not add to total due to rounding.

Noncontributory Retirement System
Higher Education Division

Schedule of Employer Allocations and Pension Amounts

At December 31, 2025

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)	Deferred Outflows of Resources: Differences Between Expected and Actual Experience	Deferred Outflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Outflows of Resources: Changes of Assumptions	Deferred Outflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Outflows of Resources: Total Deferred Outflows of Resources	Deferred Inflows of Resources: Differences Between Expected and Actual Experience	Deferred Inflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Inflows of Resources: Changes of Assumptions	Deferred Inflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Total Deferred Inflows of Resources	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Proportionate Share of Allocable Plan Gross Pension Expense	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Proportionate Share of Nonemployer Contributions	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
Bridgerland Technical College	$ 840,947	1.5680554%	$ (4,047,393)	649,069	(8,032,092)	255,767	—	—	95,843	351,611	—	1,404,814	—	—	1,404,814	293,262	267,871	—	561,132
Dixie Technical College	193,359	0.3605429	(930,617)	149,240	(1,846,819)	58,809	—	—	11,251	70,060	—	323,009	—	—	323,009	67,430	18,969	—	86,399
Mountainland Technical College	406,797	0.7585262	(1,957,873)	313,979	(3,885,419)	123,724	—	—	—	123,724	—	679,560	—	14,724	694,284	141,861	3,694	—	145,556
Salt Lake Community College	3,893,080	7.2591592	(18,737,008)	3,004,802	(37,183,783)	1,184,050	—	—	144,788	1,328,839	—	6,503,447	—	—	6,503,447	1,357,626	182,262	—	1,539,888
Snow College	1,182,720	2.2053368	(5,692,314)	912,861	(11,296,455)	359,715	—	—	25,263	384,978	—	1,975,751	—	—	1,975,751	412,448	51,296	—	463,744
Southern Utah University	252,602	0.4710089	(1,215,747)	194,966	(2,412,661)	76,827	—	—	—	76,827	—	421,975	—	243,685	665,660	88,089	(462,401)	—	(374,312)
University of Utah	17,721,449	33.0439723	(85,291,581)	13,677,974	(169,262,012)	5,389,843	—	—	283,518	5,673,360	—	29,603,943	—	—	29,603,943	6,179,967	1,023,421	—	7,203,388
University of Utah Hospital	8,764,367	16.3423141	(42,182,029)	6,764,615	(83,710,667)	2,665,615	—	—	17,486	2,683,101	—	14,641,004	—	—	14,641,004	3,056,381	66,189	—	3,122,570
Utah State University	8,833,923	16.4720116	(42,516,799)	6,818,301	(84,375,020)	2,686,770	—	—	112,223	2,798,993	—	14,757,199	—	—	14,757,199	3,080,637	259,384	—	3,340,021
Utah State University Space Dynamics Laboratory	1,124,112	2.0960541	(5,410,239)	867,625	(10,736,674)	341,890	—	—	—	341,890	—	1,877,845	—	43,184	1,921,029	392,009	(116,367)	—	275,643
Utah Tech University	1,430,302	2.6669868	(6,883,904)	1,103,953	(13,661,177)	435,015	—	—	—	435,015	—	2,389,341	—	26,685	2,416,026	498,787	(82,899)	—	415,888
Utah Valley University	5,298,804	9.8803159	(25,502,617)	4,089,784	(50,610,203)	1,611,590	—	—	31,953	1,643,543	—	8,851,730	—	—	8,851,730	1,847,842	(52,892)	—	1,794,950
Weber State University	3,687,439	6.8757156	(17,747,281)	2,846,082	(35,219,659)	1,121,506	—	—	169,188	1,290,694	—	6,159,922	—	—	6,159,922	1,285,914	381,603	—	1,667,517
Higher Education Total	$ 53,629,900	100.0000000%	$ (258,115,399)	41,393,251	(512,232,641)	16,311,122	—	—	891,512	17,202,634	—	89,589,540	—	328,278	89,917,818	18,702,252	1,540,131	—	20,242,383

Columns may not add to total due to rounding.

Contributory Retirement System
Local Government Division

Schedule of Employer Allocations and Pension Amounts

At December 31, 2025

						Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contribution			
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	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
Centerville City	18,021	1.2610303	(108,268)	388,897	(535,851)	—	—	—	—	—	—	167,932	—	—	167,932	4,627	8,613	—	13,240
City of Naples	7,702	0.5389906	(46,276)	166,223	(229,034)	—	—	—	—	—	—	71,777	—	—	71,777	1,977	4,863	—	6,841
City of Orem	36,948	2.5855194	(221,984)	797,364	(1,098,668)	—	—	—	—	—	—	344,314	—	—	344,314	9,486	1,937	—	11,423
City of St George	20,912	1.4633384	(125,638)	451,288	(621,818)	—	—	—	—	—	—	194,873	—	—	194,873	5,369	11,578	—	16,946
Corinne City	29,916	2.0934519	(179,737)	645,613	(889,573)	—	—	—	—	—	—	278,785	—	—	278,785	7,681	16,911	—	24,591
Davis and Weber Counties Canal Company	103,736	7.2591780	(623,250)	2,238,703	(3,084,651)	—	—	—	—	—	—	966,705	—	—	966,705	26,633	63,230	—	89,863
Davis Community Housing Authority	20,575	1.4397974	(123,616)	444,028	(611,815)	—	—	—	—	—	—	191,738	—	—	191,738	5,282	10,594	—	15,877
DDI Vantage	425,668	29.7870461	(2,557,420)	9,186,212	(12,657,446)	—	—	—	—	—	—	3,966,744	—	—	3,966,744	109,285	(120,581)	—	(11,296)
Duchesne County	89,206	6.2423833	(535,951)	1,925,127	(2,652,584)	—	—	—	—	—	—	831,299	—	—	831,299	22,902	6,721	—	29,623
Emery County Care and Rehabilitation Center	116,284	8.1372191	(698,635)	2,509,487	(3,457,759)	—	—	—	—	—	—	1,083,634	—	—	1,083,634	29,854	30,736	—	60,590
Emery Town	6,681	0.4674887	(40,137)	144,172	(198,651)	—	—	—	—	—	—	62,256	—	—	62,256	1,715	15,886	—	17,601
Garland City	15,475	1.0829195	(92,976)	333,968	(460,166)	—	—	—	—	—	—	144,212	—	—	144,212	3,973	(16,289)	—	(12,316)
Honeyville City	11,109	0.7774098	(66,746)	239,750	(330,346)	—	—	—	—	—	—	103,528	—	—	103,528	2,852	4,635	—	7,487
Jordan Valley Water Conservancy District	7,222	0.5054065	(43,393)	155,865	(214,763)	—	—	—	—	—	—	67,305	—	—	67,305	1,854	(19,499)	—	(17,644)
Layton City	19,010	1.3302916	(114,215)	410,257	(565,282)	—	—	—	—	—	—	177,155	—	—	177,155	4,881	6,691	—	11,572
Logan City	6,950	0.4863503	(41,756)	149,989	(206,665)	—	—	—	—	—	—	64,767	—	—	64,767	1,784	2,580	—	4,365
Oakley City	28,448	1.9907136	(170,916)	613,928	(845,916)	—	—	—	—	—	—	265,104	—	—	265,104	7,304	6,925	—	14,229
Ogden City	18,621	1.3030173	(111,873)	401,846	(553,693)	—	—	—	—	—	—	173,523	—	—	173,523	4,781	(7,286)	—	(2,506)
Park City	26,617	1.8626043	(159,917)	574,420	(791,479)	—	—	—	—	—	—	248,043	—	—	248,043	6,834	14,117	—	20,951
Salt Lake City Corporation	152,698	10.6853399	(917,409)	3,295,318	(4,540,535)	—	—	—	—	—	—	1,422,968	—	—	1,422,968	39,203	(64,216)	—	(25,013)
Salt Lake County	12,651	0.8852621	(76,006)	273,011	(376,176)	—	—	—	—	—	—	117,890	—	—	117,890	3,248	(16,154)	—	(12,906)
Sandy City	43,407	3.0374878	(260,789)	936,750	(1,290,723)	—	—	—	—	—	—	404,503	—	—	404,503	11,144	(12,695)	—	(1,551)
South Davis Sewer District	53,768	3.7625008	(323,036)	1,160,341	(1,598,804)	—	—	—	—	—	—	501,053	—	—	501,053	13,804	17,349	—	31,153
Town of Paragonah	9,106	0.6372344	(54,711)	196,521	(270,781)	—	—	—	—	—	—	84,861	—	—	84,861	2,338	1,916	—	4,254
Utah League of Cities and Towns	125,592	8.7885419	(754,556)	2,710,353	(3,734,526)	—	—	—	—	—	—	1,170,371	—	—	1,170,371	32,244	85,887	—	118,131
West Valley City	13,940	0.9754654	(83,750)	300,830	(414,506)	—	—	—	—	—	—	129,903	—	—	129,903	3,579	4,937	—	8,516
Western Uintah Basin Mosquito Abatement District	8,774	0.6140117	(52,717)	189,359	(260,913)	—	—	—	—	—	—	81,768	—	—	81,768	2,253	3,570	—	5,822
	$ 1,429,038	100.0000000%	$ (8,585,677)	30,839,619	(42,493,124)	—	—	—	—	—	—	13,317,009	—	—	13,317,009	366,887	62,956	—	429,843
Units without a proportionate share for 2025 but had a proportionate share in a prior year																			
Box Elder County	$ —	0.0000000%	$ —	—	—	—	—	—	—	—	—	—	—	—	—	—	(8,547)	—	(8,547)
Five County Association of Governments	—	0.0000000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	(49,728)	—	(49,728)
Kearns Improvement District	—	0.0000000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	(14,970)	—	(14,970)
Local Government Total	$ 1,429,038	100.0000000%	$ (8,585,677)	30,839,619	(42,493,124)	—	—	—	—	—	—	13,317,009	—	—	13,317,009	366,887	(10,289)	—	356,598

Columns may not add to total due to rounding.

Contributory Retirement System
State and School Division

Schedule of Employer Allocations and Pension Amounts

At December 31, 2025

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)	Deferred Outflows of Resources: Differences Between Expected and Actual Experience	Deferred Outflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Outflows of Resources: Changes of Assumptions	Deferred Outflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Outflows of Resources: Total Deferred Outflows of Resources	Deferred Inflows of Resources: Differences Between Expected and Actual Experience	Deferred Inflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Inflows of Resources: Changes of Assumptions	Deferred Inflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Total Deferred Inflows of Resources	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Proportionate Share of Allocable Plan Gross Pension Expense	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Proportionate Share of Nonemployer Contributions	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
Alpine School District	$ 5,814	0.9962810%	$ (158,914)	347,363	(599,157)	—	—	—	—	—	—	186,600	—	—	186,600	(171,242)	(308,517)	—	(479,759)
Box Elder School District	10,322	1.7686732	(282,115)	616,666	(1,063,670)	—	—	—	—	—	—	331,267	—	—	331,267	(304,002)	(110,363)	—	(414,365)
Cache County School District	19,084	3.2702111	(521,621)	1,140,192	(1,966,686)	—	—	—	—	—	—	612,500	—	—	612,500	(562,088)	(169,787)	—	(731,875)
Davis School District	36,985	6.3375707	(1,010,885)	2,209,658	(3,811,377)	—	—	—	—	—	—	1,187,007	—	—	1,187,007	(1,089,309)	202,832	—	(886,476)
Duchesne County School District	12,097	2.0729463	(330,649)	722,754	(1,246,658)	—	—	—	—	—	—	388,256	—	—	388,256	(356,300)	23,779	—	(332,521)
Granite School District	15,238	2.6110450	(416,479)	910,367	(1,570,267)	—	—	—	—	—	—	489,040	—	—	489,040	(448,789)	(934,735)	—	(1,383,525)
Provo City School District	14,284	2.4476616	(390,419)	853,402	(1,472,009)	—	—	—	—	—	—	458,439	—	—	458,439	(420,707)	107,878	—	(312,829)
Salt Lake City School District	99,385	17.0300543	(2,716,409)	5,937,701	(10,241,773)	—	—	—	—	—	—	3,189,675	—	—	3,189,675	(2,927,145)	827,230	—	(2,099,914)
State of Utah	324,001	55.5192142	(8,855,691)	19,357,336	(33,388,926)	—	—	—	—	—	—	10,398,571	—	—	10,398,571	(9,542,704)	1,528,977	—	(8,013,727)
Uintah School District	28,733	4.9235643	(785,342)	1,716,651	(2,961,002)	—	—	—	—	—	—	922,168	—	—	922,168	(846,268)	246,641	—	(599,627)
Washington County School District	17,640	3.0227782	(482,154)	1,053,922	(1,817,881)	—	—	—	—	—	—	566,157	—	—	566,157	(519,558)	(101,883)	—	(621,441)
	$ 583,584	100.0000000%	$ (15,950,677)	34,866,013	(60,139,406)	—	—	—	—	—	—	18,729,680	—	—	18,729,680	(17,188,111)	1,312,053	—	(15,876,058)
Units without a proportionate share for 2025 but had a proportionate share in a prior year																			
Jordan School District	$ —	0.0000000%	$ —	—	—	—	—	—	—	—	—	—	—	—	—	—	(220,532)	—	(220,532)
Murray City School District	—	0.0000000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	(232,302)	—	(232,302)
Utah Housing Corporation	—	0.0000000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	(830,071)	—	(830,071)
State and School Total	$ 583,584	100.0000000%	$ (15,950,677)	34,866,013	(60,139,406)	—	—	—	—	—	—	18,729,680	—	—	18,729,680	(17,188,111)	29,148	—	(17,158,963)

Columns may not add to total due to rounding.

Contributory Retirement System
Higher Education Division

Schedule of Employer Allocations and Pension Amounts

At December 31, 2025

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)	Deferred Outflows of Resources: Differences Between Expected and Actual Experience	Deferred Outflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Outflows of Resources: Changes of Assumptions	Deferred Outflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Outflows of Resources: Total Deferred Outflows of Resources	Deferred Inflows of Resources: Differences Between Expected and Actual Experience	Deferred Inflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Inflows of Resources: Changes of Assumptions	Deferred Inflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Total Deferred Inflows of Resources	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Proportionate Share of Allocable Plan Gross Pension Expense	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Proportionate Share of Nonemployer Contributions	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
University of Utah	$ 160,551	43.6932367%	$ (3,816,311)	1,899,229	(8,768,240)	—	—	—	—	—	—	1,900,438	—	—	1,900,438	6,858,487	258,203	—	7,116,690
University of Utah Hospital	144,249	39.2565023	(3,428,792)	1,706,376	(7,877,888)	—	—	—	—	—	—	1,707,462	—	—	1,707,462	6,162,057	(697,549)	—	5,464,508
Utah State University	8,068	2.1955547	(191,767)	95,435	(440,598)	—	—	—	—	—	—	95,496	—	—	95,496	344,634	286,543	—	631,177
Utah Valley University	46,727	12.7165306	(1,110,703)	552,754	(2,551,919)	—	—	—	—	—	—	553,106	—	—	553,106	1,996,102	245,905	—	2,242,007
Weber State University	7,857	2.1381757	(186,755)	92,941	(429,083)	—	—	—	—	—	—	93,000	—	—	93,000	335,627	(75,455)	—	260,173
Higher Education Total	$ 367,452	100.0000000%	$ (8,734,328)	4,346,734	(20,067,728)	—	—	—	—	—	—	4,349,501	—	—	4,349,501	15,696,908	17,648	—	15,714,556

Columns may not add to total due to rounding.

Public Safety Retirement System
Other Division A with Social Security

Schedule of Employer Allocations and Pension Amounts

At December 31, 2025

						Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contribution			
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	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
American Fork City	$ 736,461	1.0507163%	$ 421,117	3,913,810	(2,439,446)	103,297	—	—	—	103,297	—	801,900	—	8,942	810,842	686,416	(27,562)	—	658,853
Beaver County	940,452	1.3417531	537,762	4,997,892	(3,115,146)	131,909	—	—	7,695	139,605	—	1,024,017	—	—	1,024,017	876,545	13,615	—	890,160
Big Water Municipal Corporation	8,238	0.0117536	4,711	43,781	(27,288)	1,156	—	—	—	1,156	—	8,970	—	103	9,073	7,678	(355)	—	7,323
Blanding City	86,632	0.1235991	49,537	460,394	(286,960)	12,151	—	—	—	12,151	—	94,330	—	482	94,812	80,745	206	—	80,952
Box Elder County	1,366,261	1.9492593	781,245	7,260,790	(4,525,592)	191,634	—	—	12,956	204,590	—	1,487,662	—	—	1,487,662	1,273,419	52,734	—	1,326,153
Brian Head Town	151,739	0.2164876	86,766	806,394	(502,619)	21,283	—	—	2,251	23,534	—	165,222	—	—	165,222	141,428	8,014	—	149,442
Brigham City	629,581	0.8982295	360,002	3,345,812	(2,085,418)	88,306	—	—	12,990	101,296	—	685,523	—	—	685,523	586,799	66,942	—	653,741
Cache County	2,062,633	2.9427793	1,179,438	10,961,549	(6,832,245)	289,308	—	—	20,234	309,542	—	2,245,909	—	—	2,245,909	1,922,470	47,239	—	1,969,709
Carbon County	638,340	0.9107256	365,010	3,392,359	(2,114,430)	89,535	—	—	8,112	97,647	—	695,060	—	—	695,060	594,962	(8,294)	—	586,668
Cedar City Corporation	670,724	0.9569282	383,528	3,564,459	(2,221,698)	94,077	—	—	9,768	103,844	—	730,321	—	—	730,321	625,146	10,196	—	635,342
Centerville City	446,912	0.6376146	255,550	2,375,049	(1,480,349)	62,685	—	—	—	62,685	—	486,623	—	11,780	498,403	416,543	(43,982)	—	372,561
City of Helper	36,524	0.0521085	20,885	194,099	(120,980)	5,123	—	—	—	5,123	—	39,769	—	3,268	43,036	34,042	(11,726)	—	22,315
City of Kanab	72,520	0.1034647	41,468	385,395	(240,214)	10,172	—	—	—	10,172	—	78,964	—	10,013	88,976	67,592	(34,905)	—	32,687
City of Moab	343,588	0.4902000	196,468	1,825,944	(1,138,096)	48,192	—	—	8,461	56,653	—	374,117	—	—	374,117	320,240	12,608	—	332,848
City of Naples	72,664	0.1036709	41,550	386,163	(240,692)	10,192	—	—	4,038	14,230	—	79,121	—	—	79,121	67,726	12,145	—	79,871
City of North Salt Lake	581,674	0.8298806	332,608	3,091,219	(1,926,732)	81,587	—	—	—	81,587	—	633,359	—	15,409	648,769	542,147	(41,292)	—	500,856
City of South Jordan	1,017,014	1.4509845	581,541	5,404,767	(3,368,748)	142,648	—	—	—	142,648	—	1,107,382	—	4,015	1,111,397	947,905	(43,960)	—	903,945
City of South Salt Lake	1,303,581	1.8598328	745,404	6,927,685	(4,317,970)	182,843	—	—	—	182,843	—	1,419,412	—	47,367	1,466,779	1,214,998	(187,479)	—	1,027,520
City of St George	3,050,122	4.3516408	1,744,097	16,209,413	(10,103,196)	427,815	—	—	—	427,815	—	3,321,143	—	5,343	3,326,486	2,842,856	5,784	—	2,848,640
Clearfield City	478,080	0.6820817	273,372	2,540,684	(1,583,588)	67,056	—	—	—	67,056	—	520,560	—	3,637	524,197	445,593	(11,878)	—	433,715
Clinton City	349,005	0.4979286	199,565	1,854,733	(1,156,040)	48,952	—	—	—	48,952	—	380,016	—	16,651	396,667	325,289	(44,128)	—	281,161
Daggett County	29,153	0.0415926	16,670	154,928	(96,565)	4,089	—	—	821	4,910	—	31,743	—	—	31,743	27,172	3,220	—	30,392
Davis County	3,480,936	4.9662866	1,990,441	18,498,905	(11,530,218)	488,242	—	—	—	488,242	—	3,790,236	—	15,708	3,805,945	3,244,394	(103,468)	—	3,140,926
Draper City	1,032,789	1.4734904	590,561	5,488,600	(3,421,000)	144,861	—	—	4,521	149,381	—	1,124,558	—	—	1,124,558	962,607	15,730	—	978,337
Duchesne County	569,999	0.8132229	325,932	3,029,171	(1,888,058)	79,949	—	—	8,424	88,373	—	620,646	—	—	620,646	531,265	19,609	—	550,874
East Carbon City	46,763	0.0667172	26,740	248,515	(154,897)	6,559	—	—	1,335	7,894	—	50,918	—	—	50,918	43,585	5,580	—	49,166
Emery County	398,943	0.5691763	228,120	2,120,123	(1,321,455)	55,956	—	—	—	55,956	—	434,391	—	1,557	435,949	371,834	(16,300)	—	355,534
Enoch City	132,532	0.1890854	75,784	704,324	(438,999)	18,589	—	—	5,851	24,440	—	144,309	—	—	144,309	123,526	15,235	—	138,762
Ephraim City	173,140	0.2470199	99,003	920,124	(573,506)	24,285	—	—	6,640	30,925	—	188,524	—	—	188,524	161,374	1,242	—	162,616
Fairview City	11,273	0.0160834	6,446	59,909	(37,341)	1,581	—	—	—	1,581	—	12,275	—	3,623	15,898	10,507	(16,288)	—	(5,781)
Farmington City	478,551	0.6827540	273,641	2,543,188	(1,585,149)	67,122	—	—	21,699	88,822	—	521,073	—	—	521,073	446,032	47,579	—	493,611
Garfield County	382,460	0.5456591	218,695	2,032,524	(1,266,856)	53,644	—	—	2,166	55,811	—	416,443	—	—	416,443	356,470	(1,149)	—	355,322
Garland City	38,808	0.0553683	22,191	206,241	(128,548)	5,443	—	—	—	5,443	—	42,257	—	3,238	45,495	36,171	(6,045)	—	30,127
Grand County	707,219	1.0089964	404,396	3,758,407	(2,342,585)	99,196	—	—	10,984	110,180	—	770,059	—	—	770,059	659,161	43,036	—	702,197
Grantsville City	309,324	0.4413158	176,875	1,643,856	(1,024,602)	43,386	—	—	1,361	44,747	—	336,809	—	—	336,809	288,304	19,920	—	308,224
Harrisville City	186,160	0.2655959	106,448	989,317	(616,634)	26,111	—	—	111	26,222	—	202,701	—	—	202,701	173,509	(5,892)	—	167,617
Heber City	447,847	0.6389476	256,084	2,380,014	(1,483,443)	62,816	—	—	—	62,816	—	487,640	—	982	488,623	417,414	(302)	—	417,112
Hurricane City	600,218	0.8563370	343,212	3,189,767	(1,988,156)	84,188	—	—	6,719	90,907	—	653,551	—	—	653,551	559,431	2,422	—	561,853
Iron County	1,096,236	1.5640116	626,841	5,825,782	(3,631,163)	153,760	—	—	—	153,760	—	1,193,643	—	19,524	1,213,167	1,021,743	(61,875)	—	959,868
Ivins City	250,491	0.3573780	143,234	1,331,196	(829,724)	35,134	—	—	6,487	41,621	—	272,748	—	—	272,748	233,469	19,889	—	253,358
Juab County	302,097	0.4310053	172,743	1,605,450	(1,000,664)	42,373	—	—	—	42,373	—	328,940	—	661	329,601	281,569	(9,793)	—	271,775
Kamas City	66,407	0.0947442	37,973	352,912	(219,967)	9,314	—	—	2,927	12,241	—	72,308	—	—	72,308	61,895	7,845	—	69,740
Kane County	821,978	1.1727244	470,017	4,368,277	(2,722,712)	115,292	—	—	34,946	150,238	—	895,015	—	—	895,015	766,122	72,218	—	838,340
Kaysville City	761,678	1.0866933	435,536	4,047,821	(2,522,974)	106,834	—	—	6,580	113,414	—	829,357	—	—	829,357	709,919	22,713	—	732,633
Laverkin City	126,902	0.1810520	72,564	674,400	(420,348)	17,799	—	—	4,050	21,850	—	138,178	—	—	138,178	118,278	15,334	—	133,612
Layton City	1,769,646	2.5247722	1,011,905	9,404,516	(5,861,759)	248,214	—	—	—	248,214	—	1,926,889	—	61,933	1,988,822	1,649,393	(117,131)	—	1,532,261
Lehi City	1,234,175	1.7608107	705,716	6,558,838	(4,088,071)	173,108	—	—	19,791	192,898	—	1,343,839	—	—	1,343,839	1,150,309	44,984	—	1,195,293
Lindon City	306,900	0.4378567	175,489	1,630,971	(1,016,571)	43,046	—	—	—	43,046	—	334,169	—	1,894	336,063	286,045	(8,339)	—	277,706
Mapleton City	196,500	0.2803483	112,361	1,044,268	(650,884)	27,561	—	—	—	27,561	—	213,960	—	4,228	218,188	183,147	(7,105)	—	176,042
Millard County	638,830	0.9114248	365,291	3,394,963	(2,116,053)	89,603	—	—	—	89,603	—	695,593	—	1,768	697,361	595,419	(29,188)	—	566,231
Morgan County	336,529	0.4801291	192,431	1,788,431	(1,114,715)	47,202	—	—	11,786	58,988	—	366,431	—	—	366,431	313,660	54,551	—	368,212
Mt. Pleasant City	64,194	0.0915869	36,707	341,152	(212,637)	9,004	—	—	—	9,004	—	69,898	—	14,829	84,728	59,832	(38,117)	—	21,715
Murray City	1,527,373	2.1791184	873,370	8,116,991	(5,059,255)	214,232	—	—	—	214,232	—	1,663,088	—	22,523	1,685,612	1,423,583	(88,660)	—	1,334,922
Nephi City	174,358	0.2487582	99,700	926,599	(577,541)	24,456	—	—	—	24,456	—	189,851	—	4,559	194,410	162,510	(1,092)	—	161,417
North Ogden City	332,047	0.4737345	189,868	1,764,612	(1,099,869)	46,573	—	—	—	46,573	—	361,551	—	2,197	363,748	309,483	(34,322)	—	275,161
North Park Police Department	174,211	0.2485485	99,616	925,817	(577,055)	24,435	—	—	—	24,435	—	189,691	—	4,153	193,844	162,373	(6,284)	—	156,089
North Valley Public Safety Department	28,676	0.0409128	16,397	152,396	(94,987)	4,022	—	—	12,542	16,564	—	31,224	—	—	31,224	26,728	33,006	—	59,734
Park City	1,141,481	1.6285620	652,712	6,066,226	(3,781,029)	160,106	—	—	18,142	178,248	—	1,242,908	—	—	1,242,908	1,063,913	71,133	—	1,135,046
Parowan City	126,816	0.1809302	72,515	673,946	(420,065)	17,787	—	—	12,457	30,244	—	138,085	—	—	138,085	118,199	38,490	—	156,688
Payson City	421,257	0.6010119	240,880	2,238,707	(1,395,368)	59,086	—	—	—	59,086	—	458,688	—	22,900	481,589	392,631	(70,586)	—	322,046

Public Safety Retirement System
Other Division A with Social Security

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

At December 31, 2025

						Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contribution			
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	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
Perry City	$ 143,696	0.2050128%	$ 82,167	763,652	(475,978)	20,155	—	—	—	20,155	—	156,464	—	177	156,641	133,932	3,359	—	137,290
Piute County	62,159	0.0886830	35,543	330,335	(205,895)	8,719	—	—	—	8,719	—	67,682	—	2,492	70,175	57,935	(7,488)	—	50,447
Pleasant Grove City	414,250	0.5910148	236,873	2,201,469	(1,372,158)	58,103	—	—	—	58,103	—	451,059	—	27,069	478,127	386,100	(79,120)	—	306,980
Pleasant View City	234,908	0.3351451	134,323	1,248,381	(778,106)	32,949	—	—	—	32,949	—	255,780	—	1,803	257,583	218,945	(1,431)	—	217,514
Price City	256,596	0.3660875	146,724	1,363,638	(849,945)	35,991	—	—	—	35,991	—	279,396	—	744	280,140	239,159	1,735	—	240,894
Rich County	99,107	0.1413976	56,671	526,691	(328,282)	13,901	—	—	—	13,901	—	107,914	—	3,462	111,375	92,373	(12,258)	—	80,115
Richfield City	231,248	0.3299239	132,230	1,228,933	(765,984)	32,435	—	—	1,142	33,578	—	251,796	—	—	251,796	215,534	7,724	—	223,258
Riverdale City	415,889	0.5933527	237,810	2,210,178	(1,377,586)	58,333	—	—	—	58,333	—	452,843	—	10,989	463,832	387,628	(41,874)	—	345,754
Roosevelt City	238,089	0.3396838	136,142	1,265,287	(788,643)	33,395	—	—	—	33,395	—	259,244	—	194	259,438	221,910	(11,022)	—	210,888
Roy City	720,940	1.0285731	412,242	3,831,329	(2,388,036)	101,120	—	—	—	101,120	—	785,000	—	25,564	810,564	671,950	(84,835)	—	587,115
Salem City	197,151	0.2812779	112,734	1,047,731	(653,042)	27,653	—	—	—	27,653	—	214,669	—	12,433	227,103	183,754	(49,022)	—	134,732
Salina City	15,486	0.0220945	8,855	82,300	(51,297)	2,172	—	—	—	2,172	—	16,862	—	6,283	23,146	14,434	(19,705)	—	(5,271)
Salt Lake County	11,309,447	16.1353041	6,466,878	60,102,343	(37,461,305)	1,586,282	—	—	261,631	1,847,914	—	12,314,355	—	—	12,314,355	10,540,931	978,926	—	11,519,857
San Juan County	479,528	0.6841475	274,200	2,548,379	(1,588,384)	67,259	—	—	—	67,259	—	522,137	—	16,978	539,115	446,942	(57,280)	—	389,663
Sanpete County	724,550	1.0337225	414,306	3,850,510	(2,399,992)	101,627	—	—	1,103	102,729	—	788,930	—	—	788,930	675,314	(8,141)	—	667,173
Santaquin City	224,049	0.3196526	128,114	1,190,673	(742,137)	31,425	—	—	1,375	32,800	—	243,957	—	—	243,957	208,824	(4,514)	—	204,310
Sevier County	868,989	1.2397962	496,899	4,618,113	(2,878,433)	121,886	—	—	5,531	127,417	—	946,204	—	—	946,204	809,939	(13,844)	—	796,094
Smithfield City	211,786	0.3021577	121,102	1,125,506	(701,519)	29,706	—	—	7,197	36,903	—	230,605	—	—	230,605	197,395	14,881	—	212,276
South Ogden City	519,540	0.7412332	297,079	2,761,017	(1,720,920)	72,872	—	—	—	72,872	—	565,704	—	5,346	571,051	484,236	(12,621)	—	471,614
Spanish Fork City	831,219	1.1859080	475,301	4,417,385	(2,753,320)	116,588	—	—	—	116,588	—	905,077	—	2,428	907,505	774,734	(9,544)	—	765,190
Spring City	22,849	0.0325986	13,065	121,427	(75,684)	3,205	—	—	587	3,792	—	24,879	—	—	24,879	21,296	1,765	—	23,061
Springville City	449,086	0.6407161	256,793	2,386,601	(1,487,549)	62,990	—	—	—	62,990	—	488,990	—	21,260	510,250	418,569	(54,277)	—	364,292
Summit County	2,324,762	3.3167622	1,329,327	12,354,597	(7,700,521)	326,075	—	—	13,771	339,846	—	2,531,331	—	—	2,531,331	2,166,787	1,470	—	2,168,257
Sunset City	148,830	0.2123374	85,103	790,935	(492,983)	20,875	—	—	—	20,875	—	162,054	—	2,538	164,592	138,717	2,052	—	140,769
Syracuse City Corporation	477,068	0.6806376	272,793	2,535,305	(1,580,235)	66,914	—	—	—	66,914	—	519,458	—	14,691	534,149	444,649	(50,050)	—	394,599
Tooele City Corporation	705,910	1.0071296	403,648	3,751,454	(2,338,251)	99,012	—	—	—	99,012	—	768,635	—	15,539	784,173	657,941	(32,754)	—	625,188
Tooele County	1,050,720	1.4990724	600,814	5,583,890	(3,480,393)	147,376	—	—	30,467	177,843	—	1,144,082	—	—	1,144,082	979,320	90,922	—	1,070,242
Town of Alta	91,120	0.1300024	52,104	484,246	(301,826)	12,781	—	—	39,854	52,634	—	99,217	—	—	99,217	84,928	104,878	—	189,807
Town of Springdale	362,928	0.5177924	207,526	1,928,723	(1,202,158)	50,905	—	—	1,110	52,014	—	395,176	—	—	395,176	338,265	1,578	—	339,843
Tremonton City	281,892	0.4021778	161,189	1,498,071	(933,735)	39,539	—	—	9,122	48,661	—	306,939	—	—	306,939	262,736	30,557	—	293,293
Uintah County	932,613	1.3305683	533,279	4,956,229	(3,089,178)	130,810	—	—	—	130,810	—	1,015,481	—	35,764	1,051,245	869,239	(112,785)	—	756,453
Unified Fire Authority	75,241	0.1073469	43,024	399,856	(249,227)	10,553	—	—	3,096	13,649	—	81,926	—	—	81,926	70,128	18,317	—	88,445
Vernal City	330,375	0.4713489	188,912	1,755,726	(1,094,330)	46,339	—	—	6,904	53,243	—	359,730	—	—	359,730	307,925	12,395	—	320,320
Wasatch County	1,316,875	1.8787990	753,005	6,998,332	(4,362,004)	184,707	—	—	—	184,707	—	1,433,887	—	35,231	1,469,118	1,227,389	(88,258)	—	1,139,131
Washington City	489,662	0.6986053	279,994	2,602,233	(1,621,951)	68,681	—	—	1,508	70,189	—	533,171	—	—	533,171	456,387	(7,807)	—	448,580
Washington County	2,527,273	3.6056857	1,445,125	13,430,807	(8,371,314)	354,480	—	—	—	354,480	—	2,751,835	—	34,833	2,786,668	2,355,536	(99,428)	—	2,256,108
Wayne County	45,601	0.0650589	26,075	242,338	(151,047)	6,396	—	—	670	7,066	—	49,653	—	—	49,653	42,502	(8,831)	—	33,671
Weber Area Dispatch 911	930,534	1.3276028	532,091	4,945,183	(3,082,293)	130,518	—	—	—	130,518	—	1,013,218	—	864	1,014,081	867,301	(25,644)	—	841,657
Weber County Corp	3,093,781	4.4139292	1,769,061	16,441,431	(10,247,811)	433,939	—	—	—	433,939	—	3,368,681	—	149,173	3,517,854	2,883,548	(530,923)	—	2,352,625
Wellington City	64,298	0.0917346	36,766	341,702	(212,980)	9,019	—	—	544	9,562	—	70,011	—	—	70,011	59,929	5,653	—	65,582
West Bountiful City	144,367	0.2059706	82,551	767,219	(478,201)	20,249	—	—	—	20,249	—	157,195	—	8,690	165,885	134,557	(22,799)	—	111,758
Willard City Corp	59,264	0.0845526	33,888	314,950	(196,306)	8,312	—	—	972	9,285	—	64,530	—	—	64,530	55,237	3,044	—	58,280
Other Division A (with Soc Sec) Total	$ 70,091,314	100.0000000%	$ 40,079,061	372,489,681	(232,169,812)	9,831,126	—	—	673,427	10,504,553	—	76,319,326	—	747,833	77,067,159	65,328,370	(461,276)	—	64,867,094

Columns may not add to total due to rounding.

Public Safety Retirement System
State of Utah

Schedule of Employer Allocations and Pension Amounts

At December 31, 2025

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)	Deferred Outflows of Resources: Differences Between Expected and Actual Experience	Deferred Outflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Outflows of Resources: Changes of Assumptions	Deferred Outflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Outflows of Resources: Total Deferred Outflows of Resources	Deferred Inflows of Resources: Differences Between Expected and Actual Experience	Deferred Inflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Inflows of Resources: Changes of Assumptions	Deferred Inflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Total Deferred Inflows of Resources	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Proportionate Share of Allocable Plan Gross Pension Expense	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Proportionate Share of Nonemployer Contributions	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
Snow College	$ 26,048	0.0362541%	$ 15,019	110,522	(63,973)	4,972	—	—	—	4,972	—	23,058	—	4,909	27,967	27,933	(14,389)	—	13,543
Southern Utah University	166,831	0.2322026	96,194	707,877	(409,737)	31,847	—	—	6,902	38,749	—	147,682	—	—	147,682	178,906	24,660	—	203,566
State of Utah	69,277,069	96.4226463	39,944,650	293,947,631	(170,144,097)	13,224,359	—	—	286,348	13,510,707	—	61,325,461	—	—	61,325,461	74,291,058	790,355	—	75,081,413
University of Utah	1,824,791	2.5398182	1,052,161	7,742,720	(4,481,676)	348,336	—	—	—	348,336	—	1,615,342	—	42,658	1,658,000	1,956,862	(131,813)	—	1,825,048
Utah State University	374,478	0.5212142	215,921	1,588,939	(919,717)	71,484	—	—	26,691	98,176	—	331,496	—	—	331,496	401,582	80,306	—	481,887
Utah Tech University	178,084	0.2478647	102,682	755,624	(437,374)	33,995	—	—	—	33,995	—	157,644	—	3,628	161,272	190,973	(11,092)	—	179,881
State Total	$ 71,847,302	100.0000000%	$ 41,426,627	304,853,312	(176,456,573)	13,714,993	—	—	319,942	14,034,935	—	63,600,682	—	51,196	63,651,878	77,047,313	738,025	—	77,785,338

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, 2025

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)	Deferred Outflows of Resources: Differences Between Expected and Actual Experience	Deferred Outflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Outflows of Resources: Changes of Assumptions	Deferred Outflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Outflows of Resources: Total Deferred Outflows of Resources	Deferred Inflows of Resources: Differences Between Expected and Actual Experience	Deferred Inflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Inflows of Resources: Changes of Assumptions	Deferred Inflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Total Deferred Inflows of Resources	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Proportionate Share of Allocable Plan Gross Pension Expense	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Proportionate Share of Nonemployer Contributions	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
Salt Lake City Total	$ 20,853,181	100.0000000%	$ 33,319,326	102,061,855	(23,262,648)	4,901,125	—	—	—	4,901,125	—	15,660,224	—	—	15,660,224	17,270,469	—	—	17,270,469

Public Safety Retirement System
Ogden City

Schedule of Employer Allocations and Pension Amounts

At December 31, 2025

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)	Deferred Outflows of Resources: Differences Between Expected and Actual Experience	Deferred Outflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Outflows of Resources: Changes of Assumptions	Deferred Outflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Outflows of Resources: Total Deferred Outflows of Resources	Deferred Inflows of Resources: Differences Between Expected and Actual Experience	Deferred Inflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Inflows of Resources: Changes of Assumptions	Deferred Inflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Total Deferred Inflows of Resources	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Proportionate Share of Allocable Plan Gross Pension Expense	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Proportionate Share of Nonemployer Contributions	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
Ogden City Total	$ 4,301,362	100.0000000%	$ 4,838,975	18,322,387	(6,249,064)	—	—	—	—	—	—	3,225,775	—	—	3,225,775	1,058,441	—	—	1,058,441

Public Safety Retirement System
Provo City

Schedule of Employer Allocations and Pension Amounts

At December 31, 2025

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)	Deferred Outflows of Resources: Differences Between Expected and Actual Experience	Deferred Outflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Outflows of Resources: Changes of Assumptions	Deferred Outflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Outflows of Resources: Total Deferred Outflows of Resources	Deferred Inflows of Resources: Differences Between Expected and Actual Experience	Deferred Inflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Inflows of Resources: Changes of Assumptions	Deferred Inflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Total Deferred Inflows of Resources	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Proportionate Share of Allocable Plan Gross Pension Expense	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Proportionate Share of Nonemployer Contributions	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
Provo City Total	$ 3,002,523	100.0000000%	$ 4,824,584	16,396,839	(4,666,546)	—	—	—	—	—	60,330	2,722,467	—	—	2,782,797	1,283,268	—	—	1,283,268

Public Safety Retirement System
Logan City

Schedule of Employer Allocations and Pension Amounts

At December 31, 2025

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)	Deferred Outflows of Resources: Differences Between Expected and Actual Experience	Deferred Outflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Outflows of Resources: Changes of Assumptions	Deferred Outflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Outflows of Resources: Total Deferred Outflows of Resources	Deferred Inflows of Resources: Differences Between Expected and Actual Experience	Deferred Inflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Inflows of Resources: Changes of Assumptions	Deferred Inflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Total Deferred Inflows of Resources	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Proportionate Share of Allocable Plan Gross Pension Expense	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Proportionate Share of Nonemployer Contributions	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
Logan City Total	$ 1,273,981	100.0000000%	$ 48,436	6,027,533	(4,848,492)	—	—	—	—	—	109,993	1,440,913	—	—	1,550,906	(243,420)	—	—	(243,420)

Public Safety Retirement System
Bountiful City

Schedule of Employer Allocations and Pension Amounts

At December 31, 2025

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)	Deferred Outflows of Resources: Differences Between Expected and Actual Experience	Deferred Outflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Outflows of Resources: Changes of Assumptions	Deferred Outflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Outflows of Resources: Total Deferred Outflows of Resources	Deferred Inflows of Resources: Differences Between Expected and Actual Experience	Deferred Inflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Inflows of Resources: Changes of Assumptions	Deferred Inflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Total Deferred Inflows of Resources	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Proportionate Share of Allocable Plan Gross Pension Expense	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Proportionate Share of Nonemployer Contributions	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
Bountiful City Total	$ 1,285,572	100.0000000%	$ 2,544,538	6,744,071	(932,351)	24,508	—	—	—	24,508	—	1,005,255	—	—	1,005,255	1,105,044	—	—	1,105,044

Public Safety Retirement System
Other Division B without Social Security

Schedule of Employer Allocations and Pension Amounts

At December 31, 2025

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)	Deferred Outflows of Resources: Differences Between Expected and Actual Experience	Deferred Outflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Outflows of Resources: Changes of Assumptions	Deferred Outflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Outflows of Resources: Total Deferred Outflows of Resources	Deferred Inflows of Resources: Differences Between Expected and Actual Experience	Deferred Inflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Inflows of Resources: Changes of Assumptions	Deferred Inflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Total Deferred Inflows of Resources	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Proportionate Share of Allocable Plan Gross Pension Expense	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Proportionate Share of Nonemployer Contributions	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
City of Orem	$ 2,104,237	7.5719954%	$ 1,299,599	11,042,465	(6,701,481)	249,127	—	—	4,962	254,088	—	2,209,035	—	12,486	2,221,521	2,436,347	5,659	—	2,442,006
City of Riverton	706,723	2.5431086	436,479	3,708,691	(2,250,740)	83,671	—	—	59,771	143,442	—	741,920	—	1,428	743,348	818,264	52,113	—	870,378
City of Saratoga Springs	732,880	2.6372324	452,634	3,845,954	(2,334,043)	86,768	—	—	49,053	135,821	—	769,379	—	—	769,379	848,549	72,812	—	921,362
City of Taylorsville	1,484,429	5.3416442	916,798	7,789,878	(4,727,542)	175,746	—	—	42,953	218,699	—	1,558,358	—	—	1,558,358	1,718,714	72,974	—	1,791,688
City of Wendover	38,120	0.1371718	23,543	200,042	(121,402)	4,513	—	—	6,484	10,997	—	40,018	—	—	40,018	44,136	8,650	—	52,786
City of West Jordan	1,997,278	7.1871079	1,233,539	10,481,172	(6,360,842)	236,464	—	—	16,641	253,104	—	2,096,749	—	1,308	2,098,057	2,312,506	11,330	—	2,323,836
Cottonwood Heights City	623,079	2.2421209	384,820	3,269,751	(1,984,356)	73,768	—	—	3,170	76,938	—	654,111	—	4,959	659,070	721,419	7,516	—	728,935
Gunnison Valley Police Department	62,060	0.2233210	38,329	325,676	(197,647)	7,348	—	—	—	7,348	—	65,151	—	11,397	76,548	71,855	(12,278)	—	59,577
Herriman City	877,186	3.1565099	541,759	4,603,232	(2,793,622)	103,853	—	—	21,500	125,353	—	920,872	—	989	921,861	1,015,631	17,634	—	1,033,265
Lone Peak Public Safety District	451,283	1.6239201	278,717	2,368,211	(1,437,226)	53,429	—	—	425	53,854	—	473,758	—	8,597	482,355	522,509	2,984	—	525,493
Sandy City	2,336,048	8.4061550	1,442,767	12,258,945	(7,439,742)	276,572	—	—	8,349	284,920	—	2,452,390	—	69,650	2,522,040	2,704,744	(40,565)	—	2,664,178
Town of Mantua	16,212	0.0583386	10,013	85,077	(51,632)	1,919	—	—	1,249	3,169	—	17,020	—	136	17,156	18,771	965	—	19,736
Unified Police Department	5,591,924	20.1222679	3,453,630	29,344,900	(17,808,913)	662,044	—	—	—	662,044	—	5,870,419	—	464,669	6,335,088	6,474,491	(758,397)	—	5,716,095
Utah County	6,835,321	24.5965686	4,221,564	35,869,905	(21,768,826)	809,254	—	—	247,153	1,056,407	—	7,175,740	—	—	7,175,740	7,914,131	427,012	—	8,341,144
West Valley City	3,632,417	13.0710759	2,243,418	19,061,938	(11,568,360)	430,053	—	—	8,600	438,652	—	3,813,322	—	45,380	3,858,702	4,205,717	(763)	—	4,204,954
Woods Cross City	300,535	1.0814621	185,614	1,577,128	(957,132)	35,581	—	—	17,885	53,466	—	315,503	—	—	315,503	347,969	16,394	—	364,363
Other Division B (without Soc Sec) Total	$ 27,789,733	100.0000000%	$ 17,163,224	145,832,965	(88,503,506)	3,290,108	—	—	488,195	3,778,303	—	29,173,746	—	620,999	29,794,745	32,175,753	(115,959)	—	32,059,794

Columns may not add to total due to rounding.

Firefighters Retirement System
Other Division A with Social Security

Schedule of Employer Allocations and Pension Amounts

At December 31, 2025

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)	Deferred Outflows of Resources: Differences Between Expected and Actual Experience	Deferred Outflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Outflows of Resources: Changes of Assumptions	Deferred Outflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Outflows of Resources: Total Deferred Outflows of Resources	Deferred Inflows of Resources: Differences Between Expected and Actual Experience	Deferred Inflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Inflows of Resources: Changes of Assumptions	Deferred Inflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Total Deferred Inflows of Resources	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Proportionate Share of Allocable Plan Gross Pension Expense	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Proportionate Share of Nonemployer Contributions	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
American Fork City	$ 21,913	3.1753068%	$ (1,035,391)	865,054	(2,586,356)	570,945	—	12,112	31,945	615,001	—	448,755	—	75,298	524,053	323,373	(22,534)	(96,151)	204,687
Box Elder County	1,887	0.2734853	(89,177)	74,506	(222,760)	49,175	—	1,043	497	50,715	—	38,651	—	35,358	74,008	27,852	(25,328)	(8,281)	(5,758)
Brigham City	7,270	1.0534160	(343,494)	286,984	(858,030)	189,412	—	4,018	102,598	296,028	—	148,876	—	838	149,714	107,280	43,140	(31,898)	118,522
Cache County	6,992	1.0131503	(330,364)	276,014	(825,233)	182,172	—	3,865	84,612	270,648	—	143,185	—	11,744	154,929	103,179	12,050	(30,679)	84,550
Cedar City Corporation	13,326	1.9310583	(629,671)	526,082	(1,572,889)	347,219	—	7,366	47,057	401,642	—	272,910	—	35,426	308,336	196,659	(5,554)	(58,474)	132,631
Cedar Mountain Service District	3,412	0.4944340	(161,223)	134,700	(402,727)	88,903	—	1,886	83,947	174,736	—	69,877	—	86,122	155,999	50,353	(28,184)	(14,972)	7,197
City of Santa Clara	5,391	0.7812653	(254,752)	212,841	(636,357)	140,478	—	2,980	5,282	148,740	—	110,413	—	130,716	241,129	79,564	(44,613)	(23,657)	11,294
City of South Jordan	47,615	6.8997707	(2,249,849)	1,879,717	(5,620,012)	1,240,632	—	26,318	226,614	1,493,565	—	975,120	—	53,738	1,028,858	702,672	55,045	(208,932)	548,785
City of South Salt Lake	42,750	6.1947532	(2,019,959)	1,687,647	(5,045,760)	1,113,865	—	23,629	389,323	1,526,817	—	875,483	—	37,862	913,345	630,873	147,562	(187,583)	590,852
City of St George	29,426	4.2640485	(1,390,403)	1,161,662	(3,473,159)	766,709	—	16,265	145,112	928,086	—	602,623	—	29,654	632,277	434,250	91,029	(129,119)	396,159
Clinton City	6,933	1.0046515	(327,593)	273,699	(818,310)	180,644	—	3,832	63,714	248,191	—	141,984	—	85,840	227,824	102,314	923	(30,422)	72,815
Draper City	42,485	6.1563540	(2,007,438)	1,677,186	(5,014,483)	1,106,960	—	23,483	126,590	1,257,033	—	870,056	—	131,455	1,001,511	626,962	31,772	(186,420)	472,314
Ephraim City	1,310	0.1897935	(61,887)	51,706	(154,591)	34,126	—	724	2,447	37,297	—	26,823	—	7,323	34,146	19,329	(9,944)	(5,747)	3,637
Farmington City	11,443	1.6582237	(540,707)	451,753	(1,350,659)	298,161	—	6,325	35,403	339,889	—	234,351	—	51,530	285,881	168,873	(29,923)	(50,213)	88,738
Hurricane Valley Fire Special Service District	20,209	2.9285107	(954,917)	797,819	(2,385,335)	526,569	—	11,170	—	537,739	—	413,876	—	295,809	709,685	298,239	(123,182)	(88,678)	86,379
Juab County	120	0.0173252	(5,649)	4,720	(14,112)	3,115	—	66	22,477	25,658	—	2,449	—	21,134	23,583	1,764	(1,609)	(525)	(369)
Kaysville City	2,846	0.4123725	(134,465)	112,343	(335,886)	74,148	—	1,573	159,691	235,411	—	58,279	—	19,208	77,488	41,996	41,049	(12,487)	70,558
Layton City	40,369	5.8497717	(1,907,469)	1,593,663	(4,764,765)	1,051,834	—	22,313	289,486	1,363,634	—	826,728	—	936	827,663	595,740	212,646	(177,137)	631,249
Lehi City	34,061	4.9356574	(1,609,399)	1,344,630	(4,020,199)	887,470	—	18,826	40,316	946,612	—	697,539	—	98,678	796,217	502,647	7,114	(149,456)	360,304
Moab Valley Fire Protection	3,089	0.4475577	(145,938)	121,929	(364,545)	80,474	—	1,707	2,981	85,163	—	63,252	—	22,727	85,978	45,579	(13,471)	(13,552)	18,556
Murray City	55,349	8.0205908	(2,615,321)	2,185,063	(6,532,944)	1,442,164	—	30,594	348,331	1,821,089	—	1,133,522	—	—	1,133,522	816,816	215,099	(242,871)	789,044
North Davis Fire District	16,183	2.3450552	(764,666)	638,867	(1,910,098)	421,659	—	8,945	150,720	581,324	—	331,418	—	3,905	335,324	238,820	57,428	(71,011)	225,238
North Fork Special Service District	2,174	0.3149725	(102,705)	85,808	(256,552)	56,634	—	1,201	390	58,225	—	44,514	—	19,783	64,297	32,077	(7,354)	(9,538)	15,185
North Summit Fire District	6,955	1.0077670	(328,608)	274,548	(820,848)	181,204	—	3,844	197,262	382,310	—	142,424	—	281,197	423,621	102,631	(88,257)	(30,516)	(16,142)
North Tooele Fire District	2,825	0.4092990	(133,463)	111,506	(333,383)	73,595	—	1,561	2,346	77,503	—	57,845	—	18,150	75,995	41,683	(6,714)	(12,394)	22,575
North View Fire District	20,804	3.0146369	(983,000)	821,283	(2,455,487)	542,055	—	11,499	—	553,554	—	426,048	—	206,210	632,258	307,010	(91,037)	(91,286)	124,687
Payson City	2,709	0.3924926	(127,982)	106,927	(319,694)	70,573	—	1,497	7,398	79,468	—	55,470	—	8,683	64,152	39,971	(5,135)	(11,885)	22,951
Pleasant Grove City	7,483	1.0843756	(353,589)	295,418	(883,247)	194,979	—	4,136	96,103	295,219	—	153,251	—	1,605	154,856	110,433	41,037	(32,836)	118,634
Price City	1,412	0.2045814	(66,709)	55,734	(166,636)	36,785	—	780	10,070	47,636	—	28,913	—	248	29,161	20,835	4,579	(6,195)	19,219
Riverdale City	5,777	0.8371376	(272,970)	228,063	(681,867)	150,524	—	3,193	117,323	271,040	—	118,310	—	249	118,559	85,254	50,786	(25,349)	110,691
Roy City	31,641	4.5850028	(1,495,059)	1,249,100	(3,734,583)	824,419	—	17,489	59,416	901,324	—	647,982	—	762,635	1,410,618	466,936	(230,274)	(138,838)	97,823
Santaquin City	2,280	0.3304269	(107,744)	90,019	(269,140)	59,413	—	1,260	1,741	62,415	—	46,698	—	19,680	66,378	33,651	(18,699)	(10,006)	4,946
Smithfield City	2,664	0.3859891	(125,862)	105,156	(314,396)	69,404	—	1,472	75,092	145,968	—	54,550	—	47,924	102,475	39,309	22,321	(11,688)	49,942
South Davis Metro Fire Agency	63,021	9.1322048	(2,977,792)	2,487,902	(7,438,377)	1,642,041	—	34,834	308,440	1,985,315	—	1,290,623	—	8,970	1,299,593	930,022	135,471	(276,532)	788,962
South Ogden City	15,022	2.1767951	(709,800)	593,028	(1,773,046)	391,405	—	8,303	53,636	453,344	—	307,639	—	15,444	323,083	221,684	20,372	(65,915)	176,141
Spanish Fork City	12,351	1.7897641	(583,599)	487,589	(1,457,801)	321,813	—	6,827	—	328,640	—	252,941	—	255,497	508,438	182,269	(158,888)	(54,196)	(30,814)
Springville City	4,955	0.7180796	(234,148)	195,628	(584,891)	129,116	—	2,739	45,978	177,833	—	101,484	—	41,623	143,106	73,129	(9,366)	(21,744)	42,019
State of Utah	29,490	4.2733675	(1,393,442)	1,164,201	(3,480,750)	768,385	—	16,300	—	784,685	—	603,940	—	169,169	773,109	435,199	(99,832)	(129,402)	205,966
Syracuse City Corporation	23,364	3.3856497	(1,103,979)	922,358	(2,757,685)	608,766	—	12,914	103,962	725,642	—	478,482	—	205,791	684,273	344,794	(99,437)	(102,521)	142,836
Tooele City Corporation	2,093	0.3032566	(98,885)	82,617	(247,009)	54,528	—	1,157	95	55,779	—	42,858	—	30,625	73,483	30,884	(24,477)	(9,183)	(2,776)
Tremonton City	2,088	0.3025509	(98,655)	82,424	(246,434)	54,401	—	1,154	—	55,555	—	42,758	—	74,628	117,386	30,812	(31,821)	(9,162)	(10,171)
Uintah Fire Suppression Special Service District	1,549	0.2244498	(73,188)	61,147	(182,819)	40,358	—	856	4,259	45,473	—	31,721	—	30	31,750	22,858	6,019	(6,797)	22,080
Wasatch Fire District	29,528	4.2788827	(1,395,240)	1,165,703	(3,485,242)	769,376	—	16,321	31,474	817,172	—	604,720	—	334,109	938,829	435,761	(88,669)	(129,569)	217,523
Washington City	5,533	0.8017655	(261,436)	218,426	(653,055)	144,164	—	3,058	304,015	451,237	—	113,311	—	73,833	187,143	81,652	34,358	(24,278)	91,732
	$ 690,092	100.0000000%	$ (32,607,586)	27,243,174	(81,452,153)	17,980,776	—	381,438	3,778,144	22,140,358	—	14,132,650	—	3,811,383	17,944,033	10,183,985	(34,499)	(3,028,096)	7,121,390
Units without a proportionate share for 2025 but had a proportionate share in a prior year																			
City of Kanab	$ —	0.0000000%	$ —	—	—	—	—	—	18,959	18,959	—	—	—	—	—	—	17,615	—	17,615
City of Washington Terrace	—	0.0000000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	603	—	603
Mapleton City	—	0.0000000	—	—	—	—	—	—	20,724	20,724	—	—	—	8,280	8,280	—	4,526	—	4,526
Morgan County	—	0.0000000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	(3)	—	(3)
North Logan City	—	0.0000000	—	—	—	—	—	—	1,745	1,745	—	—	—	—	—	—	12,729	—	12,729
Other Division A (with Soc Sec) Total	$ 690,092	100.0000000%	$ (32,607,586)	27,243,174	(81,452,153)	17,980,776	—	381,438	3,819,572	22,181,786	—	14,132,650	—	3,819,663	17,952,313	10,183,985	971	(3,028,096)	7,156,860

Columns may not add to total due to rounding.

Firefighters Retirement System
Other Division B without Social Security

Schedule of Employer Allocations and Pension Amounts

At December 31, 2025

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)	Deferred Outflows of Resources: Differences Between Expected and Actual Experience	Deferred Outflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Outflows of Resources: Changes of Assumptions	Deferred Outflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Outflows of Resources: Total Deferred Outflows of Resources	Deferred Inflows of Resources: Differences Between Expected and Actual Experience	Deferred Inflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Inflows of Resources: Changes of Assumptions	Deferred Inflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Total Deferred Inflows of Resources	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Proportionate Share of Allocable Plan Gross Pension Expense	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Proportionate Share of Nonemployer Contributions	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
Bluffdale City	$ 20,995	0.7587529%	$ (1,864,361)	(457,430)	(3,024,553)	199,960	—	89	—	200,049	—	403,675	—	632,446	1,036,122	9,294	(465,001)	(45,793)	(501,500)
City of Orem	116,028	4.1931491	(10,303,147)	(2,527,929)	(16,714,796)	1,105,053	—	492	135,572	1,241,117	—	2,230,860	—	276,873	2,507,732	51,363	(299,736)	(253,069)	(501,442)
City of Saratoga Springs	23,016	0.8317920	(2,043,828)	(501,464)	(3,315,702)	219,209	—	98	—	219,306	—	442,534	—	66,160	508,694	10,189	(79,979)	(50,201)	(119,991)
City of West Jordan	132,693	4.7954230	(11,783,017)	(2,891,023)	(19,115,590)	1,263,775	—	563	614,619	1,878,957	—	2,551,284	—	0	2,551,284	58,741	456,817	(289,418)	226,139
Logan City	72,823	2.6317764	(6,466,638)	(1,586,623)	(10,490,828)	693,573	—	309	—	693,881	—	1,400,171	—	99,918	1,500,088	32,237	(49,525)	(158,836)	(176,123)
Lone Peak Public Safety District	25,110	0.9074562	(2,229,745)	(547,079)	(3,617,316)	239,149	—	107	—	239,256	—	482,789	—	110,985	593,775	11,116	(139,405)	(54,768)	(183,057)
North Summit Fire District	8,449	0.3053435	(750,271)	(184,083)	(1,217,165)	80,470	—	36	—	80,505	—	162,450	—	409,202	571,652	3,740	(235,987)	(18,428)	(250,675)
Ogden City	104,858	3.7894679	(9,311,246)	(2,284,562)	(15,105,636)	998,668	—	445	622,261	1,621,374	—	2,016,091	—	5,530	2,021,621	46,418	379,086	(228,706)	196,798
Park City Fire District	120,235	4.3451928	(10,676,739)	(2,619,592)	(17,320,875)	1,145,122	—	510	968,475	2,114,107	—	2,311,751	—	39,770	2,351,521	53,226	442,370	(262,245)	233,350
Provo City	132,600	4.7920577	(11,774,748)	(2,888,994)	(19,102,175)	1,262,888	—	562	305,558	1,569,009	—	2,549,494	—	89,425	2,638,919	58,699	47,938	(289,215)	(182,577)
Salt Lake City Corporation	695,179	25.1231850	(61,731,138)	(15,146,048)	(100,146,431)	6,620,909	—	2,949	263,953	6,887,810	—	13,366,160	—	6,128	13,372,288	307,741	656,597	(1,516,259)	(551,921)
Sandy City	140,236	5.0680027	(12,452,783)	(3,055,353)	(20,202,151)	1,335,610	—	595	36,362	1,372,567	—	2,696,304	—	417,516	3,113,819	62,079	(89,322)	(305,869)	(333,112)
South Summit Fire Protection District	4,341	0.1568722	(385,457)	(94,574)	(625,327)	41,342	—	18	—	41,360	—	83,460	—	210,230	293,690	1,922	(121,240)	(9,468)	(128,786)
Unified Fire Authority	847,987	30.6455371	(75,300,320)	(18,475,315)	(122,159,717)	8,076,257	—	3,597	351,514	8,431,368	—	16,304,188	—	487,309	16,791,498	375,386	351,950	(1,849,550)	(1,122,214)
Utah County	3,299	0.1192087	(292,912)	(71,868)	(475,192)	31,416	—	14	—	31,430	—	63,422	—	101,131	164,553	1,460	(81,992)	(7,195)	(87,726)
Weber Fire District	116,331	4.2041238	(10,330,113)	(2,534,546)	(16,758,544)	1,107,946	—	493	219,653	1,328,092	—	2,236,699	—	42,547	2,279,246	51,498	(121,417)	(253,731)	(323,650)
West Valley City	202,901	7.3326589	(18,017,356)	(4,420,650)	(29,229,559)	1,932,433	—	861	346,957	2,280,250	—	3,901,157	—	78,997	3,980,154	89,820	107,624	(442,548)	(245,104)
Other Division B (without Soc Sec) Total	$ 2,767,080	100.0000000%	$ (245,713,820)	(60,287,132)	(398,621,556)	26,353,779	—	11,738	3,864,922	30,230,439	—	53,202,489	—	3,074,166	56,276,655	1,224,929	758,778	(6,035,299)	(4,051,592)

Columns may not add to total due to rounding.

Judges Retirement System

Schedule of Employer Allocations and Pension Amounts

At December 31, 2025

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)	Deferred Outflows of Resources: Differences Between Expected and Actual Experience	Deferred Outflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Outflows of Resources: Changes of Assumptions	Deferred Outflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Outflows of Resources: Total Deferred Outflows of Resources	Deferred Inflows of Resources: Differences Between Expected and Actual Experience	Deferred Inflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Inflows of Resources: Changes of Assumptions	Deferred Inflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Total Deferred Inflows of Resources	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Proportionate Share of Allocable Plan Gross Pension Expense	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Proportionate Share of Nonemployer Contributions	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
Judges Total	$ 12,299,168	100.0000000%	$ 40,367,100	82,425,578	4,722,817	27,993,348	—-	—	-	27,993,348	—	10,299,017	82,543	—-	10,381,560	18,216,974	—	(2,068,858)	16,148,116

Utah Governors and Legislators Retirement Plan

Schedule of Employer Allocations and Pension Amounts

At December 31, 2025

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)	Deferred Outflows of Resources: Differences Between Expected and Actual Experience	Deferred Outflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Outflows of Resources: Changes of Assumptions	Deferred Outflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Outflows of Resources: Total Deferred Outflows of Resources	Deferred Inflows of Resources: Differences Between Expected and Actual Experience	Deferred Inflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Inflows of Resources: Changes of Assumptions	Deferred Inflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Total Deferred Inflows of Resources	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Proportionate Share of Allocable Plan Gross Pension Expense	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Proportionate Share of Nonemployer Contributions	Pension Expense Excluding That Attributable to Employer-Paid Member Contribution: Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
Utah Governors and Legislators Total	$ 367,946	100.0000000%	$ (728,236)	431,711	(1,722,951)	—	—	—	—	—	—	442,860	—	—	442,860	(167,199)	—	—	(167,199)

Tier 2 Public Employees
Contributory Retirement System

Schedule of Employer Allocations and Pension Amounts

At December 31, 2025

						Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contribution			
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	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
Active Re Entry Incorporated	$ 4,802	0.0014753%	$ 3,637	14,305	(4,687)	2,530	—	1,295	2,024	5,849	18	1,320	—	695	2,033	4,958	210	—	5,169
Alpine City	71,565	0.0219873	54,209	213,198	(69,852)	37,701	—	19,306	12,356	69,363	270	19,672	—	685	20,626	73,897	1,485	—	75,382
Alpine School District	19,270,704	5.9206789	14,597,359	57,409,362	(18,809,569)	10,151,991	—	5,198,714	3,244,502	18,595,207	72,648	5,297,188	—	222,365	5,592,201	19,898,735	404,780	—	20,303,515
Alpine Uniserv	16,331	0.0050173	12,370	48,650	(15,940)	8,603	—	4,406	2,592	15,601	62	4,489	—	31	4,581	16,863	273	—	17,136
American Fork City	303,824	0.0933460	230,143	905,122	(296,554)	160,057	—	81,963	47,374	289,395	1,145	83,516	—	2,795	87,457	313,725	5,841	—	319,567
American Leadership Academy	442,013	0.1358030	334,821	1,316,802	(431,436)	232,857	—	119,243	75,225	427,326	1,666	121,502	—	6,256	129,425	456,419	9,580	—	465,999
Ames Charter School	69,194	0.0212591	52,414	206,137	(67,539)	36,452	—	18,667	13,264	68,383	261	19,020	—	944	20,225	71,449	1,600	—	73,049
Annabella Town	4,856	0.0014919	3,678	14,467	(4,740)	2,558	—	1,310	913	4,781	18	1,335	—	—	1,353	5,014	92	—	5,106
Ash Creek Special Service District	81,464	0.0250289	61,708	242,691	(79,515)	42,916	—	21,977	13,673	78,566	307	22,393	—	478	23,179	84,119	1,571	—	85,691
Ashley Valley Water & Sewer Improvement District	22,512	0.0069166	17,053	67,067	(21,974)	11,860	—	6,073	4,575	22,508	85	6,188	—	730	7,003	23,246	600	—	23,846
Ballard City	2,964	0.0009108	2,246	8,832	(2,894)	1,562	—	800	452	2,813	11	815	—	47	874	3,061	62	—	3,123
Bear Lake Special Service Department	12,352	0.0037949	9,356	36,797	(12,056)	6,507	—	3,332	2,329	12,168	47	3,395	—	399	3,841	12,754	212	—	12,967
Bear River Association of Governments	104,051	0.0319683	78,817	309,978	(101,561)	54,815	—	28,070	18,634	101,519	392	28,602	—	1,675	30,669	107,442	2,375	—	109,817
Bear River Health Department	197,537	0.0606907	149,632	588,482	(192,810)	104,064	—	53,290	41,260	198,614	745	54,300	—	5,747	60,792	203,975	5,746	—	209,720
Bear River Mental Health	426,816	0.1311338	323,309	1,271,527	(416,602)	224,851	—	115,143	77,833	417,827	1,609	117,324	—	5,681	124,615	440,726	9,759	—	450,485
Bear River Water District	21,013	0.0064559	15,917	62,599	(20,510)	11,070	—	5,669	4,608	21,346	79	5,776	—	500	6,355	21,698	649	—	22,347
Beaver City	90,474	0.0277969	68,533	269,530	(88,309)	47,662	—	24,407	15,195	87,264	341	24,870	—	1,063	26,274	93,422	1,890	—	95,313
Beaver County	186,581	0.0573247	141,333	555,844	(182,117)	98,293	—	50,335	32,149	180,776	703	51,288	—	2,554	54,545	192,662	4,113	—	196,775
Beaver County School District	362,191	0.1112785	274,356	1,079,003	(353,524)	190,806	—	97,709	62,257	350,771	1,365	99,560	—	4,335	105,260	373,995	7,729	—	381,723
Beaver Housing Authority	18,321	0.0056288	13,878	54,579	(17,882)	9,652	—	4,942	2,407	17,001	69	5,036	—	30	5,135	18,918	274	—	19,192
Beaver Valley Hospital	282,184	0.0866973	213,751	840,653	(275,431)	148,657	—	76,126	45,134	269,916	1,064	77,567	—	3,018	81,650	291,380	5,629	—	297,009
Benchland Water District	16,697	0.0051298	12,648	49,741	(16,297)	8,796	—	4,504	3,268	16,568	63	4,590	—	328	4,981	17,241	426	—	17,667
Big Cottonwood Canyon Improvement District	8,037	0.0024691	6,088	23,942	(7,844)	4,234	—	2,168	1,723	8,125	30	2,209	—	137	2,376	8,298	221	—	8,520
Big Plains Water & Sewer Special Service District	3,896	0.0011971	2,951	11,608	(3,803)	2,053	—	1,051	671	3,775	15	1,071	—	223	1,309	4,023	44	—	4,067
Big Water Municipal Corporation	8,179	0.0025130	6,196	24,367	(7,984)	4,309	—	2,207	964	7,480	31	2,248	—	—	2,279	8,446	104	—	8,550
Blanding City	61,005	0.0187431	46,211	181,741	(59,546)	32,138	—	16,458	9,084	57,680	230	16,769	—	630	17,629	62,994	1,147	—	64,141
Bluffdale City	256,949	0.0789442	194,636	765,475	(250,800)	135,363	—	69,318	40,444	245,125	969	70,631	—	2,607	74,206	265,322	5,012	—	270,335
Bona Vista Water Improvement District	24,146	0.0074187	18,291	71,934	(23,569)	12,721	—	6,514	4,843	24,078	91	6,637	—	359	7,088	24,933	603	—	25,536
Bountiful City	689,762	0.2119205	522,487	2,054,869	(673,256)	363,373	—	186,079	114,887	664,339	2,600	189,604	—	7,692	199,896	712,241	14,363	—	726,604
Bountiful Irrigation District	30,883	0.0094885	23,394	92,005	(30,144)	16,270	—	8,332	5,302	29,904	116	8,489	—	317	8,922	31,890	649	—	32,539
Box Elder County	417,542	0.1282846	316,284	1,243,901	(407,551)	219,965	—	112,642	66,937	399,544	1,574	114,775	—	3,967	120,316	431,150	8,215	—	439,365
Box Elder County Mosquito Abatement District	15,887	0.0048810	12,034	47,328	(15,506)	8,369	—	4,286	2,280	14,935	60	4,367	—	133	4,560	16,404	278	—	16,682
Box Elder School District	3,260,748	1.0018234	2,469,983	9,714,095	(3,182,720)	1,717,793	—	879,661	547,146	3,144,601	12,293	896,324	—	34,431	943,047	3,367,015	67,341	—	3,434,356
Brian Head Town	73,168	0.0224798	55,424	217,973	(71,417)	38,545	—	19,739	10,415	68,698	276	20,113	—	210	20,599	75,552	1,179	—	76,731
Bridgerland Technical College	61,403	0.0188653	46,512	182,925	(59,934)	32,348	—	16,565	10,476	59,388	231	16,879	—	1,326	18,436	63,404	1,520	—	64,924
Brigham City	429,512	0.1319622	325,351	1,279,560	(419,234)	226,271	—	115,871	72,430	414,572	1,619	118,066	—	4,171	123,856	443,510	8,850	—	452,360
Bryce Canyon City	3,305	0.0010153	2,503	9,845	(3,226)	1,741	—	891	489	3,121	12	908	—	—	921	3,412	53	—	3,465
Cache County	695,040	0.2135422	526,486	2,070,594	(678,408)	366,154	—	187,503	112,855	666,512	2,620	191,055	—	5,892	199,567	717,691	13,832	—	731,523
Cache County School District	4,438,562	1.3636919	3,362,165	13,222,923	(4,332,351)	2,338,277	—	1,197,404	766,622	4,302,303	16,733	1,220,085	—	54,105	1,290,923	4,583,215	95,444	—	4,678,659
Cache Metropolitan Planning Organization	321	0.0000987	243	957	(313)	169	—	87	620	875	1	88	—	1,204	1,293	332	(55)	—	276
Cache Water District	1,742	0.0005353	1,320	5,190	(1,701)	918	—	470	328	1,715	7	479	—	—	485	1,799	33	—	1,832
Canyons School District	10,297,566	3.1637964	7,800,300	30,677,484	(10,051,153)	5,424,857	—	2,778,004	1,796,606	9,999,467	38,820	2,830,626	—	146,466	3,015,912	10,633,163	229,452	—	10,862,616
Carbon County	379,646	0.1166413	287,578	1,131,003	(370,561)	200,001	—	102,418	62,098	364,518	1,431	104,358	—	3,967	109,756	392,018	7,803	—	399,821
Carbon School District	817,706	0.2512297	619,404	2,436,028	(798,139)	430,775	—	220,595	140,366	791,736	3,083	224,773	—	11,768	239,624	844,355	18,158	—	862,512
Castle Dale City	6,280	0.0019294	4,757	18,708	(6,130)	3,308	—	1,694	1,299	6,301	24	1,726	—	333	2,083	6,485	150	—	6,634
Castle Valley Special Service District	28,010	0.0086059	21,218	83,446	(27,340)	14,756	—	7,556	5,164	27,477	106	7,700	—	724	8,529	28,923	646	—	29,569
Cedar City Corporation	444,797	0.1366584	336,929	1,325,096	(434,154)	234,324	—	119,994	75,575	429,893	1,677	122,267	—	4,388	128,332	459,293	9,200	—	468,493
Cedar City Housing Auth	14,575	0.0044779	11,040	43,419	(14,226)	7,678	—	3,932	2,383	13,993	55	4,006	—	179	4,241	15,050	302	—	15,352
Cedar Mountain Service District	3,395	0.0010431	2,572	10,115	(3,314)	1,789	—	916	1,940	4,645	13	933	—	849	1,795	3,506	190	—	3,695
Centerfield City	16,658	0.0051181	12,619	49,627	(16,260)	8,776	—	4,494	3,172	16,441	63	4,579	—	104	4,746	17,201	308	—	17,509
Centerville City	137,494	0.0422433	104,150	409,608	(134,204)	72,433	—	37,092	22,960	132,485	518	37,795	—	1,414	39,727	141,975	2,795	—	144,770
Central Davis Sewer District	50,788	0.0156040	38,472	151,303	(49,573)	26,756	—	13,701	8,812	49,269	191	13,961	—	643	14,795	52,443	1,064	—	53,507
Central Iron County Water Conservancy District	47,588	0.0146207	36,047	141,769	(46,449)	25,070	—	12,838	8,205	46,113	179	13,081	—	648	13,909	49,139	1,017	—	50,156
Central Utah 911	183,608	0.0564112	139,081	546,986	(179,214)	96,726	—	49,532	28,959	175,218	692	50,471	—	1,576	52,739	189,592	3,587	—	193,179
Central Utah Counseling Center	315,303	0.0968728	238,839	939,319	(307,758)	166,105	—	85,060	56,228	307,393	1,189	86,671	—	3,495	91,355	325,578	6,859	—	332,438
Central Utah Public Health	162,008	0.0497748	122,719	482,637	(158,131)	85,347	—	43,705	28,926	157,978	611	44,533	—	2,099	47,243	167,287	3,619	—	170,906
Central Utah Water Conservancy District	442,510	0.1359554	335,196	1,318,280	(431,921)	233,118	—	119,377	73,592	426,087	1,668	121,638	—	5,911	129,218	456,931	9,565	—	466,496
Central Valley Town	4,284	0.0013161	3,245	12,761	(4,181)	2,257	—	1,156	1,294	4,706	16	1,178	—	183	1,377	4,423	135	—	4,559
Central Wasatch Commission	15,939	0.0048971	12,074	47,485	(15,558)	8,397	—	4,300	2,686	15,383	60	4,381	—	576	5,018	16,459	297	—	16,755
Central Weber Sewer Improvement District	186,203	0.0572084	141,046	554,716	(181,747)	98,093	—	50,232	30,216	178,541	702	51,184	—	2,390	54,276	192,271	3,906	—	196,177

Tier 2 Public Employees
Contributory Retirement System

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

At December 31, 2025

						Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contribution			
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	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
City of Aurora	$ 7,968	0.0024480%	$ 6,035	23,737	(7,777)	4,197	—	2,149	1,656	8,003	30	2,190	—	117	2,337	8,227	184	—	8,412
City of Cedar Hills	65,168	0.0200222	49,364	194,143	(63,609)	34,331	—	17,581	11,274	63,186	246	17,914	—	963	19,123	67,292	1,420	—	68,712
City of Enterprise	17,314	0.0053195	13,115	51,580	(16,900)	9,121	—	4,671	2,805	16,597	65	4,759	—	262	5,087	17,878	300	—	18,178
City of Green River	36,364	0.0111724	27,545	108,332	(35,494)	19,157	—	9,810	6,489	35,456	137	9,996	—	541	10,674	37,549	819	—	38,368
City of Helper	32,475	0.0099776	24,600	96,747	(31,698)	17,108	—	8,761	4,990	30,859	122	8,927	—	367	9,417	33,534	589	—	34,123
City of Holladay	105,797	0.0325048	80,140	315,180	(103,265)	55,735	—	28,541	14,432	98,708	399	29,082	—	727	30,208	109,245	1,620	—	110,865
City of Kanab	119,131	0.0366015	90,240	354,903	(116,280)	62,759	—	32,138	20,546	115,444	449	32,747	—	1,443	34,639	123,013	2,563	—	125,576
City of Lewiston	22,761	0.0069931	17,241	67,808	(22,217)	11,991	—	6,140	4,972	23,103	86	6,257	—	513	6,856	23,503	650	—	24,153
City of Milford	22,294	0.0068496	16,888	66,417	(21,761)	11,745	—	6,014	3,564	21,323	84	6,128	—	329	6,541	23,021	469	—	23,490
City of Moab	387,059	0.1189190	293,193	1,153,088	(377,797)	203,906	—	104,418	64,130	372,454	1,459	106,396	—	3,753	111,608	399,673	7,903	—	407,576
City of Monticello	38,179	0.0117299	28,920	113,738	(37,265)	20,113	—	10,300	6,976	37,389	144	10,495	—	725	11,364	39,423	874	—	40,297
City of Naples	5,543	0.0017031	4,199	16,514	(5,411)	2,920	—	1,495	1,479	5,895	21	1,524	—	865	2,410	5,724	184	—	5,908
City of North Salt Lake	191,139	0.0587252	144,786	569,423	(186,566)	100,694	—	51,564	30,033	182,292	721	52,541	—	1,860	55,122	197,369	3,742	—	201,111
City of Orem	1,037,904	0.3188829	786,202	3,092,021	(1,013,068)	546,778	—	279,998	164,934	991,710	3,913	285,302	—	9,280	298,495	1,071,729	20,316	—	1,092,045
City of Riverton	415,974	0.1278026	315,096	1,239,227	(406,020)	219,139	—	112,218	69,353	400,710	1,568	114,344	—	5,250	121,163	429,530	8,851	—	438,381
City of Santa Clara	159,857	0.0491141	121,090	476,230	(156,032)	84,214	—	43,125	26,560	153,899	603	43,942	—	1,298	45,843	165,067	3,200	—	168,267
City of Saratoga Springs	581,289	0.1785937	440,321	1,731,719	(567,379)	306,229	—	156,816	95,080	558,125	2,191	159,787	—	5,182	167,160	600,233	11,626	—	611,860
City of South Jordan	956,563	0.2938918	724,586	2,849,697	(933,673)	503,926	—	258,055	153,679	915,660	3,606	262,943	—	9,069	275,618	987,737	18,930	—	1,006,667
City of South Salt Lake	833,642	0.2561258	631,475	2,483,502	(813,693)	439,170	—	224,894	129,391	793,455	3,143	229,154	—	6,186	238,482	860,810	15,408	—	876,218
City of St George	2,292,185	0.7042448	1,736,307	6,828,651	(2,237,335)	1,207,545	—	618,370	382,004	2,207,918	8,641	630,083	—	24,364	663,088	2,366,888	47,354	—	2,414,241
City of Taylorsville	132,956	0.0408492	100,713	396,090	(129,775)	70,043	—	35,868	19,599	125,510	501	36,547	—	1,525	38,574	137,289	2,536	—	139,825
City of Washington Terrace	40,686	0.0125004	30,820	121,209	(39,713)	21,434	—	10,976	7,895	40,305	153	11,184	—	794	12,131	42,012	1,022	—	43,035
City of Wendover	35,862	0.0110180	27,165	106,835	(35,003)	18,892	—	9,674	5,978	34,545	135	9,858	—	1,294	11,287	37,030	621	—	37,651
City of West Haven	110,825	0.0340495	83,949	330,158	(108,173)	58,384	—	29,898	21,197	109,478	418	30,464	—	1,148	32,030	114,437	2,517	—	116,953
City of West Jordan	1,045,984	0.3213653	792,322	3,116,091	(1,020,954)	551,034	—	282,178	164,330	997,542	3,943	287,523	—	10,697	302,164	1,080,072	20,772	—	1,100,844
City of Woodland Hills	20,930	0.0064306	15,855	62,354	(20,430)	11,026	—	5,646	3,323	19,995	79	5,753	—	178	6,010	21,613	394	—	22,006
Clearfield City	260,614	0.0800702	197,412	776,394	(254,377)	137,294	—	70,306	43,408	251,008	982	71,638	—	3,240	75,861	269,107	5,652	—	274,759
Clinton City	137,106	0.0421240	103,856	408,452	(133,825)	72,229	—	36,987	21,649	130,865	517	37,688	—	857	39,062	141,574	2,546	—	144,120
Coalville City	38,111	0.0117092	28,869	113,537	(37,199)	20,077	—	10,281	6,013	36,372	144	10,476	—	332	10,952	39,353	731	—	40,084
Cottonwood Heights City	220,744	0.0678209	167,212	657,620	(215,462)	116,290	—	59,551	40,593	216,434	832	60,679	—	3,112	64,623	227,938	5,119	—	233,057
Cottonwood Heights Parks & Recreation Services	81,005	0.0248878	61,361	241,323	(79,067)	42,674	—	21,853	12,513	77,040	305	22,267	—	673	23,246	83,645	1,568	—	85,213
Cottonwood Improvement District	103,416	0.0317734	78,337	308,088	(100,942)	54,481	—	27,899	16,269	98,649	390	28,427	—	829	29,646	106,787	1,964	—	108,750
Council On Aging Golden Age Center Special Service District	11,528	0.0035418	8,732	34,343	(11,252)	6,073	—	3,110	2,380	11,563	43	3,169	—	1,008	4,221	11,904	219	—	12,123
Daggett County	73,750	0.0226587	55,865	219,709	(71,985)	38,852	—	19,896	12,026	70,774	278	20,273	—	499	21,049	76,153	1,424	—	77,577
Daggett School District	116,819	0.0358913	88,489	348,017	(114,024)	61,542	—	31,515	19,969	113,025	440	32,112	—	1,243	33,795	120,627	2,424	—	123,050
Davis and Weber Counties Canal Company	33,045	0.0101527	25,031	98,445	(32,254)	17,408	—	8,915	5,761	32,084	125	9,084	—	701	9,909	34,122	614	—	34,736
Davis Behavioral Health	1,034,737	0.3179098	783,803	3,082,586	(1,009,977)	545,109	—	279,144	187,141	1,011,394	3,901	284,432	—	13,085	301,418	1,068,459	23,195	—	1,091,654
Davis Community Housing Authority	39,568	0.0121567	29,972	117,877	(38,621)	20,845	—	10,674	6,081	37,601	149	10,877	—	341	11,366	40,857	748	—	41,605
Davis County	1,846,615	0.5673491	1,398,792	5,501,253	(1,802,427)	972,815	—	498,167	326,027	1,797,009	6,961	507,603	—	24,227	538,792	1,906,796	41,068	—	1,947,864
Davis Mosquito Abatement District	5,724	0.0017587	4,336	17,053	(5,587)	3,016	—	1,544	1,051	5,611	22	1,573	—	164	1,759	5,911	119	—	6,029
Davis School District	17,255,383	5.3014972	13,070,774	51,405,519	(16,842,473)	9,090,301	—	4,655,035	2,836,206	16,581,542	65,050	4,743,211	—	201,680	5,009,942	17,817,735	357,575	—	18,175,309
Davis Technical College	256,777	0.0788913	194,506	764,963	(250,632)	135,272	—	69,271	46,509	251,053	968	70,583	—	3,349	74,900	265,145	5,839	—	270,983
DDI Vantage	202,489	0.0622122	153,383	603,235	(197,644)	106,673	—	54,626	35,074	196,373	763	55,661	—	5,970	62,395	209,088	4,942	—	214,030
Delta City	45,508	0.0139819	34,472	135,574	(44,419)	23,974	—	12,277	7,421	43,672	172	12,509	—	477	13,158	46,991	933	—	47,925
Dixie Technical College	66,547	0.0204458	50,409	198,251	(64,955)	35,058	—	17,953	9,884	62,895	251	18,293	—	190	18,734	68,716	1,089	—	69,805
Draper City	686,863	0.2110299	520,292	2,046,233	(670,427)	361,846	—	185,297	113,310	660,453	2,589	188,807	—	7,019	198,415	709,248	13,985	—	723,233
Duchesne City	20,848	0.0064053	15,792	62,109	(20,349)	10,983	—	5,624	3,381	19,988	79	5,731	—	414	6,224	21,528	431	—	21,959
Duchesne County	380,491	0.1169009	288,218	1,133,520	(371,386)	200,446	—	102,646	58,742	361,835	1,434	104,590	—	4,527	110,552	392,891	7,104	—	399,995
Duchesne County School District	1,648,087	0.5063537	1,248,409	4,909,815	(1,608,649)	868,228	—	444,609	272,279	1,585,116	6,213	453,031	—	20,331	479,575	1,701,798	34,607	—	1,736,405
Duchesne County Water Conservancy District	5,237	0.0016090	3,967	15,602	(5,112)	2,759	—	1,413	1,075	5,247	20	1,440	—	105	1,564	5,408	142	—	5,549
Eagle Mountain City	544,556	0.1673079	412,496	1,622,287	(531,525)	286,877	—	146,906	91,422	525,206	2,053	149,689	—	4,572	156,314	562,303	10,903	—	573,207
East Carbon City	22,532	0.0069226	17,068	67,125	(21,993)	11,870	—	6,078	3,791	21,739	85	6,194	—	309	6,587	23,266	461	—	23,727
East Duchesne Culinary Water Improvement District	8,412	0.0025844	6,372	25,060	(8,211)	4,431	—	2,269	964	7,665	32	2,312	—	—	2,344	8,686	101	—	8,787
East Hollywood High School	110,033	0.0338064	83,349	327,801	(107,400)	57,967	—	29,684	17,212	104,862	415	30,246	—	1,854	32,516	113,619	2,102	—	115,721
Elk Ridge City	28,528	0.0087648	21,610	84,987	(27,845)	15,029	—	7,696	5,448	28,173	108	7,842	—	551	8,500	29,458	749	—	30,207
Elwood Town	17,474	0.0053686	13,236	52,056	(17,056)	9,205	—	4,714	3,286	17,206	66	4,803	—	220	5,089	18,043	383	—	18,427
Emery County	170,161	0.0522799	128,895	506,927	(166,089)	89,643	—	45,905	27,947	163,494	641	46,774	—	1,641	49,057	175,707	3,525	—	179,232
Emery County Care and Rehabilitation Center	132,574	0.0407316	100,423	394,950	(129,401)	69,841	—	35,765	23,249	128,855	500	36,442	—	1,426	38,368	136,894	2,760	—	139,654
Emery County Recreation Special Service District	8,581	0.0026363	6,500	25,563	(8,375)	4,520	—	2,315	1,107	7,943	32	2,359	—	132	2,523	8,860	145	—	9,005
Emery County School District	601,115	0.1846849	455,338	1,790,782	(586,731)	316,673	—	162,165	102,508	581,346	2,266	165,236	—	7,226	174,728	620,705	12,779	—	633,484

Tier 2 Public Employees
Contributory Retirement System

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

At December 31, 2025

						Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contribution			
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	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
Emery Town	$ 10,642	0.0032695%	$ 8,061	31,703	(10,387)	5,606	—	2,871	2,223	10,700	40	2,925	—	92	3,057	10,989	243	—	11,232
Emery Water Conservancy District	30,405	0.0093416	23,032	90,580	(29,677)	16,018	—	8,202	4,328	28,548	115	8,358	—	454	8,927	31,396	536	—	31,932
EMI Health	20,077	0.0061683	15,208	59,811	(19,596)	10,577	—	5,416	3,157	19,150	76	5,519	—	1,473	7,067	20,731	396	—	21,127
Enoch City	85,688	0.0263266	64,908	255,274	(83,638)	45,141	—	23,116	14,362	82,620	323	23,554	—	825	24,702	88,481	1,721	—	90,202
Ephraim City	104,917	0.0322345	79,474	312,559	(102,407)	55,271	—	28,304	19,049	102,624	396	28,840	—	1,309	30,544	108,336	2,367	—	110,703
Escalante City	12,457	0.0038274	9,436	37,112	(12,159)	6,563	—	3,361	2,110	12,033	47	3,424	—	61	3,532	12,863	229	—	13,092
Esperanza Elementary School	197,860	0.0607899	149,877	589,444	(193,125)	104,234	—	53,377	27,702	185,314	746	54,388	—	—	55,134	204,308	3,055	—	207,363
Eureka City Corporation	6,718	0.0020640	5,089	20,013	(6,557)	3,539	—	1,812	1,211	6,563	25	1,847	—	300	2,172	6,937	122	—	7,059
Fairview City	13,127	0.0040330	9,943	39,106	(12,813)	6,915	—	3,541	2,881	13,338	49	3,608	—	250	3,908	13,555	360	—	13,915
Farmington City	254,972	0.0783368	193,138	759,586	(248,870)	134,322	—	68,784	38,395	241,501	961	70,087	—	1,954	73,002	263,281	4,721	—	268,002
Farr West City	28,699	0.0088173	21,739	85,496	(28,012)	15,119	—	7,742	5,624	28,485	108	7,889	—	328	8,325	29,634	673	—	30,307
Fast Forward Charter High School	112,586	0.0345906	85,283	335,405	(109,892)	59,311	—	30,373	17,098	106,782	424	30,948	—	1,287	32,659	116,255	2,093	—	118,348
Ferron City	17,387	0.0053420	13,171	51,798	(16,971)	9,160	—	4,691	2,827	16,677	66	4,779	—	243	5,088	17,954	357	—	18,311
Fillmore City	32,272	0.0099150	24,445	96,140	(31,499)	17,001	—	8,706	4,787	30,493	122	8,871	—	361	9,353	33,323	587	—	33,911
Five County Association of Governments	171,438	0.0526722	129,863	510,732	(167,336)	90,315	—	46,249	29,540	166,105	646	47,125	—	2,231	50,003	177,025	3,798	—	180,824
Four Corners Community Behavioral Health Inc.	534,925	0.1643490	405,200	1,593,597	(522,125)	281,804	—	144,308	89,113	515,225	2,017	147,042	—	4,203	153,261	552,359	10,613	—	562,972
Fox Hollow Golf Club	26,392	0.0081086	19,992	78,624	(25,760)	13,904	—	7,120	5,115	26,139	99	7,255	—	358	7,712	27,252	586	—	27,838
Francis City	12,266	0.0037687	9,292	36,543	(11,973)	6,462	—	3,309	2,638	12,409	46	3,372	—	300	3,718	12,666	283	—	12,949
Fruit Heights City	31,468	0.0096682	23,837	93,747	(30,715)	16,578	—	8,489	4,609	29,676	119	8,650	—	703	9,472	32,494	522	—	33,015
Garfield County	145,195	0.0446094	109,984	432,551	(141,721)	76,490	—	39,170	25,377	141,037	547	39,912	—	1,425	41,884	149,927	3,058	—	152,985
Garfield School District	410,998	0.1262740	311,327	1,224,405	(401,163)	216,518	—	110,876	71,121	398,515	1,549	112,976	—	4,169	118,695	424,393	8,505	—	432,898
Garland City	16,692	0.0051285	12,644	49,728	(16,293)	8,794	—	4,503	2,661	15,958	63	4,588	—	739	5,390	17,236	289	—	17,525
Grand County	441,057	0.1355092	334,096	1,313,954	(430,503)	232,353	—	118,985	73,309	424,647	1,663	121,239	—	4,801	127,702	455,431	9,277	—	464,708
Grand County Emergency Medical Services	6,532	0.0020069	4,948	19,460	(6,376)	3,441	—	1,762	14,539	19,743	25	1,796	—	14,720	16,541	6,745	484	—	7,229
Grand School District	684,144	0.2101946	518,232	2,038,134	(667,773)	360,414	—	184,564	115,684	660,661	2,579	188,060	—	9,784	200,423	706,440	14,975	—	721,415
Grand Water & Sewer Service Agency	32,474	0.0099773	24,599	96,744	(31,697)	17,108	—	8,761	5,432	31,301	122	8,927	—	902	9,951	33,533	649	—	34,182
Granger-Hunter Improvement District	279,810	0.0859679	211,953	833,581	(273,114)	147,406	—	75,485	48,501	271,392	1,055	76,915	—	4,114	82,084	288,929	6,201	—	295,129
Granite School District	15,988,328	4.9122105	12,110,993	47,630,834	(15,605,738)	8,422,804	—	4,313,218	2,775,666	15,511,687	60,274	4,394,919	—	222,379	4,677,572	16,509,386	352,038	—	16,861,424
Granite Uniserv	6,181	0.0018991	4,682	18,415	(6,033)	3,256	—	1,668	1,297	6,221	23	1,699	—	87	1,810	6,383	155	—	6,538
Grantsville City	204,742	0.0629043	155,090	609,946	(199,842)	107,860	—	55,234	34,114	197,208	772	56,280	—	1,921	58,973	211,414	4,135	—	215,549
Greater Salt Lake Municipal Services District	294,088	0.0903547	222,768	876,117	(287,051)	154,928	—	79,337	53,925	288,190	1,109	80,840	—	2,030	83,978	303,672	6,180	—	309,852
Gunnison City	18,679	0.0057390	14,149	55,647	(18,232)	9,840	—	5,039	3,262	18,142	70	5,135	—	227	5,432	19,288	398	—	19,686
Gunnison Valley Hospital	457,356	0.1405168	346,442	1,362,509	(446,412)	240,940	—	123,382	80,040	444,362	1,724	125,719	—	5,527	132,971	472,261	9,726	—	481,987
Harrisville City	41,335	0.0126996	31,311	123,141	(40,346)	21,776	—	11,151	6,575	39,502	156	11,362	—	611	12,129	42,682	787	—	43,469
Heber City	363,515	0.1116854	275,359	1,082,948	(354,816)	191,503	—	98,067	61,397	350,967	1,370	99,924	—	4,969	106,263	375,362	7,346	—	382,708
Heber Light & Power	229,664	0.0705615	173,968	684,193	(224,169)	120,989	—	61,957	36,999	219,946	866	63,131	—	1,972	65,969	237,149	4,579	—	241,728
Heber Valley Historic Railroad	48,704	0.0149637	36,893	145,094	(47,538)	25,658	—	13,139	7,578	46,375	184	13,388	—	448	14,020	50,291	969	—	51,260
Heber Valley Special Service District	27,660	0.0084983	20,952	82,403	(26,999)	14,572	—	7,462	3,784	25,818	104	7,603	—	—	7,708	28,562	388	—	28,950
Herriman City	472,444	0.1451525	357,872	1,407,459	(461,139)	248,888	—	127,453	83,022	459,363	1,781	129,867	—	6,083	137,731	487,841	10,598	—	498,439
High Valley Transit District	581,315	0.1786018	440,340	1,731,797	(567,405)	306,243	—	156,823	75,657	538,722	2,191	159,794	—	—	161,985	600,260	7,853	—	608,114
Highland City	97,695	0.0300155	74,003	291,043	(95,357)	51,467	—	26,355	18,726	96,548	368	26,855	—	1,508	28,731	100,879	2,226	—	103,105
Hinckley Town	2,534	0.0007786	1,920	7,550	(2,474)	1,335	—	684	855	2,874	10	697	—	456	1,162	2,617	86	—	2,703
Honeyville City	3,885	0.0011937	2,943	11,574	(3,792)	2,047	—	1,048	758	3,853	15	1,068	—	46	1,128	4,012	83	—	4,095
Hooper City	40,320	0.0123879	30,542	120,119	(39,356)	21,241	—	10,877	7,972	40,091	152	11,083	—	1,210	12,445	41,634	967	—	42,602
Hooper Water Improvement District	21,652	0.0066523	16,401	64,504	(21,134)	11,407	—	5,841	3,950	21,198	82	5,952	—	268	6,302	22,358	489	—	22,847
Housing Authority of Carbon County	31,516	0.0096828	23,873	93,889	(30,762)	16,603	—	8,502	5,897	31,002	119	8,663	—	319	9,101	32,543	696	—	33,239
Housing Authority of Salt Lake City	363,631	0.1117211	275,447	1,083,294	(354,930)	191,564	—	98,098	65,561	355,223	1,371	99,956	—	6,198	107,525	375,482	7,827	—	383,309
Housing Authority of Utah County	82,519	0.0253529	62,507	245,832	(80,544)	43,472	—	22,261	13,149	78,882	311	22,683	—	2,134	25,129	85,208	1,565	—	86,773
Housing Authority Ogden City	82,480	0.0253409	62,478	245,716	(80,506)	43,451	—	22,251	13,010	78,712	311	22,672	—	686	23,669	85,168	1,575	—	86,742
Housing Connect	561,449	0.1724980	425,292	1,672,613	(548,014)	295,777	—	151,464	98,166	545,406	2,117	154,333	—	7,101	163,551	579,746	12,317	—	592,064
Huntington City	3,874	0.0011901	2,934	11,540	(3,781)	2,041	—	1,045	499	3,585	15	1,065	—	9	1,088	4,000	49	—	4,049
Hurricane City	379,799	0.1166884	287,694	1,131,459	(370,711)	200,082	—	102,459	63,595	366,137	1,432	104,400	—	3,192	109,025	392,177	7,734	—	399,911
Hurricane Valley Fire Special Service District	28,789	0.0088451	21,808	85,766	(28,100)	15,166	—	7,767	4,687	27,620	109	7,914	—	231	8,253	29,727	534	—	30,262
Hyde Park City	50,736	0.0155881	38,432	151,148	(49,522)	26,728	—	13,687	7,112	47,527	191	13,947	—	239	14,377	52,390	830	—	53,219
Hyrum City	107,582	0.0330531	81,492	320,497	(105,007)	56,675	—	29,023	18,308	104,006	406	29,572	—	751	30,729	111,088	2,110	—	113,198
InTech Collegiate Academy	75,511	0.0231997	57,199	224,954	(73,704)	39,780	—	20,371	12,894	73,044	285	20,757	—	1,060	22,101	77,972	1,662	—	79,633
Iron County	426,620	0.1310736	323,160	1,270,944	(416,411)	224,748	—	115,091	72,488	412,326	1,608	117,271	—	5,851	124,730	440,524	9,254	—	449,777
Iron County School District	2,476,246	0.7607950	1,875,731	7,376,985	(2,416,991)	1,304,510	—	668,024	412,690	2,385,224	9,335	680,678	—	25,954	715,967	2,556,946	50,513	—	2,607,459
Itineris Early College High School	104,794	0.0321967	79,381	312,192	(102,287)	55,207	—	28,271	18,898	102,375	395	28,806	—	1,181	30,383	108,209	2,343	—	110,552
Ivins City	141,214	0.0433862	106,968	420,691	(137,835)	74,393	—	38,096	24,459	136,948	532	38,817	—	1,807	41,156	145,816	3,092	—	148,908

Tier 2 Public Employees
Contributory Retirement System

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

At December 31, 2025

						Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contribution			
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	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
Jensen Water Improvement District	$ 6,189	0.0019015%	$ 4,688	18,438	(6,041)	3,260	—	1,670	899	5,829	23	1,701	—	670	2,394	6,391	28	—	6,419
Jordan Basin Improvement District	262,120	0.0805329	198,553	780,881	(255,847)	138,087	—	70,713	45,346	254,146	988	72,052	—	3,419	76,459	270,662	5,622	—	276,284
Jordan River Commission	10,017	0.0030777	7,588	29,843	(9,778)	5,277	—	2,702	1,940	9,919	38	2,754	—	424	3,216	10,344	170	—	10,514
Jordan School District	15,895,873	4.8838049	12,040,959	47,355,401	(15,515,495)	8,374,098	—	4,288,276	2,778,363	15,440,736	59,925	4,369,505	—	206,818	4,636,248	16,413,918	349,456	—	16,763,374
Jordan Valley Water Conservancy District	648,506	0.1992451	491,236	1,931,963	(632,987)	341,639	—	174,949	107,723	624,311	2,445	178,263	—	5,538	186,246	669,640	13,041	—	682,682
Jordanelle Special Service District	167,805	0.0515558	127,110	499,907	(163,789)	88,401	—	45,269	29,024	162,695	633	46,127	—	1,803	48,562	173,273	3,591	—	176,864
Juab County	152,580	0.0468782	115,578	454,551	(148,929)	80,381	—	41,162	27,040	148,582	575	41,942	—	1,601	44,118	157,552	3,279	—	160,832
Juab School District	676,362	0.2078037	512,337	2,014,951	(660,177)	356,314	—	182,464	114,164	652,943	2,550	185,920	—	7,219	195,689	698,405	14,042	—	712,447
Juab Special Service Fire District	13,088	0.0040212	9,914	38,991	(12,775)	6,895	—	3,531	2,715	13,141	49	3,598	—	162	3,809	13,515	336	—	13,851
Kamas City	24,405	0.0074980	18,486	72,704	(23,821)	12,857	—	6,584	3,898	23,338	92	6,708	—	171	6,972	25,200	468	—	25,668
Kane County	338,231	0.1039171	256,206	1,007,624	(330,137)	178,183	—	91,246	55,566	324,994	1,275	92,974	—	4,199	98,448	349,254	7,174	—	356,428
Kane County School District	412,979	0.1268825	312,827	1,230,306	(403,097)	217,561	—	111,411	68,895	397,866	1,557	113,521	—	5,148	120,225	426,438	8,837	—	435,274
Kane County Water Conservancy District	40,447	0.0124269	30,638	120,496	(39,479)	21,308	—	10,912	6,528	38,747	152	11,118	—	502	11,773	41,765	834	—	42,599
Kanosh Town Corporation	8,829	0.0027127	6,688	26,304	(8,618)	4,651	—	2,382	1,408	8,442	33	2,427	—	38	2,498	9,117	159	—	9,276
Kaysville City	324,195	0.0996049	245,575	965,811	(316,438)	170,789	—	87,459	53,324	311,572	1,222	89,116	—	3,023	93,361	334,761	6,410	—	341,171
Kearns Improvement District	98,275	0.0301936	74,442	292,770	(95,923)	51,772	—	26,512	14,915	93,199	370	27,014	—	1,108	28,493	101,477	1,752	—	103,230
Laketown	3,227	0.0009914	2,444	9,613	(3,150)	1,700	—	871	567	3,138	12	887	—	—	899	3,332	57	—	3,389
Laverkin City	54,623	0.0167824	41,377	162,729	(53,316)	28,776	—	14,736	8,664	52,176	206	15,015	—	372	15,593	56,404	1,017	—	57,421
Layton City	541,568	0.1663900	410,232	1,613,386	(528,609)	285,303	—	146,100	89,547	520,950	2,042	148,868	—	7,126	158,035	559,218	11,658	—	570,876
Lehi City	1,149,922	0.3532990	871,054	3,425,733	(1,122,405)	605,790	—	310,218	190,189	1,106,197	4,335	316,094	—	10,751	331,180	1,187,398	23,066	—	1,210,464
Lindon City	162,648	0.0499715	123,204	484,544	(158,756)	85,684	—	43,878	27,453	157,016	613	44,709	—	1,438	46,760	167,949	3,330	—	171,279
Logan City	909,868	0.2795454	689,216	2,710,589	(888,096)	479,327	—	245,458	154,576	879,361	3,430	250,107	—	11,054	264,591	939,521	19,639	—	959,160
Logan City School District	1,389,510	0.4269092	1,052,539	4,139,489	(1,356,260)	732,007	—	374,852	243,481	1,350,340	5,238	381,953	—	19,465	406,656	1,434,794	31,035	—	1,465,829
Lone Peak Public Safety District	3,944	0.0012117	2,987	11,749	(3,849)	2,078	—	1,064	952	4,093	15	1,084	—	108	1,207	4,072	104	—	4,176
Maeser Water Improvement District	9,325	0.0028650	7,064	27,780	(9,102)	4,912	—	2,516	1,231	8,659	35	2,563	—	11	2,609	9,629	120	—	9,749
Magna Metro Township	3,108	0.0009547	2,354	9,258	(3,033)	1,637	—	838	584	3,060	12	854	—	—	866	3,209	59	—	3,268
Manti City Corporation	34,255	0.0105245	25,948	102,050	(33,436)	18,046	—	9,241	7,141	34,428	129	9,416	—	615	10,161	35,372	907	—	36,278
Mapleton City	202,960	0.0623569	153,740	604,638	(198,103)	106,921	—	54,753	30,194	191,868	765	55,790	—	913	57,468	209,574	3,515	—	213,090
Marriott-Slaterville City	28,864	0.0088681	21,864	85,989	(28,173)	15,206	—	7,787	5,167	28,160	109	7,934	—	261	8,304	29,805	619	—	30,423
Mayfield Town	5,861	0.0018006	4,439	17,459	(5,720)	3,087	—	1,581	958	5,627	22	1,611	—	91	1,724	6,052	100	—	6,152
Metro Water District of Salt Lake and Sandy	280,362	0.0861376	212,371	835,226	(273,653)	147,697	—	75,634	45,708	269,039	1,057	77,067	—	2,000	80,124	289,499	5,444	—	294,943
Midvale City	379,132	0.1164836	287,189	1,129,473	(370,060)	199,731	—	102,280	62,585	364,595	1,429	104,217	—	4,580	110,227	391,488	8,008	—	399,496
Midvalley Sewer District	30,961	0.0095123	23,453	92,236	(30,220)	16,310	—	8,352	5,304	29,967	117	8,511	—	285	8,912	31,970	634	—	32,604
Midway City	117,654	0.0361477	89,122	350,503	(114,838)	61,981	—	31,740	17,632	111,353	444	32,341	—	888	33,673	121,488	2,106	—	123,594
Military Installation Development Authority	32,430	0.0099638	24,566	96,613	(31,654)	17,085	—	8,749	6,815	32,648	122	8,915	—	503	9,539	33,487	823	—	34,311
Millard County	276,535	0.0849620	209,473	823,827	(269,918)	145,681	—	74,602	48,593	268,877	1,042	76,015	—	3,429	80,487	285,548	6,060	—	291,608
Millard County Care & Rehabilitation Inc.	83,010	0.0255038	62,879	247,295	(81,024)	43,730	—	22,394	16,598	82,723	313	22,818	—	4,761	27,892	85,715	1,981	—	87,697
Millard School District	1,080,979	0.3321172	818,831	3,220,346	(1,055,112)	569,470	—	291,619	182,401	1,043,490	4,075	297,143	—	11,269	312,487	1,116,208	22,115	—	1,138,323
Millcreek City	181,545	0.0557773	137,518	540,840	(177,200)	95,639	—	48,976	32,931	177,546	684	49,904	—	1,988	52,576	187,461	3,989	—	191,451
Millville City	2,174	0.0006678	1,647	6,476	(2,122)	1,145	—	586	699	2,431	8	598	—	338	943	2,245	58	—	2,302
Minersville Town	7,126	0.0021894	5,398	21,229	(6,956)	3,754	—	1,922	1,122	6,798	27	1,959	—	105	2,091	7,358	133	—	7,491
Moab Valley Fire Protection	12,069	0.0037081	9,142	35,955	(11,780)	6,358	—	3,256	1,793	11,407	45	3,318	—	—	3,363	12,462	187	—	12,649
Mona City	23,071	0.0070882	17,476	68,730	(22,519)	12,154	—	6,224	3,681	22,059	87	6,342	—	153	6,582	23,823	436	—	24,259
Monroe City	18,791	0.0057733	14,234	55,980	(18,341)	9,899	—	5,069	4,041	19,009	71	5,165	—	327	5,563	19,403	489	—	19,892
Monticello Academy	346,107	0.1063371	262,173	1,031,089	(337,825)	182,333	—	93,370	59,642	335,345	1,305	95,139	—	4,115	100,558	357,387	7,275	—	364,662
Morgan City	75,936	0.0233304	57,521	226,221	(74,119)	40,004	—	20,486	14,321	74,810	286	20,874	—	854	22,013	78,411	1,691	—	80,102
Morgan County	150,856	0.0463485	114,272	449,414	(147,246)	79,472	—	40,697	22,974	143,143	569	41,468	—	881	42,917	155,772	2,711	—	158,483
Morgan County School District	854,176	0.2624347	647,029	2,544,676	(833,736)	449,988	—	230,434	139,938	820,360	3,220	234,798	—	9,706	247,725	882,013	17,561	—	899,575
Moroni City	17,458	0.0053639	13,225	52,010	(17,041)	9,197	—	4,710	2,359	16,266	66	4,799	—	163	5,027	18,027	277	—	18,305
Mountain Green Sewer Improvement District	3,515	0.0010799	2,662	10,471	(3,431)	1,852	—	948	901	3,701	13	966	—	148	1,127	3,629	80	—	3,710
Mountain Regional Water Special Service District	146,825	0.0451101	111,218	437,406	(143,311)	77,349	—	39,609	22,812	139,771	554	40,360	—	1,090	42,003	151,610	2,780	—	154,390
Mountainland Association of Governments	245,029	0.0752822	185,607	729,967	(239,166)	129,084	—	66,102	41,702	236,888	924	67,354	—	2,378	70,656	253,015	5,060	—	258,074
Mountainland Technical College	13,535	0.0041584	10,253	40,322	(13,211)	7,130	—	3,651	1,694	12,476	51	3,721	—	—	3,772	13,976	182	—	14,158
Mt Olympus Improvement District	112,236	0.0344831	85,018	334,363	(109,550)	59,127	—	30,278	18,065	107,470	423	30,852	—	1,086	32,361	115,894	2,197	—	118,091
Mt. Pleasant City	61,202	0.0188035	46,360	182,327	(59,737)	32,242	—	16,511	10,742	59,495	231	16,823	—	813	17,867	63,197	1,371	—	64,568
Murray City	981,644	0.3015976	743,585	2,924,416	(958,154)	517,139	—	264,821	165,410	947,371	3,701	269,837	—	10,521	284,059	1,013,636	20,278	—	1,033,914
Murray City School District	1,687,258	0.5183886	1,278,081	5,026,511	(1,646,883)	888,864	—	455,177	288,834	1,632,875	6,361	463,799	—	21,550	491,709	1,742,246	36,321	—	1,778,567
Myton City	13,002	0.0039948	9,849	38,736	(12,691)	6,850	—	3,508	2,094	12,451	49	3,574	—	103	3,726	13,426	240	—	13,666
Nebo Credit Union	83,692	0.0257133	63,396	249,327	(81,689)	44,090	—	22,578	15,419	82,087	316	23,005	—	912	24,233	86,419	1,888	—	88,307
Nebo School District	9,027,609	2.7736181	6,838,320	26,894,153	(8,811,584)	4,755,831	—	2,435,404	1,477,735	8,668,970	34,033	2,481,536	—	98,950	2,614,519	9,321,818	183,528	—	9,505,346

Tier 2 Public Employees
Contributory Retirement System

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

At December 31, 2025

						Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contribution			
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	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
Nephi City	$ 141,632	0.0435145%	$ 107,284	421,935	(138,242)	74,613	—	38,208	25,762	138,583	534	38,932	—	2,000	41,466	146,247	3,261	—	149,508
Nibley City Corporation	54,453	0.0167299	41,247	162,220	(53,150)	28,686	—	14,690	10,143	53,519	205	14,968	—	962	16,135	56,227	1,320	—	57,547
Noah Webster Academy Incorporated	134,134	0.0412109	101,605	399,598	(130,924)	70,663	—	36,186	21,445	128,294	506	36,871	—	1,990	39,367	138,505	2,634	—	141,140
North Davis Sewer District	131,048	0.0402627	99,267	390,404	(127,912)	69,037	—	35,353	22,077	126,467	494	36,023	—	1,255	37,771	135,318	2,699	—	138,017
North Emery Water Users Special Service District	13,527	0.0041561	10,247	40,300	(13,204)	7,126	—	3,649	2,381	13,156	51	3,718	—	290	4,059	13,968	312	—	14,280
North Fork Special Service District	17,003	0.0052238	12,879	50,653	(16,596)	8,957	—	4,587	2,479	16,023	64	4,674	—	351	5,089	17,557	230	—	17,787
North Logan City	106,140	0.0326102	80,400	316,202	(103,600)	55,916	—	28,634	20,232	104,782	400	29,176	—	1,797	31,374	109,599	2,627	—	112,226
North Ogden City	174,598	0.0536431	132,256	520,145	(170,420)	91,980	—	47,102	29,072	168,154	658	47,994	—	2,047	50,700	180,288	3,765	—	184,053
North Park Police Department	14,388	0.0044207	10,899	42,864	(14,044)	7,580	—	3,882	2,811	14,273	54	3,955	—	168	4,178	14,857	337	—	15,194
North Pointe Solid Waste Special Service District	101,629	0.0312243	76,983	302,764	(99,197)	53,539	—	27,417	17,225	98,181	383	27,936	—	1,230	29,549	104,941	2,174	—	107,115
North Sanpete School District	582,864	0.1790776	441,514	1,736,411	(568,917)	307,058	—	157,241	98,139	562,438	2,197	160,219	—	6,316	168,732	601,860	12,171	—	614,031
North Summit Recreation Special Service District	3,045	0.0009354	2,306	9,070	(2,972)	1,604	—	821	573	2,998	11	837	—	—	848	3,144	58	—	3,201
North Summit School District	306,545	0.0941822	232,205	913,230	(299,210)	161,491	—	82,698	51,026	295,215	1,156	84,264	—	2,864	88,284	316,536	6,183	—	322,718
North Tooele Fire District	6,653	0.0020441	5,040	19,821	(6,494)	3,505	—	1,795	1,252	6,552	25	1,829	—	85	1,939	6,870	133	—	7,003
North Valley Public Safety Department	1,185	0.0003642	898	3,531	(1,157)	624	—	320	223	1,167	4	326	—	—	330	1,224	22	—	1,246
Northeastern Counseling Center	220,196	0.0676524	166,796	655,986	(214,927)	116,001	—	59,403	35,982	211,386	830	60,528	—	2,809	64,167	227,372	4,664	—	232,037
Northern Utah Academy for Math Engineering & Science	234,703	0.0721096	177,785	699,205	(229,087)	123,644	—	63,317	42,096	229,056	885	64,516	—	3,046	68,447	242,352	5,169	—	247,521
Northern Utah Environmental Resource Agency	64,503	0.0198176	48,860	192,160	(62,959)	33,981	—	17,401	12,806	64,188	243	17,731	—	759	18,732	66,605	1,445	—	68,050
Oakley City	21,796	0.0066967	16,511	64,934	(21,275)	11,483	—	5,880	3,931	21,294	82	5,991	—	406	6,480	22,507	482	—	22,989
Ogden City	1,397,968	0.4295079	1,058,946	4,164,687	(1,364,516)	736,463	—	377,134	242,662	1,356,259	5,270	384,278	—	17,474	407,022	1,443,528	30,350	—	1,473,878
Ogden School District	3,586,339	1.1018571	2,716,615	10,684,064	(3,500,520)	1,889,318	—	967,497	601,689	3,458,504	13,520	985,824	—	48,477	1,047,820	3,703,218	77,565	—	3,780,783
Ogden-Weber Technical College	149,428	0.0459099	113,190	445,162	(145,853)	78,720	—	40,312	21,141	140,173	563	41,075	—	786	42,424	154,298	2,500	—	156,798
Oquirrh Recreation and Parks District	37,668	0.0115729	28,533	112,216	(36,766)	19,844	—	10,162	6,145	36,150	142	10,354	—	1,596	12,092	38,895	629	—	39,524
Orangeville City	10,955	0.0033657	8,298	32,635	(10,692)	5,771	—	2,955	1,820	10,546	41	3,011	—	222	3,275	11,312	193	—	11,505
Panguitch City	21,716	0.0066719	16,450	64,694	(21,196)	11,440	—	5,858	3,597	20,896	82	5,969	—	327	6,378	22,424	487	—	22,910
Park City	2,063,108	0.6338636	1,562,783	6,146,205	(2,013,739)	1,086,865	—	556,571	320,818	1,964,254	7,778	567,113	—	20,671	595,562	2,130,344	40,964	—	2,171,308
Park City Fire District	42,714	0.0131235	32,356	127,250	(41,692)	22,502	—	11,523	10,164	44,190	161	11,741	—	574	12,476	44,106	1,272	—	45,379
Park City School District	2,593,137	0.7967084	1,964,275	7,725,216	(2,531,085)	1,366,089	—	699,558	430,883	2,496,530	9,776	712,809	—	31,524	754,109	2,677,647	54,053	—	2,731,700
Parowan City	58,719	0.0180406	44,479	174,929	(57,314)	30,934	—	15,841	9,984	56,759	221	16,141	—	784	17,146	60,632	1,140	—	61,772
Payson City	370,867	0.1139441	280,928	1,104,850	(361,992)	195,376	—	100,050	61,294	356,720	1,398	101,945	—	3,522	106,865	382,953	7,568	—	390,521
Perry City	55,248	0.0169742	41,850	164,589	(53,926)	29,105	—	14,904	9,148	53,158	208	15,187	—	437	15,832	57,048	1,089	—	58,137
Piute County	16,521	0.0050759	12,515	49,218	(16,126)	8,704	—	4,457	2,689	15,850	62	4,541	—	222	4,825	17,060	356	—	17,416
Piute County School District	169,595	0.0521060	128,467	505,241	(165,537)	89,344	—	45,752	29,377	164,473	639	46,619	—	1,639	48,897	175,122	3,511	—	178,634
Plain City	24,571	0.0075491	18,612	73,199	(23,983)	12,944	—	6,629	3,861	23,434	93	6,754	—	469	7,316	25,372	452	—	25,824
Pleasant Grove City	281,717	0.0865538	213,397	839,262	(274,975)	148,411	—	76,000	46,611	271,021	1,062	77,439	—	3,272	81,773	290,898	5,794	—	296,691
Pleasant View City	70,614	0.0216952	53,489	210,366	(68,924)	37,200	—	19,050	11,348	67,598	266	19,411	—	496	20,172	72,915	1,378	—	74,293
Powder Mountain Water & Sewer Improvement District	30,304	0.0093106	22,955	90,279	(29,579)	15,965	—	8,175	6,385	30,524	114	8,330	—	344	8,788	31,292	792	—	32,084
Price City	135,422	0.0416068	102,581	403,437	(132,182)	71,342	—	36,533	22,680	130,556	511	37,225	—	1,520	39,256	139,836	2,802	—	142,638
Price River Water Improvement District	83,161	0.0255501	62,993	247,744	(81,171)	43,810	—	22,435	13,587	79,832	314	22,859	—	823	23,996	85,871	1,661	—	87,532
Providence City	67,371	0.0206990	51,033	200,706	(65,759)	35,492	—	18,175	10,983	64,650	254	18,519	—	774	19,547	69,567	1,297	—	70,864
Provo City	2,072,162	0.6366454	1,569,641	6,173,178	(2,022,576)	1,091,635	—	559,013	331,738	1,982,386	7,812	569,602	—	22,086	599,500	2,139,693	41,566	—	2,181,260
Provo City Housing Authority	119,296	0.0366521	90,365	355,394	(116,441)	62,846	—	32,183	17,306	112,335	450	32,792	—	1,081	34,323	123,184	1,877	—	125,061
Provo City School District	3,774,981	1.1598151	2,859,509	11,246,049	(3,684,649)	1,988,696	—	1,018,388	641,982	3,649,066	14,231	1,037,678	—	53,401	1,105,311	3,898,008	82,173	—	3,980,180
Provo River Water Users Association	60,652	0.0186344	45,943	180,687	(59,200)	31,952	—	16,362	9,666	57,980	229	16,672	—	682	17,583	62,628	1,169	—	63,797
R6 Regional Council	111,290	0.0341924	84,301	331,544	(108,627)	58,629	—	30,023	18,966	107,618	420	30,592	—	1,046	32,057	114,917	2,237	—	117,154
Rich County	89,271	0.0274275	67,622	265,948	(87,135)	47,029	—	24,083	13,756	84,868	337	24,539	—	644	25,519	92,181	1,615	—	93,796
Rich School District	203,829	0.0626240	154,399	607,228	(198,952)	107,379	—	54,988	32,306	194,672	768	56,029	—	1,740	58,538	210,472	3,865	—	214,337
Richfield City	45,058	0.0138434	34,131	134,231	(43,979)	23,737	—	12,155	8,037	43,929	170	12,386	—	597	13,152	46,526	961	—	47,487
Richmond City Corporation	51,380	0.0157860	38,920	153,067	(50,151)	27,068	—	13,861	7,993	48,921	194	14,124	—	381	14,699	53,055	978	—	54,033
River Heights City Corporation	7,892	0.0024246	5,978	23,510	(7,703)	4,157	—	2,129	1,339	7,625	30	2,169	—	—	2,199	8,149	135	—	8,284
Riverdale City	111,584	0.0342828	84,524	332,420	(108,914)	58,784	—	30,102	19,388	108,274	421	30,673	—	1,200	32,293	115,221	2,366	—	117,587
Roosevelt City	115,138	0.0353748	87,216	343,009	(112,383)	60,656	—	31,061	19,649	111,367	434	31,650	—	2,257	34,341	118,891	2,188	—	121,079
Roy City	210,776	0.0647583	159,661	627,924	(205,733)	111,039	—	56,862	34,120	202,021	795	57,939	—	2,530	61,263	217,645	4,336	—	221,982
Roy Water Conservancy District	5,702	0.0017518	4,319	16,986	(5,565)	3,004	—	1,538	756	5,298	21	1,567	—	—	1,589	5,888	78	—	5,965
Salem City	276,798	0.0850427	209,672	824,609	(270,174)	145,820	—	74,673	47,708	268,200	1,043	76,087	—	1,760	78,891	285,819	5,500	—	291,319
Salina City	32,002	0.0098322	24,241	95,337	(31,236)	16,859	—	8,633	5,469	30,961	121	8,797	—	325	9,243	33,045	635	—	33,680
Salt Lake Arts Academy	111,483	0.0342517	84,447	332,119	(108,815)	58,730	—	30,075	19,069	107,874	420	30,645	—	1,362	32,427	115,116	2,381	—	117,497
Salt Lake City Corporation	10,829,881	3.3273432	8,203,523	32,263,302	(10,570,729)	5,705,285	—	2,921,608	1,758,154	10,385,047	40,827	2,976,950	—	102,874	3,120,651	11,182,826	216,334	—	11,399,160
Salt Lake City Mosquito Abatement District	77,992	0.0239620	59,078	232,345	(76,125)	41,087	—	21,040	12,108	74,235	294	21,439	—	735	22,468	80,533	1,508	—	82,041
Salt Lake City Public Library	514,465	0.1580628	389,702	1,532,643	(502,154)	271,025	—	138,789	86,468	496,282	1,939	141,418	—	5,369	148,726	531,231	10,695	—	541,926

Tier 2 Public Employees
Contributory Retirement System

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

At December 31, 2025

						Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contribution			
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	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
Salt Lake City School District	$ 6,328,721	1.9444191%	$ 4,793,941	18,853,895	(6,177,279)	3,334,031	—	1,707,317	1,082,402	6,123,750	23,858	1,739,658	—	85,207	1,848,723	6,534,973	137,678	—	6,672,651
Salt Lake Community College	569,267	0.1749000	431,214	1,695,903	(555,645)	299,895	—	153,573	78,359	531,827	2,146	156,482	—	10,419	169,047	587,819	11,286	—	599,105
Salt Lake County	9,763,369	2.9996711	7,395,651	29,086,057	(9,529,738)	5,143,436	—	2,633,892	1,617,402	9,394,730	36,807	2,683,784	—	115,760	2,836,351	10,081,556	206,431	—	10,287,988
Salt Lake County Service Area #3	25,561	0.0078532	19,362	76,148	(24,949)	13,466	—	6,896	3,840	24,202	96	7,026	—	116	7,238	26,394	440	—	26,833
Salt Lake Valley Emergency Communications Center (VECC)	695,774	0.2137678	527,042	2,072,781	(679,125)	366,540	—	187,701	119,923	674,164	2,623	191,256	—	8,607	202,486	718,449	15,342	—	733,791
San Juan County	244,402	0.0750895	185,132	728,099	(238,554)	128,753	—	65,933	37,915	232,602	921	67,182	—	3,405	71,508	252,367	4,863	—	257,231
San Juan Mental Health	71,255	0.0218923	53,975	212,277	(69,550)	37,538	—	19,223	12,511	69,272	269	19,587	—	1,001	20,856	73,578	1,551	—	75,129
San Juan School District	1,189,084	0.3653309	900,719	3,542,400	(1,160,630)	626,421	—	320,783	195,522	1,142,726	4,483	326,859	—	13,779	345,121	1,227,836	24,656	—	1,252,492
Sandy City	1,067,042	0.3278352	808,273	3,178,826	(1,041,509)	562,128	—	287,859	179,636	1,029,624	4,023	293,312	—	13,790	311,125	1,101,817	22,901	—	1,124,718
Sandy Suburban Improvement District	20,302	0.0062376	15,379	60,482	(19,816)	10,695	—	5,477	3,238	19,410	77	5,581	—	99	5,756	20,964	379	—	21,343
Sanpete County	215,641	0.0662529	163,346	642,416	(210,481)	113,602	—	58,174	34,160	205,936	813	59,276	—	2,135	62,224	222,669	4,155	—	226,824
Santaquin City	118,402	0.0363774	89,688	352,731	(115,568)	62,375	—	31,942	20,655	114,971	446	32,547	—	1,320	34,313	122,260	2,524	—	124,784
Sevier County	250,542	0.0769758	189,783	746,390	(244,547)	131,988	—	67,589	40,485	240,062	945	68,870	—	2,229	72,043	258,707	4,935	—	263,642
Sevier School District	1,080,331	0.3319179	818,339	3,218,414	(1,054,479)	569,129	—	291,444	183,628	1,044,201	4,073	296,965	—	11,627	312,664	1,115,539	22,550	—	1,138,088
Smithfield City	109,916	0.0337704	83,261	327,452	(107,286)	57,905	—	29,652	17,555	105,112	414	30,214	—	1,200	31,828	113,499	2,093	—	115,592
Snow College	133,539	0.0410280	101,154	397,825	(130,343)	70,349	—	36,025	21,291	127,666	503	36,707	—	1,483	38,694	137,891	2,556	—	140,446
Snyderville Basin Special Recreation District	190,543	0.0585418	144,334	567,646	(185,983)	100,380	—	51,403	29,464	181,247	718	52,377	—	2,682	55,777	196,752	3,594	—	200,346
Snyderville Basin Water Reclamation District	128,089	0.0393537	97,026	381,589	(125,024)	67,478	—	34,555	18,934	120,967	483	35,209	—	966	36,659	132,263	2,350	—	134,613
Soldier Hollow Charter School	121,015	0.0371804	91,668	360,516	(118,119)	63,752	—	32,647	21,608	118,007	456	33,265	—	1,613	35,335	124,959	2,697	—	127,656
Solid Waste Management District #5	4,751	0.0014597	3,599	14,154	(4,637)	2,503	—	1,282	1,402	5,186	18	1,306	—	169	1,493	4,906	172	—	5,078
Solid Waste Special Service District #1	122,667	0.0376877	92,919	365,436	(119,731)	64,622	—	33,092	23,114	120,828	462	33,719	—	2,088	36,269	126,664	2,683	—	129,347
South Davis Metro Fire Agency	6,687	0.0020544	5,065	19,921	(6,527)	3,523	—	1,804	1,254	6,580	25	1,838	—	96	1,960	6,905	159	—	7,064
South Davis Recreation District	50,146	0.0154066	37,985	149,389	(48,946)	26,417	—	13,528	9,458	49,403	189	13,784	—	762	14,735	51,780	1,244	—	53,024
South Davis Sewer District	127,148	0.0390646	96,313	378,786	(124,105)	66,983	—	34,301	24,980	126,264	479	34,951	—	2,538	37,968	131,292	3,144	—	134,436
South Eastern Regional Development Agency	107,941	0.0331634	81,764	321,566	(105,358)	56,864	—	29,119	19,682	105,665	407	29,671	—	1,443	31,521	111,459	2,496	—	113,955
South Ogden City	110,292	0.0338860	83,545	328,572	(107,653)	58,103	—	29,754	18,926	106,783	416	30,318	—	1,179	31,912	113,887	2,299	—	116,186
South Ogden Conservation District	144,609	0.0444293	109,540	430,805	(141,149)	76,181	—	39,012	22,512	137,705	545	39,751	—	1,355	41,651	149,322	2,754	—	152,076
South Salt Lake Valley Mosquito Abatement District	15,276	0.0046933	11,571	45,508	(14,910)	8,047	—	4,121	2,645	14,814	58	4,199	—	617	4,874	15,774	315	—	16,089
South Sanpete School District	726,420	0.2231834	550,256	2,164,079	(709,038)	382,685	—	195,968	126,235	704,888	2,739	199,681	—	8,874	211,293	750,094	15,890	—	765,985
South Summit School District	466,483	0.1433209	353,356	1,389,699	(455,320)	245,748	—	125,844	72,070	443,662	1,759	128,228	—	3,870	133,857	481,685	8,846	—	490,532
South Utah Valley Animal Service Special Service District	19,031	0.0058471	14,416	56,696	(18,576)	10,026	—	5,134	2,935	18,095	72	5,231	—	111	5,415	19,652	352	—	20,003
South Utah Valley Electric Service District	59,644	0.0183247	45,179	177,684	(58,216)	31,421	—	16,090	12,772	60,283	225	16,395	—	1,059	17,679	61,587	1,613	—	63,200
South Utah Valley Solid Waste District	78,722	0.0241862	59,631	234,520	(76,838)	41,471	—	21,237	15,654	78,363	297	21,639	—	1,239	23,175	81,287	1,932	—	83,219
South Valley Water Reclamation Facility	168,304	0.0517093	127,489	501,395	(164,277)	88,664	—	45,404	26,913	160,981	634	46,264	—	2,013	48,912	173,789	3,292	—	177,081
South Weber City	87,011	0.0267331	65,910	259,215	(84,929)	45,838	—	23,473	14,565	83,876	328	23,918	—	830	25,076	89,847	1,779	—	91,626
Southeast Utah Health Department	170,605	0.0524164	129,232	508,251	(166,523)	89,877	—	46,025	32,200	168,101	643	46,897	—	2,310	49,850	176,165	4,050	—	180,215
Southern Utah University	938,866	0.2884547	711,181	2,796,977	(916,400)	494,604	—	253,281	158,750	906,634	3,539	258,078	—	12,833	274,450	969,464	20,622	—	990,086
Southern Utah Valley Power Systems	15,825	0.0048619	11,987	47,143	(15,446)	8,337	—	4,269	2,779	15,384	60	4,350	—	102	4,511	16,340	311	—	16,652
Southwest Behavioral Health Center	758,816	0.2331367	574,796	2,260,590	(740,658)	399,752	—	204,708	117,605	722,065	2,861	208,586	—	6,861	218,307	783,546	14,475	—	798,021
Southwest Educational Development Center	26,313	0.0080844	19,932	78,390	(25,684)	13,862	—	7,099	5,309	26,270	99	7,233	—	805	8,137	27,171	696	—	27,867
Southwest Mosquito Abatement & Control District	14,117	0.0043372	10,693	42,055	(13,779)	7,437	—	3,808	3,045	14,290	53	3,880	—	818	4,751	14,577	359	—	14,936
Southwest Technical College	294,238	0.0904009	222,882	876,565	(287,197)	155,007	—	79,377	50,309	284,694	1,109	80,881	—	3,240	85,230	303,827	6,236	—	310,063
Southwest Utah Public Health Department	196,575	0.0603951	148,903	585,616	(191,871)	103,557	—	53,031	36,593	193,181	741	54,035	—	3,216	57,992	202,981	4,715	—	207,696
Spanish Fork City	855,002	0.2626885	647,655	2,547,137	(834,542)	450,423	—	230,656	147,000	828,080	3,223	235,026	—	9,451	247,700	882,867	17,972	—	900,838
Spring City	5,562	0.0017089	4,213	16,571	(5,429)	2,930	—	1,501	985	5,416	21	1,529	—	629	2,179	5,744	54	—	5,797
Springville City	548,332	0.1684679	415,356	1,633,535	(535,210)	288,866	—	147,925	93,666	530,457	2,067	150,727	—	6,966	159,760	566,202	11,851	—	578,052
St George Housing Authority	9,631	0.0029590	7,295	28,692	(9,401)	5,074	—	2,598	1,890	9,562	36	2,647	—	157	2,841	9,945	233	—	10,178
Stansbury Park Improvement District	12,401	0.0038100	9,394	36,944	(12,104)	6,533	—	3,345	2,022	11,900	47	3,409	—	68	3,524	12,805	249	—	13,054
Stansbury Service Agency	59,059	0.0181451	44,736	175,942	(57,646)	31,113	—	15,932	14,217	61,263	223	16,234	—	1,170	17,627	60,983	1,719	—	62,702
State of Utah	59,515,089	18.2852548	45,082,064	177,301,426	(58,090,933)	31,353,119	—	16,055,558	9,603,023	57,011,701	224,363	16,359,685	—	658,405	17,242,453	61,454,681	1,202,967	—	62,657,648
Stockton Town	11,620	0.0035701	8,802	34,618	(11,342)	6,122	—	3,135	1,321	10,578	44	3,194	—	—	3,238	11,999	141	—	12,140
Success Academy	87,109	0.0267630	65,984	259,505	(85,024)	45,890	—	23,500	16,272	85,661	328	23,945	—	1,271	25,544	89,947	2,077	—	92,024
Summit Academy Inc	833,422	0.2560584	631,309	2,482,848	(813,479)	439,055	—	224,835	132,148	796,038	3,142	229,094	—	11,137	243,372	860,583	17,195	—	877,779
Summit County	1,106,421	0.3399337	838,102	3,296,139	(1,079,945)	582,873	—	298,482	176,397	1,057,752	4,171	304,136	—	9,060	317,368	1,142,479	21,281	—	1,163,760
Summit County Service Area 3	14,312	0.0043971	10,841	42,636	(13,969)	7,540	—	3,861	2,746	14,146	54	3,934	—	831	4,819	14,778	239	—	15,018
Summit Mosquito Abatement District	9,185	0.0028219	6,957	27,362	(8,965)	4,839	—	2,478	1,268	8,585	35	2,525	—	—	2,559	9,484	130	—	9,614
Sunset City	56,638	0.0174013	42,903	168,730	(55,283)	29,837	—	15,279	8,201	53,318	214	15,569	—	318	16,100	58,484	989	—	59,472
Syracuse City Corporation	289,987	0.0890948	219,662	863,900	(283,048)	152,768	—	78,231	46,675	277,673	1,093	79,712	—	2,491	83,296	299,438	5,714	—	305,152
Taylor West Weber Water Improvement District	26,069	0.0080094	19,747	77,663	(25,445)	13,733	—	7,033	4,245	25,011	98	7,166	—	297	7,562	26,919	550	—	27,469
Taylorsville-Bennion Improvement District	131,215	0.0403141	99,394	390,902	(128,075)	69,125	—	35,398	22,350	126,873	495	36,069	—	1,443	38,007	135,491	2,738	—	138,229

Tier 2 Public Employees
Contributory Retirement System

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

At December 31, 2025

						Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contribution			
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	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
Timber Lakes Water Special Service District	$ 34,921	0.0107289%	$ 26,452	104,032	(34,085)	18,397	—	9,421	6,570	34,387	132	9,599	—	529	10,260	36,059	837	—	36,896
Timpanogos Special Service District	172,000	0.0528448	130,288	512,405	(167,884)	90,611	—	46,401	28,175	165,187	648	47,280	—	1,784	49,712	177,606	3,541	—	181,146
Tintic School District	100,789	0.0309662	76,347	300,261	(98,377)	53,097	—	27,190	16,544	96,831	380	27,705	—	736	28,821	104,074	1,945	—	106,019
Tooele City Corporation	401,951	0.1234944	304,474	1,197,453	(392,333)	211,752	—	108,436	64,577	384,764	1,515	110,490	—	3,786	115,791	415,051	7,996	—	423,047
Tooele County	847,346	0.2603362	641,856	2,524,328	(827,069)	446,390	—	228,591	137,151	812,132	3,194	232,921	—	9,778	245,893	874,961	17,437	—	892,397
Tooele County Housing	43,237	0.0132841	32,752	128,808	(42,203)	22,778	—	11,664	5,910	40,352	163	11,885	—	598	12,647	44,646	738	—	45,384
Tooele County School District	4,097,983	1.2590532	3,104,180	12,208,302	(3,999,921)	2,158,857	—	1,105,525	708,969	3,973,350	15,449	1,126,466	—	47,968	1,189,882	4,231,536	87,672	—	4,319,208
Tooele Technical College	107,966	0.0331711	81,783	321,641	(105,382)	56,877	—	29,126	16,048	102,052	407	29,678	—	846	30,931	111,484	1,932	—	113,417
Toquerville City	42,578	0.0130816	32,253	126,845	(41,559)	22,431	—	11,486	7,537	41,454	161	11,704	—	2,799	14,664	43,966	704	—	44,670
Torrey Town	6,102	0.0018749	4,622	18,179	(5,956)	3,215	—	1,646	933	5,794	23	1,677	—	82	1,782	6,301	117	—	6,418
Town of Alta	32,700	0.0100467	24,770	97,417	(31,918)	17,227	—	8,822	5,028	31,076	123	8,989	—	220	9,332	33,766	613	—	34,379
Town of Apple Valley	11,192	0.0034387	8,478	33,343	(10,925)	5,896	—	3,019	2,700	11,616	42	3,077	—	872	3,991	11,557	208	—	11,765
Town of Daniel	3,638	0.0011177	2,756	10,838	(3,551)	1,917	—	981	443	3,341	14	1,000	—	14	1,028	3,757	47	—	3,804
Town of Garden City	40,972	0.0125881	31,036	122,059	(39,991)	21,584	—	11,053	6,230	38,867	154	11,262	—	352	11,768	42,307	778	—	43,085
Town of Goshen	7,953	0.0024435	6,024	23,693	(7,763)	4,190	—	2,146	1,627	7,962	30	2,186	—	601	2,817	8,212	168	—	8,380
Town of Hideout	36,125	0.0110990	27,365	107,621	(35,261)	19,031	—	9,746	5,673	34,450	136	9,930	—	125	10,192	37,303	623	—	37,925
Town of Manila	13,063	0.0040134	9,895	38,916	(12,750)	6,882	—	3,524	2,194	12,600	49	3,591	—	257	3,897	13,489	272	—	13,761
Town of Mantua	18,407	0.0056554	13,943	54,837	(17,967)	9,697	—	4,966	3,125	17,788	69	5,060	—	134	5,263	19,007	345	—	19,352
Town of Orderville	15,596	0.0047918	11,814	46,463	(15,223)	8,216	—	4,207	2,751	15,175	59	4,287	—	108	4,454	16,105	311	—	16,416
Town of Paragonah	4,189	0.0012872	3,173	12,481	(4,089)	2,207	—	1,130	755	4,092	16	1,152	—	73	1,240	4,326	100	—	4,426
Town of Randolph	7,826	0.0024044	5,928	23,314	(7,639)	4,123	—	2,111	1,086	7,320	30	2,151	—	—	2,181	8,081	111	—	8,192
Town of Springdale	105,306	0.0323540	79,768	313,718	(102,786)	55,476	—	28,409	16,585	100,470	397	28,947	—	952	30,296	108,738	2,052	—	110,790
Trans-Jordan Cities	165,148	0.0507397	125,098	491,993	(161,196)	87,002	—	44,552	29,409	160,963	623	45,396	—	1,854	47,873	170,530	3,588	—	174,119
Tremonton City	124,842	0.0383560	94,566	371,916	(121,854)	65,768	—	33,679	20,705	120,152	471	34,317	—	836	35,624	128,910	2,415	—	131,325
TriCounty Health Department	103,341	0.0317503	78,280	307,864	(100,868)	54,441	—	27,879	21,822	104,142	390	28,407	—	1,541	30,338	106,709	2,460	—	109,169
Tridell Lapoint Water Improvement District	15,556	0.0047793	11,783	46,342	(15,184)	8,195	—	4,197	2,406	14,798	59	4,276	—	270	4,604	16,063	328	—	16,390
Tropic Town	8,913	0.0027383	6,751	26,552	(8,699)	4,695	—	2,404	1,032	8,131	34	2,450	—	—	2,484	9,203	108	—	9,311
Uintah Animal Control and Shelter Special Service District	29,702	0.0091256	22,499	88,485	(28,991)	15,647	—	8,013	4,307	27,967	112	8,165	—	300	8,577	30,670	466	—	31,136
Uintah Basin Association of Governments	125,047	0.0384190	94,721	372,526	(122,054)	65,876	—	33,734	25,036	124,646	471	34,373	—	2,768	37,612	129,122	3,328	—	132,450
Uintah Basin Technical College	353,525	0.1086160	267,791	1,053,186	(345,065)	186,240	—	95,371	55,421	337,032	1,333	97,178	—	4,415	102,926	365,046	7,255	—	372,301
Uintah City	22,329	0.0068602	16,914	66,520	(21,794)	11,763	—	6,024	3,527	21,314	84	6,138	—	222	6,444	23,056	347	—	23,404
Uintah County	593,440	0.1823270	449,525	1,767,919	(579,240)	312,630	—	160,094	93,761	566,485	2,237	163,127	—	11,287	176,651	612,781	11,842	—	624,623
Uintah County Care Center Special Services Department	163,500	0.0502333	123,850	487,083	(159,588)	86,133	—	44,108	27,590	157,831	616	44,943	—	2,394	47,954	168,828	3,657	—	172,486
Uintah Mosquito Abatement District	1,061	0.0003261	804	3,162	(1,036)	559	—	286	471	1,317	4	292	—	762	1,058	1,096	(27)	—	1,069
Uintah School District	1,964,558	0.6035854	1,488,132	5,852,614	(1,917,547)	1,034,948	—	529,984	316,045	1,880,978	7,406	540,023	—	23,591	571,021	2,028,582	40,494	—	2,069,077
Uintah Special Service District #1	75,044	0.0230565	56,845	223,565	(73,249)	39,534	—	20,245	9,529	69,309	283	20,628	—	—	20,911	77,490	1,006	—	78,496
Uintah Water Conservancy District	39,629	0.0121757	30,019	118,060	(38,681)	20,877	—	10,691	7,322	38,891	149	10,893	—	439	11,482	40,921	840	—	41,761
Unified Fire Authority	167,533	0.0514723	126,904	499,097	(163,524)	88,258	—	45,196	30,829	164,283	632	46,052	—	4,588	51,271	172,993	3,622	—	176,615
Unified Police Department	134,649	0.0413692	101,995	401,133	(131,427)	70,934	—	36,325	24,164	131,423	508	37,013	—	9,971	47,492	139,037	2,733	—	141,770
University of Utah	2,397,490	0.7365983	1,816,074	7,142,363	(2,340,120)	1,263,021	—	646,778	347,151	2,256,949	9,038	659,029	—	123,487	791,555	2,475,624	46,529	—	2,522,152
University of Utah Hospital	498,346	0.1531106	377,492	1,484,624	(486,421)	262,534	—	134,440	78,917	475,891	1,879	136,987	—	935	139,800	514,588	8,531	—	523,119
Upper Country Water Improvement District	5,662	0.0017395	4,289	16,867	(5,526)	2,983	—	1,527	701	5,211	21	1,556	—	—	1,578	5,846	75	—	5,922
Utah Arts Academy	113,924	0.0350017	86,296	339,391	(111,198)	60,016	—	30,734	17,244	107,994	429	31,316	—	1,450	33,195	117,637	2,240	—	119,876
Utah Association of Counties	135,268	0.0415593	102,464	402,977	(132,031)	71,260	—	36,492	21,184	128,936	510	37,183	—	1,141	38,834	139,676	2,430	—	142,106
Utah Communications Authority	145,211	0.0446141	109,995	432,597	(141,736)	76,498	—	39,174	25,375	141,047	547	39,916	—	2,253	42,716	149,943	3,049	—	152,992
Utah County	2,842,433	0.8733015	2,153,114	8,467,894	(2,774,416)	1,497,421	—	766,811	501,774	2,766,007	10,716	781,336	—	36,326	828,378	2,935,068	62,285	—	2,997,353
Utah County Academy of Sciences STEM Early College High School	107,962	0.0331701	81,780	321,631	(105,379)	56,876	—	29,125	21,145	107,146	407	29,677	—	2,039	32,123	111,481	2,793	—	114,274
Utah Education Association	85,082	0.0261405	64,449	253,469	(83,046)	44,822	—	22,953	14,205	81,980	321	23,388	—	1,843	25,552	87,855	1,504	—	89,360
Utah High School Activities Association	7,702	0.0023664	5,834	22,946	(7,518)	4,058	—	2,078	1,744	7,880	29	2,117	—	192	2,338	7,953	233	—	8,186
Utah Housing Corporation	480,948	0.1477652	364,313	1,432,793	(469,439)	253,368	—	129,747	77,892	461,007	1,813	132,204	—	5,637	139,655	496,622	9,989	—	506,611
Utah Inland Port Authority	49,624	0.0152463	37,589	147,834	(48,436)	26,142	—	13,387	9,220	48,749	187	13,641	—	—	13,828	51,241	928	—	52,169
Utah Lake Authority	12,362	0.0037982	9,364	36,829	(12,066)	6,513	—	3,335	2,175	12,023	47	3,398	—	189	3,634	12,765	213	—	12,979
Utah League of Cities and Towns	15,458	0.0047492	11,709	46,050	(15,088)	8,143	—	4,170	3,152	15,465	58	4,249	—	393	4,700	15,961	363	—	16,325
Utah Local Governments Trust	10,297	0.0031638	7,800	30,677	(10,051)	5,425	—	2,778	3,583	11,786	39	2,831	—	1,698	4,568	10,633	608	—	11,241
Utah Municipal Power Agency	113,435	0.0348514	85,926	337,934	(110,720)	59,759	—	30,602	20,217	110,577	428	31,181	—	4,414	36,023	117,132	2,066	—	119,198
Utah Retirement Systems	1,570,144	0.4824069	1,189,368	4,677,618	(1,532,572)	827,167	—	423,582	258,320	1,509,070	5,919	431,606	—	18,270	455,795	1,621,315	32,655	—	1,653,970
Utah Safety Council	593	0.0001822	449	1,767	(579)	312	—	160	4,277	4,749	2	163	—	5,838	6,004	612	60	—	672
Utah School Board Association	29,586	0.0090898	22,411	88,139	(28,878)	15,586	—	7,981	4,954	28,522	112	8,133	—	1,150	9,394	30,550	619	—	31,169
Utah School Board Risk Management	41,845	0.0128563	31,697	124,660	(40,844)	22,044	—	11,289	7,291	40,624	158	11,502	—	908	12,568	43,209	930	—	44,139
Utah School Employees Association	27,349	0.0084025	20,716	81,474	(26,694)	14,407	—	7,378	4,056	25,841	103	7,518	—	1,579	9,200	28,240	299	—	28,539

Tier 2 Public Employees
Contributory Retirement System

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

At December 31, 2025

						Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contribution			
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	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
Utah State Fair Corporation	$ 88,246	0.0271124%	$ 66,845	262,893	(86,134)	46,489	—	23,806	14,641	84,936	333	24,257	—	1,081	25,671	91,122	1,643	—	92,765
Utah State University	935,587	0.2874473	708,698	2,787,209	(913,199)	492,876	—	252,396	138,922	884,194	3,527	257,177	—	19,698	280,402	966,078	19,376	—	985,454
Utah State University Space Dynamics Laboratory	97,341	0.0299066	73,734	289,987	(95,011)	51,280	—	26,260	14,590	92,130	367	26,757	—	832	27,956	100,513	1,873	—	102,386
Utah Statewide Association of Prosecutors & Public Attorneys	2,794	0.0008584	2,116	8,323	(2,727)	1,472	—	754	525	2,751	11	768	—	—	779	2,885	53	—	2,938
Utah Tech University	197,878	0.0607955	149,890	589,498	(193,143)	104,244	—	53,382	33,475	191,101	746	54,393	—	2,547	57,687	204,327	4,297	—	208,624
Utah Valley University	782,549	0.2404281	592,773	2,331,291	(763,823)	412,254	—	211,110	114,210	737,575	2,950	215,109	—	14,437	232,497	808,052	16,103	—	824,154
Utah Zoological Society	492,042	0.1511737	372,717	1,465,843	(480,268)	259,212	—	132,740	70,906	462,858	1,855	135,254	—	6,031	143,140	508,078	9,080	—	517,158
UTOPIA	621,242	0.1908687	470,584	1,850,742	(606,376)	327,276	—	167,594	106,592	601,462	2,342	170,769	—	6,157	179,268	641,488	13,079	—	654,567
Vernal City	130,194	0.0400005	98,621	387,861	(127,079)	68,587	—	35,123	21,701	125,411	491	35,788	—	1,341	37,620	134,437	2,658	—	137,095
Vineyard Town	204,497	0.0628292	154,905	609,218	(199,604)	107,731	—	55,168	33,983	196,882	771	56,213	—	2,393	59,377	211,162	4,165	—	215,327
Wasatch Behavioral Health	1,569,009	0.4820582	1,188,508	4,674,237	(1,531,464)	826,569	—	423,276	260,926	1,510,771	5,915	431,294	—	14,429	451,638	1,620,143	31,823	—	1,651,966
Wasatch County	916,024	0.2814367	693,879	2,728,927	(894,104)	482,570	—	247,118	148,613	878,301	3,453	251,799	—	8,843	264,096	945,877	18,340	—	964,217
Wasatch County School District	3,125,907	0.9603951	2,367,842	9,312,390	(3,051,106)	1,646,758	—	843,285	523,701	3,013,744	11,784	859,259	—	29,898	900,941	3,227,780	63,436	—	3,291,215
Wasatch Fire District	23,515	0.0072247	17,812	70,054	(22,952)	12,388	—	6,344	5,136	23,868	89	6,464	—	395	6,948	24,281	641	—	24,922
Wasatch Front Regional Council	153,468	0.0471511	116,250	457,196	(149,796)	80,848	—	41,401	22,785	145,034	579	42,186	—	1,661	44,425	158,469	2,797	—	161,266
Wasatch Front Waste & Recycling District	374,531	0.1150698	283,703	1,115,764	(365,568)	197,306	—	101,038	62,865	361,209	1,412	102,952	—	4,944	109,308	386,736	8,150	—	394,887
Wasatch Integrated Waste Management	324,102	0.0995762	245,504	965,532	(316,346)	170,740	—	87,434	61,042	319,216	1,222	89,090	—	4,939	95,251	334,664	7,116	—	341,780
Washington City	518,528	0.1593111	392,779	1,544,746	(506,120)	273,165	—	139,885	91,365	504,415	1,955	142,534	—	5,159	149,649	535,427	11,070	—	546,496
Washington County	895,692	0.2751899	678,477	2,668,355	(874,258)	471,859	—	241,633	147,020	860,512	3,377	246,210	—	9,341	258,928	924,882	18,091	—	942,973
Washington County School District	8,349,177	2.5651786	6,324,415	24,873,038	(8,149,387)	4,398,427	—	2,252,382	1,437,189	8,087,998	31,475	2,295,047	—	97,531	2,424,053	8,621,276	177,418	—	8,798,694
Washington County Solid Waste	52,556	0.0161472	39,811	156,570	(51,299)	27,687	—	14,178	9,608	51,473	198	14,447	—	819	15,464	54,269	1,224	—	55,493
Washington County Water Conservation District	219,860	0.0675492	166,542	654,985	(214,599)	115,824	—	59,312	33,734	208,871	829	60,436	—	1,981	63,245	227,025	4,086	—	231,112
Wayne County	65,519	0.0201299	49,630	195,188	(63,951)	34,516	—	17,675	10,576	62,767	247	18,010	—	660	18,917	67,654	1,351	—	69,006
Wayne County School District	153,307	0.0471018	116,129	456,718	(149,639)	80,764	—	41,358	23,743	145,865	578	42,142	—	1,540	44,260	158,304	3,024	—	161,328
WCF Insurance	902,719	0.2773491	683,801	2,689,292	(881,118)	475,561	—	243,529	153,551	872,642	3,403	248,142	—	24,865	276,410	932,139	20,794	—	952,933
Weber Area Dispatch 911	28,859	0.0088667	21,861	85,975	(28,169)	15,203	—	7,785	13,229	36,218	109	7,933	—	17,470	25,512	29,800	351	—	30,151
Weber Basin Water Conservancy District	338,510	0.1040030	256,418	1,008,457	(330,410)	178,331	—	91,321	56,047	325,699	1,276	93,051	—	3,202	97,529	349,542	6,839	—	356,381
Weber County Corp	2,368,858	0.7278014	1,794,385	7,057,064	(2,312,172)	1,247,937	—	639,054	388,599	2,275,589	8,930	651,159	—	26,292	686,381	2,446,058	49,533	—	2,495,591
Weber County Mosquito Abatement	13,761	0.0042279	10,424	40,996	(13,432)	7,250	—	3,712	2,940	13,902	52	3,783	—	781	4,615	14,210	316	—	14,525
Weber County School District	8,093,070	2.4864929	6,130,417	24,110,068	(7,899,408)	4,263,507	—	2,183,291	1,378,059	7,824,857	30,510	2,224,647	—	86,165	2,341,322	8,356,822	169,109	—	8,525,931
Weber Housing Authority	9,715	0.0029849	7,359	28,943	(9,483)	5,118	—	2,621	1,827	9,566	37	2,671	—	—	2,707	10,032	184	—	10,216
Weber Human Services	921,970	0.2832634	698,382	2,746,640	(899,907)	485,702	—	248,722	156,979	891,404	3,476	253,434	—	13,335	270,244	952,016	20,493	—	972,510
Weber State University	522,705	0.1605944	395,943	1,557,190	(510,197)	275,366	—	141,012	81,802	498,179	1,971	143,683	—	7,747	153,400	539,740	11,017	—	550,757
Wellington City	14,844	0.0045605	11,244	44,221	(14,489)	7,820	—	4,004	2,325	14,149	56	4,080	—	193	4,330	15,327	307	—	15,635
Wellsville City Corp	19,953	0.0061303	15,114	59,442	(19,476)	10,511	—	5,383	4,468	20,362	75	5,485	—	496	6,056	20,603	553	—	21,157
West Bountiful City	75,028	0.0230515	56,833	223,517	(73,233)	39,526	—	20,241	12,460	72,226	283	20,624	—	971	21,878	77,474	1,582	—	79,056
West Point City	85,548	0.0262836	64,802	254,856	(83,501)	45,068	—	23,079	14,131	82,277	323	23,516	—	1,109	24,948	88,336	1,796	—	90,133
West Valley City	1,181,564	0.3630205	895,022	3,519,998	(1,153,290)	622,459	—	318,754	193,072	1,134,285	4,454	324,792	—	14,009	343,255	1,220,071	24,540	—	1,244,611
Western Kane County Special Service District #1	27,177	0.0083497	20,586	80,962	(26,526)	14,317	—	7,332	5,234	26,882	102	7,470	—	472	8,044	28,062	660	—	28,722
White City Water Improvement District	38,598	0.0118587	29,237	114,986	(37,674)	20,334	—	10,413	6,409	37,156	146	10,610	—	342	11,098	39,856	772	—	40,628
Willard City Corp	52,988	0.0162799	40,138	157,857	(51,720)	27,915	—	14,295	7,202	49,411	200	14,566	—	146	14,912	54,715	783	—	55,498
Wolf Creek Water & Sewer Improvement District	38,820	0.0119270	29,406	115,649	(37,891)	20,451	—	10,473	4,346	35,270	146	10,671	—	—	10,817	40,085	453	—	40,538
Woods Cross City	62,258	0.0191280	47,160	185,473	(60,768)	32,798	—	16,796	10,807	60,401	235	17,114	—	605	17,954	64,287	1,253	—	65,540
	$ 325,481,324	100.0000000%	$ 246,548,733	969,641,537	(317,692,774)	171,466,680	—	87,806,039	54,293,826	313,566,545	1,227,018	89,469,274	—	3,994,705	94,690,997	336,088,732	6,791,016	—	342,879,748
Units without a proportionate share for 2025 but had a proportionate share in a prior year																			
American Preparatory Academy Salem Campus	$ —	0.0000000%	$ —	—	—	—	—	—	1,054	1,054	—	—	—	3,539	3,539	—	(133)	—	(133)
Canyonlands Care Center	—	0.0000000	—	—	—	—	—	—	—	—	—	—	—	45	45	—	(61)	—	(61)
Cleveland Town	—	0.0000000	—	—	—	—	—	—	198	198	—	—	—	194	194	—	27	—	27
Color Country Uniserv	—	0.0000000	—	—	—	—	—	—	323	323	—	—	—	391	391	—	16	—	16
Davis Education Association	—	0.0000000	—	—	—	—	—	—	333	333	—	—	—	626	626	—	(27)	—	(27)
Fountain Green City	—	0.0000000	—	—	—	—	—	—	81	81	—	—	—	142	142	—	(5)	—	(5)
Glen Canyon Special Service District of Big Water	—	0.0000000	—	—	—	—	—	—	540	540	—	—	—	1,003	1,003	—	(43)	—	(43)
Grand County Cemetery Maintenance District	—	0.0000000	—	—	—	—	—	—	142	142	—	—	—	686	686	—	(45)	—	(45)
Gunnison Valley Police Department	—	0.0000000	—	—	—	—	—	—	87	87	—	—	—	178	178	—	(9)	—	(9)
High Desert Uniserv	—	0.0000000	—	—	—	—	—	—	361	361	—	—	—	474	474	—	12	—	12
Jordan Uniserv	—	0.0000000	—	—	—	—	—	—	2,121	2,121	—	—	—	2,019	2,019	—	72	—	72
Mendon City	—	0.0000000	—	—	—	—	—	—	65	65	—	—	—	218	218	—	(18)	—	(18)
Moab Mosquito Abatement District	—	0.0000000	—	—	—	—	—	—	105	105	—	—	—	176	176	—	(9)	—	(9)

Tier 2 Public Employees
Contributory Retirement System

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

At December 31, 2025

						Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contribution			
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	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
North Davis Fire District	$ —	0.0000000%	$ —	—	—	—	—	—	$ 115	115	—	—	—	65	65	—	6	—	6
North View Fire District	—	0.0000000	—	—	—	—	—	—	309	309	—	—	—	360	360	—	—	—	—
Ogden Weber/NEA/UEA Uniserv	—	0.0000000	—	—	—	—	—	—	24	24	—	—	—	125	125	—	(9)	—	(9)
Recreation & Habilitation Services	—	0.0000000	—	—	—	—	—	—	11	11	—	—	—	33	33	—	3	—	3
Roosevelt City Housing Authority	—	0.0000000	—	—	—	—	—	—	278	278	—	—	—	536	536	—	(24)	—	(24)
San Rafael Special Service District	—	0.0000000	—	—	—	—	—	—	317	317	—	—	—	81	81	—	29	—	29
South Davis Water District	—	0.0000000	—	—	—	—	—	—	631	631	—	—	—	155	155	—	94	—	94
Summit Academy High School	—	0.0000000	—	—	—	—	—	—	11,724	11,724	—	—	—	3,639	3,639	—	2,006	—	2,006
Uintah Basin Assistance Council	—	0.0000000	—	—	—	—	—	—	138	138	—	—	—	307	307	—	13	—	13
Uintah Fire Suppression Special Service District	—	0.0000000	—	—	—	—	—	—	27	27	—	—	—	45	45	—	(2)	—	(2)
Uintah Highlands Improvement District	—	0.0000000	—	—	—	—	—	—	234	234	—	—	—	643	643	—	(36)	—	(36)
Uintah Special Service District 1	—	0.0000000	—	—	—	—	—	—	1,439	1,439	—	—	—	1,275	1,275	—	306	—	306
Uintah Transportation Special Service District	—	0.0000000	—	—	—	—	—	—	796	796	—	—	—	2,802	2,802	—	(140)	—	(140)
Utah Counties Indemnity Pool	—	0.0000000	—	—	—	—	—	—	936	936	—	—	—	1,389	1,389	—	(1)	—	(1)
Utah Dairy Commission	—	0.0000000	—	—	—	—	—	—	92	92	—	—	—	395	395	—	(25)	—	(25)
Utah Public Employees Association	—	0.0000000	—	—	—	—	—	—	493	493	—	—	—	1,132	1,132	—	(52)	—	(52)
Valley Mental Health	—	0.0000000	—	—	—	—	—	—	587	587	—	—	—	2,894	2,894	—	(663)	—	(663)
Weber Fire District	—	0.0000000	—	—	—	—	—	—	476	476	—	—	—	715	715	—	(13)	—	(13)
Tier 2 Public Employees Total	$ 325,481,324	100.0000000%	$ 246,548,733	969,641,537	(317,692,774)	171,466,680	—	87,806,039	54,317,861	313,590,580	1,227,018	89,469,274	—	4,020,988	94,717,280	336,088,732	6,792,287	—	342,881,019

Columns may not add to total due to rounding.

Tier 2 Public Safety and Firefighter Contributory Retirement System

Schedule of Employer Allocations and Pension Amounts

At December 31, 2025

						Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contribution			
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	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
American Fork City	$ 727,273	0.9679776%	$ 824,162	2,391,141	(406,420)	879,678	—	225,387	85,906	1,190,971	21,115	187,008	6,268	8,639	223,031	712,959	6,737	—	719,696
Beaver County	294,862	0.3924516	334,144	969,451	(164,777)	356,652	—	91,380	35,042	483,074	8,561	75,820	2,541	4,393	91,315	289,058	2,701	—	291,759
Big Water Municipal Corporation	33,359	0.0444000	37,803	109,679	(18,642)	40,350	—	10,338	2,067	52,755	969	8,578	288	2,518	12,352	32,703	(30)	—	32,672
Blanding City	29,223	0.0388952	33,116	96,081	(16,331)	35,347	—	9,056	3,306	47,710	848	7,514	252	686	9,301	28,648	227	—	28,875
Bluffdale City	26,311	0.0350185	29,816	86,504	(14,703)	31,824	—	8,154	653	40,631	764	6,765	227	5,026	12,782	25,793	(387)	—	25,406
Bountiful City	247,826	0.3298479	280,841	814,805	(138,491)	299,759	—	76,803	17,305	393,867	7,195	63,725	2,136	2,377	75,433	242,948	1,261	—	244,208
Box Elder County	523,868	0.6972514	593,659	1,722,381	(292,751)	633,648	—	162,350	34,540	830,538	15,210	134,705	4,515	7,389	161,819	513,557	2,345	—	515,902
Brian Head Town	31,555	0.0419992	35,759	103,748	(17,634)	38,168	—	9,779	2,715	50,662	916	8,114	272	513	9,816	30,934	178	—	31,112
Brigham City	410,544	0.5464210	465,238	1,349,793	(229,423)	496,576	—	127,230	29,785	653,591	11,920	105,566	3,538	5,117	126,141	402,463	2,063	—	404,526
Cache County	893,270	1.1889139	1,012,273	2,936,907	(499,183)	1,080,460	—	276,830	76,116	1,433,407	25,935	229,692	7,699	10,684	274,009	875,688	5,741	—	881,429
Carbon County	255,066	0.3394842	289,046	838,609	(142,537)	308,516	—	79,047	15,528	403,091	7,405	65,587	2,198	3,711	78,901	250,045	1,017	—	251,063
Cedar City Corporation	378,368	0.5035964	428,776	1,244,006	(211,442)	457,658	—	117,259	28,781	603,698	10,985	97,292	3,261	4,496	116,035	370,921	2,000	—	372,921
Cedar Mountain Service District	67,265	0.0895276	76,226	221,155	(37,589)	81,361	—	20,846	24,282	126,489	1,953	17,296	580	2,425	22,254	65,941	1,868	—	67,809
Centerville City	84,246	0.1121283	95,469	276,984	(47,079)	101,900	—	26,108	6,945	134,953	2,446	21,663	726	1,032	25,866	82,587	500	—	83,087
City of Helper	34,406	0.0457938	38,990	113,122	(19,227)	41,616	—	10,663	3,704	55,984	999	8,847	297	1,241	11,384	33,729	202	—	33,931
City of Kanab	152,863	0.2034564	173,228	502,587	(85,424)	184,897	—	47,373	12,835	245,105	4,438	39,307	1,317	678	45,740	149,855	1,021	—	150,875
City of Moab	152,291	0.2026951	172,580	500,706	(85,105)	184,205	—	47,196	9,574	240,976	4,422	39,160	1,313	8,880	53,774	149,294	22	—	149,316
City of Naples	52,620	0.0700362	59,631	173,007	(29,406)	63,647	—	16,307	3,372	83,327	1,528	13,531	454	1,533	17,045	51,585	169	—	51,753
City of North Salt Lake	149,575	0.1990802	169,502	491,777	(83,587)	180,920	—	46,354	10,883	238,157	4,343	38,461	1,289	1,969	46,062	146,631	764	—	147,395
City of Orem	1,195,245	1.5908333	1,354,478	3,929,746	(667,935)	1,445,716	—	370,415	103,624	1,919,755	34,702	307,340	10,302	13,466	365,810	1,171,719	7,577	—	1,179,296
City of Riverton	177,589	0.2363658	201,248	583,881	(99,242)	214,804	—	55,036	16,369	286,210	5,156	45,665	1,531	5,125	57,476	174,094	911	—	175,005
City of Santa Clara	123,448	0.1643048	139,894	405,873	(68,986)	149,317	—	38,257	13,678	201,252	3,584	31,743	1,064	2,214	38,605	121,018	919	—	121,937
City of Saratoga Springs	558,471	0.7433068	632,871	1,836,149	(312,088)	675,502	—	173,074	49,623	898,199	16,214	143,603	4,813	7,249	171,879	547,479	3,601	—	551,080
City of South Jordan	1,233,352	1.6415529	1,397,662	4,055,036	(689,230)	1,491,809	—	382,224	115,587	1,989,621	35,808	317,139	10,630	15,825	379,403	1,209,077	8,317	—	1,217,394
City of South Salt Lake	868,792	1.1563344	984,534	2,856,428	(485,504)	1,050,853	—	269,245	68,808	1,388,905	25,224	223,398	7,488	11,743	267,852	851,692	4,698	—	856,389
City of St George	1,680,510	2.2367062	1,904,392	5,525,210	(939,114)	2,032,672	—	520,802	106,491	2,659,965	48,791	432,119	14,484	9,266	504,661	1,647,434	8,310	—	1,655,743
City of Taylorsville	349,574	0.4652717	396,145	1,149,335	(195,351)	422,829	—	108,335	58,062	589,227	10,149	89,888	3,013	341	103,391	342,693	4,920	—	347,614
City of Wendover	14,018	0.0186578	15,886	46,089	(7,834)	16,956	—	4,344	2,137	23,437	407	3,605	121	1,805	5,937	13,742	7	—	13,750
City of West Jordan	1,592,344	2.1193599	1,804,480	5,235,336	(889,844)	1,926,030	—	493,478	145,496	2,565,005	46,231	409,449	13,724	13,921	483,325	1,561,003	11,245	—	1,572,248
Clearfield City	322,470	0.4291973	365,430	1,060,222	(180,205)	390,046	—	99,936	26,830	516,811	9,362	82,919	2,779	2,448	97,509	316,123	2,103	—	318,225
Clinton City	241,118	0.3209208	273,241	792,753	(134,743)	291,646	—	74,724	26,202	392,573	7,000	62,000	2,078	3,790	74,869	236,372	1,935	—	238,308
Cottonwood Heights City	253,932	0.3379751	287,761	834,881	(141,904)	307,145	—	78,695	17,793	403,633	7,373	65,295	2,189	6,695	81,551	248,934	930	—	249,863
Daggett County	15,775	0.0209965	17,877	51,866	(8,816)	19,081	—	4,889	4,587	28,557	458	4,056	136	1,136	5,787	15,465	375	—	15,840
Dammeron Valley Fire & Rescue	23,059	0.0306903	26,131	75,813	(12,886)	27,891	—	7,146	1,505	36,542	669	5,929	199	800	7,598	22,605	60	—	22,665
Davis County	1,137,109	1.5134559	1,288,597	3,738,605	(635,447)	1,375,397	—	352,398	109,117	1,836,913	33,014	292,391	9,800	31,323	366,529	1,114,728	6,795	—	1,121,523
Draper City	589,307	0.7843489	667,816	1,937,533	(329,320)	712,800	—	182,630	52,035	947,465	17,110	151,532	5,079	12,620	186,340	577,708	3,197	—	580,905
Duchesne County	240,300	0.3198311	272,313	790,061	(134,286)	290,656	—	74,470	35,615	400,741	6,977	61,790	2,071	3,950	74,787	235,570	2,884	—	238,454
East Carbon City	17,434	0.0232047	19,757	57,321	(9,743)	21,088	—	5,403	2,150	28,641	506	4,483	150	1,950	7,090	17,091	8	—	17,100
Emery County	214,553	0.2855626	243,136	705,409	(119,898)	259,513	—	66,491	22,680	348,684	6,229	55,169	1,849	3,486	66,733	210,330	1,573	—	211,903
Enoch City	67,302	0.0895765	76,268	221,276	(37,610)	81,405	—	20,857	4,983	107,246	1,954	17,306	580	1,943	21,782	65,977	242	—	66,219
Ephraim City	56,451	0.0751338	63,971	185,599	(31,546)	68,280	—	17,494	2,981	88,755	1,639	14,515	487	1,764	18,405	55,339	116	—	55,456
Fairview City	14,287	0.0190159	16,191	46,974	(7,984)	17,281	—	4,428	1,522	23,231	415	3,674	123	1,024	5,236	14,006	36	—	14,042
Farmington City	333,439	0.4437963	377,860	1,096,285	(186,334)	403,313	—	103,335	22,636	529,284	9,681	85,739	2,874	2,022	100,316	326,876	1,734	—	328,610
Flaming Gorge Fire & EMS District	14,295	0.0190256	16,199	46,998	(7,988)	17,290	—	4,430	—	21,720	415	3,676	123	975	5,189	14,013	(81)	—	13,933
Garfield County	182,729	0.2432066	207,073	600,780	(102,114)	221,021	—	56,629	18,415	296,065	5,305	46,986	1,575	2,615	56,481	179,132	1,397	—	180,529
Garland City	28,902	0.0384675	32,752	95,024	(16,151)	34,958	—	8,957	2,057	45,972	839	7,432	249	547	9,067	28,333	117	—	28,450
Grand County	233,974	0.3114121	265,145	769,264	(130,751)	283,005	—	72,510	27,060	382,575	6,793	60,163	2,017	5,551	74,524	229,369	1,867	—	231,236
Grand County Emergency Medical Services	110,321	0.1468343	125,019	362,716	(61,651)	133,440	—	34,189	—	167,629	3,203	28,368	951	7,340	39,862	108,150	(578)	—	107,572
Grantsville City	128,148	0.1705605	145,220	421,326	(71,612)	155,002	—	39,714	15,744	210,460	3,721	32,951	1,104	4,541	42,318	125,625	941	—	126,566
Gunnison Valley Police Department	22,525	0.0299804	25,526	74,059	(12,588)	27,246	—	6,981	1,572	35,798	654	5,792	194	1,335	7,975	22,082	18	—	22,099
Harrisville City	61,464	0.0818065	69,652	202,082	(34,348)	74,344	—	19,048	4,654	98,046	1,785	15,805	530	1,894	20,013	60,254	253	—	60,507
Heber City	274,076	0.3647861	310,589	901,111	(153,161)	331,510	—	84,938	19,339	435,787	7,957	70,475	2,362	4,033	84,827	268,681	1,354	—	270,036
Herriman City	298,051	0.3966964	337,758	979,937	(166,559)	360,509	—	92,368	16,303	469,181	8,653	76,640	2,569	3,048	90,910	292,185	1,070	—	293,255
Hurricane City	169,241	0.2252549	191,788	556,435	(94,577)	204,707	—	52,449	10,942	268,098	4,914	43,518	1,459	4,222	54,113	165,910	513	—	166,423
Hurricane Valley Fire Special Service District	501,410	0.6673613	568,209	1,648,545	(280,201)	606,484	—	155,390	46,893	808,768	14,558	128,931	4,322	4,906	152,716	491,541	3,422	—	494,963
Iron County	574,045	0.7640354	650,520	1,887,354	(320,791)	694,340	—	177,900	52,585	924,825	16,666	147,607	4,948	4,621	173,842	562,746	4,105	—	566,852
Ivins City	124,913	0.1662557	141,555	410,692	(69,805)	151,090	—	38,711	7,920	197,721	3,627	32,120	1,077	3,217	40,040	122,455	365	—	122,820
Juab County	211,306	0.2812418	239,457	694,736	(118,084)	255,587	—	65,485	16,148	337,220	6,135	54,334	1,821	4,634	66,925	207,147	1,060	—	208,207
Kane County	196,824	0.2619663	223,045	647,121	(109,990)	238,070	—	60,997	18,860	317,927	5,714	50,610	1,696	2,039	60,060	192,950	1,448	—	194,398
Kaysville City	364,187	0.4847213	412,705	1,197,380	(203,517)	440,505	—	112,864	40,850	594,218	10,574	93,646	3,139	5,136	112,493	357,019	3,012	—	360,030

Tier 2 Public Safety and Firefighter Contributory Retirement System

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

At December 31, 2025

						Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contribution			
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	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
Laverkin City	$ 18,331	0.0243979%	$ 20,773	60,269	(10,244)	22,172	—	5,681	1,081	28,935	532	4,714	158	535	5,938	17,970	50	—	18,020
Layton City	1,333,846	1.7753065	1,511,544	4,385,440	(745,388)	1,613,362	—	413,368	105,304	2,132,034	38,726	342,980	11,496	14,317	407,518	1,307,592	7,605	—	1,315,197
Lehi City	998,573	1.3290686	1,131,605	3,283,124	(558,029)	1,207,830	—	309,464	80,003	1,597,297	28,992	256,769	8,606	13,746	308,113	978,918	5,486	—	984,404
Lindon City	54,195	0.0721322	61,415	178,184	(30,286)	65,552	—	16,795	6,866	89,213	1,573	13,936	467	2,087	18,063	53,129	377	—	53,506
Logan City	627,815	0.8356021	711,454	2,064,141	(350,840)	759,378	—	194,564	67,229	1,021,171	18,228	161,434	5,411	7,757	192,829	615,458	5,157	—	620,615
Lone Peak Public Safety District	229,275	0.3051580	259,820	753,815	(128,125)	277,321	—	71,054	22,983	371,358	6,657	58,955	1,976	5,098	72,685	224,762	1,643	—	226,406
Mapleton City	126,961	0.1689813	143,875	417,425	(70,949)	153,567	—	39,346	10,708	203,621	3,686	32,646	1,094	1,644	39,070	124,462	807	—	125,269
Millard County	320,412	0.4264584	363,098	1,053,456	(179,055)	387,557	—	99,298	28,493	515,348	9,303	82,389	2,762	5,817	100,271	314,106	1,983	—	316,088
Moab Valley Fire Protection	44,080	0.0586695	49,953	144,928	(24,633)	53,318	—	13,661	5,243	72,222	1,280	11,335	380	805	13,800	43,213	386	—	43,599
Morgan County	70,334	0.0936121	79,704	231,245	(39,304)	85,073	—	21,797	3,270	110,140	2,042	18,085	606	2,938	23,672	68,949	27	—	68,976
Mt. Pleasant City	5,750	0.0076534	6,516	18,906	(3,213)	6,955	—	1,782	2,935	11,673	167	1,479	50	264	1,959	5,637	230	—	5,867
Murray City	965,248	1.2847152	1,093,841	3,173,560	(539,406)	1,167,522	—	299,137	82,452	1,549,111	28,024	248,200	8,319	13,096	297,640	946,250	6,071	—	952,321
Nephi City	69,967	0.0931237	79,288	230,038	(39,099)	84,629	—	21,683	8,366	114,678	2,031	17,991	603	1,011	21,637	68,590	652	—	69,242
North Davis Fire District	231,816	0.3085396	262,699	762,168	(129,545)	280,394	—	71,841	14,912	367,148	6,730	59,608	1,998	2,276	70,613	227,253	1,065	—	228,318
North Fork Special Service District	46,898	0.0624194	53,146	154,191	(26,208)	56,725	—	14,534	2,059	73,318	1,362	12,059	404	456	14,281	45,975	137	—	46,111
North Ogden City	148,055	0.1970564	167,779	486,777	(82,737)	179,081	—	45,883	20,237	245,201	4,299	38,070	1,276	2,308	45,953	145,141	1,544	—	146,685
North Park Police Department	44,587	0.0593442	50,527	146,595	(24,917)	53,931	—	13,818	17,425	85,174	1,295	11,465	384	2,295	15,439	43,710	1,287	—	44,997
North Summit Fire District	51,736	0.0688590	58,628	170,099	(28,911)	62,578	—	16,033	3,242	81,853	1,502	13,303	446	5,114	20,365	50,718	(177)	—	50,541
North Tooele Fire District	110,578	0.1471758	125,309	363,560	(61,794)	133,750	—	34,269	8,864	176,883	3,210	28,434	953	351	32,948	108,401	733	—	109,135
North Valley Public Safety Department	13,643	0.0181585	15,461	44,856	(7,624)	16,502	—	4,228	—	20,730	396	3,508	118	908	4,930	13,375	(71)	—	13,303
North View Fire District	251,686	0.3349868	285,217	827,499	(140,649)	304,429	—	77,999	21,940	404,368	7,307	64,718	2,169	2,295	76,489	246,733	1,734	—	248,467
Ogden City	1,885,621	2.5097020	2,136,828	6,199,576	(1,053,735)	2,280,765	—	584,367	163,188	3,028,320	54,746	484,861	16,252	16,706	572,565	1,848,507	12,533	—	1,861,040
Park City	154,271	0.2053296	174,823	507,214	(86,211)	186,599	—	47,810	12,315	246,724	4,479	39,669	1,330	2,969	48,446	151,234	892	—	152,126
Park City Fire District	406,403	0.5409097	460,545	1,336,179	(227,109)	491,567	—	125,947	37,361	654,876	11,799	104,501	3,503	11,119	130,922	398,404	2,323	—	400,727
Parowan City	19,722	0.0262497	22,350	64,843	(11,021)	23,855	—	6,112	4,086	34,053	573	5,071	170	774	6,587	19,334	283	—	19,617
Payson City	200,621	0.2670204	227,348	659,605	(112,112)	242,663	—	62,174	9,646	314,483	5,825	51,587	1,729	3,071	62,212	196,672	574	—	197,247
Perry City	51,114	0.0680314	57,924	168,054	(28,564)	61,826	—	15,841	1,272	78,938	1,484	13,143	441	1,633	16,701	50,108	(18)	—	50,090
Piute County	7,744	0.0103066	8,775	25,460	(4,327)	9,366	—	2,400	—	11,766	225	1,991	67	527	2,810	7,591	(43)	—	7,548
Pleasant Grove City	289,377	0.3851512	327,928	951,418	(161,711)	350,017	—	89,680	25,233	464,931	8,402	74,409	2,494	5,273	90,577	283,681	1,653	—	285,334
Pleasant View City	25,328	0.0337112	28,703	83,275	(14,154)	30,636	—	7,849	7,439	45,924	735	6,513	218	1,262	8,729	24,830	524	—	25,354
Price City	78,171	0.1040430	88,585	257,012	(43,684)	94,552	—	24,226	11,450	130,227	2,270	20,101	674	1,268	24,312	76,632	873	—	77,505
Provo City	1,160,753	1.5449250	1,315,391	3,816,342	(648,659)	1,403,996	—	359,725	92,227	1,855,948	33,701	298,471	10,004	13,052	355,228	1,137,906	6,770	—	1,144,676
Rich County	33,250	0.0442551	37,680	109,321	(18,581)	40,218	—	10,305	3,617	54,140	965	8,550	287	743	10,545	32,596	264	—	32,860
Richfield City	81,053	0.1078790	91,851	266,487	(45,295)	98,038	—	25,119	11,090	134,247	2,353	20,842	699	923	24,816	79,458	870	—	80,328
Riverdale City	267,678	0.3562716	303,339	880,078	(149,586)	323,772	—	82,955	13,131	419,858	7,772	68,830	2,307	5,335	84,243	262,410	579	—	262,989
Roosevelt City	54,119	0.0720301	61,328	177,932	(30,243)	65,459	—	16,772	5,426	87,657	1,571	13,916	466	2,006	17,960	53,053	327	—	53,380
Roy City	479,210	0.6378131	543,051	1,575,554	(267,795)	579,631	—	148,510	64,606	792,747	13,913	123,222	4,130	7,062	148,328	469,778	5,008	—	474,786
Salem City	75,569	0.1005799	85,636	248,457	(42,230)	91,405	—	23,419	5,653	120,477	2,194	19,431	651	1,094	23,370	74,082	403	—	74,484
Salina City	7,371	0.0098108	8,353	24,235	(4,119)	8,916	—	2,284	1,324	12,524	214	1,895	64	629	2,802	7,226	57	—	7,283
Salt Lake City Corporation	4,614,779	6.1421250	5,229,571	15,172,548	(2,578,861)	5,581,836	—	1,430,152	349,508	7,361,495	133,983	1,186,625	39,774	37,157	1,397,539	4,523,948	26,682	—	4,550,630
Salt Lake County	4,071,472	5.4190009	4,613,883	13,386,255	(2,275,247)	4,924,675	—	1,261,777	418,141	6,604,594	118,209	1,046,922	35,091	58,608	1,258,830	3,991,335	31,918	—	4,023,253
San Juan County	151,123	0.2011403	171,256	496,866	(84,452)	182,792	—	46,834	19,538	249,164	4,388	38,859	1,302	5,138	49,687	148,149	1,249	—	149,398
Sandy City	1,441,849	1.9190551	1,633,935	4,740,535	(805,743)	1,743,997	—	446,839	112,764	2,303,600	41,862	370,751	12,427	14,919	439,959	1,413,469	8,426	—	1,421,896
Sanpete County	186,945	0.2488172	211,850	614,639	(104,470)	226,120	—	57,935	13,165	297,220	5,428	48,070	1,611	3,365	58,474	183,265	829	—	184,094
Santaquin City	110,406	0.1469465	125,114	362,994	(61,698)	133,542	—	34,215	8,357	176,114	3,205	28,389	952	1,720	34,266	108,233	547	—	108,780
Sevier County	230,745	0.3071148	261,486	758,649	(128,947)	279,100	—	71,510	19,689	370,298	6,699	59,333	1,989	3,075	71,096	226,204	1,462	—	227,665
Smithfield City	134,125	0.1785156	151,993	440,977	(74,952)	162,231	—	41,566	6,999	210,797	3,894	34,488	1,156	6,874	46,413	131,485	(47)	—	131,438
South Davis Metro Fire Agency	537,408	0.7152736	609,003	1,766,900	(300,318)	650,026	—	166,547	49,821	866,393	15,603	138,187	4,632	13,574	171,995	526,831	3,076	—	529,907
South Ogden City	230,853	0.3072577	261,607	759,002	(129,007)	279,229	—	71,543	24,624	375,396	6,702	59,361	1,990	2,728	70,781	226,309	1,884	—	228,193
South Summit Fire Protection District	82,854	0.1102754	93,891	272,407	(46,301)	100,216	—	25,677	—	125,893	2,406	21,305	714	5,513	29,937	81,223	(434)	—	80,789
South Weber City	16,885	0.0224737	19,135	55,516	(9,436)	20,424	—	5,233	626	26,282	490	4,342	146	1,744	6,722	16,553	(96)	—	16,457
Southern Utah University	63,012	0.0838665	71,406	207,171	(35,213)	76,216	—	19,528	1,385	97,129	1,829	16,203	543	1,475	20,050	61,771	(25)	—	61,747
Spanish Fork City	499,009	0.6641653	565,488	1,640,651	(278,860)	603,580	—	154,646	24,549	782,775	14,488	128,313	4,301	3,292	150,394	489,187	1,736	—	490,923
Springville City	280,064	0.3727565	317,375	920,799	(156,507)	338,753	—	86,794	30,343	455,891	8,131	72,015	2,414	4,372	86,931	274,552	2,262	—	276,814
State of Utah	16,963,557	22.5779575	19,223,481	55,773,065	(9,479,686)	20,518,379	—	5,257,122	1,151,908	26,927,409	492,510	4,361,939	146,204	147,941	5,148,595	16,629,669	87,393	—	16,717,063
Summit County	562,140	0.7481903	637,029	1,848,213	(314,139)	679,940	—	174,211	43,838	897,989	16,321	144,546	4,845	9,187	174,899	551,075	2,871	—	553,947
Sunset City	75,041	0.0998778	85,039	246,723	(41,935)	90,767	—	23,256	7,633	121,656	2,179	19,296	647	1,684	23,805	73,564	527	—	74,091
Syracuse City Corporation	383,482	0.5104030	434,571	1,260,820	(214,300)	463,844	—	118,844	23,407	606,094	11,134	98,607	3,305	1,099	114,145	375,935	1,984	—	377,918
Tooele City Corporation	397,190	0.5286477	450,105	1,305,889	(221,960)	480,424	—	123,092	31,826	635,342	11,532	102,132	3,423	6,434	123,521	389,373	2,161	—	391,533
Tooele County	436,969	0.5815913	495,183	1,436,673	(244,190)	528,538	—	135,420	33,727	697,685	12,687	112,360	3,766	4,691	133,504	428,368	2,566	—	430,934

Tier 2 Public Safety and Firefighter Contributory Retirement System

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

At December 31, 2025

						Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contribution			
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	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
Town of Alta	$ 11,766	0.0156599%	$ 13,333	38,684	(6,575)	14,231	—	3,646	—	17,878	342	3,025	101	783	4,251	11,534	(62)	—	11,473
Town of Apple Valley	8,269	0.0110058	9,371	27,187	(4,621)	10,002	—	2,563	513	13,077	240	2,126	71	248	2,686	8,106	20	—	8,126
Town of Mantua	16,990	0.0226132	19,253	55,860	(9,494)	20,550	—	5,265	1,636	27,452	493	4,369	146	964	5,973	16,656	58	—	16,714
Town of Springdale	8,335	0.0110932	9,445	27,403	(4,658)	10,081	—	2,583	698	13,362	242	2,143	72	969	3,426	8,171	(14)	—	8,157
Tremonton City	205,876	0.2740146	233,303	676,883	(115,049)	249,019	—	63,802	11,523	324,344	5,977	52,938	1,774	1,274	61,964	201,824	886	—	202,710
Uintah County	425,609	0.5664725	482,310	1,399,325	(237,842)	514,798	—	131,899	47,123	693,821	12,357	109,439	3,668	12,584	138,048	417,232	3,144	—	420,376
Unified Fire Authority	2,159,053	2.8736308	2,446,687	7,098,569	(1,206,536)	2,611,496	—	669,105	169,038	3,449,639	62,685	555,170	18,608	20,529	656,991	2,116,557	12,974	—	2,129,531
Unified Police Department	1,143,886	1.5224764	1,296,277	3,760,888	(639,234)	1,383,595	—	354,498	137,784	1,875,877	33,211	294,134	9,859	16,776	353,980	1,121,372	10,204	—	1,131,575
University of Utah	253,820	0.3378269	287,635	834,515	(141,842)	307,010	—	78,661	18,469	404,140	7,369	65,266	2,188	9,684	84,507	248,825	719	—	249,544
Utah County	1,940,191	2.5823322	2,198,667	6,378,991	(1,084,230)	2,346,770	—	601,278	107,950	3,055,998	56,330	498,893	16,722	14,125	586,070	1,902,002	7,752	—	1,909,754
Utah State University	109,470	0.1457015	124,054	359,918	(61,175)	132,411	—	33,926	3,309	169,645	3,178	28,149	943	2,570	34,840	107,316	66	—	107,382
Utah Tech University	39,001	0.0519094	44,197	128,229	(21,795)	47,174	—	12,087	5,368	64,629	1,132	10,029	336	969	12,466	38,234	378	—	38,611
Vernal City	155,267	0.2066561	175,953	510,491	(86,768)	187,805	—	48,118	11,865	247,788	4,508	39,925	1,338	1,175	46,946	152,211	886	—	153,097
Wasatch County	378,830	0.5042112	429,299	1,245,525	(211,700)	458,217	—	117,402	36,093	611,712	10,999	97,411	3,265	4,150	115,824	371,374	2,706	—	374,080
Wasatch Fire District	364,231	0.4847795	412,754	1,197,524	(203,542)	440,558	—	112,878	17,471	570,906	10,575	93,657	3,139	3,869	111,240	357,062	1,197	—	358,259
Washington City	486,470	0.6474768	551,279	1,599,426	(271,853)	588,413	—	150,761	36,343	775,517	14,124	125,089	4,193	4,088	147,494	476,895	2,698	—	479,594
Washington County	918,462	1.2224438	1,040,822	3,019,735	(513,261)	1,110,932	—	284,638	73,347	1,468,916	26,666	236,170	7,916	9,623	280,374	900,384	5,459	—	905,843
Wayne County	30,805	0.0410011	34,909	101,283	(17,215)	37,261	—	9,547	1,995	48,802	894	7,921	266	1,300	10,381	30,199	65	—	30,265
Weber Area Dispatch 911	298,023	0.3966590	337,726	979,845	(166,543)	360,475	—	92,359	64,101	516,936	8,653	76,632	2,569	4,240	92,093	292,157	5,154	—	297,311
Weber County Corp	1,313,520	1.7482535	1,488,510	4,318,613	(734,030)	1,588,776	—	407,069	126,488	2,122,333	38,136	337,753	11,321	15,717	402,927	1,287,666	9,473	—	1,297,140
Weber Fire District	507,529	0.6755053	575,143	1,668,663	(283,621)	613,885	—	157,287	33,033	804,205	14,735	130,504	4,374	18,772	168,385	497,540	1,244	—	498,784
Wellington City	11,170	0.0148674	12,659	36,726	(6,242)	13,511	—	3,462	1,040	18,013	324	2,872	96	803	4,096	10,951	19	—	10,970
West Bountiful City	83,373	0.1109671	94,480	274,116	(46,591)	100,845	—	25,838	14,248	140,930	2,421	21,438	719	1,666	26,244	81,732	1,093	—	82,825
West Valley City	2,271,834	3.0237390	2,574,493	7,469,373	(1,269,561)	2,747,911	—	704,057	213,872	3,665,840	65,959	584,170	19,580	35,049	704,758	2,227,118	14,905	—	2,242,024
Willard City Corp	24,909	0.0331536	28,228	81,897	(13,920)	30,129	—	7,720	3,663	41,512	723	6,405	215	527	7,870	24,419	263	—	24,682
Woods Cross City	94,423	0.1256743	107,002	310,446	(52,766)	114,210	—	29,262	8,582	152,054	2,741	24,280	814	2,235	30,069	92,565	535	—	93,100
	$ 75,133,266	100.0000000%	$ 85,142,692	247,024,405	(41,986,463)	90,877,924	—	23,284,313	6,213,268	120,375,505	2,181,377	19,319,457	647,554	969,709	23,118,097	73,654,445	450,570	—	74,105,015
Units without a proportionate share for 2025 but had a proportionate share in a prior year																			
City of Monticello	$ —	0.0000000%	$ —	—	—	—	—	—	869	869	—	—	—	2,554	2,554	—	(148)	—	(148)
North Logan City	—	0.0000000	—	—	—	—	—	—	714	714	—	—	—	2,305	2,305	—	(132)	—	(132)
Stockton Town	—	0.0000000	—	—	—	—	—	—	632	632	—	—	—	—	—	—	74	—	74
Uintah Fire Suppression Special Service District	—	0.0000000	—	—	—	—	—	—	936	936	—	—	—	—	—	—	81	—	81
Tier 2 Public Safety and Firefighters Total	$ 75,133,266	100.0000000%	$ 85,142,692	247,024,405	(41,986,463)	90,877,924	—	23,284,313	6,216,419	120,378,656	2,181,377	19,319,457	647,554	974,568	23,122,956	73,654,445	450,444	—	74,104,889

Columns may not add to total due to rounding.