



April 19, 2021
House Government and Veterans Affairs Committee
Rep. Kasper, Chairman
SB 2046 proposed amendment 21.0095.02009

Good morning Chairman Kasper and committee members. For the record, Blake Crosby, Executive Director, North Dakota League of Cities.

The amendment to move political subdivisions from the PERS main system plan is very concerning for cities in the PERS pension plan. As you can see from the attached copies of pages from the NDPERS GASB Statements 67 & 68 Accounting and Financial Reporting for Pensions for June 30, 2020 and my spreadsheet, the reported net pension liability for cities is over \$358 million. So, the question is, what happens to that liability if cities are no longer part of the PERS main system? And what does removing political subdivisions from the PERS main system do to the actuarial analysis of pension liability for the new group but also for the main system?

We have listened to the conversations over the years that current contributions are not sufficient to fund the current plan so if we split out political subdivisions does that increase the risk of insolvency for that plan? Who is going to pay for the insolvency when there was no option to leave or not leave the state plan?

We recognize the intent to move from a Defined Benefit plan to a Defined Contribution plan, but we also need to be cognizant of some PERS history. If I recall correctly, there were efforts some years back encouraging cities to participate in PERS so to increase the size of the premium pool and help offset premium increases for the State.

We also need to be cautious as we do not have any up-to-date actuarial analysis that can be used to determine the projected liability for cities if they are set aside. Additionally, there has been no conversation about statutory language to establish a separate regulatory/administrative board for the political subdivision entity.

You will note in my second paragraph I said "reported net pension liability" which I understand is not the total unfunded liability. This all points to an unfunded liability of an unknown amount, which will need to be paid for and those payments will need to come from property taxes. There is no other source unless the state creates a funding stream as they are doing for the main system plan, or a dedicated state appropriation. Even a special levy authority would still come from property taxes.

There are just too many unanswered questions and unknown consequences to removing political subdivisions from the PERS main system, so I would respectfully urge the committee to reject the amendment.

Schedule of Net Pension Liability by Employer*

Main System (Continued)

Employer Type	Employer ID	Employer	As of June 30, 2019					As of June 30, 2020				
			2019 Payroll	Current Contribution Rate	Estimated 2019-2020 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2020 Payroll	Current Contribution Rate	Estimated 2020-2021 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
State of ND	051700	Department Of Corrections Transitional Services	\$ 1,900,371	7.12%	\$ 135,306	0.182698%	\$ 2,141,353	\$ 2,204,422	7.16%	\$ 157,837	0.199835%	\$ 6,286,852
State of ND	051800	James River Correctional Ctr	7,907,159	7.12%	562,990	0.760179%	8,909,848	9,029,264	7.16%	646,495	0.818520%	25,750,814
State of ND	051900	State Penitentiary	10,070,746	7.12%	717,037	0.968183%	11,347,805	12,378,878	7.16%	886,328	1.122169%	35,303,677
State	052000	Rough Rider Industries	1,310,508	7.12%	93,308	0.125990%	1,476,694	1,446,285	7.16%	103,554	0.131108%	4,124,686
State of ND	053000	Department Of Corrections And Rehabilitation	6,629,750	7.12%	472,038	0.637372%	7,470,461	7,955,295	7.16%	569,599	0.721163%	22,687,942
State of ND	054000	Adjutant General ND National Guard	10,117,366	7.12%	720,356	0.972664%	11,400,326	10,415,223	7.16%	745,730	0.944160%	29,703,476
State of ND	060100	Department Of Commerce	3,115,015	7.12%	221,789	0.299472%	3,510,029	3,609,692	7.16%	258,454	0.327225%	10,294,569
State of ND	060200	Dept Of Agriculture	3,884,763	7.12%	276,595	0.373474%	4,377,386	4,306,549	7.16%	308,349	0.390397%	12,281,973
State of ND	060700	Milk Marketing Board	127,730	7.12%	9,094	0.012280%	143,930	136,800	7.16%	9,795	0.012401%	390,138
State of ND	060800	ND Oilseed Council	32,616	7.12%	2,322	0.003136%	36,756	33,594	7.16%	2,405	0.003045%	95,796
State	061100	ND Soybean Council	407,860	7.12%	29,040	0.039211%	459,581	381,959	7.16%	27,348	0.034625%	1,089,310
State of ND	061400	ND Corn Utilization Council	129,568	7.12%	9,225	0.012456%	145,593	147,252	7.16%	10,543	0.013346%	419,962
State of ND	061600	State Seed Department	1,463,781	7.12%	104,221	0.140725%	1,649,399	1,537,252	7.16%	110,067	0.139355%	4,384,138
State	062400	Beef Commission	184,369	7.12%	13,127	0.017725%	207,750	248,484	7.16%	17,791	0.022526%	708,673
State of ND	062500	ND Wheat Commission	441,922	7.12%	31,465	0.042486%	497,967	462,948	7.16%	33,147	0.041967%	1,320,291
State of ND	062600	ND Barley Council	132,000	7.12%	9,398	0.012690%	148,736	152,004	7.16%	10,883	0.013779%	433,490
State	065500	State Fair Association	1,089,664	7.12%	77,584	0.104758%	1,227,840	913,866	7.16%	65,433	0.082844%	2,606,290
State of ND	067000	Racing Commission	127,691	7.12%	9,092	0.012276%	143,884	130,632	7.16%	9,353	0.011842%	372,552
State of ND	070100	Historical Society	3,578,486	7.12%	254,788	0.344029%	4,032,269	3,905,146	7.16%	279,608	0.354009%	11,137,199
State of ND	070900	ND Council On The Arts	303,984	7.12%	21,644	0.029224%	342,526	326,002	7.16%	23,342	0.029553%	929,744
State of ND	072000	Game & Fish Department	10,567,072	7.12%	752,376	1.015898%	11,907,060	10,905,400	7.16%	780,827	0.988595%	31,101,410
State of ND	075000	Parks & Recreation Department	3,522,578	7.12%	250,808	0.336654%	3,969,270	3,383,387	7.16%	242,251	0.306710%	9,649,162
State of ND	077000	Water Commission	5,847,932	7.12%	416,373	0.562209%	6,589,496	5,899,554	7.16%	422,408	0.534806%	16,825,111
State	080100	Department Of Transportation	56,796,523	7.12%	4,043,912	5.460311%	63,998,796	58,607,157	7.16%	4,196,272	5.312851%	167,143,430
State	090000	ND State Board Of Accountancy	97,588	7.12%	6,948	0.009382%	109,964	100,200	7.16%	7,174	0.009083%	285,753
State	090100	Board Of Medical Examiners	325,242	7.12%	23,157	0.031268%	366,484	342,964	7.16%	24,556	0.031090%	978,098
State	090200	Board Of Pharmacy	251,100	7.12%	17,878	0.024140%	282,938	261,144	7.16%	18,698	0.023673%	744,758
State	090600	Real Estate Commission	174,096	7.12%	12,396	0.016737%	196,170	191,888	7.16%	13,725	0.017377%	546,684
State	090900	Electrical Board	1,509,200	7.12%	107,455	0.145092%	1,700,583	1,761,436	7.16%	126,119	0.159678%	5,023,504
State	099501	ND System Information Technology Services	1,933,505	7.12%	137,666	0.185884%	2,178,695	2,075,683	7.16%	148,619	0.188165%	5,919,711
District Health Unit	100002	McIntosh District Health Unit	85,035	7.12%	6,054	0.008175%	95,817	92,287	7.16%	6,608	0.008366%	263,196
District Health Unit	100003	Wells County Dist Health Unit	224,697	7.12%	15,998	0.021602%	253,191	194,721	7.16%	13,942	0.017652%	555,336
District Health Unit	100004	Central Valley Health Unit	1,109,345	7.12%	78,985	0.106650%	1,250,051	1,056,480	7.16%	75,644	0.095772%	3,013,008
District Health Unit	100005	Dickens County Health District	172,756	7.12%	12,300	0.016608%	194,658	228,731	7.16%	16,377	0.020735%	652,328
District Health Unit	100006	Emmons County Public Health	180,295	7.12%	12,837	0.017333%	203,155	194,843	7.16%	13,951	0.017663%	555,682
District Health Unit	100007	Rolette County Public Health	452,245	7.12%	32,200	0.043478%	509,594	493,485	7.16%	35,334	0.044735%	1,407,373
District Health Unit	100008	Towner County Public Health Unit	98,836	7.12%	7,037	0.009502%	111,370	152,634	7.16%	10,929	0.013837%	435,315
District Health Unit	100009	Nelson-Griggs District Health Unit	152,394	7.12%	10,850	0.014651%	171,720	160,839	7.16%	11,516	0.014580%	458,690
District Health Unit	100010	First District Health Unit	2,371,685	7.12%	168,864	0.228009%	2,672,430	2,185,083	7.16%	156,452	0.198082%	6,231,702
District Health Unit	100011	Lake Region District Health Unit	880,253	7.12%	62,674	0.084626%	991,878	944,074	7.16%	67,596	0.085582%	2,692,428
District Health Unit	100012	Garrison Diversion Conservancy District	1,948,956	7.12%	138,766	0.187369%	2,196,100	2,069,933	7.16%	148,207	0.187643%	5,903,289
District Health Unit	100013	Upper Missouri Health Unit	1,136,626	7.12%	80,928	0.109273%	1,280,759	1,240,595	7.16%	88,827	0.112462%	3,538,079
District Health Unit	100014	Kidder County District Health Unit	62,661	7.12%	4,461	0.006024%	70,606	64,125	7.16%	4,591	0.005813%	182,878
District Health Unit	100015	Southwestern District Health Unit	1,326,944	7.12%	94,478	0.127570%	1,495,213	1,373,644	7.16%	98,353	0.124523%	3,917,520
District Health Unit	100017	City-County Health District	648,309	7.12%	46,160	0.062327%	730,518	675,048	7.16%	48,333	0.061194%	1,925,176
District Health Unit	100018	Sargent County District Health Unit	147,138	7.12%	10,476	0.014146%	165,801	154,654	7.16%	11,073	0.014020%	441,072
District Health Unit	100019	Trail District Health Unit	174,786	7.12%	12,445	0.016804%	196,955	180,024	7.16%	12,890	0.016320%	513,431
District Health Unit	100021	Cavalier County Health Dist	125,346	7.12%	8,925	0.012051%	141,246	114,147	7.16%	8,173	0.010348%	325,550
District Health Unit	100022	Walsh County Health District	307,241	7.12%	21,876	0.029538%	346,207	320,412	7.16%	22,941	0.029046%	913,793
District Health Unit	100023	Custer Health Unit	1,406,211	7.12%	100,122	0.135190%	1,584,525	1,468,842	7.16%	105,169	0.133153%	4,189,022
Political Subdivision	100024	Southeast Water Users District	507,027	7.12%	36,100	0.048745%	571,327	464,084	7.16%	33,228	0.042070%	1,323,531
City	200002	City Of Mcville	108,109	7.12%	7,697	0.010393%	121,813	88,672	7.16%	6,349	0.008038%	252,877
City	200003	City Of Drayton	218,935	7.12%	15,588	0.021048%	246,698	137,362	7.16%	9,835	0.012452%	391,743
City	200004	City Of Fessenden	46,560	7.12%	3,315	0.004476%	52,462	-	7.16%	-	0.000000%	-
City	200005	City Of Westhope	164,350	7.12%	11,702	0.015800%	185,187	166,242	7.16%	11,903	0.015070%	474,105
City	200006	City Of Belfield	313,918	7.12%	22,351	0.030179%	353,720	247,378	7.16%	17,712	0.022425%	705,495
City	200007	City Of Beulah	39,139	7.12%	2,787	0.003763%	44,105	424,025	7.16%	30,360	0.038439%	1,209,299
City	200008	City Of Rolla	363,874	7.12%	25,908	0.034982%	410,014	455,139	7.16%	32,588	0.041259%	1,298,017
City	200009	City Of New Town	1,180,753	7.12%	84,070	0.113515%	1,330,478	1,249,527	7.16%	89,466	0.113272%	3,563,561
City	200010	City Of Cavalier	416,413	7.12%	29,649	0.040033%	469,216	485,891	7.16%	34,790	0.040407%	1,385,728
City	200011	City Of Harvey	572,142	7.12%	40,737	0.055005%	644,698	611,215	7.16%	43,763	0.055408%	1,743,148
City	200012	City Of Napoleon	163,498	7.12%	11,641	0.015718%	184,226	166,590	7.16%	11,928	0.015102%	475,112
City	200014	City Of Grand Forks	23,256,913	7.12%	1,655,892	2.235876%	26,206,085	25,721,548	7.16%	1,841,663	2.331707%	73,356,001
City	200015	City Of Killdeer	845,496	7.12%	60,199	0.081284%	952,707	932,658	7.16%	66,778	0.084547%	2,659,867
City	200016	City Of Ellendale	345,720	7.12%	24,615	0.033237%	389,562	329,138	7.16%	23,566	0.029837%	938,678
City	200017	City Of Wishek	223,227	7.12%	15,894	0.021461%	251,538	253,988	7.16%	18,186	0.023024%	724,340

*Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.

Payroll is based on annualized payroll as of the valuation date and is the basis for the proportionate share.



Schedule of Net Pension Liability by Employer*

Main System (Continued)

Employer Type	Employer ID	Employer	As of June 30, 2019				As of June 30, 2020			
			2019 Payroll	Current Contribution Rate	Estimated 2019-2020 Contribution	Proportionate Share	2020 Payroll	Current Contribution Rate	Estimated 2020-2021 Contribution	Proportionate Share
City	200016	City Of Ellendale	\$ 345,720	7.12%	\$ 24,615	0.032377%	\$ 329,138	7.16%	\$ 23,566	0.029837%
City	200017	City Of Wishek	223,227	7.12%	15,894	0.021461%	253,988	7.16%	18,186	0.023024%
City	200018	City Of Granville	62,079	7.12%	4,420	0.005968%	69,949	7.16%	45,011	0.004080%
City	200019	City Of Linton	230,250	7.12%	16,394	0.022136%	250,588	7.16%	17,942	0.022716%
City	200020	City Of Finley	77,094	7.12%	5,489	0.007412%	86,874	7.16%	5,795	0.007337%
City	200021	City Of Willton	144,546	7.12%	10,292	0.013896%	162,871	7.16%	9,673	0.012247%
City	200022	City Of Ray	172,995	7.12%	12,317	0.016631%	194,927	7.16%	14,434	0.018275%
City	200025	City Of Medora	269,519	7.12%	19,190	0.025911%	303,696	7.16%	16,177	0.020482%
City	200026	City Of Velva	172,348	7.12%	12,271	0.016569%	194,201	7.16%	13,866	0.017555%
City	200028	City Of Thompson	128,342	7.12%	9,138	0.012339%	144,622	7.16%	9,652	0.012220%
City	200029	City Of Williston	11,468,713	7.12%	816,572	1.102580%	12,923,035	7.16%	855,384	1.082991%
City	200030	City Of Bowman	655,819	7.12%	46,694	0.063049%	738,980	7.16%	44,239	0.056011%
City	200031	City Of Tioga	1,049,389	7.12%	74,716	0.100886%	1,182,457	7.16%	75,510	0.095603%
City	200033	City Of Rhame	51,391	7.12%	3,659	0.004941%	57,912	7.16%	3,917	0.004959%
City	200035	City Of Fargo	34,264,052	7.12%	2,439,601	3.294081%	38,609,013	7.16%	2,602,176	3.294584%
City	200036	City Of Jamestown	5,070,567	7.12%	361,024	0.487475%	5,312,955	7.16%	380,408	0.481630%
City	200037	City Of Beach	266,375	7.12%	18,966	0.025609%	300,156	7.16%	19,183	0.024287%
City	200038	City Of Glenburn	62,527	7.12%	4,452	0.006011%	70,453	7.16%	4,632	0.005865%
City	200040	City Of Kulm	77,309	7.12%	5,504	0.007432%	87,108	7.16%	5,944	0.007526%
City	200041	City Of Harwood	141,476	7.12%	10,073	0.013601%	158,414	7.16%	10,803	0.013678%
City	200043	City Of Dickinson	3,026,981	7.12%	215,521	0.291008%	3,410,824	7.16%	328,025	0.415308%
City	200045	City Of Mapleton	139,789	7.12%	9,953	0.013439%	157,515	7.16%	10,961	0.013877%
City	200046	City Of Wahpeton	2,335,145	7.12%	166,262	0.224496%	2,631,256	7.16%	180,677	0.228753%
City	200047	City Of Bottineau	487,485	7.12%	34,709	0.046866%	549,303	7.16%	35,921	0.045479%
City	200049	City Of Elgin	68,810	7.12%	4,899	0.006615%	77,533	7.16%	5,252	0.006649%
City	200050	City Of Rugby	616,442	7.12%	43,891	0.059264%	694,617	7.16%	43,120	0.054593%
City	200051	City Of New Salem	152,422	7.12%	10,852	0.014654%	171,755	7.16%	7,809	0.009887%
City	200052	City Of Walhalla	247,168	7.12%	17,598	0.023762%	278,508	7.16%	18,555	0.023493%
City	200053	City Of Gwinner	157,170	7.12%	11,191	0.015110%	177,100	7.16%	11,664	0.014767%
City	200054	City Of Kenmare	208,391	7.12%	14,909	0.020130%	235,938	7.16%	20,617	0.026103%
City	200055	City Of Watford City	3,789,680	7.12%	269,825	0.364333%	4,270,246	7.16%	211,492	0.267768%
City	200057	City Of Cooperstown	181,957	7.12%	12,955	0.017493%	205,031	7.16%	11,022	0.013955%
City	200058	City Of New England	96,832	7.12%	6,894	0.009309%	109,108	7.16%	7,286	0.009225%
City	200059	City Of Carrington	510,733	7.12%	36,364	0.049101%	575,499	7.16%	40,972	0.051875%
City	200060	City Of Mott	121,770	7.12%	8,670	0.011707%	137,215	7.16%	9,008	0.011405%
City	200061	City Of Larimore	177,052	7.12%	12,606	0.017021%	199,498	7.16%	12,487	0.015810%
City	200062	City Of Sherwood	40,548	7.12%	2,887	0.003898%	45,687	7.16%	2,903	0.003676%
City	200063	City Of Lamoure	114,258	7.12%	8,135	0.010985%	128,752	7.16%	7,570	0.009584%
City	200064	City Of Michigan	56,240	7.12%	4,004	0.005407%	63,374	7.16%	4,910	0.006216%
City	200065	City Of Park River	447,973	7.12%	31,896	0.043067%	504,776	7.16%	33,775	0.042763%
City	200067	City Of Hatton	81,800	7.12%	5,824	0.007864%	92,172	7.16%	6,039	0.007645%
City	200069	City Of Northwood	215,314	7.12%	15,330	0.020700%	242,619	7.16%	20,203	0.025578%
City	200070	City Of Powers Lake	44,204	7.12%	3,147	0.004250%	49,813	7.16%	2,936	0.003718%
City	200072	City Of Towner	102,418	7.12%	7,282	0.009846%	115,402	7.16%	7,047	0.008922%
City	200073	City Of Pembina	81,504	7.12%	5,803	0.007836%	91,844	7.16%	5,841	0.007395%
City	200075	City Of Underwood	90,570	7.12%	6,449	0.008707%	102,052	7.16%	6,679	0.008457%
City	200076	City Of New Leipzig	40,866	7.12%	2,910	0.003929%	46,051	7.16%	2,738	0.003467%
City	200077	City Of Stanley	855,739	7.12%	60,929	0.082269%	964,252	7.16%	59,065	0.074782%
City	200080	City Of Crosby	141,246	7.12%	10,057	0.013579%	159,156	7.16%	11,239	0.014229%
City	200083	City Of Grafton	1,591,581	7.12%	113,321	0.153012%	1,793,411	7.16%	119,588	0.151409%
City	200084	City Of Emerald	80,230	7.12%	5,712	0.007713%	90,402	7.16%	7,787	0.009871%
City	200085	City Of Lincoln	589,700	7.12%	41,987	0.056693%	664,483	7.16%	32,033	0.029193%
City	200086	City Of Minto	81,130	7.12%	5,776	0.007800%	91,422	7.16%	5,912	0.007485%
City	200087	City Of Ashley	113,642	7.12%	8,091	0.010925%	128,049	7.16%	8,676	0.010985%
City	200088	City Of Neche	43,464	7.12%	3,095	0.004179%	48,981	7.16%	3,158	0.003999%
City	200089	City Of Surrey	217,697	7.12%	15,500	0.020529%	245,303	7.16%	16,830	0.021309%
City	200090	City Of Hankinson	211,945	7.12%	15,090	0.020376%	238,821	7.16%	15,202	0.019247%
City	200091	City Of New Rockford	216,365	7.12%	15,405	0.020801%	243,803	7.16%	15,826	0.020038%
City	200092	City Of Minot	2,360,950	7.12%	168,100	0.226977%	2,660,335	7.16%	431,820	0.546722%
City	200094	City Of West Fargo	7,691,139	7.12%	547,609	0.739412%	8,665,444	7.16%	601,567	0.761637%
City	200097	City Of Devils Lake	1,215,556	7.12%	86,548	0.116861%	1,369,695	7.16%	100,719	0.127519%
City	200098	City Of Oakes	565,841	7.12%	40,288	0.054399%	637,596	7.16%	40,562	0.051354%
City	200100	City Of Mohall	206,380	7.12%	14,694	0.019841%	232,551	7.16%	11,503	0.014563%
City	200101	City Of Lidgerwood	74,256	7.12%	5,287	0.007139%	83,674	7.16%	5,627	0.007124%
City	200102	City Of McCluskey	35,360	7.12%	2,518	0.003399%	39,839	7.16%	2,532	0.003205%
City	200103	City Of Burlington	156,874	7.12%	11,169	0.015082%	176,772	7.16%	10,846	0.013732%
City	200104	City Of Usbon	468,869	7.12%	33,383	0.045076%	528,323	7.16%	32,839	0.041577%
City	200110	City Of Halliday	112,416	7.12%	8,004	0.010807%	126,666	7.16%	8,957	0.011341%

*Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.

Payroll is based on annualized payroll as of the valuation date and is the basis for the proportionate share.



Schedule of Net Pension Liability by Employer*

Main System (Continued)

Employer Type	Employer ID	Employer	As of June 30, 2019					As of June 30, 2020				
			2019 Payroll	Current Contribution Rate	Estimated 2019-2020 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2020 Payroll	Current Contribution Rate	Estimated 2020-2021 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
City	200102	City Of Mcclusky	\$ 35,360	7.12%	\$ 2,518	0.003399%	\$ 39,839	\$ 35,360	7.16%	\$ 2,532	0.003205%	\$ 100,830
City	200103	City Of Burlington	156,874	7.12%	11,169	0.015082%	176,772	151,479	7.16%	10,846	0.013732%	432,012
City	200104	City Of Lisbon	468,869	7.12%	33,383	0.045076%	528,323	458,646	7.16%	32,839	0.041577%	1,308,021
City	200110	City Of Halliday	112,416	7.12%	8,004	0.010807%	126,666	125,100	7.16%	8,957	0.011341%	356,790
City	200111	City Of Maddock	90,539	7.12%	6,446	0.008704%	102,017	95,490	7.16%	6,837	0.008656%	272,320
City	200114	City of Regent	40,295	7.12%	2,869	0.003874%	45,406	47,805	7.16%	3,423	0.004334%	136,349
City	200115	City of Lakota	174,441	7.12%	12,420	0.016770%	196,557	224,127	7.16%	16,047	0.020318%	639,209
City	200117	City of Alexander	136,245	7.12%	9,701	0.013098%	153,518	139,468	7.16%	9,986	0.012643%	397,751
City	200118	City of Berthold	34,152	7.12%	2,432	0.003283%	38,479	23,247	7.16%	1,664	0.002107%	66,287
City	200119	City of Carson	76,393	7.12%	5,439	0.007344%	86,077	78,784	7.16%	5,641	0.007142%	224,689
City	200120	City of Dodge	42,638	7.12%	3,036	0.004099%	48,043	44,159	7.16%	3,162	0.004003%	125,935
City	200123	City of Grenora	139,505	7.12%	9,933	0.013412%	157,198	101,579	7.16%	7,273	0.009208%	289,686
City	200124	City of Kindred	-	7.12%	-	0.000000%	-	134,349	7.16%	9,619	0.012179%	383,154
City	200125	City of Richardson	-	7.12%	-	0.000000%	-	98,096	7.16%	7,024	0.008893%	279,776
County	300001	Adams County	893,285	7.12%	63,602	0.085879%	1,006,564	575,091	7.16%	41,177	0.052133%	1,640,115
County	300002	Barnes County	3,232,946	7.12%	230,186	0.310809%	3,642,906	2,454,420	7.16%	175,736	0.222498%	6,999,835
County	300003	Benson County	1,743,207	7.12%	124,116	0.167589%	1,964,264	1,250,286	7.16%	89,520	0.113341%	3,565,732
County	300004	Billings County	2,880,812	7.12%	205,114	0.276956%	3,246,125	5,985,320	7.16%	428,549	0.542581%	17,069,714
County	300005	Bottineau County	3,177,026	7.12%	226,204	0.305433%	3,579,896	3,782,037	7.16%	270,794	0.342849%	10,786,103
County	300006	Bowman County	1,575,772	7.12%	112,195	0.151492%	1,775,596	1,145,419	7.16%	82,012	0.103834%	3,266,640
County	300007	Burke County	1,668,057	7.12%	118,766	0.160364%	1,879,582	1,558,408	7.16%	111,582	0.141273%	4,444,479
County	300008	Burlington County	17,347,366	7.12%	1,235,132	1.667743%	19,547,155	17,239,109	7.16%	1,234,320	1.562758%	49,164,701
County	300009	Cass County	17,086,506	7.12%	1,216,559	1.642664%	19,253,211	16,984,432	7.16%	1,216,085	1.539671%	48,438,379
County	300010	Cavalier County	2,081,858	7.12%	148,228	0.200146%	2,345,856	3,351,077	7.16%	239,937	0.303782%	9,557,047
County	300011	Dickey County	1,828,968	7.12%	130,223	0.175834%	2,060,902	1,373,279	7.16%	98,327	0.124490%	3,916,482
County	300012	Divide County	2,409,362	7.12%	171,547	0.231632%	2,714,895	2,223,858	7.16%	159,228	0.201597%	6,342,285
County	300013	Dunn County	4,222,140	7.12%	300,616	0.405909%	4,757,547	4,230,685	7.16%	302,917	0.383520%	12,065,621
County	300014	Eddy County	818,775	7.12%	58,297	0.078715%	922,597	793,014	7.16%	56,780	0.071888%	2,261,612
County	300015	Emmons County	1,481,324	7.12%	105,470	0.142412%	1,669,172	2,554,954	7.16%	182,935	0.231611%	7,286,532
County	300016	Foster County	855,028	7.12%	60,878	0.082201%	963,455	911,694	7.16%	65,277	0.082647%	2,600,092
County	300017	Golden Valley County	-	7.12%	-	0.000000%	-	857,022	7.16%	61,363	0.077691%	2,444,175
County	300018	Grand Forks County	15,190,399	7.12%	1,081,556	1.460376%	17,116,663	15,003,939	7.16%	1,074,282	1.360136%	42,790,170
County	300019	Grant County	1,061,990	7.12%	75,614	0.102098%	1,196,662	937,557	7.16%	67,129	0.084951%	2,673,835
County	300020	Griggs County	641,226	7.12%	45,655	0.061646%	722,536	572,750	7.16%	41,009	0.051921%	1,633,446
County	300021	Hettinger County	1,247,791	7.12%	88,843	0.119960%	1,406,018	1,066,401	7.16%	76,354	0.096671%	3,041,290
County	300023	Jamoure County	1,707,321	7.12%	121,561	0.164139%	1,923,828	1,730,479	7.16%	123,902	0.156871%	4,935,195
County	300024	Jordan County	782,711	7.12%	55,729	0.075248%	881,961	594,544	7.16%	42,569	0.053897%	1,695,611
County	300025	McHenry County	1,443,928	7.12%	102,808	0.138817%	1,627,036	1,181,656	7.16%	84,607	0.107119%	3,369,987
County	300026	McIntosh County	1,014,011	7.12%	72,198	0.097485%	1,142,595	948,371	7.16%	67,903	0.085972%	2,704,698
County	300027	McKenzie County	8,301,317	7.12%	591,054	0.798073%	9,353,993	9,093,332	7.16%	651,083	0.824328%	25,933,535
County	300028	McLean County	4,057,713	7.12%	288,909	0.390101%	4,572,266	3,984,232	7.16%	285,271	0.361178%	11,362,737
County	300029	Mercer County	3,542,702	7.12%	252,400	0.340589%	3,991,950	3,655,147	7.16%	261,709	0.331346%	10,424,216
County	300030	Morton County	5,803,060	7.12%	413,178	0.557895%	6,538,933	6,080,026	7.16%	435,330	0.551166%	17,339,800
County	300031	Mountain County	6,503,005	7.12%	463,014	0.625187%	7,327,644	7,740,050	7.16%	554,188	0.701650%	22,074,059
County	300032	Nelson County	1,608,185	7.12%	114,503	0.154608%	1,812,118	1,708,869	7.16%	122,355	0.154912%	4,873,565
County	300033	Oliver County	844,854	7.12%	60,154	0.081223%	951,992	829,546	7.16%	59,395	0.075200%	2,365,808
County	300034	Pembina County	2,901,088	7.12%	206,557	0.278905%	3,268,968	2,361,279	7.16%	169,068	0.214054%	6,734,185
County	300035	Pierce County	2,154,032	7.12%	153,367	0.207085%	2,427,186	2,074,567	7.16%	148,539	0.188063%	5,916,502
County	300036	Ramsey County	3,532,434	7.12%	251,509	0.339602%	3,980,381	5,061,850	7.16%	362,428	0.458866%	14,436,023
County	300037	Ransom County	1,625,124	7.12%	115,709	0.156233%	1,831,199	1,561,863	7.16%	111,829	0.141586%	4,454,326
County	300038	Renville County	1,346,060	7.12%	95,839	0.129408%	1,516,755	1,192,698	7.16%	85,397	0.108120%	3,401,478
County	300039	Richland County	6,021,477	7.12%	428,729	0.578893%	6,785,045	6,704,950	7.16%	480,074	0.607817%	19,122,053
County	300040	Rollette County	2,150,645	7.12%	153,126	0.206759%	2,423,365	1,031,418	7.16%	73,850	0.093500%	2,941,530
County	300041	Sargent County	580,407	7.12%	41,325	0.055799%	654,005	486,889	7.16%	34,861	0.044137%	1,388,559
County	300042	Sheridan County	708,182	7.12%	50,423	0.068083%	797,982	744,871	7.16%	53,333	0.067524%	2,124,319
County	300044	Slope County	517,160	7.12%	36,822	0.049719%	582,743	1,214,346	7.16%	86,947	0.110083%	3,463,235
County	300045	Stark County	5,986,171	7.12%	426,215	0.575499%	6,745,265	3,898,024	7.16%	279,099	0.353363%	11,116,876
County	300046	Steele County	971,612	7.12%	69,179	0.093409%	1,094,821	947,581	7.16%	67,847	0.085900%	2,702,432
County	300047	Stutsman County	6,538,693	7.12%	465,555	0.628618%	7,367,858	7,379,082	7.16%	528,342	0.668928%	21,044,618
County	300048	Towner County	1,295,500	7.12%	92,240	0.124547%	1,459,781	1,100,756	7.16%	78,814	0.099786%	3,139,289
County	300049	Trall County	3,352,422	7.12%	238,692	0.322296%	3,777,542	3,274,257	7.16%	234,437	0.296818%	9,337,958
County	300050	Walsh County	3,541,217	7.12%	252,135	0.340446%	3,990,273	2,811,902	7.16%	201,332	0.254904%	8,019,334
County	300051	Ward County	10,320,290	7.12%	734,805	0.992173%	11,628,985	10,360,833	7.16%	741,836	0.939229%	29,548,345
County	300052	Wells County	2,188,029	7.12%	155,788	0.210353%	2,465,489	1,956,085	7.16%	140,056	0.177323%	5,578,620
County	300053	Williams County	11,745,396	7.12%	836,272	1.129180%	13,234,807	12,705,468	7.16%	909,712	1.151775%	36,235,088
School District	400002	McClusky Public Schools	194,258	7.12%	13,831	0.018676%	218,896	165,660	7.16%	11,861	0.015017%	472,438
School District	400003	Lake Region Special Education Unit	487,651	7.12%	34,721	0.046882%	549,491	412,747	7.16%	29,553	0.037416%	1,177,115
School District	400004	Lidgerwood Public School	416,581	7.12%	29,661	0.040049%	469,403	405,067	7.16%	29,003	0.036720%	1,155,219
School District	400006	Halliday Public School	175,301	7.12%	12,481	0.016853%	197,529	82,826	7.16%	5,930	0.007508%	236,203

*Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.

Payroll is based on annualized payroll as of the valuation date and is the basis for the proportionate share.



		Net Pension Liability	
Employer Type	Employer	Under Current Discount Rate	
City	City Of Mcville	\$	252,877.00
City	City Of Drayton	\$	391,743.00
City	City Of Fessenden	\$	-
City	City Of Westhope	\$	474,105.00
City	City Of Belfield	\$	705,495.00
City	City of Beulah	\$	1,209,299.00
City	City Of Rolla	\$	1,298,017.00
City	City of New Town	\$	3,563,561.00
City	City Of Cavalier	\$	1,385,728.00
City	City Of Harvey	\$	1,743,148.00
City	City Of Napoleon	\$	475,112.00
City	City Of Grand Forks	\$	73,356,001.00
City	City Of Killdeer	\$	2,659,867.00
City	City Of Ellendale	\$	938,678.00
City	City of Wishek	\$	724,340.00
City	City Of Granville	\$	128,358.00
City	City Of Linton	\$	714,650.00
City	City Of Finley	\$	230,824.00
City	City Of Wilton	\$	385,293.00
City	City Of Ray	\$	574,935.00
City	City Of Medora	\$	644,368.00
City	City of Velva	\$	552,284.00
City	City Of Thompson	\$	384,444.00
City	City Of Williston	\$	34,071,129.00
City	City Of Bowman	\$	1,762,118.00
City	City Of Tioga	\$	3,007,691.00
City	City Of Rhame	\$	156,011.00
City	City Of Fargo	\$	103,648,318.00
City	City Of Jamestown	\$	15,152,183.00
City	City Of Beach	\$	764,074.00
City	City Of Glenburn	\$	184,514.00
City	City Of Kulm	\$	236,770.00
City	City Of Harwood	\$	430,313.00
City	City of Dickinson	\$	13,065,679.00
City	City Of Mapleton	\$	436,573.00
City	City Of Wahpeton	\$	7,196,618.00
City	City Of Bottineau	\$	1,430,779.00
City	City Of Elgin	\$	209,179.00
City	City Of Rugby	\$	1,717,507.00
City	City Of New Salem	\$	311,047.00
City	City Of Walhalla	\$	739,095.00
City	City Of Gwinner	\$	464,573.00
City	City Of Kenmare	\$	821,206.00

City	City Of Watford City	\$	8,424,039.00
City	City Of Cooperstown	\$	439,027.00
City	City Of New England	\$	290,220.00
City	City Of Carrington	\$	1,631,999.00
City	City Of Mott	\$	358,804.00
City	City Of Larimore	\$	497,386.00
City	City Of Sherwood	\$	115,648.00
City	City Of Lamoure	\$	301,515.00
City	City Of Michigan	\$	195,557.00
City	City Of Park River	\$	1,345,333.00
City	City Of Hatton	\$	240,513.00
City	City Of Northwood	\$	804,689.00
City	City Of Powers Lake	\$	116,969.00
City	City Of Towner	\$	280,688.00
City	City Of Pembina	\$	232,648.00
City	City Of Underwood	\$	266,059.00
City	City Of New Leipzig	\$	109,073.00
City	City Of Stanley	\$	2,352,658.00
City	City Of Crosby	\$	447,647.00
City	City Of Grafton	\$	4,763,360.00
City	City Of Emerado	\$	310,544.00
City	City Of Lincoln	\$	918,418.00
City	City Of Minto	\$	235,480.00
City	City Of Ashley	\$	345,590.00
City	City Of Neche	\$	125,809.00
City	City Of Surrey	\$	670,386.00
City	City Of Hankinson	\$	605,515.00
City	City Of New Rockford	\$	630,400.00
City	City of Minot	\$	17,199,991.00
City	City Of West Fargo	\$	23,961,263.00
City	City Of Devils Lake	\$	4,011,775.00
City	City Of Oakes	\$	1,615,608.00
City	City Of Mohall	\$	458,155.00
City	City Of Lidgerwood	\$	224,123.00
City	City Of Mcclusky	\$	100,830.00
City	City Of Burlington	\$	432,012.00
City	City Of Lisbon	\$	1,308,021.00
City	City Of Halliday	\$	356,790.00
City	City Of Maddock	\$	272,320.00
City	City of Regent	\$	136,349.00
City	City of Lakota	\$	639,209.00
City	City of Alexander	\$	397,751.00
City	City of Berthold	\$	66,287.00
City	City of Carson	\$	224,689.00
City	City of Dodge	\$	125,935.00
City	City of Grenora	\$	289,686.00
City	City of Kindred	\$	383,154.00

City	City of Richardton	\$ 279,776.00
	Total City Liability	\$ 358,138,202.00
	Total Main System	<hr/> \$ 3,146,021,320.00
	City % of Liability	11.38%