

# OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM BOARD MEETING

<b>FRIDAY</b> <b>September 28, 2012</b> <b>1:00 P.M.</b>	<b>PERS</b> <b>11410 SW 68<sup>th</sup> Parkway</b> <b>Tigard, OR</b>
<b>ITEM</b>	<b>PRESENTER</b>
<b>A. Administration</b>	
<ol style="list-style-type: none"> <li>1. August 28, 2012 Board Meeting Minutes</li> <li>2. Director's Report                             <ol style="list-style-type: none"> <li>a. Forward-Looking Calendar</li> <li>b. OIC Investment Report</li> <li>c. Operating Budget Report</li> <li>d. 2012 Customer Service Survey Results</li> <li>e. Board Best Practices Survey Results</li> </ol> </li> </ol>	CLEARY
<b>B. Administrative Rulemaking</b>	
<ol style="list-style-type: none"> <li>1. Adoption of Judge Member Rules</li> </ol>	RODEMAN
<b>C. Action and Discussion Items</b>	
<ol style="list-style-type: none"> <li>1. Legislative Advisory Committee Appointments</li> <li>2. 2013-15 Individual Employer Rate Adoption</li> <li>3. Update on Revised GASB Pension and Accounting Standards</li> </ol>	TAYLOR MILLIMAN
<b>D. Executive Session Pursuant to ORS 192.660(2)(f), (h), and/or ORS 40.225</b>	
<ol style="list-style-type: none"> <li>1. Litigation Update</li> </ol>	LEGAL COUNSEL

<http://www.oregon.gov/PERS/>

**Remaining 2012 Meeting Dates: November 30**

James Dalton, Chair    Laurie Warner, Vice Chair    John Thomas    Pat West    Rhoni Wiswall    Paul R. Cleary, Executive Director

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# OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM BOARD MEETING

August 28, 2012  
Tigard, Oregon

## Board Members:

James Dalton, Chair  
John Thomas  
Laurie Warner  
Pat West  
Rhoni Wiswall

## Staff:

Donna Allen  
Helen Bamford  
Gay Lynn Bath  
Paul Brown  
Paul Cleary  
David Crosley  
Joe DeLillo

Jon DuFrene  
Yvette Elledge  
Stephanie Engle  
Brian Harrington  
Debra Hembree  
Andy Kicza  
Kyle Knoll

Jeff Marecic  
Brenda Pearson  
Steve Rodeman  
Teri Roper  
Jason Stanley  
Stephanie Vaughn

## Others:

Anita Bloom  
Judith Bracanovich  
Janice Essenberg  
Marc Feldsman  
Krystal Gema  
Kerry Gilbreth  
Jim Green

Jeff Gudman  
Claire Hertz  
Keith Kutler  
Matt Larrabee  
Wayne Lowry  
Aruna Marsh  
Elizabeth McCann

Michelle Morrison  
P. Peg  
Scott Preppernau  
Bill Robertson  
Carol Samuels  
Mike Schofield  
Tricia Smith

Marjorie Taylor  
Stewart Taylor  
Debra Trembley  
Lonnie Tucker  
Brendan Watkins  
Scott Winkles

Chair James Dalton called the meeting to order at 1:00 P.M.

## ADMINISTRATION

### A.1. BOARD MEETING MINUTES OF MAY 18, 2012

The Board unanimously approved the minutes from the May 18, 2012 Board meeting.

### A.2. DIRECTOR'S REPORT

Executive Director Paul Cleary presented the Forward Looking calendar noting the next Board meeting will be September 28, 2012. Agenda items will include the adoption of the 2013-15 individual employer rates and an update on revised Governmental Accounting Standards Board (GASB) pension accounting and reporting standards. Cleary explained the new GASB standards could impact which actuarial methods are used and how employers report their pension information.

The November 30, 2012 Board meeting will be the final meeting for 2012. Agenda items will include an update to the 2010 cost allocation, benefit modification and system financial concepts analysis in preparation for the 2013 legislative session, and an OPERF asset/liability study update. The Board meeting will be followed by an Audit Committee meeting.

Cleary presented the OPERF investment returns for July 31, 2012. He stated the regular account was up by 7.81 percent and the variable was up 7.36 percent for the year-to-date.

Cleary noted a separate report provided to the Oregon Investment Council (OIC) members showed the 10-year returns as of June 30, 2012 were 7.44 percent which is in the top one percent of public funds greater than \$10 billion.

Cleary noted that the 2011-13 biennial operating budget shows a positive variance of approximately 2% through June.

Cleary noted that the Quarterly Member Transactions report shows a slowdown in retirements compared to 2011 and in those activities linked to processing retirements. He reported that the benefit estimate requests backlog will be completed by the end of September. He commended staff for completing 68 percent of the July retirements with 45 days. He noted this is the highest 45-day completion rate reported since PERS has been tracking this measure, and reflects various process improvements and joint partnerships among the Divisions.

Cleary presented the update for the Strunk/Eugene Overpayment Recovery Project. The report included the schedule for member notification. The goal is to have all over payment amounts received or payment plans established by the end of the fiscal year.

Cleary provided an update on the Retiree Health Insurance Third-Party Administrator and Consulting Contract awards. He reported after a strong competitive process, the contract was awarded to incumbent, Butler Partners and Associates. Cleary reported the Request for Proposal for Retiree Health Insurance Third-Party Administrator services is scheduled to be issued in January 2013. The proposed timeline will require the Benefit Help Solutions' contract to be extended through December 31, 2013 to allow time to complete the process.

Cleary presented a memo that outlined the Assumed Earnings Rate Review schedule and detailed the sequence of OIC and Board actions that occur on a regularly ongoing cycle in determining the assumed earnings rate.

Cleary reported that the OIC will examine the OPERF asset allocation and related return expectations on September 18, 2012 and that an asset/liability study update will be completed for presentation at the December 5, 2012 OIC meeting.

Deputy Director Steve Rodeman introduced Marjorie Taylor who will be joining PERS on September 10, 2012 as the Senior Policy Advisor. She will be a key link to PERS stakeholder groups, legislators, and other constituents who want to have a policy and legislative point of contact with PERS. Taylor comes from the Department of Administrative Services where she has been the State-wide Legislative Coordinator.

Paul Cleary introduced Krystal Gema who was nominated by Governor Kitzhaber for the PERS Board. The Senate is scheduled to confirm executive appointments on September 14, 2012. If confirmed, Gema will begin her term on October 1, 2012. The September 28, 2012 meeting will be Chair Dalton's last board meeting.

## **NOTICE OF RULEMAKING**

### **B.1. NOTICE OF JUDGE MEMBER RULES**

Rodeman presented the notice of rulemaking for Judge Member rules. These modifications make minor housekeeping edits, update citations, and deleted references to disability retirement standards. No board action was required at this time.

### **B.2. NOTICE OF PUBLIC CONTRACTING RULES**

Rodeman presented the notice of rulemaking for Public Contracting rules. These will establish uniform rules that apply when PERS has independent contract authority and the public contracting code does not apply. These rules are based on the Department of Justice model public contract rules. No Board action was required at this time.

## **RULE ADOPTION**

### **B.3. ADOPTION OF DISABILITY APPLICATION RULES**

Rodeman presented the Disability Application rules for adoption. These modifications are necessary to clarify when a disability application should be submitted for those who have been out on disability for an extended period of time and have since returned to work. No changes have been made since the rules were presented during the May Board meeting.

Vice-Chair Laurie Warner moved and Board member Pat West seconded to adopt the Disability Application rules as presented. Motion passed unanimously.

## **ACTION AND DISCUSSION ITEMS**

### **C.1. APPOINT OSGP ADVISORY COMMITTEE MEMBERS**

Deferred Compensation Manager Gay Lynn Bath presented the Oregon Savings Growth Plan (OSGP) Advisory Committee appointments for board approval. Bath provided an overview of the responsibilities of the committee members.

Board member John Thomas moved and West seconded to approve the OSGP Advisory Committee appointments as presented. Motion passed unanimously.

### **C.2. 2011 SYSTEM-WIDE VALUATION RESULTS**

Milliman actuaries Matt Larrabee and Scott Peppernau presented a summary of the December 31, 2011 System-wide Actuarial Valuations results for Tier One/Tier Two and Oregon Service Retirement Plan (OPSRP) programs and retiree healthcare programs.

Larrabee explained that actuarial valuations are conducted annually and alternate between “rate-setting valuations” and “advisory valuations”. Employer contribution rates from a rate-setting valuation go into effect 18 months subsequent to the valuation date. Larrabee noted this is a rate-setting valuation which will be used to set employer contribution rates for July 2013

through June 2015. A list of individual employer contribution rates for the upcoming biennium will be included in the September Board meeting materials and should be posted on the PERS website prior to the meeting. After the September Board meeting, Milliman will provide PERS staff with individual employer reports. PERS will deliver these reports to employers sometime in October.

Director Cleary commended the extensive work the Board did in 2004 in establishing various funding principles. Cleary noted the new GASB standards are encouraging all pension systems to adopt a formal funding policy. PERS is ahead of the curve as these elements have been in place for almost six years.

Larrabee described the continuing impacts of the 2008 market downturn and effects of the 2010-2011 investment returns on system funded status, rate setting collars, and system-wide employer rates. He explained rates are more likely to remain the same or higher for the foreseeable future. He noted earnings would have to be well above the assumption for rates to be lower.

Chair Dalton reiterated that even if the 8 percent assumption is met for the next 10 to 15 years, the rates will remain at this level.

Larrabee reported system-wide base employer contribution rates, without side account offsets, will be 21.4 percent of payroll beginning July 1, 2013. System-wide net employer contribution rates, with side account offsets, will be 15.7 percent of payroll beginning July 1, 2013.

Board members provided comment and follow-up questions.

Chair Dalton noted that it is a painful situation for employers, but the system funding needs to be restored. He urged the Board members to continue to use the funding principles that have been developed over the last decade and to “think long and hard” before taking the easy solution of pushing the cost out to future generations.

### C.3. 2013-15 AGENCY REQUEST BUDGET APPROVAL

Rodeman presented the 2013-15 Agency Request Budget (ARB) for Board approval to submit to the Department Administrative Services/Budget and Management and the Legislative Fiscal Office. Rodeman described the strategies and objectives used in preparing the budget request. Rodeman also noted that the agency continues to strive to keep expenses down and hold the number of staff positions constant while managing increased workload and improving key performance measures. Both total staffing and total expenditures have decreased over the last decade.

Thomas moved and Warner seconded to approve submission of the 2013-15 Agency Request Budget as presented. Motion passed unanimously.

Board members took the opportunity to commend PERS staff for the continued improvements in providing services to PERS members and employers, and thanked them on behalf of all the various interests that PERS serves.

Marc Feldsman addressed the Board inquiring on how many current active and inactive members are eligible to retire and their percentage of the non-retired PERS population. Cleary responded there are about 70,000 members eligible to retire which represents about 35 percent of the non-retired PERS population.

Dalton adjourned the meeting at 2:20 PM for an executive session.

The Board ended the executive session at 3:08 PM and Dalton reconvened the meeting with no decisions required. Dalton adjourned the meeting at 3:08 PM.

Respectfully submitted,

A handwritten signature in black ink that reads "Paul R. Cleary". The signature is written in a cursive style with a large initial "P" and "C".

Paul R. Cleary  
Executive Director

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## **PERS Board Meeting Forward-Looking Calendar**

### **November 30, 2012**

Adoption of Public Contracting Rules  
Notice of HB 3349 Benefit Calculation Rule  
Potential Cost Allocation, Benefit Modification and System Financing Concepts  
OPERF Asset/Liability Study Update (Tentative)  
Audit Committee Meeting

### **Proposed Board Meeting Dates for 2013**

All meetings are held on Friday at 1 PM on the following dates:

January 25  
March 29  
May 31  
July 26  
September 27  
November 22

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Returns for periods ending 8/31/12

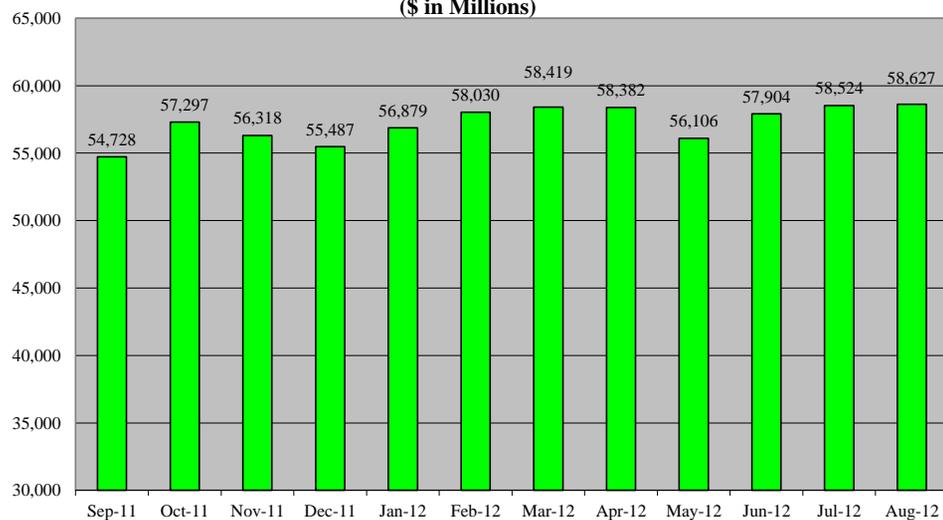
Oregon Public Employees Retirement Fund

OPERF	Regular Account				Historical Performance (Annual Percentage)					
	Policy <sup>1</sup>	Target <sup>1</sup>	\$ Thousands <sup>2</sup>	Actual	Year-To-Date <sup>3</sup>	1 YEAR	2 YEARS	3 YEARS	4 YEARS	5 YEARS
Public Equity	38-48%	43%	\$ 20,822,792	36.0%	9.99	6.40	10.60	8.64	1.69	(1.26)
Private Equity	12-20%	16%	14,178,432	24.5%	9.46	6.67	13.80	18.45	5.39	5.82
<b>Total Equity</b>	<b>54-64%</b>	<b>59%</b>	<b>35,001,224</b>	<b>60.5%</b>						
Opportunity Portfolio			922,398	1.6%	12.02	4.83	9.85	14.83	7.39	5.25
<b>Total Fixed</b>	<b>20-30%</b>	<b>25%</b>	<b>14,620,451</b>	<b>25.3%</b>	<b>7.73</b>	<b>9.31</b>	<b>7.84</b>	<b>10.19</b>	<b>9.76</b>	<b>8.08</b>
Real Estate	8-14%	11%	6,900,156	11.9%	7.21	10.57	13.94	8.19	(1.26)	(0.85)
Alternative Investments	0-8%	5%	399,882	0.7%	(1.35)	(4.68)				
Cash	0-3%	0%	-	0.0%	1.34	1.20	0.84	0.88	0.95	1.55
<b>TOTAL OPERF Regular Account</b>		<b>100%</b>	<b>\$ 57,844,111</b>	<b>100.0%</b>	<b>8.94</b>	<b>7.56</b>	<b>11.09</b>	<b>11.21</b>	<b>4.27</b>	<b>2.39</b>
<b>OPERF Policy Benchmark</b>					<b>11.39</b>	<b>9.18</b>	<b>10.84</b>	<b>11.04</b>	<b>4.83</b>	<b>2.92</b>
Value Added					(2.45)	(1.62)	0.25	0.17	(0.56)	(0.53)
<b>TOTAL OPERF Variable Account</b>			<b>\$ 782,560</b>		<b>9.85</b>	<b>6.40</b>	<b>10.40</b>	<b>8.42</b>	<b>1.73</b>	<b>(1.92)</b>

Asset Class Benchmarks:

Russell 3000 Index	13.15	17.03	18.16	13.83	4.67	1.50
MSCI ACWI Ex US IMI Net	6.54	(2.36)	4.08	3.94	(0.77)	(3.20)
MSCI ACWI IMI Net	9.47	5.89	10.04	8.09	1.51	(1.35)
Russell 3000 Index + 300 bps--Quarter Lagged	28.36	10.39	15.52	27.72	8.42	6.07
Oregon Custom FI Benchmark	6.50	8.68	5.43	6.81	6.96	6.59
NCREIF Property Index--Quarter Lagged	5.63	13.41	14.71	5.96	0.37	2.88
91 Day T-Bill	0.06	0.06	0.10	0.12	0.26	0.80

**TOTAL OPERF NAV**  
(includes variable fund assets)  
One year ending August 2012  
(\$ in Millions)



<sup>1</sup>OIC Policy 4.01.18, as revised April 2011.

<sup>2</sup>Includes impact of cash overlay management.

<sup>3</sup>For mandates beginning after January 1 (or with lagged performance), YTD numbers are "N/A". Performance is reflected in Total OPERF.

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# Oregon

John A. Kitzhaber, M.D., Governor

## Public Employees Retirement System

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September 28, 2012

TO: Members of the PERS Board  
FROM: Kyle J. Knoll, Budget Officer  
SUBJECT: September 2012 Budget Report

### 2011-13 OPERATIONS BUDGET

Operating expenditures for July and August 2012 were \$2,967,975 and \$2,694,769 respectively.

- To date, through the first fourteen months (58.33%) of the 2011-13 biennium, the Agency has expended a total of \$41,302,251, or 53.46% of PERS' legislatively approved operating budget of \$77,260,820.
- The current projected positive variance is \$2,124,207, or approximately 2.7% of the operating budget.

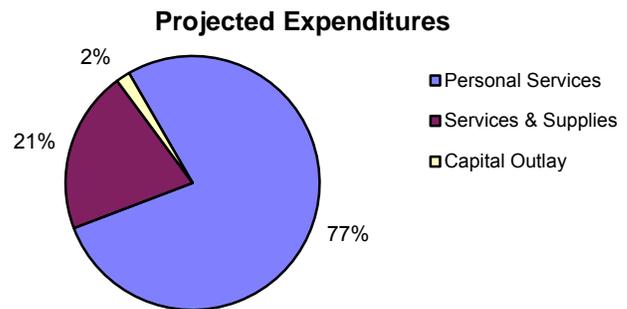
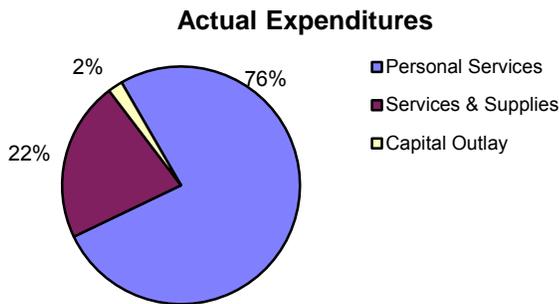
### STRUNK EUGENE OVERPAYMENT RECOVERY PROJECT

Operating expenses for July and August 2012 were \$12,764 and \$97,009 respectively. To date, the Agency has expended a total of \$109,773, or 5.3% of PERS' legislatively approved budget of \$2,071,410. Project expenditures should accelerate as the project is now staffed up. Also, as accounts are referred outside the agency and expenses are incurred in those third-party recovery efforts, those expenditures will begin to be recognized.

**2011-13 Agency-wide Operations - Budget Execution**  
**Summary Budget Analysis**  
For the Month of: August 2012

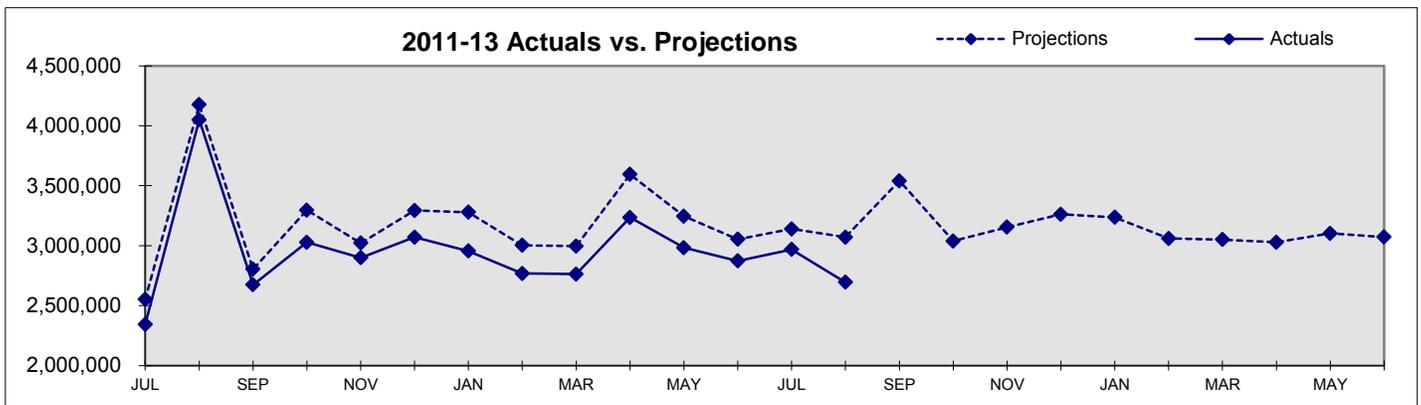
**Biennial Summary**

Category	Actual Exp. To Date	Projected Expenditures	Total Est. Expend.	2011-13 LAB	Variance
Personal Services	31,477,140	24,457,957	55,935,097	55,827,463	(107,634)
Services & Supplies	8,994,612	8,273,575	17,268,187	20,505,769	3,237,582
Capital Outlay	830,500	1,102,830	1,933,330	927,588	(1,005,742)
<b>Total</b>	<b>41,302,251</b>	<b>33,834,362</b>	<b>75,136,613</b>	<b>77,260,820</b>	<b>2,124,207</b>



**Monthly Summary**

Category	Actual Exp.	Projections	Variance	Avg. Monthly Actual Exp.	Avg. Monthly Projected Exp.
Personal Services	2,165,920	2,370,643	204,724	2,248,367	2,445,796
Services & Supplies	528,849	699,429	170,580	642,472	652,180
Capital Outlay				59,321	56,326
<b>Total</b>	<b>2,694,769</b>	<b>3,070,073</b>	<b>375,304</b>	<b>2,950,161</b>	<b>3,154,302</b>



**2009-11 Biennium Summary**

Category	Actual Exp. To Date	Projected Expenditures	Total Est. Expend.	2009-11 LAB	Variance
Personal Services	50,562,257		50,562,257	52,751,494	2,189,237
Services & Supplies	25,938,410		25,938,410	29,916,870	3,978,460
Capital Outlay	1,384,164		1,384,164	593,588	(790,576)
<b>Total</b>	<b>77,884,830</b>		<b>77,884,830</b>	<b>83,261,952</b>	<b>5,377,122</b>



# Oregon

John A. Kitzhaber, MD, Governor

## Public Employees Retirement System

Headquarters:  
11410 S.W. 68<sup>th</sup> Parkway, Tigard, OR  
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September 28, 2012

TO: Members of the PERS Board  
FROM: David Crosley, Communications Officer  
SUBJECT: 2012 Customer Service Survey Results

PERS conducted customer satisfaction surveys for members (including retirees) and employers in August 2012. This was the seventh year of our survey program.

The 2005 Legislature adopted standardized customer service performance measures and survey questions for all agencies in all branches of state government. The measures require agencies to survey customers and report results in their budget presentations.

Our 2012 surveys continue to show good overall ratings from both members and employers. We will continue to conduct yearly surveys to measure and trend improvement in our customer service.

### **MEMBER CUSTOMER SATISFACTION SURVEY**

#### **BACKGROUND**

PERS posted a customer service survey on its website in the member and retiree sections during August 2012. We also placed a hard copy of the survey in the August 1 retiree newsletter, *Perspectives*, that retirees could complete and mail to PERS. Retirees also had the option of completing the survey online. The August 1 *Perspectives* newsletter for active members noted that the survey was available online. In total, we received approximately 1,700 responses, a number of which included individual comments. In comparison, we received fewer than 1,600 responses in 2011.

We identified two key issues and suggestions from the comments received as detailed below. We also describe our strategies to address those items and the methodologies used in the survey. The following graphs and charts display the survey results and provide a comparison of responses for the 2008-2012 survey years.

In addition to the core questions, we also asked for input regarding the PERS website:

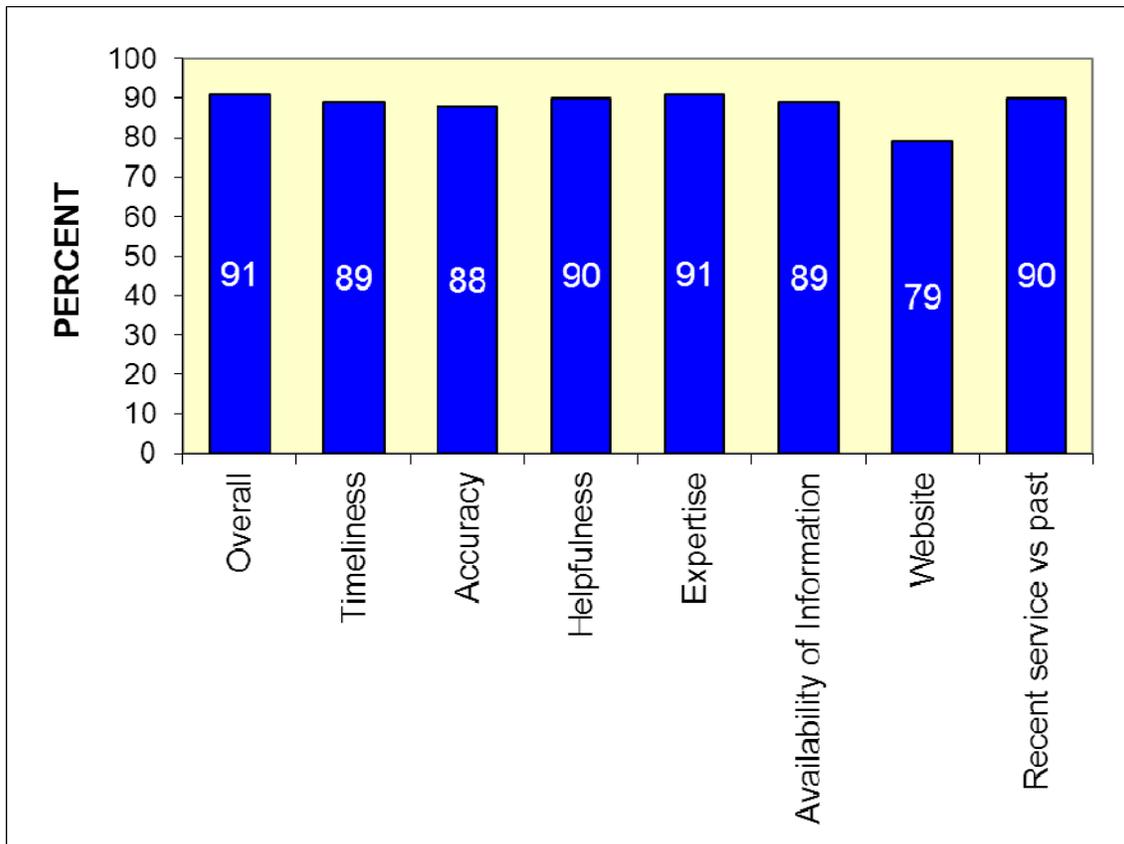
- Was the PERS website easy to navigate?
- Did you find the information you wanted?
- Are there any changes you would make to the PERS website?

Approximately 78 percent of respondents said the website was easy to navigate and approximately 72 percent found the information they were seeking. In many cases where information was not found, benefit recipients were looking for individual amounts owed as part of the Strunk and Eugene Overpayment Recovery Project.

Another questions asked: "If you rated PERS 'Fair' or 'Poor' in any part of question 3, please tell us why you did not rate us 'Excellent' or 'Good.'" Many noted their dissatisfaction with having to repay PERS based on erroneous 1999 earnings crediting and the associated legislative actions and court rulings.

An additional question this year asked: “Are PERS forms easy to understand and use?” More than 78 percent of respondents answered “yes,” with less than seven percent answering “no.” The remainder had “not used” PERS forms.

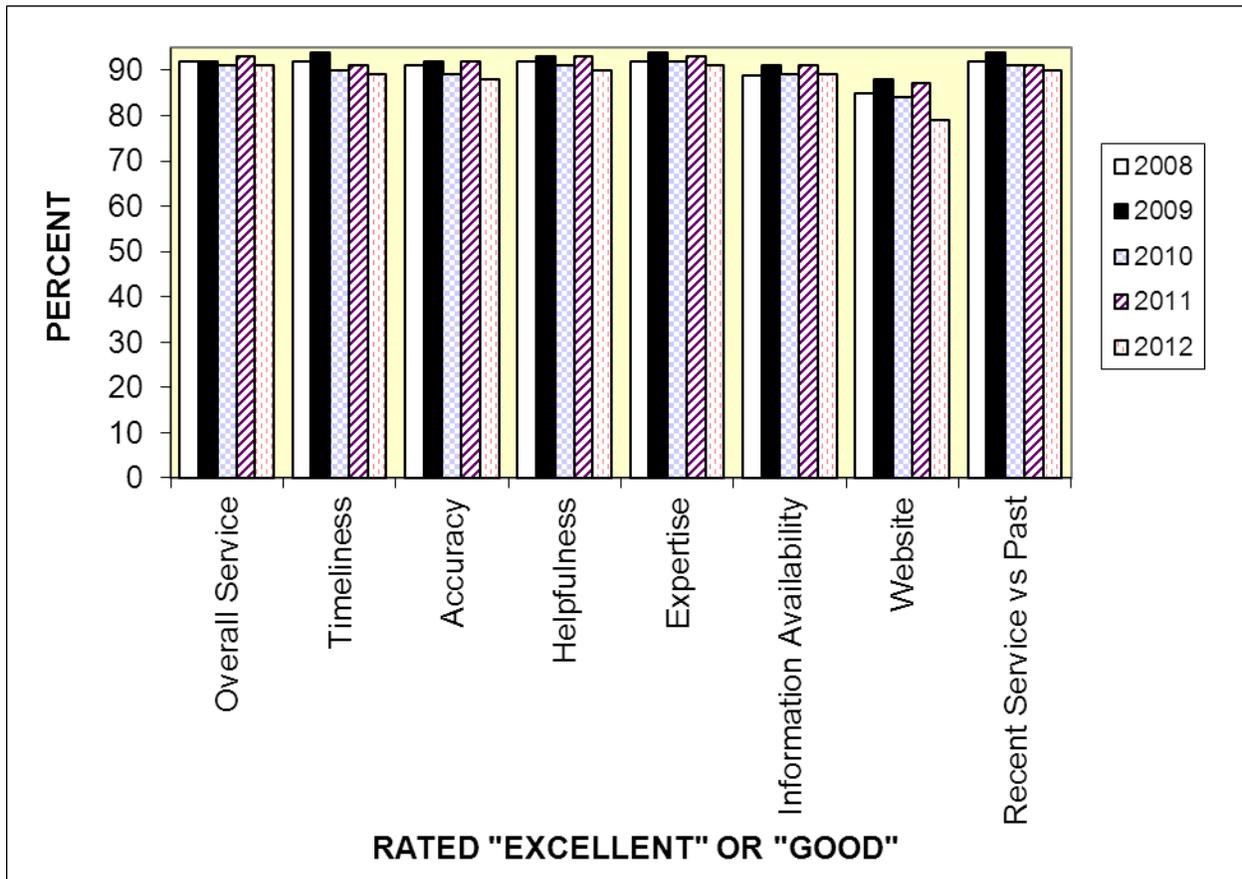
**Percent of member respondents rating “excellent” or “good” (the state’s Key Performance Measures do not include the “Don’t Know” responses; the numbers in the graph have been rebaselined to exclude those responses).**



**Numerical member results (numbers rounded; may not equal 100%)**

How do you rate...	Percent				
	Excellent	Good	Fair	Poor	Don’t Know
The overall quality of service?	58	28	6	3	5
The timeliness of services PERS provides?	57	28	5	5	5
PERS’ ability to provide services accurately the first time?	56	26	6	5	7
PERS’ helpfulness?	61	24	5	4	6
The knowledge and expertise of PERS employees?	55	27	5	3	10
The availability of information at PERS?	52	30	6	4	7
The PERS website?	21	22	8	4	45
Our service in the past year compared to previous years?	45	24	5	4	23

**Comparison of 2008-2012 Member Results**



**KEY MEMBER ISSUES AND SUGGESTIONS (in order of number of responses)**

**1. Retiree’s would like to receive a more timely option change benefit increase in the case of a beneficiary’s death.**

Retiree’s feel that it can take too long to receive an option change and the additional monthly benefit in cases where a beneficiary dies and the retiree is entitled to a higher benefit because of the option selected at retirement.

**Resolution:** The Benefit Payments Division and Customer Services Division are working together to process these benefit changes for approximately 150 recipients. The goal is to process all current requests by the end of 2012.

**2. Benefit recipients who are receiving estimated payments would like to receive final payments.**

Benefit recipients receiving estimated payments would like to switch to a final benefit amount.

**Resolution:** The Benefit Payments Division anticipates providing a final benefit amount for the approximately 200 benefit recipients receiving an estimated payment by the end of 2012.

## **SURVEY METHODOLOGIES**

To maximize member response, PERS created this survey online and posted it in a prominent spot on our home page. We also published the location of the survey in our member and retiree newsletters, inviting members and retirees to participate. The online survey ran throughout August 2012.

Further, we placed a hard copy of the survey in the newsletter that goes to retired members and they had several weeks to complete and mail the survey to PERS.

We used surveymonkey.com to create the survey, using the six key questions the state requires all state agencies to use for the Customer Satisfaction Performance Measure survey.

The survey included a comments section. The most common comments are summarized and addressed in the respective Key Issues and Suggestions section of this report.

The survey report combines the online and hard copy responses, even though only retired members received hard copies.

## **EMPLOYER CUSTOMER SATISFACTION SURVEY**

### **BACKGROUND**

PERS surveyed employers online for the sixth consecutive year. The 2012 results are discussed below.

The employer satisfaction survey was posted online throughout August 2012. Employers received an e-mail inviting them to take the survey; 286 responses were received, a number of which included individual comments. In comparison, we received 140 responses in 2011.

We identified two key issues and suggestions from the comments received as detailed below. We also describe our strategies to address those items and the methodologies used in the survey.

The following graphs and charts display the survey results and provide a comparison of responses for the 2008-2012 survey years.

Again this year, we used three supplemental questions regarding the PERS employer website:

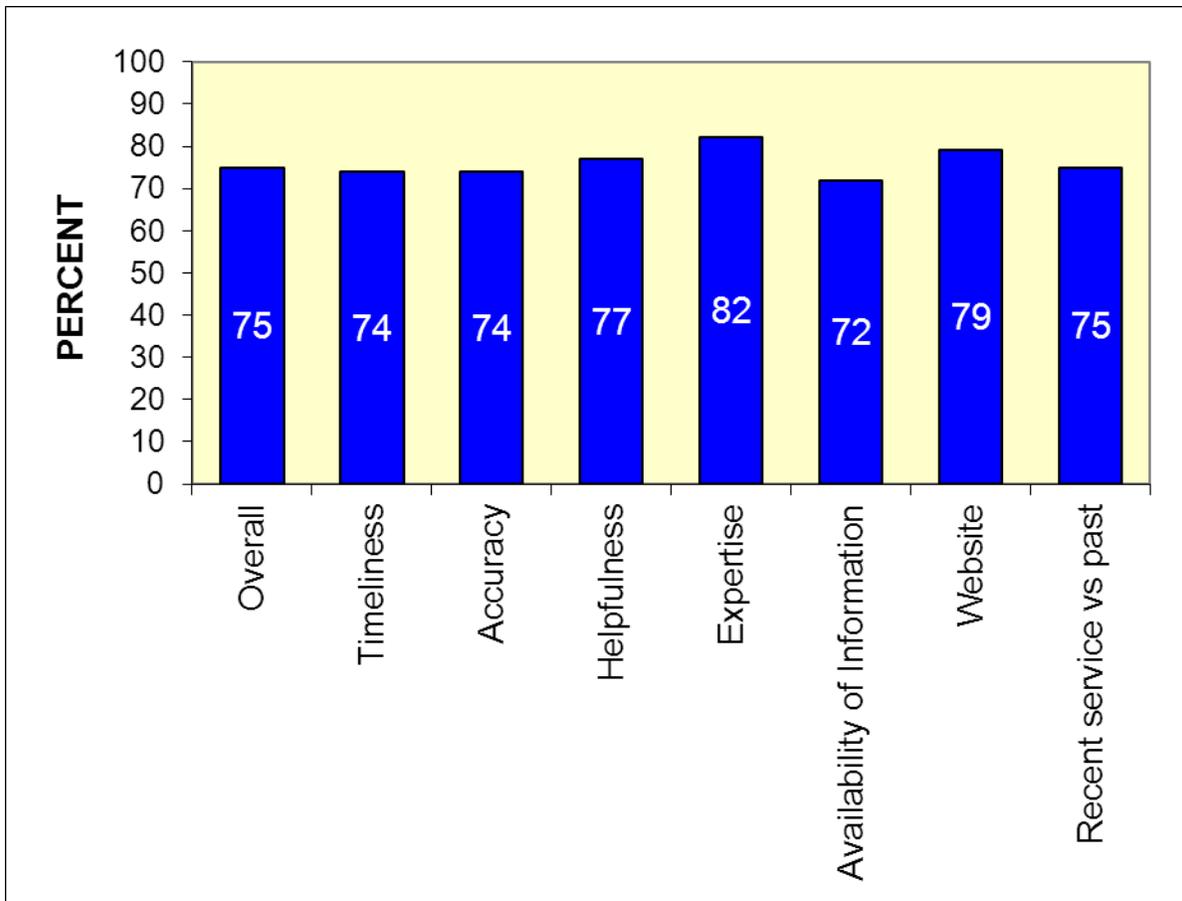
- Was the PERS employer website easy to navigate?
- Did you find the information you wanted?
- Are there any changes you would make to the PERS website?

More than 70 percent of employers responded that the employer website is “easy” or “somewhat easy” to navigate and 75 percent of employers responded that information they were seeking was “easy” or “somewhat easy” to find.

Another questions asked: “If you rated PERS ‘Fair’ or ‘Poor’ in any part of question 3, please tell us why you did not rate us ‘Excellent’ or ‘Good.’ ” Some employer noted that PERS’ employer representatives should be available by telephone or email throughout the day. However, the representatives are available from 8 a.m. to 5 p.m. Monday through Friday.

An additional question this year asked: “Are PERS’ employer forms easy to understand and use?” More than 73 percent of employers who responded answered “yes,” with approximately four percent answering “no.” The remainder had “not used” PERS employer forms.

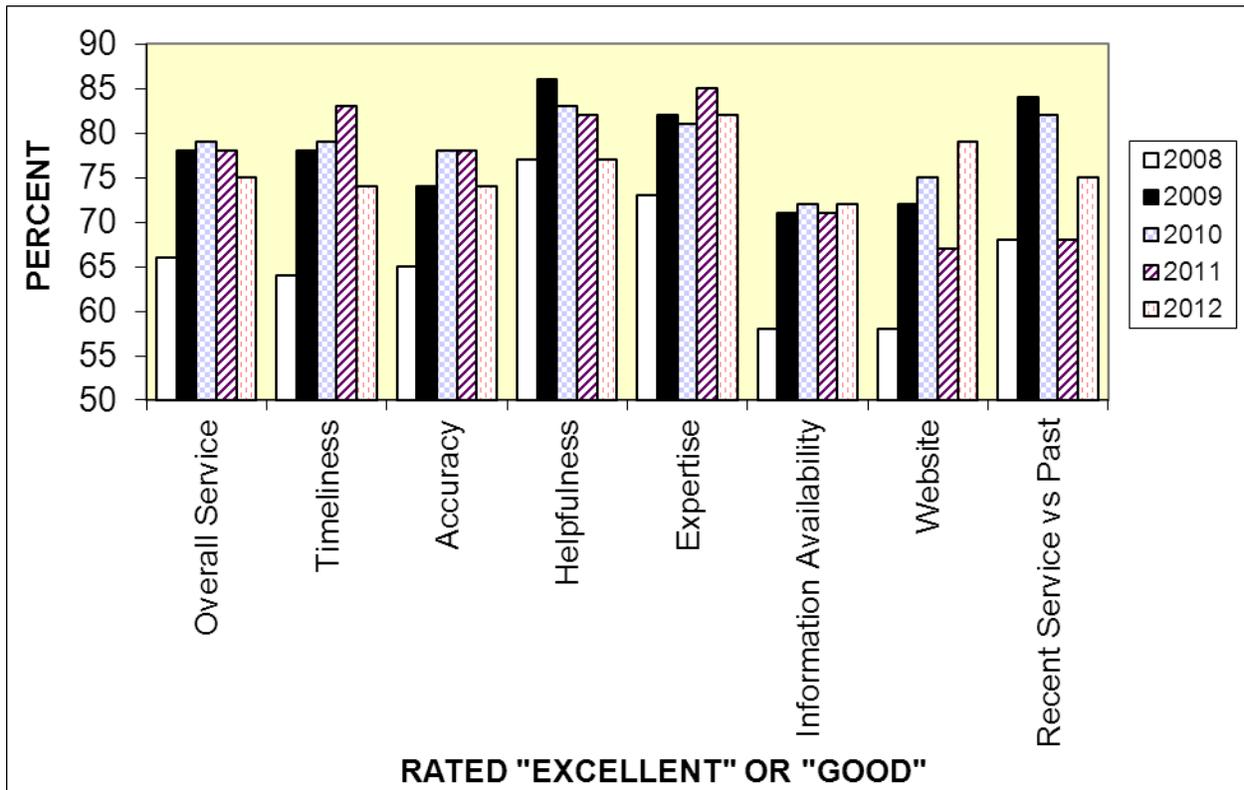
**Percent of employer respondents rating “excellent” or “good” (the state’s Key Performance Measures do not include the “Don’t Know” responses; the numbers in the graph have been rebaselined to exclude those responses).**



**Numerical employer results (numbers rounded; may not equal 100%)**

How do you rate...	Percent				
	Excellent	Good	Fair	Poor	Don’t Know
The overall quality of service?	21	53	19	6	1
The timeliness of services PERS provides?	22	51	14	11	2
PERS’ ability to provide services accurately the first time?	24	48	19	7	3
PERS’ helpfulness?	31	45	17	6	1
The knowledge and expertise of PERS employees?	32	48	16	3	2
The availability of information at PERS?	22	49	20	8	1
The PERS employer website?	17	51	14	4	14
Our service in the past year compared to previous years?	19	46	11	11	13

**Comparison of 2008-2012 Employer Results**



**KEY EMPLOYER ISSUES AND SUGGESTIONS (in order of number of responses)**

**1. Employers want telephone access to Employer Service Center representatives throughout the business day.**

Employers want to speak with an Employer Service Center representative during all business hours.

**Resolution:** The Employer Call Center is open from 8:30 a.m. until 12:00 p.m. weekdays. The call center is not open all day because staff need time to work directly with their caseloads. However, employers can also call their designated Employer Service Center representative at any time during the day and direct phone numbers for staff are posted on the PERS website. We will renew education efforts to let employers know that they have access to a representative throughout the work day.

**2. Employers requested that PERS process unposted employee records in a more timely manner.**

In 2011, PERS deployed new functionality that enables the system to use a qualifying or non-qualifying designation to make decisions on PERS eligibility. This is necessary for data accuracy. This change requires staff to correct data going back to 2004 and has prevented records from posting, requiring PERS staff intervention.

**Resolution:** PERS staff has been working diligently to correct this data and have made great strides, posting all payroll reports for 2011 and exceeding goals for 2012 payroll reports. In July 2012, PERS also brought in a team of temporary staff, and together with PERS staff, they have corrected over 145,000 suspended records for 2011. Our goal is to have all the 2011 suspended records posted by year end.

## **SURVEY METHODOLOGIES**

To maximize employer response, we created this survey online and sent an email to all employers inviting them to participate. A follow-up email was sent to employers approximately one week before the survey deadline. The survey ran throughout August 2012. We set the survey so more than one employee per employer could respond since we often interact with more than one employer contact.

We used surveymonkey.com to create the survey, using the six key questions the state requires all state agencies to use for the Customer Satisfaction Performance Measure survey. Again this year we included two additional key questions:

1. "How do you rate the PERS website?"
2. "How do your rate our service in the past year compared to our service in previous years?"

The survey included a comments section. The most common comments are summarized and addressed in the respective Key Issues and Suggestions section of this report.

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# Oregon

John A. Kitzhaber, M.D., Governor

## Public Employees Retirement System

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September 28, 2012

TO: Members of the PERS Board

FROM: Paul R. Cleary, PERS Executive Director

SUBJECT: Board Best Practices Key Performance Measure Review

### BACKGROUND

The 2005 Legislature directed the Department of Administrative Services (DAS) and the Legislative Fiscal Office (LFO) to develop a key performance measure (KPM) and specific criteria for certain boards and commissions to use in evaluating their practices and performance. The measure and criteria were later adopted by the Legislature and incorporated in applicable agency budget reports during the 2007 session. The Legislature requested that the key performance measure and evaluation criteria (“best practices”) be applied to all boards and commissions that have governance oversight with budgeting and hiring authority, such as the PERS Board.

Starting in 2008, the PERS Board began conducting its’ self-assessment against 15 “Best Practices Criteria” for boards and commissions as prescribed by the Legislature. The PERS Board also added a mid-range scoring option of “meets but needs improvement” along with three additional criteria that are rated in the PERS survey but not incorporated in the overall KPM calculation.

### DISCUSSION

The 2011 best practices assessment was distributed to Board members on September 14th as an electronic survey with a request to return the completed survey by September 24, 2012.

Staff will compile the results of the respective Board member assessments and present them as a walk-in item for further discussion at the September 28, 2012 Board meeting. Following that discussion, staff will complete the DAS key performance measure scorecard which will only cover the 15 standard best practices and be limited to a “yes” or “no” scoring. Staff propose to follow past practice and roll the Board’s “fully meets” and “meets but needs improvement” responses into the “yes” column for the DAS scorecard.

Attachment 1 PERS Board Best Practices Worksheet

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## PERS BOARD BEST PRACTICES WORKSHEET

Best Practices Criteria	System for Achieving Success
-------------------------	------------------------------

### Best Practice: Executive Director Performance

<p>1. Executive Director's performance expectations are current.</p>	<p>The Board establishes clear performance expectations for the Director not less than biennially. This includes overall expectations in the Director's position description, as well as any specific expectations contained in the Board's policy agenda and other meeting-specific directives. The Executive Director apprises the Board of divisional appointments and organizational changes and provides open access to executive team members. Regular interactions by the executive team with the Board are encouraged.</p>
<p><b>Fully Meets</b> <input type="checkbox"/>    <b>Meets But Needs Improvement</b> <input type="checkbox"/>    <b>Does Not Meet</b> <input type="checkbox"/></p>	

<p>2. Executive Director's performance is evaluated each biennium.</p>	<p>The Board reviews the Director's performance on at least a biennial basis. In addition, regular informal feedback is provided to the Executive Director as needed.</p>
<p><b>Fully Meets</b> <input type="checkbox"/>    <b>Meets But Needs Improvement</b> <input type="checkbox"/>    <b>Does Not Meet</b> <input type="checkbox"/></p>	

### Best Practice: Strategic Management

<p>3. The Agency's mission and high-level goals are current and applicable.</p>	<p>The Board reviews and approves the agency mission statement, core values, and operating principles. The Board performs biennial reviews of agency progress on key strategic initiatives and objectives as part of the budget development process.</p>
<p><b>Fully Meets</b> <input type="checkbox"/>    <b>Meets But Needs Improvement</b> <input type="checkbox"/>    <b>Does Not Meet</b> <input type="checkbox"/></p>	

<p>4. The Board reviews the <i>Annual Performance Progress Report</i>.</p>	<p>The Board has the opportunity to review the annual report and provide comments to the Executive Director.</p>
<p><b>Fully Meets</b> <input type="checkbox"/>    <b>Meets But Needs Improvement</b> <input type="checkbox"/>    <b>Does Not Meet</b> <input type="checkbox"/></p>	

### Best Practice: Strategic Policy Development

<p>5. The Board is appropriately involved in review of the Agency's key communications.</p>	<p>The Board, both directly and through its subcommittees (Audit, Actuarial, Legislative, Litigation, Health Insurance) is involved in the agency's public process and key media communications. The Executive Director coordinates regularly with the Governor's Office and reports to the Board on communications. During legislative sessions, the Executive Director and staff regularly report and review legislative concepts and positions with Board members. The Board approves the agency mission statement, core values, and operating principles.</p>
<p><b>Fully Meets</b> <input type="checkbox"/>    <b>Meets But Needs Improvement</b> <input type="checkbox"/>    <b>Does Not Meet</b> <input type="checkbox"/></p>	

6. The Board is appropriately involved in policy-making activities.	The Board reviews and approves all agency rulemaking proposals and legislative concepts and participates in key legislative discussions and hearings as appropriate. The Board utilizes a legislative subcommittee to provide staff feedback during legislative sessions and is regularly updated on legislative implementation and other agency projects with policy implications (e.g., court decision implementation). The Board chair meets with the Executive Director to plan Board meetings and ensure the agenda and supporting materials cover all key policy issues.
<b>Fully Meets</b> <input type="checkbox"/> <b>Meets But Needs Improvement</b> <input type="checkbox"/> <b>Does Not Meet</b> <input type="checkbox"/>	

7. The Agency's policy option packages are aligned with mission/goals.	The Board has early involvement and regular updates on proposed budget policy option packages and legislative concepts. The Board reviews the Agency Request Budget and supporting materials (including the strategic outlook and key performance measures) in public meetings.
<b>Fully Meets</b> <input type="checkbox"/> <b>Meets But Needs Improvement</b> <input type="checkbox"/> <b>Does Not Meet</b> <input type="checkbox"/>	

**Best Practice: Fiscal Oversight**

8. The Board reviews all proposed budgets and supplemental requests.	The Board reviews and approves proposed biennial budget requests and all supplementary budget or Emergency Board funding requests.
<b>Fully Meets</b> <input type="checkbox"/> <b>Meets But Needs Improvement</b> <input type="checkbox"/> <b>Does Not Meet</b> <input type="checkbox"/>	

9. The Board periodically reviews key financial information and audit findings.	The Board receives agency operating budget reports and PERS fund investment updates at each regularly scheduled board meeting and receives regular presentations from investment officers, auditors and actuaries. The Audit Committee convenes 3-4 times each year to meet with internal and external auditors (contract or Audits Division) to review internal and external audit reports (including the Comprehensive Annual Financial Report (CAFR)), management letters and internal control reports, as well as staff responses and corrective measures implemented to improve internal controls and operations. The Board regularly reviews experience studies, system valuations and financial modeling reports with its actuary.
<b>Fully Meets</b> <input type="checkbox"/> <b>Meets But Needs Improvement</b> <input type="checkbox"/> <b>Does Not Meet</b> <input type="checkbox"/>	

10. The Board appropriately accounts for resources.	The Board and Audit Committee regularly review budgetary and other key financial and audit reports to ensure that the agency is appropriately accounting for resources. The Chief Audit Executive has direct access to the Board and Audit Committee members.
<b>Fully Meets</b> <input type="checkbox"/> <b>Meets But Needs Improvement</b> <input type="checkbox"/> <b>Does Not Meet</b> <input type="checkbox"/>	



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September 28, 2012

TO: Members of the PERS Board  
FROM: Steven Patrick Rodeman, Deputy Director  
SUBJECT: Adoption of Judge Member Rules  
OAR 459-040-0020, *Judge Member Disability Retirement*  
OAR 459-040-0080, *Required Minimum Distribution of Judge Member Death Benefits*

### OVERVIEW

- Action: Adoption of modifications to the Judge Member Rules.
- Reason: Clarify administration of the judge member retirement program.
- Policy Issue: No policy issues have been identified at this time.

### BACKGROUND

Legislation in 2005 (House Bill 3238) requires agencies to review new rules adopted since January 1, 2006, within five years of the date the new rules are adopted. The rules contained in Chapter 459, Division 40 – Judge Member Program, were adopted on July 26, 2007, and the five-year review of these rules was completed on July 26, 2012. The proposed modifications to OAR 459-040-0020 and 459-040-0080 include housekeeping edits to delete and update rule citations and deletion of the separate date of disability retirement standard for judge members.

### SUMMARY OF MODIFICATIONS TO RULES SINCE NOTICE

The rules have not been modified since notice to the Board at the August 28, 2012 Board meeting.

### PUBLIC COMMENT AND HEARING TESTIMONY

A rulemaking hearing was held on September 18, 2012, at 3:00 p.m. at PERS headquarters in Tigard. No members of the public attended the hearing. The public comment period ended on September 21, 2012, at 5:00 p.m.

### LEGAL REVIEW

The attached draft rules were submitted to the Department of Justice for legal review and any comments or changes are incorporated in the rules as presented for adoption.

### IMPACT

Mandatory: No.

Impact: Clarification of procedures in administration of judge member retirement will benefit members, employers, and staff.

Cost: There are no discrete costs attributable to the rules.

#### RULEMAKING TIMELINE

August 15, 2012	Staff began the rulemaking process by filing Notice of Rulemaking with the Secretary of State.
August 28, 2012	PERS Board notified that staff began the rulemaking process.
September 1, 2012	<i>Oregon Bulletin</i> published the Notice. Notice was sent to employers, legislators, and interested parties. Public comment period began.
September 18, 2012	Rulemaking hearing held at 3:00 p.m. in Tigard.
September 21, 2012	Public comment period ended at 5:00 p.m.
September 28, 2012	Board may adopt the permanent rule modifications.

#### BOARD OPTIONS

The Board may:

1. Pass a motion to “adopt modifications to the Judge Member rules, as presented.”
2. Direct staff to make other changes to the rules or explore other options.

#### STAFF RECOMMENDATION

Staff recommends the Board choose Option #1.

- Clarify administration of the judge member retirement program.

If the Board does not adopt: Staff would return with rule modifications that more closely fit the Board’s policy direction if the Board determines that a change is warranted.

B.1. Attachment 1 – 459-040-0020, *Judge Member Disability Retirement*

B.1. Attachment 2 – 459-040-0080, *Required Minimum Distribution of Judge Member Death Benefits*

**OREGON ADMINISTRATIVE RULE  
PUBLIC EMPLOYEES RETIREMENT BOARD  
CHAPTER 459  
DIVISION 040 – JUDGE MEMBERS**

1 **459-040-0020**

2 **Judge Member Disability Retirement**

3 A judge member who meets the requirements of ORS 238.555 may apply for  
4 disability retirement. The provisions of OAR Chapter 459, Division 15 apply to judge  
5 member disability retirement with the following exceptions:

6 (1) The terms “member” and “employee member” in Division 15 mean a judge  
7 member as defined in ORS 238.500.

8 (2) “Normal retirement age” means the age at which a judge member may retire  
9 without a reduced benefit as set forth under ORS 238.535.

10 *[(3) “Qualifying position” as defined in OAR 459-015-0001(18) does not apply to*  
11 *judge members.]*

12 *[(4) A judge member’s effective disability retirement date is the first day of the*  
13 *month following the month in which the judge member’s disability retirement application*  
14 *is approved.]*

15 *[(5)]*(3) A judge member must have six years of service as a judge member to be  
16 eligible for non-duty disability retirement.

17 *[(6)]*(4) If a judge member meets the eligibility criteria for disability retirement, the  
18 member’s disability retirement allowance shall be based on creditable service time as  
19 though the member had continuously worked as a judge pursuant to ORS 238.555(1) or  
20 (2).

21 *[(7)]*(5) *[PERS judge membership is terminated by withdrawal of the member*  
22 *account balance as provided in ORS 238.545.]* Former PERS judge members who have

1 terminated *[their]* membership through a withdrawal [under ORS 238.545](#) are not  
2 eligible to receive PERS disability retirement allowances.

3 *[(8) OAR 459-015-0060 does not apply to judge members.]*

4 Stat. Auth: ORS 238.650

5 Stats. Implemented: ORS 238.555

**OREGON ADMINISTRATIVE RULE  
PUBLIC EMPLOYEES RETIREMENT BOARD  
CHAPTER 459  
DIVISION 040 – JUDGE MEMBERS**

1 **459-040-0080**

2 **Required Minimum Distribution of Judge Member Death Benefits**

3 *[(1) In the event an active or inactive judge member dies before retiring, the*  
4 *required minimum distribution of death benefits attributable to the deceased judge*  
5 *member shall be made in accordance with OAR 459-014-0100.]*

6 *[(2)]***(1) Upon the death of a** *[In the event a retired]* judge member *[dies]*, the  
7 required minimum distribution(s) to a surviving spouse and/or to a beneficiary of the  
8 deceased judge member shall be made in accordance with OAR 459-005-0560. For the  
9 purposes of this rule, a former spouse is a non-spouse beneficiary of the deceased judge  
10 member.

11 *[(3)]***(2)** A lump sum distribution of death benefits of a deceased judge member may  
12 be eligible for a rollover in accordance with OAR 459-005-0590 to 459-005-0599.

13 Stat. Auth: ORS 238.650

14 Stats. Implemented: ORS 238.565

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September 28, 2012

TO: Members of the PERS Board

FROM: Marjorie Taylor, Senior Policy Advisor

SUBJECT: Legislative Advisory Committee Membership

### OVERVIEW

- Subject: Statute requires the Board to appoint a committee to provide advice on legislative proposals impacting PERS.
- Action: Appoint 12 members to the Legislative Advisory Committee.
- Reasons: In preparation for the 2013 session, the committee's membership should be refreshed so staff can engage them in reviewing the anticipated legislative proposals that may be introduced to modify the PERS plan design.

### BACKGROUND

By statute, ORS 238.660(9), the PERS Board is charge with reviewing legislative proposals for changes in PERS benefits, and acting as policy advisor to the Legislative Assembly on those changes. ORS 238.660(10) requires the Board to appoint a committee to advise the Board on legislative proposals that impact PERS benefits. The committee must include an equal number of members representing labor and management. In preparation for the 2013 session, when a member of legislative proposals affecting PERS are expected to be introduced, staff is requesting the PERS Board to refresh the Legislative Advisory Committee's membership so we can engage them this fall to begin analysis of these proposals.

### RECOMMENDED APPOINTMENTS

The proposed membership is balanced between labor and management representatives, and includes members who participated in previous Advisory Committee meetings. All proposed members have been contacted and are willing to serve on the committee. Staff anticipates engaging the committee in October and through the intervening months so PERS proposals can be fully vetted prior to the 2013 legislative session.

Name	Representing
Mary Botkin	American Federation of State, County and Municipal Employees
Lance Colley	Roseburg Public Schools
Andrea Cooper	Oregon Education Association
Brian DeLashmutt	Oregon Nurses Association / Oregon State Police Officers Association
Mike Eliason	Association of Oregon Counties
*TBD	Oregon Department of Administrative Services
Bob Livingston	Oregon State Fire Fighters Council

Cheri Helt	Oregon School Boards Association
Tricia Smith	Oregon School Employees Association
Hasina Squires	Special Districts Association of Oregon
Art Towers	Service Employees International Union
Scott Winkels	League of Oregon Cities

\* Representative appointed by DAS to be identified by September 27

**Board Options:**

The Board may:

1. Approve the recommended appointments, effective immediately.
2. Direct staff to solicit different or additional candidates for appointment.

**Staff Recommendation:**

Staff recommends the Board choose Option 1 above.

Reason: Staff needs to engage the committee members soon to adequately evaluate legislative proposals prior to the 2013 session.

ASSOCIATED STATUTE

**238.660 Fund generally; board review of legislative proposals.**

(9) The board may review legislative proposals for changes in the benefits provided under this chapter and ORS chapter 238A and may make recommendations to committees of the Legislative Assembly on those proposed changes. In making recommendations under this subsection, the board acts as a policy advisor to the Legislative Assembly and not as a fiduciary. In making recommendations under this subsection on the Oregon Public Service Retirement Plan established by ORS chapter 238A, the board shall seek to maintain the balance between benefits and costs, and the relative risk borne by employers and employees with respect to investment performance, reflected in ORS chapter 238A as in effect on January 1, 2004.

(10) The board shall appoint a committee to advise the board on legislative proposals for changes in the benefits provided under this chapter and ORS chapter 238A. The committee must have an equal number of members representing labor and management. No costs of reviewing legislative proposals and making recommendations under this subsection may be charged to the fund. Any member of the committee who is an active member of the system shall be released by the participating public employer who employs the member for the purpose of conducting the official business of the committee, and the wages or salary of the member may not be reduced by the employer during periods that the member is released from duty for the purpose of conducting the official business of the committee.



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September 28, 2012

TO: Members of the PERS Board

FROM: Debra Hembree, Interim Actuarial Services Coordinator

SUBJECT: 2013-15 Individual Employer Rate Adoption

### OVERVIEW

On September 28, 2012, Milliman actuaries Matt Larrabee and Scott Preppernau will present recommended 2013-15 individual employer rates for Board approval. A summary of the recommended employer contribution rates will be provided to the Board before the meeting and will be available to interested parties as a walk-in item.

These recommended rates are based on the December 31, 2011 Valuation and, if approved, will be in effect for all PERS covered payrolls dated July 1, 2013 through June 30, 2015. Milliman presented system-wide 2011 valuation results at the August 28, 2012 Board meeting.

### BACKGROUND

State statute directs the PERS Board to set employer contribution rates so that they will adequately fund system liabilities. (ORS 238.225.) The Board has adopted a rate collaring methodology that provides some rate stability while still meeting system funding requirements. The collar spreads large rate increases or decreases over two or more biennia.

Due to 2008 investment losses, 2011-13 employer rates increased significantly over 2009-11 rates. The rate increase would have been even larger had it not been limited by rate collaring, which deferred part of the increase into the 2013-15 biennium.

This deferred increase, combined with 2010-2011 investment returns slightly below the assumed earnings rate, means another substantial rate increase for 2013-15. System-wide, the 2013-15 rates are about five percent of payroll above current rates and will increase total employer contributions by approximately \$900 million for the biennium.

### STAFF RECOMMENDATION

Approve the 2013-15 individual employer contribution rates as recommended by the PERS actuary. Adoption of the proposed rates complies with the Board's rate setting principles and fulfills its statutory obligation to set employer rates for the 2013-15 biennium.

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## Summary of PERS Employer Contribution Rates

Rates shown reflect the effect of side account rate offsets and retiree healthcare contributions,  
and exclude contributions to the IAP and debt service for pension obligation bonds.

Employer Number	Employer Name	Net Employer Contribution Rate 7/1/11 - 6/30/13			Net Employer Contribution Rate 7/1/13 - 6/30/15				
		Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll	Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll
----- Independent Employers -----									
----- City -----									
2167	City of Athena	6.08%		5.19%	7.90%	6.67%		5.39%	8.12%
2106	City of Beaverton	11.29%		7.25%	9.96%	14.36%		9.64%	12.37%
2107	City of Bend	13.01%		7.67%	10.38%	16.72%		10.79%	13.52%
2149	City of Canyonville	10.11%		4.77%	7.48%	15.28%		10.69%	13.42%
2186	City of Chiloquin	8.36%		1.90%	4.61%	10.06%		2.66%	5.39%
2162	City of Clatskanie	12.33%		7.64%	10.35%	15.40%		10.86%	13.59%
2152	City of Coos Bay	13.64%		8.61%	11.32%	16.71%		9.51%	12.24%
2165	City of Cornelius	9.32%		6.83%	9.54%	12.39%		8.91%	11.64%
2127	City of Cottage Grove	14.17%		12.06%	14.77%	17.24%		14.95%	17.68%
2257	City of Culver	10.28%		12.75%	15.46%	15.15%		17.24%	19.97%
2262	City of Dufur	15.41%		15.49%	18.20%	19.08%		13.41%	16.14%
2282	City of Eagle Point	11.60%		4.86%	7.57%	14.97%		6.85%	9.58%
2111	City of Eugene	14.03%		10.18%	12.89%	17.10%		12.26%	14.99%
2248	City of Fossil	6.08%		6.60%	9.31%	9.15%		9.60%	12.33%
2309	City of Gearhart	9.38%		0.50%	2.51%	12.45%		2.65%	5.38%
2264	City of Gervais	10.72%		5.21%	7.92%	13.79%		7.71%	10.44%
2250	City of Gold Beach	16.75%		12.32%	15.03%	18.02%		11.50%	14.23%
2113	City of Grants Pass	17.58%		12.08%	14.79%	21.96%		15.74%	18.47%
2114	City of Gresham	8.84%		3.49%	6.20%	11.92%		6.02%	8.75%
2210	City of Helix	9.06%		4.55%	7.26%	10.39%		5.36%	8.09%
2115	City of Hillsboro	12.54%		8.28%	10.99%	15.61%		10.82%	13.55%
2222	City of Jacksonville	11.75%		7.08%	9.79%	14.82%		9.72%	12.45%
2232	City of Joseph	13.92%		14.07%	16.78%	18.19%		14.72%	17.45%
2279	City of Keizer	10.62%		2.86%	5.57%	13.69%		5.19%	7.92%
2283	City of Maupin	6.13%		7.19%	9.90%	8.98%		7.77%	10.50%
2246	City of Merrill	6.08%		9.08%	11.79%	7.21%		3.39%	6.12%
2195	City of Metolius	6.08%		0.50%	0.63%	6.15%		1.15%	3.88%
2290	City of Molalla	9.38%		5.54%	8.25%	11.14%		6.73%	9.46%
2174	City of Mt Angel	11.04%		5.21%	7.92%	10.85%		8.14%	10.87%
2118	City of Ontario	17.87%		14.34%	17.05%	23.10%		18.44%	21.17%
2215	City of Powers	14.99%		10.89%	13.60%	9.06%		4.41%	7.14%
2218	City of Prairie City	9.38%		5.41%	8.12%	12.45%		9.46%	12.19%
2146	City of Prineville	11.10%		6.79%	9.50%	14.17%		8.33%	11.06%
2297	City of Rainier	9.38%		3.15%	5.86%	12.45%		6.62%	9.35%
2101	City of Salem	12.93%		9.14%	11.85%	19.06%		14.68%	17.41%
2219	City of Sheridan	8.06%		5.71%	8.42%	11.13%		7.16%	9.89%
2213	City of Stanfield	6.08%		0.50%	0.50%	6.15%		0.49%	0.72%
2129	City of Sweet Home	6.08%		0.50%	0.50%	6.15%		0.49%	0.49%
2261	City of Waldport	8.74%		5.49%	8.20%	10.09%		5.34%	8.07%

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<b>Independent Employers</b>								
<b>City</b>								
2265	City of Westfir	8.77%		2.71%	5.42%	6.15%	1.19%	3.92%
2206	City of Weston	6.08%		0.50%	0.50%	9.15%	2.03%	4.76%
2189	City of Willamina	6.08%		0.50%	1.12%	6.15%	0.49%	2.88%
2253	Town of Butte Falls	6.08%		9.12%	11.83%	6.15%	6.70%	9.43%
<b>County</b>								
2001	Clackamas County	15.42%		11.99%	14.70%	19.09%	14.97%	17.70%
2002	Curry County	14.72%		11.06%	13.77%	17.79%	14.66%	17.39%
2003	Douglas County	20.39%		18.60%	21.31%	26.76%	24.36%	27.09%
2006	Jefferson County	12.74%		8.26%	10.97%	15.81%	11.03%	13.76%
2008	Lane County	11.64%		9.42%	12.13%	14.71%	11.56%	14.29%
2014	Linn County	16.06%		12.40%	15.11%	18.06%	16.23%	18.96%
2039	Malheur County	11.57%		7.76%	10.47%	14.64%	10.32%	13.05%
2037	Polk County	13.66%		9.27%	11.98%	17.33%	12.14%	14.87%
2050	Wallowa County	9.15%		5.24%	7.95%	12.22%	7.84%	10.57%
2015	Yamhill County	9.38%		3.34%	6.05%	12.45%	6.05%	8.78%
<b>Special Districts</b>								
2664	Applegate Valley Rural Fire Protection District #9	14.16%		6.28%	8.99%	14.23%	6.54%	9.27%
2702	Banks Fire District #13	14.81%		8.68%	11.39%	17.88%	9.85%	12.58%
2596	Bend Parks & Recreation	8.98%		7.80%	10.51%	12.05%	9.38%	12.11%
2648	Black Butte Ranch Rural Fire Protection District	9.38%		0.50%	0.53%	12.45%	0.49%	2.44%
2833	Boardman Rural Fire Protection District	17.84%		6.34%	9.05%	18.67%	7.35%	10.08%
2779	Brownsville Rural Fire Protection District	13.71%		4.87%	7.58%	16.78%	7.42%	10.15%
2569	Central Oregon Intergovernmental Council	10.37%		8.14%	10.85%	13.05%	9.24%	11.97%
2678	Central Oregon Regional Housing Authority	6.08%		5.31%	8.02%	6.15%	5.22%	7.95%
2645	Chiloquin Agency Lake Rural Fire Protection District	14.64%		10.29%	13.00%	13.75%	11.70%	14.43%
2518	Clackamas County Housing Authority	14.17%		12.88%	15.59%	17.24%	14.59%	17.32%
2870	Clackamas River Water Providers	10.93%		6.83%	9.54%	8.51%	7.07%	9.80%
2679	Columbia River Public Utility District	10.95%		10.38%	13.09%	12.78%	10.99%	13.72%
2828	Deschutes Public Library District	9.91%		6.74%	9.45%	12.12%	8.52%	11.25%
2527	Deschutes Valley Water District	15.91%		16.86%	19.57%	18.43%	18.38%	21.11%
2729	Douglas County Fire District #2	16.96%		6.02%	8.73%	23.55%	13.39%	16.12%
2743	Douglas Soil & Water Conservation District	11.20%		13.27%	15.98%	8.27%	8.63%	11.36%
2529	East Fork Irrigation District	8.46%		8.01%	10.72%	10.98%	9.43%	12.16%
2618	Estacada Cemetery District	6.08%		4.76%	7.47%	6.15%	1.66%	4.39%
2132	Eugene Water & Electric Board	23.38%		22.96%	25.67%	26.65%	24.83%	27.56%
2623	Evans Valley Fire District #6	6.08%		0.50%	0.50%	6.15%	0.49%	0.49%
2785	Fern Ridge Community Library	10.56%		2.70%	5.41%	13.63%	3.09%	5.82%
2608	Gaston Rural Fire Protection District	11.58%		5.62%	8.33%	14.65%	7.87%	10.60%
2698	Halsey Shedd Rural Fire Protection District	6.58%		1.99%	4.70%	6.15%	0.49%	1.67%

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----- <b>Independent Employers</b> -----									
<b>Special Districts</b>									
2771	Harbor Water PUD	8.23%		4.41%	7.12%	8.81%		4.82%	7.55%
2815	Hermiston Rural Fire Protection District	15.04%		9.01%	11.72%	15.80%		9.06%	11.79%
2717	Ice Fountain Water District	9.38%		5.65%	8.36%	12.45%		8.08%	10.81%
2556	Jackson County Fire District #5	16.30%		8.38%	11.09%	20.13%		11.40%	14.13%
2575	Jefferson County Rural Fire Protection District #1	10.98%		10.55%	13.26%	13.30%		12.45%	15.18%
2841	Jefferson County Soil & Water Conservation District	6.55%		4.39%	7.10%	7.18%		6.48%	9.21%
2646	Keno Rural Fire Protection District	18.57%		7.20%	9.91%	22.22%		10.82%	13.55%
2515	Klamath County Fire District #1	17.98%		7.38%	10.09%	22.89%		12.68%	15.41%
2760	Knappa Svensen Burnside Rural Fire Protection District	9.32%		4.25%	6.96%	11.60%		5.31%	8.04%
2644	Lakeside Water District	13.88%		10.57%	13.28%	18.45%		14.71%	17.44%
2565	Lane Rural Fire/Rescue	16.10%		7.71%	10.42%	21.11%		13.41%	16.14%
2521	League of Oregon Cities	11.26%		8.72%	11.43%	15.38%		11.71%	14.44%
2597	Mapleton Water District	13.78%		7.91%	10.62%	15.72%		9.86%	12.59%
2782	Millington Rural Fire Protection District	8.15%		0.50%	2.35%	6.15%		0.49%	0.49%
2708	Milton-Freewater Cemetery District #3	10.93%		6.83%	9.54%	38.54%		32.55%	35.28%
2873	Mosier Fire District	10.93%		6.83%	9.54%	11.69%		7.04%	9.77%
2861	Mt Angel Fire District	8.21%		4.11%	6.82%	9.38%		4.73%	7.46%
2724	Nehalem Bay Wastewater Agency	9.11%		11.61%	14.32%	6.18%		12.24%	14.97%
2740	Neskowin Regional Sanitary Authority	10.41%		4.18%	6.89%	10.64%		4.36%	7.09%
2835	North Clackamas County Water Commission	7.66%		7.30%	10.01%	10.17%		9.32%	12.05%
2637	Northeast Oregon Housing Authority	7.24%		7.45%	10.16%	10.31%		8.99%	11.72%
2550	Nyssa Road Assessment District #2	43.42%		45.13%	47.84%	44.89%		46.76%	49.49%
2524	Oak Lodge Sanitary District	9.95%		11.08%	13.79%	13.92%		12.55%	15.28%
2723	Oregon Coastal Zone Management Association	6.08%		3.11%	5.82%	6.15%		4.88%	7.61%
2685	Oregon Community College Association	6.08%		4.82%	7.53%	6.34%		4.34%	7.07%
2533	Owyhee Irrigation District	26.71%		26.89%	29.60%	27.01%		27.46%	30.19%
2688	Polk County Fire District #1	15.62%		8.02%	10.73%	17.54%		10.09%	12.82%
2613	Polk Soil & Water Conservation District	11.18%		8.85%	11.56%	15.29%		12.02%	14.75%
2507	Port of Astoria	14.86%		13.09%	15.80%	13.52%		12.34%	15.07%
2633	Port of Cascade Locks	9.42%		4.62%	7.33%	12.49%		6.03%	8.76%
2788	Port of Hood River	9.38%		5.85%	8.56%	12.00%		7.94%	10.67%
2570	Port of St Helens	9.38%		7.86%	10.57%	11.10%		7.89%	10.62%
2581	Port of Umatilla	14.53%		8.15%	10.86%	19.10%		11.74%	14.47%
2689	Redmond Area Park & Recreation District	7.54%		4.53%	7.24%	9.20%		5.74%	8.47%
2672	Rockwood Water PUD	12.29%		9.85%	12.56%	15.66%		11.81%	14.54%
2747	Salem Housing Authority	16.77%		16.19%	18.90%	17.89%		15.56%	18.29%
2675	Salmon Harbor-Douglas County	7.98%		6.79%	9.50%	6.87%		6.96%	9.69%
2701	Sisters-Camp Sherman Rural Fire Protection District	16.19%		6.30%	9.01%	21.53%		13.34%	16.07%
2859	South Lane County Fire and Rescue	15.53%		5.84%	8.55%	21.60%		10.99%	13.72%

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<b>Independent Employers</b>							
<b>Special Districts</b>							
2803	Southwestern Polk County Rural Fire Protection District	7.20%	3.10%	5.81%	9.36%	4.71%	7.44%
2767	Springfield Utility Board	8.69%	12.39%	15.10%	6.15%	9.03%	11.76%
2845	Sunrise Water Authority	10.98%	11.26%	13.97%	17.05%	15.61%	18.34%
2643	Sweet Home Cemetery	15.34%	18.27%	20.98%	21.41%	27.58%	30.31%
2553	Tangent Rural Fire Protection District	26.83%	17.40%	20.11%	37.36%	43.49%	46.22%
2722	Tillamook 9-1-1	6.08%	6.54%	9.25%	6.15%	4.60%	7.33%
2821	Tillamook County Soil And Water Conservation District	16.95%	11.66%	14.37%	16.93%	12.44%	15.17%
2783	Tillamook Fire District	10.51%	0.98%	3.69%	13.58%	4.37%	7.10%
2865	Tri-County Cooperative Weed Management Area	10.94%	6.84%	9.55%	11.71%	7.06%	9.79%
2874	Umatilla-Morrow Radio and Data District	10.93%	6.83%	9.54%	8.02%	7.10%	9.83%
2536	Valley View Cemetery	6.08%	6.51%	9.22%	6.15%	6.86%	9.59%
2797	Vernonia Fire	6.08%	3.02%	5.73%	6.15%	6.34%	9.07%
2796	West Side Rural Fire Protection District	15.83%	3.19%	5.90%	16.78%	3.16%	5.89%
2725	West Valley Fire District	15.80%	4.68%	7.39%	15.36%	6.76%	9.49%
2686	Weston Cemetery	9.38%	3.14%	5.85%	13.05%	5.93%	8.66%
2714	Winchester Bay Sanitary District	14.98%	9.08%	11.79%	17.02%	10.62%	13.35%

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Judiciary									
2099	State Judiciary	18.33%		N/A	N/A	22.31%		N/A	N/A

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		<b>School Districts</b>							
<b>School</b>									
4306	Amity School District	2.06%		0.55%	3.26%	8.09%		6.09%	8.82%
3003	Baker School District #5J	10.85%		9.34%	12.05%	17.07%		15.07%	17.80%
4035	Banks School District	15.25%		13.74%	16.45%	21.79%		19.79%	22.52%
4062	Beaverton School District	13.02%		11.51%	14.22%	20.34%		18.34%	21.07%
3291	Bend-La Pine Public Schools	11.28%		9.77%	12.48%	18.05%		16.05%	18.78%
3283	Brookings-Harbor School District #17C	6.46%		4.95%	7.66%	11.66%		9.66%	12.39%
4333	Canby School District	8.17%		6.66%	9.37%	13.78%		11.78%	14.51%
4334	Cascade School District #5	6.94%		5.43%	8.14%	12.87%		10.87%	13.60%
3859	Central School District #13J	6.84%		5.33%	8.04%	12.47%		10.47%	13.20%
3414	City of Phoenix School District	10.84%		9.33%	12.04%	17.63%		15.63%	18.36%
4259	Clackamas Education Service District	11.68%		10.17%	12.88%	17.28%		15.28%	18.01%
3179	Clatsop County School District #1C	1.01%		0.50%	2.21%	6.47%		4.47%	7.20%
3242	Coos Bay School District #9	14.71%		13.20%	15.91%	21.74%		19.74%	22.47%
3039	Corvallis School District #509J	9.48%		7.97%	10.68%	16.81%		14.81%	17.54%
3502	Creswell School District #40	15.72%		14.21%	16.92%	22.71%		20.71%	23.44%
3274	Crook County School District	2.57%		1.06%	3.77%	8.69%		6.69%	9.42%
3843	David Douglas School Dist	16.42%		14.91%	17.62%	23.52%		21.52%	24.25%
4291	Dayton Public Schools	6.55%		5.04%	7.75%	13.25%		11.25%	13.98%
4237	Douglas Education Service District	12.53%		11.02%	13.73%	22.56%		20.56%	23.29%
3927	Echo School Dist	8.71%		7.20%	9.91%	16.61%		14.61%	17.34%
4323	Estacada School District #108	11.71%		10.20%	12.91%	18.22%		16.22%	18.95%
3473	Eugene School District 4J	15.51%		14.00%	16.71%	22.14%		20.14%	22.87%
3887	Falls City School District	4.37%		2.86%	5.57%	7.40%		5.40%	8.13%
3494	Fern Ridge School District	9.53%		8.02%	10.73%	16.25%		14.25%	16.98%
4313	Forest Grove School District	13.08%		11.57%	14.28%	19.80%		17.80%	20.53%
4034	Gaston Public Schools	5.83%		4.32%	7.03%	9.63%		7.63%	10.36%
4329	Gervais School District #1	4.88%		3.37%	6.08%	11.29%		9.29%	12.02%
3160	Gladstone School District #115	1.82%		0.50%	3.02%	6.19%		4.19%	6.92%
3316	Glide School District #12	12.48%		10.97%	13.68%	18.32%		16.32%	19.05%
4260	Greater Albany School District #8J	11.79%		10.28%	12.99%	18.84%		16.84%	19.57%
4332	Gresham-Barlow School District #10	9.80%		8.29%	11.00%	16.13%		14.13%	16.86%
4326	Harney County School District #3	0.59%		0.50%	0.50%	2.44%		0.49%	3.17%
4258	Hermiston School District #8R	10.87%		9.36%	12.07%	17.54%		15.54%	18.27%
4252	High Desert Education Service District	12.90%		11.39%	14.10%	19.92%		17.92%	20.65%
4341	Hillsboro School District #1J	12.71%		11.20%	13.91%	19.73%		17.73%	20.46%
3409	Hood River County School District	11.14%		9.63%	12.34%	18.19%		16.19%	18.92%
4223	InterMountain Education Service District	16.14%		14.63%	17.34%	23.48%		21.48%	24.21%
3729	Jefferson School District #14Cj	6.72%		5.21%	7.92%	12.31%		10.31%	13.04%
4315	John Day School District	11.18%		9.67%	12.38%	17.57%		15.57%	18.30%

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<b>School Districts</b>								
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<b>School</b>								
3965	La Grande Public Schools	10.42%		8.91%	11.62%	16.79%	14.79%	17.52%
4268	Lake Oswego School District	8.86%		7.35%	10.06%	15.04%	13.04%	15.77%
4276	Lane County Education Service District	15.74%		14.23%	16.94%	22.55%	20.55%	23.28%
3579	Lincoln County School District	0.59%		0.50%	0.50%	0.59%	0.49%	0.49%
3447	Madras School District	12.61%		11.10%	13.81%	19.90%	17.90%	20.63%
4142	McMinnville Schools	12.12%		10.61%	13.32%	19.40%	17.40%	20.13%
4288	Medford School District #549C	15.30%		13.79%	16.50%	22.06%	20.06%	22.79%
4335	Milton-Freewater Unified School District #7	7.83%		6.32%	9.03%	12.86%	10.86%	13.59%
4331	Molalla River School District	0.59%		0.50%	1.19%	5.08%	3.08%	5.81%
4340	Monroe School District #1J	13.04%		11.53%	14.24%	20.37%	18.37%	21.10%
3809	Morrow County Schools	13.12%		11.61%	14.32%	19.84%	17.84%	20.57%
4238	Multnomah Education Service District	11.72%		10.21%	12.92%	18.25%	16.25%	18.98%
4336	Nestucca Valley School District #101	13.57%		12.06%	14.77%	20.07%	18.07%	20.80%
4135	Newberg School District #29Jt	6.12%		4.61%	7.32%	13.01%	11.01%	13.74%
3245	North Bend Public Schools	10.31%		8.80%	11.51%	17.35%	15.35%	18.08%
4321	North Clackamas School District #12	7.97%		6.46%	9.17%	13.08%	11.08%	13.81%
3730	North Marion School District #15	7.95%		6.44%	9.15%	14.63%	12.63%	15.36%
4342	North Santiam School District #29J	6.95%		5.44%	8.15%	12.55%	10.55%	13.28%
4381	North Wasco County School District #21	10.23%		8.72%	11.43%	17.31%	15.31%	18.04%
3684	Ontario School District #8C	13.39%		11.88%	14.59%	19.56%	17.56%	20.29%
3122	Oregon City School District #62	10.75%		9.24%	11.95%	17.32%	15.32%	18.05%
3931	Pendleton School District #16R	3.31%		1.80%	4.51%	8.47%	6.47%	9.20%
3043	Philomath School District #17J	11.68%		10.17%	12.88%	17.79%	15.79%	18.52%
3958	Pilot Rock School District #2R	10.82%		9.31%	12.02%	16.07%	14.07%	16.80%
3818	Portland Public Schools	1.88%		0.50%	3.08%	7.70%	5.70%	8.43%
4320	Rainier School District #13	9.45%		7.94%	10.65%	15.34%	13.34%	16.07%
4311	Redmond School District #2J	12.22%		10.71%	13.42%	18.96%	16.96%	19.69%
4312	Reedsport School District	10.20%		8.69%	11.40%	16.21%	14.21%	16.94%
3824	Reynolds School District	7.13%		5.62%	8.33%	14.11%	12.11%	14.84%
3847	Riverdale School	8.45%		6.94%	9.65%	16.16%	14.16%	16.89%
3310	Roseburg Public Schools	9.27%		7.76%	10.47%	15.14%	13.14%	15.87%
3735	Salem-Keizer Public Schools	11.75%		10.24%	12.95%	18.68%	16.68%	19.41%
3665	Santiam Canyon School District	9.11%		7.60%	10.31%	14.23%	12.23%	14.96%
3000	School Districts	19.48%		17.97%	20.68%	26.69%	24.69%	27.42%
3187	Seaside Schools	11.93%		10.42%	13.13%	18.63%	16.63%	19.36%
4317	Sherwood School District #88J	14.58%		13.07%	15.78%	22.56%	20.56%	23.29%
4270	Silver Falls School District	10.74%		9.23%	11.94%	17.62%	15.62%	18.35%
3296	Sisters School District	9.19%		7.68%	10.39%	13.59%	11.59%	14.32%
3537	Siuslaw School District #97J	7.30%		5.79%	8.50%	15.19%	13.19%	15.92%

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----- School Districts -----							
----- School -----							
3506	South Lane School District	5.40%	3.89%	6.60%	10.78%	8.78%	11.51%
3319	South Umpqua School District	0.59%	0.50%	1.43%	4.81%	2.81%	5.54%
3487	Springfield School District #19	11.41%	9.90%	12.61%	18.16%	16.16%	18.89%
4279	St Helens School District #502	5.06%	3.55%	6.26%	10.68%	8.68%	11.41%
3942	Stanfield School District	8.01%	6.50%	9.21%	14.12%	12.12%	14.85%
3353	Sutherlin School District #130	4.93%	3.42%	6.13%	10.47%	8.47%	11.20%
3618	Sweet Home School District #55	5.48%	3.97%	6.68%	10.57%	8.57%	11.30%
4338	Three Rivers U J School District	12.13%	10.62%	13.33%	17.68%	15.68%	18.41%
4316	Tigard-Tualatin School District #23J	15.67%	14.16%	16.87%	22.99%	20.99%	23.72%
3902	Tillamook Public Schools	3.62%	2.11%	4.82%	9.14%	7.14%	9.87%
3928	Umatilla School District #6R	14.55%	13.04%	15.75%	21.12%	19.12%	21.85%
3966	Union County School District	11.68%	10.17%	12.88%	17.70%	15.70%	18.43%
3195	Warrenton-Hammond School District	11.87%	10.36%	13.07%	19.30%	17.30%	20.03%
3075	West Linn School District	12.35%	10.84%	13.55%	18.61%	16.61%	19.34%
4254	Willamette Education Service District	10.90%	9.39%	12.10%	15.18%	13.18%	15.91%
4314	Willamina School District #30J	16.14%	14.63%	17.34%	22.84%	20.84%	23.57%
3349	Winston-Dillard Schools	2.34%	0.83%	3.54%	5.35%	3.35%	6.08%
4166	Yamhill-Carlton School District #1	2.25%	0.74%	3.45%	7.07%	5.07%	7.80%

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Employer Number	Employer Name	Net Employer Contribution Rate 7/1/11 - 6/30/13			Net Employer Contribution Rate 7/1/13 - 6/30/15				
		Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll	Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll
		SLGRP (Default Tier 1/Tier 2 Rates)							
CC									
2901	Blue Mountain Community College	8.46%	6.80%	9.51%	13.88%	11.98%	14.71%		
2999	Central Oregon Community College	10.21%	8.55%	11.26%	15.92%	14.02%	16.75%		
2919	Chemeketa Community College	6.98%	5.32%	8.03%	11.39%	9.49%	12.22%		
2908	Clackamas Community College	9.01%	7.35%	10.06%	13.64%	11.74%	14.47%		
2900	Clatsop Community College	8.30%	6.64%	9.35%	12.77%	10.87%	13.60%		
2996	Columbia Gorge Community College	10.63%	8.97%	11.68%	15.42%	13.52%	16.25%		
2906	Klamath Community College	15.32%	13.66%	16.37%	20.17%	18.27%	21.00%		
2904	Lane Community College	6.65%	4.99%	7.70%	12.20%	10.30%	13.03%		
2910	Linn-Benton Community College	8.12%	6.46%	9.17%	12.96%	11.06%	13.79%		
2905	Mt Hood Community College	5.62%	3.96%	6.67%	9.26%	7.36%	10.09%		
2995	Oregon Coast Community College	9.84%	8.18%	10.89%	14.66%	12.76%	15.49%		
2918	Portland Community College	7.10%	5.44%	8.15%	12.72%	10.82%	13.55%		
2922	Rogue Community College	8.42%	6.76%	9.47%	13.72%	11.82%	14.55%		
2998	Southwestern Community College	7.45%	5.79%	8.50%	11.54%	9.64%	12.37%		
2997	Tillamook Bay Community College	7.74%	6.08%	8.79%	13.72%	11.82%	14.55%		
2902	Treasure Valley Community College	5.77%	4.11%	6.82%	10.57%	8.67%	11.40%		
2903	Umpqua Community College	9.58%	7.92%	10.63%	14.49%	12.59%	15.32%		
City									
2258	City of Adair Village	14.79%	11.99%	14.70%	16.18%	15.98%	18.71%		
2103	City of Albany	15.35%	10.20%	12.91%	19.78%	14.47%	17.20%		
2235	City of Amity	10.70%	5.50%	8.21%	14.17%	10.89%	13.62%		
2104	City of Ashland	15.12%	11.60%	14.31%	19.89%	16.03%	18.76%		
2105	City of Astoria	17.65%	13.19%	15.90%	22.13%	17.77%	20.50%		
2234	City of Aumsville	9.11%	5.52%	8.23%	14.02%	10.33%	13.06%		
2272	City of Aurora	9.20%	5.12%	7.83%	10.26%	9.14%	11.87%		
2159	City of Baker City	16.04%	10.77%	13.48%	20.56%	15.14%	17.87%		
2150	City of Bandon	13.74%	10.88%	13.59%	18.34%	15.28%	18.01%		
2231	City of Banks	7.09%	3.24%	5.95%	12.23%	7.98%	10.71%		
2241	City of Bay City	9.83%	7.94%	10.65%	15.78%	11.53%	14.26%		
2178	City of Boardman	14.68%	10.65%	13.36%	18.56%	15.02%	17.75%		
2216	City of Brookings	14.78%	10.20%	12.91%	19.45%	14.55%	17.28%		
2204	City of Burns	7.05%	5.75%	8.46%	13.23%	11.27%	14.00%		
2109	City of Canby	11.70%	6.92%	9.63%	15.92%	11.57%	14.30%		
2223	City of Cannon Beach	12.51%	8.82%	11.53%	16.09%	13.08%	15.81%		
2198	City of Carlton	7.88%	1.95%	4.66%	2.51%	0.49%	2.52%		
2182	City of Cascade Locks	18.06%	17.23%	19.94%	22.68%	22.23%	24.96%		
2194	City of Cave Junction	10.88%	9.96%	12.67%	15.55%	14.38%	17.11%		
2181	City of Central Point	14.53%	9.79%	12.50%	19.48%	14.65%	17.38%		
2201	City of Coburg	5.21%	0.50%	2.54%	13.54%	8.57%	11.30%		

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SLGRP (Default Tier 1/Tier 2 Rates)									
City									
2271	City of Columbia City	12.67%		11.01%	13.72%	17.20%		15.43%	18.16%
2177	City of Condon	27.70%		22.57%	25.28%	30.87%		25.44%	28.17%
2110	City of Coquille	16.28%		12.19%	14.90%	21.85%		16.68%	19.41%
2155	City of Corvallis	10.59%		6.53%	9.24%	14.96%		10.89%	13.62%
2236	City of Creswell	12.77%		10.25%	12.96%	17.68%		14.80%	17.53%
2202	City of Dallas	16.18%		10.90%	13.61%	21.19%		15.28%	18.01%
2252	City of Dayton	6.58%		5.43%	8.14%	9.32%		7.68%	10.41%
2294	City of Depoe Bay	12.96%		11.04%	13.75%	17.50%		15.44%	18.17%
2131	City of Drain	13.20%		11.11%	13.82%	17.83%		15.51%	18.24%
2245	City of Dundee	12.76%		9.14%	11.85%	17.46%		13.85%	16.58%
2299	City of Dunes City	16.01%		13.16%	15.87%	21.94%		18.96%	21.69%
2269	City of Durham	7.19%		7.43%	10.14%	12.69%		13.08%	15.81%
2225	City of Echo	17.02%		17.26%	19.97%	21.63%		22.02%	24.75%
2205	City of Elgin	1.56%		0.50%	0.50%	0.59%		0.49%	0.49%
2305	City of Elkton	14.99%		11.14%	13.85%	19.80%		15.55%	18.28%
2180	City of Enterprise	16.48%		12.75%	15.46%	20.86%		17.21%	19.94%
2179	City of Estacada	13.32%		12.23%	14.94%	18.03%		16.45%	19.18%
2208	City of Fairview	14.08%		9.07%	11.78%	18.74%		13.57%	16.30%
2224	City of Falls City	8.44%		6.50%	9.21%	15.30%		12.39%	15.12%
2291	City of Florence	10.38%		6.57%	9.28%	13.89%		9.72%	12.45%
2220	City of Garibaldi	17.70%		15.29%	18.00%	22.36%		19.74%	22.47%
2242	City of Gaston	0.59%		0.50%	0.50%	0.59%		0.49%	0.49%
2304	City of Gladstone	12.84%		7.02%	9.73%	15.63%		11.18%	13.91%
2274	City of Gold Hill	7.40%		2.27%	4.98%	8.70%		6.44%	9.17%
2284	City of Halsey	9.90%		6.05%	8.76%	15.42%		11.17%	13.90%
2296	City of Happy Valley	14.73%		11.11%	13.82%	19.47%		15.51%	18.24%
2268	City of Harrisburg	12.12%		10.29%	13.00%	16.67%		14.66%	17.39%
2193	City of Heppner	0.59%		0.50%	0.50%	3.73%		0.49%	2.21%
2160	City of Hermiston	16.02%		11.33%	14.04%	20.67%		15.73%	18.46%
2226	City of Hines	11.93%		10.22%	12.93%	15.78%		14.45%	17.18%
2138	City of Hood River	16.61%		10.23%	12.94%	20.94%		14.41%	17.14%
2196	City of Hubbard	17.41%		12.68%	15.39%	21.20%		17.14%	19.87%
2191	City of Huntington	56.05%		53.20%	55.91%	55.87%		52.89%	55.62%
2267	City of Independence	12.72%		9.03%	11.74%	17.16%		12.94%	15.67%
2266	City of Irrigon	11.07%		9.65%	12.36%	15.63%		14.11%	16.84%
2211	City of Jefferson	0.59%		0.50%	0.50%	0.59%		0.49%	0.49%
2229	City of John Day	8.62%		4.46%	7.17%	13.29%		9.14%	11.87%
2256	City of Jordan Valley	0.59%		0.50%	0.50%	0.59%		0.49%	0.49%
2199	City of Junction City	14.88%		10.41%	13.12%	20.01%		14.84%	17.57%

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SLGRP (Default Tier 1/Tier 2 Rates)									
City									
2287	City of King City	15.26%		6.36%	9.07%	20.24%		11.29%	14.02%
2148	City of Klamath Falls	9.41%		5.25%	7.96%	13.44%		9.08%	11.81%
2263	City of La Grande	16.40%		7.02%	9.73%	19.85%		10.93%	13.66%
2233	City of Lafayette	9.55%		5.16%	7.87%	14.91%		11.91%	14.64%
2120	City of Lake Oswego	16.13%		11.78%	14.49%	20.96%		16.28%	19.01%
2244	City of Lakeside	5.02%		2.89%	5.60%	12.65%		10.32%	13.05%
2140	City of Lebanon	11.10%		7.22%	9.93%	15.61%		11.67%	14.40%
2298	City of Lincoln City	10.61%		6.87%	9.58%	14.97%		11.37%	14.10%
2293	City of Lowell	11.15%		9.61%	12.32%	16.20%		14.63%	17.36%
2270	City of Lyons	10.72%		8.40%	11.11%	17.85%		15.34%	18.07%
2170	City of Madras	14.86%		10.22%	12.93%	18.40%		14.06%	16.79%
2247	City of Malin	9.45%		7.79%	10.50%	14.04%		11.91%	14.64%
2281	City of Manzanita	13.61%		9.85%	12.56%	18.44%		14.46%	17.19%
2117	City of McMinnville	18.12%		14.06%	16.77%	22.68%		18.43%	21.16%
2102	City of Medford	12.43%		7.06%	9.77%	16.66%		11.29%	14.02%
2207	City of Mill City	13.29%		11.25%	13.96%	17.45%		15.68%	18.41%
2286	City of Millersburg	12.76%		10.53%	13.24%	17.25%		15.49%	18.22%
2158	City of Milton-Freewater	15.13%		12.71%	15.42%	19.21%		17.04%	19.77%
2163	City of Milwaukie	11.75%		7.23%	9.94%	16.68%		11.62%	14.35%
2157	City of Monmouth	11.71%		8.25%	10.96%	15.95%		12.65%	15.38%
2209	City of Monroe	0.59%		0.50%	0.50%	0.59%		0.49%	0.49%
2301	City of Moro	2.40%		2.64%	5.35%	7.56%		7.95%	10.68%
2302	City of Mt. Vernon	7.09%		5.76%	8.47%	10.68%		9.58%	12.31%
2197	City of Myrtle Creek	11.48%		7.60%	10.31%	15.14%		11.87%	14.60%
2183	City of Myrtle Point	6.89%		3.29%	6.00%	11.83%		7.88%	10.61%
2777	City of Newberg	14.75%		7.35%	10.06%	19.08%		11.90%	14.63%
2276	City of Newport	13.87%		4.48%	7.19%	16.99%		8.07%	10.80%
2292	City of North Bend	14.15%		8.69%	11.40%	18.26%		12.87%	15.60%
2192	City of North Plains	11.86%		8.94%	11.65%	19.00%		12.81%	15.54%
2308	City of North Powder	11.20%		7.35%	10.06%	17.56%		13.31%	16.04%
2166	City of Nyssa	15.53%		10.63%	13.34%	19.73%		14.98%	17.71%
2143	City of Oakland	22.67%		18.83%	21.54%	25.31%		22.33%	25.06%
2168	City of Oakridge	19.81%		14.93%	17.64%	24.36%		19.59%	22.32%
2119	City of Oregon City	11.54%		7.34%	10.05%	16.91%		12.44%	15.17%
2154	City of Pendleton	12.79%		7.57%	10.28%	17.43%		12.10%	14.83%
2187	City of Philomath	12.22%		8.02%	10.73%	16.83%		12.76%	15.49%
2249	City of Phoenix	7.78%		2.76%	5.47%	12.92%		7.16%	9.89%
2161	City of Pilot Rock	18.66%		14.27%	16.98%	23.61%		19.47%	22.20%
2184	City of Port Orford	12.09%		10.10%	12.81%	16.93%		14.60%	17.33%

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SLGRP (Default Tier 1/Tier 2 Rates)									
City									
2121	City of Portland	9.30%		7.69%	10.40%	13.74%		11.92%	14.65%
2122	City of Redmond	13.28%		7.33%	10.04%	16.13%		11.57%	14.30%
2139	City of Reedsport	4.31%		0.57%	3.28%	9.52%		4.92%	7.65%
2260	City of Riddle	9.01%		8.52%	11.23%	13.52%		13.00%	15.73%
2203	City of Rockaway Beach	10.80%		8.71%	11.42%	16.37%		12.89%	15.62%
2251	City of Rogue River	18.63%		14.46%	17.17%	23.16%		18.83%	21.56%
2100	City of Roseburg	21.54%		15.32%	18.03%	25.98%		19.76%	22.49%
2172	City of Sandy	13.24%		10.03%	12.74%	18.15%		14.55%	17.28%
2176	City of Scappoose	15.69%		11.42%	14.13%	20.06%		15.99%	18.72%
2254	City of Shady Cove	10.14%		6.80%	9.51%	6.33%		2.08%	4.81%
2142	City of Sherwood	15.91%		10.82%	13.53%	20.41%		15.21%	17.94%
2273	City of Silverton	12.59%		8.99%	11.70%	17.83%		13.51%	16.24%
2221	City of Sisters	11.09%		7.72%	10.43%	15.36%		11.76%	14.49%
2278	City of Springfield	11.56%		5.64%	8.35%	6.37%		0.49%	3.16%
2123	City of St Helens	18.86%		14.45%	17.16%	23.71%		19.06%	21.79%
2757	City of Stayton	19.16%		10.26%	12.97%	23.54%		14.59%	17.32%
2217	City of Sutherlin	10.42%		5.55%	8.26%	12.35%		8.33%	11.06%
2188	City of Talent	8.83%		4.93%	7.64%	12.68%		9.61%	12.34%
2295	City of Tigard	15.24%		5.97%	8.68%	19.42%		10.49%	13.22%
2128	City of Tillamook	13.09%		8.81%	11.52%	17.38%		13.18%	15.91%
2275	City of Toledo	5.65%		2.26%	4.97%	11.03%		7.54%	10.27%
2237	City of Troutdale	11.91%		7.68%	10.39%	15.62%		11.57%	14.30%
2288	City of Tualatin	16.93%		12.59%	15.30%	21.91%		17.00%	19.73%
2228	City of Turner	17.72%		12.35%	15.06%	22.31%		16.61%	19.34%
2175	City of Umatilla	5.62%		1.45%	4.16%	10.23%		6.09%	8.82%
2145	City of Vale	18.13%		17.02%	19.73%	23.46%		22.26%	24.99%
2285	City of Veneta	9.72%		8.46%	11.17%	14.09%		12.56%	15.29%
2125	City of Vernonia	5.69%		3.43%	6.14%	12.47%		9.50%	12.23%
2200	City of Wallowa	1.27%		0.50%	0.88%	11.96%		8.67%	11.40%
2238	City of Warrenton	14.12%		9.75%	12.46%	19.03%		14.33%	17.06%
2126	City of West Linn	12.78%		9.02%	11.73%	17.35%		13.42%	16.15%
2147	City of Wheeler	5.06%		5.30%	8.01%	15.90%		12.92%	15.65%
2240	City of Wilsonville	12.03%		10.55%	13.26%	16.64%		14.96%	17.69%
2280	City of Winston	7.54%		2.30%	5.01%	12.68%		6.88%	9.61%
2185	City of Wood Village	10.86%		9.87%	12.58%	14.93%		13.97%	16.70%
2303	City of Woodburn	13.23%		9.35%	12.06%	17.82%		13.78%	16.51%
2300	City of Yachats	9.55%		7.36%	10.07%	14.04%		11.78%	14.51%
2214	City of Yamhill	11.71%		5.36%	8.07%	16.54%		10.60%	13.33%
2307	City of Yoncalla	14.63%		10.78%	13.49%	19.39%		15.14%	17.87%

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SLGRP (Default Tier 1/Tier 2 Rates)							
City							
2255	Town of Canyon City	12.94%	13.18%	15.89%	17.22%	17.61%	20.34%
2212	Town of Lakeview	7.79%	2.36%	5.07%	10.11%	4.65%	7.38%
County							
2021	Baker County	13.51%	8.96%	11.67%	17.69%	13.23%	15.96%
2040	Benton County	9.34%	5.90%	8.61%	14.26%	10.67%	13.40%
2036	Clatsop County	9.91%	6.00%	8.71%	14.43%	10.54%	13.27%
2017	Columbia County	9.70%	5.71%	8.42%	15.08%	11.00%	13.73%
2018	Coos County	17.70%	13.66%	16.37%	22.41%	18.19%	20.92%
2044	Crook County	14.16%	4.94%	7.65%	16.12%	7.19%	9.92%
2027	Deschutes County	10.33%	6.47%	9.18%	15.24%	11.10%	13.83%
2022	Gilliam County	12.77%	10.30%	13.01%	17.64%	14.70%	17.43%
2012	Grant County	0.59%	0.50%	0.50%	3.72%	0.52%	3.25%
2004	Harney County	11.54%	9.17%	11.88%	16.21%	12.96%	15.69%
2035	Hood River County	7.90%	4.54%	7.25%	10.60%	7.26%	9.99%
2005	Jackson County	13.18%	9.76%	12.47%	17.99%	14.18%	16.91%
2042	Josephine County	15.35%	11.26%	13.97%	19.57%	15.66%	18.39%
2007	Klamath County	10.98%	1.76%	4.47%	8.79%	0.49%	2.59%
2000	Lake County	12.22%	8.37%	11.08%	17.15%	13.03%	15.76%
2043	Lincoln County	10.95%	1.53%	4.24%	15.32%	6.41%	9.14%
2009	Marion County	10.46%	6.80%	9.51%	14.81%	10.93%	13.66%
2038	Multnomah County	11.85%	8.26%	10.97%	16.26%	12.55%	15.28%
2016	Sherman County	16.51%	13.18%	15.89%	20.86%	17.21%	19.94%
2013	Umatilla County	9.63%	5.96%	8.67%	14.00%	10.04%	12.77%
2020	Wasco County	12.81%	9.50%	12.21%	16.56%	13.72%	16.45%
2011	Washington County	15.05%	11.15%	13.86%	19.63%	15.55%	18.28%
Special Districts							
2742	Amity Fire District	15.41%	5.67%	8.38%	19.17%	10.28%	13.01%
2631	Arch Cape Water-Sanitary District	8.39%	6.94%	9.65%	13.54%	11.99%	14.72%
2602	Aumsville Rural Fire Protection District	16.41%	7.67%	10.38%	20.39%	12.47%	15.20%
2804	Aurora Rural Fire Protection District	11.56%	2.66%	5.37%	15.92%	6.97%	9.70%
2728	Baker County Library District	12.33%	10.22%	12.93%	17.60%	14.84%	17.57%
2601	Baker Valley Irrigation District	0.59%	0.50%	0.50%	0.59%	0.49%	2.07%
2749	Black Butte Ranch Police	10.98%	2.46%	5.17%	17.63%	9.30%	12.03%
2558	Boring Fire Department	15.79%	7.05%	9.76%	20.16%	11.87%	14.60%
2595	Canby Fire District	19.85%	10.49%	13.20%	23.86%	15.10%	17.83%
2731	Canby Utility Board	12.26%	11.25%	13.96%	17.22%	15.68%	18.41%
2840	Cannon Beach Rural Fire Protection District	19.96%	11.06%	13.77%	24.39%	15.44%	18.17%
2820	Central Oregon Coast Fire & Rescue District	10.09%	1.19%	3.90%	18.14%	9.19%	11.92%
2563	Central Oregon Irrigation District	16.18%	14.02%	16.73%	20.85%	18.52%	21.25%

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SLGRP (Default Tier 1/Tier 2 Rates)									
Special Districts									
2567	Charleston Rural Fire Protection District	17.69%		8.19%	10.90%	21.01%		12.10%	14.83%
2699	Chetco Library Board	11.42%		10.74%	13.45%	15.86%		15.12%	17.85%
2745	Clackamas County Fire District	17.55%		8.59%	11.30%	21.64%		13.25%	15.98%
2761	Clackamas River Water	16.39%		13.92%	16.63%	20.77%		18.16%	20.89%
2538	Clackamas Vector Control	17.33%		17.57%	20.28%	21.56%		21.95%	24.68%
2707	Clatskanie Library	12.41%		11.60%	14.31%	16.89%		16.08%	18.81%
2526	Clatskanie PUD	17.90%		16.53%	19.24%	22.62%		20.61%	23.34%
2588	Clatskanie Rural Fire Protection District	12.87%		3.39%	6.10%	17.12%		8.21%	10.94%
2704	Clatsop County 4-H District	6.83%		7.07%	9.78%	13.12%		13.51%	16.24%
2617	Clean Water Services	7.65%		6.74%	9.45%	12.41%		11.27%	14.00%
2681	Cloverdale Rural Fire Protection District	26.71%		16.97%	19.68%	31.30%		22.41%	25.14%
2801	Coburg Rural Fire Protection District	14.63%		5.73%	8.44%	19.61%		10.66%	13.39%
2649	Colton Fire Department	12.63%		2.91%	5.62%	18.53%		9.64%	12.37%
2671	Columbia 911 Communications District	12.30%		10.31%	13.02%	17.20%		14.71%	17.44%
2687	Columbia Drainage Vector Control District	24.28%		22.20%	24.91%	30.57%		28.88%	31.61%
2528	Columbia River Fire & Rescue	14.37%		5.25%	7.96%	18.22%		9.43%	12.16%
2612	Community Services Consortium	12.23%		10.16%	12.87%	16.79%		14.36%	17.09%
2860	Coos County Airport District	10.88%		7.03%	9.74%	14.84%		10.59%	13.32%
2603	Corbett Water District	13.96%		11.11%	13.82%	18.49%		15.51%	18.24%
2545	Council of Governments	12.90%		11.10%	13.81%	17.46%		15.50%	18.23%
2834	Crescent Rural Fire Protection District	18.84%		9.10%	11.81%	24.25%		15.36%	18.09%
2844	Crook County Rural Fire Protection District #1	19.15%		10.66%	13.37%	23.16%		14.89%	17.62%
2647	Crooked River Ranch Rural Fire Protection District	13.36%		9.51%	12.22%	17.14%		14.16%	16.89%
2571	Crystal Springs Water District	11.93%		11.02%	13.73%	16.48%		15.12%	17.85%
2718	Curry Library	0.59%		0.50%	0.50%	0.59%		0.49%	0.49%
2576	Depoe Bay Rural Fire Protection District	12.01%		9.16%	11.87%	16.86%		13.88%	16.61%
2822	Deschutes County Rural Fire Protection District #2	14.58%		10.73%	13.44%	19.35%		15.10%	17.83%
2642	Dexter Rural Fire Protection District	17.86%		8.12%	10.83%	21.17%		12.28%	15.01%
2851	East Umatilla County Rural Fire Protection District	14.76%		5.86%	8.57%	19.87%		10.92%	13.65%
2784	Eisenschmidt Pool	11.66%		7.81%	10.52%	17.10%		12.85%	15.58%
2557	Estacada Fire Department	2.43%		0.50%	0.50%	6.21%		0.49%	0.49%
2798	Fairview Water District	11.43%		9.93%	12.64%	13.76%		14.15%	16.88%
2789	Farmers Irrigation District	6.41%		5.71%	8.42%	9.01%		8.63%	11.36%
2824	Glide Fire Department	9.60%		7.04%	9.75%	10.34%		10.73%	13.46%
2573	Goshen Fire District	31.62%		21.88%	24.59%	35.64%		26.75%	29.48%
2511	Grants Pass Irrigation District	11.78%		12.02%	14.73%	16.01%		16.40%	19.13%
2765	Green Sanitary	11.16%		9.39%	12.10%	15.78%		13.91%	16.64%
2855	Harney Hospital	7.99%		5.32%	8.03%	12.83%		10.13%	12.86%
2819	Harrisburg Fire/Rescue	19.14%		10.24%	12.95%	23.88%		14.99%	17.72%

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SLGRP (Default Tier 1/Tier 2 Rates)									
Special Districts									
2838	High Desert Parks & Recreation District	15.34%		11.49%	14.20%	20.15%		15.90%	18.63%
2607	Hoodland Fire District #74	17.42%		8.69%	11.40%	21.71%		13.25%	15.98%
2510	Horsefly Irrigation District	20.88%		18.03%	20.74%	29.16%		26.18%	28.91%
2773	Housing Authority of Jackson County	15.69%		13.12%	15.83%	20.27%		17.34%	20.07%
2829	Hubbard Rural Fire Protection District	0.70%		0.50%	0.56%	7.13%		4.15%	6.88%
2564	Illinois Valley Fire District	8.17%		1.21%	3.92%	10.99%		2.04%	4.77%
2651	Imbler Rural Fire Protection District	21.89%		19.04%	21.75%	26.72%		17.85%	20.58%
2715	Jackson County Fire District #3	13.37%		4.40%	7.11%	17.22%		8.57%	11.30%
2620	Jackson County Fire District #4	22.14%		12.40%	15.11%	26.16%		17.27%	20.00%
2541	Jackson County Vector Control District	9.11%		9.35%	12.06%	14.06%		14.45%	17.18%
2712	Jefferson County EMS	14.06%		11.59%	14.30%	18.68%		15.96%	18.69%
2846	Jefferson County Library District	15.44%		12.04%	14.75%	20.70%		16.76%	19.49%
2561	Jefferson Rural Fire Protection District	10.30%		3.79%	6.50%	11.88%		4.63%	7.36%
2763	Junction City Fire Department	17.76%		9.24%	11.95%	21.72%		13.60%	16.33%
2559	Keizer Fire Department	15.03%		6.17%	8.88%	19.81%		11.26%	13.99%
2710	Klamath County Emergency Communications District	14.15%		12.61%	15.32%	18.30%		16.99%	19.72%
2721	Klamath Housing Authority	11.02%		9.37%	12.08%	15.58%		13.83%	16.56%
2624	Klamath Vector Control	16.88%		14.03%	16.74%	17.11%		17.50%	20.23%
2579	La Pine Rural Fire Protection District	13.48%		4.79%	7.50%	20.72%		12.08%	14.81%
2850	Lake County 4-H & Extension Service	2.67%		2.91%	5.62%	6.96%		7.35%	10.08%
2768	Lake County Library District	12.03%		12.27%	14.98%	16.09%		16.48%	19.21%
2522	Lane Council of Governments	12.52%		11.24%	13.95%	17.02%		15.74%	18.47%
2635	Lane County Fire District #1	9.38%		0.50%	3.15%	22.51%		14.93%	17.66%
2849	Lebanon Aquatic District	1.97%		2.21%	4.92%	11.01%		11.31%	14.04%
2705	Lebanon Fire District	17.95%		8.58%	11.29%	22.17%		13.47%	16.20%
2661	Lincoln County 911	0.59%		0.50%	0.50%	0.59%		0.49%	0.49%
2753	Linn-Benton Housing Authority	8.45%		5.50%	8.21%	11.67%		8.79%	11.52%
2572	Local Government Personnel Institute	15.62%		11.77%	14.48%	17.21%		16.05%	18.78%
2700	Lowell Rural Fire Protection District	5.00%		0.50%	0.50%	0.59%		0.49%	0.49%
2823	Lyons Fire District	16.53%		13.68%	16.39%	21.17%		18.19%	20.92%
2598	Marion County Housing Authority	0.93%		0.50%	1.57%	4.60%		2.34%	5.07%
2628	McKenzie Fire And Rescue	8.85%		4.03%	6.74%	14.62%		8.98%	11.71%
2592	Medford Irrigation District	10.37%		10.02%	12.73%	14.85%		14.54%	17.27%
2594	Metro	8.67%		7.04%	9.75%	13.34%		11.43%	14.16%
2663	Metropolitan Area Communications Commission	10.28%		9.97%	12.68%	12.68%		12.32%	15.05%
2811	Mid-Columbia Center For Living	13.11%		11.32%	14.03%	18.09%		15.75%	18.48%
2657	Mid-Willamette Valley Senior Service Agency	10.37%		8.57%	11.28%	14.23%		12.30%	15.03%
2853	Mill City Rural Fire Protection District	11.67%		2.77%	5.48%	16.17%		7.22%	9.95%
2752	Mist-Birkenfeld Rural Fire Protection District	14.03%		5.04%	7.75%	17.33%		9.04%	11.77%

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SLGRP (Default Tier 1/Tier 2 Rates)									
Special Districts									
2758	Mohawk Valley Rural Fire District	11.89%		2.15%	4.86%	16.76%		7.87%	10.60%
2568	Molalla Rural Fire Protection District #73	24.87%		15.70%	18.41%	29.40%		20.47%	23.20%
2555	Monroe Fire Department	13.32%		4.42%	7.13%	17.31%		8.36%	11.09%
2778	Mulino Water District #23	15.17%		11.32%	14.03%	19.92%		15.67%	18.40%
2806	Multnomah County Rural Fire Protection District #14	14.85%		11.00%	13.71%	19.65%		15.40%	18.13%
2508	Multnomah Drainage	16.67%		14.48%	17.19%	21.13%		19.19%	21.92%
2869	Nehalem Bay Fire & Rescue	22.25%		12.81%	15.52%	26.19%		17.27%	20.00%
2780	Nehalem Bay Health District	13.64%		9.79%	12.50%	16.94%		13.96%	16.69%
2858	Nesika Beach-Ophir Water District	11.00%		8.15%	10.86%	15.97%		12.99%	15.72%
2716	Neskowin Water District	10.84%		11.08%	13.79%	15.10%		15.49%	18.22%
2674	Nestucca Rural Fire District	13.04%		4.14%	6.85%	17.45%		8.50%	11.23%
2818	Netarts Water District	13.04%		9.19%	11.90%	17.73%		13.48%	16.21%
2830	Netarts-Oceanside Rural Fire Protection District	19.65%		10.75%	13.46%	24.09%		15.14%	17.87%
2604	Netarts-Oceanside Sanitary District	7.24%		4.62%	7.33%	10.93%		8.09%	10.82%
2837	NORCOM	8.18%		6.03%	8.74%	12.79%		10.54%	13.27%
2781	North Bend/Coos-Curry Housing Authority	27.89%		26.04%	28.75%	31.40%		30.18%	32.91%
2638	North Douglas County Fire and EMS	14.95%		5.86%	8.57%	22.26%		13.33%	16.06%
2793	North Lincoln Fire & Rescue District #1	15.62%		7.05%	9.76%	20.76%		12.35%	15.08%
2839	North Morrow Vector Control District	15.10%		11.25%	13.96%	19.90%		15.65%	18.38%
2792	North Wasco County Parks And Recreation District	10.87%		11.11%	13.82%	15.12%		15.51%	18.24%
2825	Northern Oregon Corrections	9.97%		3.29%	6.00%	12.91%		6.79%	9.52%
2504	Oak Lodge Water District	16.16%		14.85%	17.56%	20.69%		19.29%	22.02%
2852	Ochoco Irrigation District	9.05%		5.20%	7.91%	14.29%		10.04%	12.77%
2562	Odell Rural Fire Protection District	16.82%		13.97%	16.68%	21.00%		18.02%	20.75%
2816	Odell Sanitary District	12.01%		8.16%	10.87%	19.93%		15.68%	18.41%
2880	Oregon Health & Science University	9.12%		7.58%	10.29%	13.87%		12.19%	14.92%
2531	Oregon School Boards Association	13.95%		12.91%	15.62%	18.49%		17.37%	20.10%
2774	Oregon Trail Library District	10.91%		10.19%	12.90%	13.98%		14.37%	17.10%
2684	Parkdale Fire District	22.45%		13.55%	16.26%	26.95%		18.00%	20.73%
2694	Philomath Fire Department	18.42%		9.04%	11.75%	22.83%		13.92%	16.65%
2650	Pleasant Hill Fire Department	11.86%		9.01%	11.72%	16.33%		13.35%	16.08%
2513	Port of Coos Bay	12.18%		11.06%	13.77%	17.01%		15.54%	18.27%
2741	Port of Garibaldi	9.86%		8.71%	11.42%	14.37%		13.18%	15.91%
2625	Port of Newport	5.05%		4.69%	7.40%	8.14%		8.09%	10.82%
2512	Port of Portland	9.32%		6.19%	8.90%	14.20%		10.91%	13.64%
2501	Port of The Dalles	0.78%		0.50%	0.70%	4.46%		1.44%	4.17%
2713	Port of Tillamook Bay	10.26%		8.79%	11.50%	15.30%		13.59%	16.32%
2673	Port Orford Library	6.95%		3.10%	5.81%	6.81%		2.56%	5.29%
2519	Portland Housing Authority	10.51%		8.37%	11.08%	15.10%		12.81%	15.54%

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SLGRP (Default Tier 1/Tier 2 Rates)								
Special Districts								
2542	Rainbow Water District	12.91%		13.15%	15.86%	17.23%	17.62%	20.35%
2776	Rainier Cemetery District	0.59%		0.50%	0.50%	0.59%	0.49%	0.49%
2590	Redmond Fire & Rescue	N/A		N/A	N/A	20.20%	11.57%	14.30%
2549	Rogue River Fire District	14.96%		6.51%	9.22%	18.76%	10.83%	13.56%
2585	Rogue River Valley Irrigation District	26.53%		23.80%	26.51%	29.00%	25.99%	28.72%
2669	Roseburg Urban Sanitary Authority	8.71%		7.58%	10.29%	13.26%	12.27%	15.00%
2802	Rural Road Assessment District #3	15.16%		11.31%	14.02%	19.93%	15.68%	18.41%
2551	Sandy Fire Department	15.45%		6.68%	9.39%	19.56%	11.15%	13.88%
2544	Santa Clara Rural Fire Protection District	18.55%		8.81%	11.52%	22.88%	13.99%	16.72%
2709	Scappoose Public Library	0.59%		0.50%	0.50%	4.07%	4.46%	7.19%
2739	Scappoose Rural Fire Protection District	19.60%		10.29%	13.00%	23.70%	14.77%	17.50%
2605	Scio Fire District	0.59%		0.50%	0.50%	0.59%	0.49%	0.49%
2786	Seal Rock Rural Fire Protection District	12.22%		3.32%	6.03%	10.86%	1.91%	4.64%
2734	Seal Rock Water District	7.45%		5.72%	8.43%	11.43%	9.08%	11.81%
2630	Sheridan Fire District	19.01%		9.61%	12.32%	20.52%	11.63%	14.36%
2790	Silver Falls Library District	12.55%		10.04%	12.75%	17.47%	14.59%	17.32%
2659	Silverton Fire District	16.11%		8.16%	10.87%	20.33%	12.75%	15.48%
2692	Siuslaw Public Library	12.01%		9.13%	11.84%	16.67%	13.53%	16.26%
2794	Siuslaw Rural Fire Protection District #1	16.14%		8.72%	11.43%	22.97%	15.72%	18.45%
2599	South Suburban Sanitary District	11.96%		10.93%	13.64%	16.16%	15.05%	17.78%
2766	Southwest Lincoln County Water District	12.73%		9.79%	12.50%	17.50%	14.26%	16.99%
2706	Stanfield Fire District	15.89%		6.15%	8.86%	19.61%	10.72%	13.45%
2696	Stayton Fire District	18.61%		10.22%	12.93%	23.51%	15.40%	18.13%
2799	Sublimity Fire District	12.80%		5.87%	8.58%	18.51%	11.05%	13.78%
2641	Suburban East Salem Water District	11.81%		10.78%	13.49%	16.23%	15.17%	17.90%
2857	Sunriver Service District	14.47%		5.82%	8.53%	19.38%	10.77%	13.50%
2810	Sutherlin Water Control District	12.36%		9.51%	12.22%	16.85%	13.87%	16.60%
2847	Sweet Home Fire and Ambulance District	18.83%		10.18%	12.89%	22.52%	14.56%	17.29%
2582	Talent Irrigation District	13.05%		12.19%	14.90%	17.35%	16.86%	19.59%
2814	The Job Council	26.03%		24.11%	26.82%	38.61%	36.29%	39.02%
2652	The Oregon Consortium	15.12%		14.36%	17.07%	20.70%	19.58%	22.31%
2626	Tillamook Peoples Utility District	12.01%		10.89%	13.60%	16.71%	15.31%	18.04%
2864	Tri-City Water and Sanitary Authority	10.57%		8.88%	11.59%	15.39%	13.55%	16.28%
2660	Tualatin Valley Fire & Rescue	15.70%		7.17%	9.88%	19.95%	11.78%	14.51%
2587	Tualatin Valley Irrigation District	10.63%		10.22%	12.93%	13.72%	12.80%	15.53%
2842	Tualatin Valley Water District	9.33%		7.49%	10.20%	14.49%	12.42%	15.15%
2772	Umatilla County Soil & Water District	12.30%		8.45%	11.16%	13.07%	10.09%	12.82%
2732	Umatilla County Special Library District	4.63%		4.87%	7.58%	8.01%	8.40%	11.13%
2653	Umatilla Fire Department	12.97%		3.23%	5.94%	18.52%	9.63%	12.36%

## Summary of PERS Employer Contribution Rates

Rates shown reflect the effect of side account rate offsets and retiree healthcare contributions,  
and exclude contributions to the IAP and debt service for pension obligation bonds.

Employer Number    Employer Name		Net Employer Contribution Rate 7/1/11 - 6/30/13			Net Employer Contribution Rate 7/1/13 - 6/30/15		
		Tier 1/ Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll	Tier 1/ Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll
SLGRP (Default Tier 1/Tier 2 Rates)							
-----							
Special Districts							
2826	Wasco County Soil-Water Conservation District	10.90%	7.05%	9.76%	16.54%	12.29%	15.02%
2695	Washington County Consolidated Communications Agency	13.83%	11.87%	14.58%	18.50%	16.18%	18.91%
2578	Washington County Fire District #2	22.27%	13.26%	15.97%	26.91%	17.97%	20.70%
2540	West Extension Irrigation District	9.34%	5.49%	8.20%	15.06%	10.81%	13.54%
2867	West Multnomah Soil And Water Conservation District	14.07%	12.81%	15.52%	18.44%	17.27%	20.00%
2589	West Slope Water District	19.93%	17.08%	19.79%	24.15%	21.02%	23.75%
2606	West Valley Housing Authority	10.85%	9.54%	12.25%	15.54%	14.14%	16.87%
2754	Western Lane Ambulance District	12.64%	10.81%	13.52%	17.25%	15.23%	17.96%
2817	Wickiup Water District	14.70%	10.85%	13.56%	18.31%	15.33%	18.06%
2868	Willamette Valley Fire & Rescue Authority	22.66%	14.01%	16.72%	27.44%	19.22%	21.95%
2552	Winston-Dillard Fire District	26.67%	17.51%	20.22%	32.31%	23.69%	26.42%
2600	Winston-Dillard Water District	12.74%	10.66%	13.37%	17.14%	14.41%	17.14%
2676	Woodburn Fire District	27.49%	18.35%	21.06%	31.63%	22.70%	25.43%
2843	Yachats Rural Fire Protection District	17.40%	8.50%	11.21%	21.79%	12.94%	15.67%
2726	Yamhill Communications Agency	13.14%	11.02%	13.73%	17.70%	15.42%	18.15%
State							
1000	State Agencies	10.73%	8.05%	10.76%	15.36%	12.54%	15.27%



# Oregon

John A. Kitzhaber, M.D., Governor

## Public Employees Retirement System

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September 28, 2012

TO: Members of the PERS Board

FROM: Debra Hembree, Interim Actuarial Services Coordinator

SUBJECT: Revised GASB Pension Accounting and Reporting Standards

On September 28, 2012, Milliman actuaries Matt Larrabee and Scott Preppernau will present an update on revised Governmental Accounting Standards Board (GASB) standards for public pension accounting and financial reporting.

GASB is a nonprofit group that establishes financial accounting and reporting standards for state and local governments, including accounting and reporting for public pension plans. In June 2012, GASB approved major revisions to the way in which pension plan costs and liabilities are calculated and reported by plan sponsors and participating governments. Milliman will discuss these revisions and how they will impact PERS' business processes, including the actuarial valuation methodology and the financial information PERS provides to participating employers.

Milliman's report on the revised GASB standards will be provided to the Board prior to the meeting and available to interested parties as a walk-in item.



# PERISCOPE

Public Employee Retirement Systems

## GASB 67/68: New accounting standards for public pension plans

Matt Larrabee, FSA, EA, MAAA

Last month, the Governmental Accounting Standards Board (GASB) published new accounting standards that mark the most significant changes to the pension plan financial reporting of public sector sponsors in a generation. GASB 67 alters financial reporting for pension plans, while GASB 68 modifies reporting requirements for sponsoring employers subject to GASB standards. While compliance with the two standards is not mandatory until 2014 and 2015, respectively, the changes are substantial enough that most sponsors will need advance planning to comply. An implementation guide for the standards has not yet been published, but the material made available so far indicates five major changes that will impact public pension plans and their sponsoring employers.

### Change #1: Unfunded actuarial liability, with assets measured at fair value, will be recognized on employer balance sheets

Under the current standards, it is possible for a sponsoring employer to have a substantial unfunded actuarial liability (also known as "UAL" or "shortfall") but still carry little or no balance sheet liability for the plan on its consolidated annual financial report (CAFR). This can be the case as long as the employer consistently contributes its Annual Required Contribution (ARC). The current standards allow significant leeway in determination of the ARC, including the use of asset-smoothing techniques, shortfall amortization periods of up to 30 years, and a variety of actuarial cost allocation methods to attribute projected post-retirement costs to the working careers of plan participants. Since most plans use asset-smoothing techniques, the shortfalls calculated in the first years subsequent to a market downturn, such as in 2008, do not fully reflect the downturn's effects immediately as investment losses are recognized gradually over several years.

Under the new standards, a sponsoring employer of a plan with a shortfall will have the shortfall recognized as a pension plan liability on the balance sheet of its CAFR. The shortfall will be calculated on a fair market value of assets basis, with no allowance for asset-smoothing techniques. Had these standards been in place in 2009, sponsoring employers would have seen a significant increase in the balance sheet shortfall shown in the CAFR after the 2008 downturn. In addition, all shortfall calculations will use a single mandated cost allocation method.

The method specified by GASB (Entry Age) is currently used by the majority of plan sponsors, but sponsors that presently use alternative methods will see changes in their calculated shortfalls due to the mandated switch. Due to variations that exist in applying the Entry Age cost method, even some plans already using Entry Age may need to conform to the specific variation mandated by GASB for accounting purposes, possibly resulting in significant changes in the development of normal costs and liabilities for the plan. Because the new standards de-link funding from accounting, no change in methods is necessary for funding purposes.

Employers that participate in multiple-employer retirement systems that pool experience are not immune from the new standards. The overall system shortfall will be divided among the participating sponsors, with each employer receiving a pro rata share based on its projected portion of future contributions to the system. This is a significant change in accounting procedures for these employers from the prior standards.

### Change #2: Calculation of liability is revamped for some plans

In addition to the mandated cost allocation method noted above, the new standards will change the interest rate used to determine the liability (and associated balance sheet shortfall) for some sponsoring employers. Employers affected by this change are likely to see a significant increase in their calculated shortfall.

In calculating the plan liability, the current standards develop a net present value of all future projected benefit payments by discounting those payments using the plan's long-term annual investment return assumption. This is the case even for plans that, due to large shortfalls and/or inadequate funding policies, would not achieve full funding of projected benefits even if all assumptions are met and all funding policy contributions are made.

Under the new standards, plans with the challenges noted above will no longer be able to simply use the investment return assumption to discount all future benefit payments in calculating the liability and associated balance sheet shortfall. Instead, the actuary will assess when the plan's trust assets might be exhausted if all future assumptions (including contributions under the funding policy) are

met. The net present value of payments after the asset exhaustion date would not be discounted using the plan's investment return assumption. Instead, current yields on long-term, tax-free municipal bonds would be used for the discounting of payments after the asset exhaustion date. This will lead to higher reported balance sheet shortfalls for affected sponsors, since future payments discounted at the lower municipal bond rates will lead to higher net present values.

### **Change #3: Plans will need to develop formal funding policies separate from their financial reporting calculations**

Due to the significant flexibility in calculating the ARC under the current standards, the ARC is equal to the funding policy contribution for many plan sponsors. In fact, providing this opportunity for alignment of funding and financial reporting was an objective of GASB when the current standards were issued in 1994. Under the current standards, funding policies can vary substantially for two similarly situated sponsors that both contribute their ARC. The goal of the current standards is to determine the difference between the sponsor's actual contributions and those based on its own funding policies, as long as certain minimum requirements are met. Due to this link between the ARC and the funding policy contribution, the ARC became the de facto funding policy for many sponsors.

The new standards eliminate the ARC calculation and do not provide a parallel replacement. Instead, GASB encourages sponsors to establish a formal, documented funding policy that is separate from the financial reporting calculations. Establishment of such a formal policy and demonstration that the sponsor is adhering to the policy will require sponsor planning in advance of GASB's implementation deadlines.

### **Change #4: Significantly expanded plan financial disclosures**

Under the current standards, plan-related financial disclosures are modest for many sponsors and very limited for sponsors that participate in cost-sharing retirement systems. The new standards significantly lengthen both narrative and numerical disclosures, and there is no major exemption from the expanded disclosures for employers in cost-sharing retirement systems.

Employers will need to provide much more information about plans in which they participate. This includes detailed descriptions of funding and investment policies, the plan's governance structure and statutory authority, and the theoretical underpinnings for key assumptions such as the investment return. Required numerical disclosures include detailed descriptions of year-to-year changes in assets and liabilities plus demonstrations of the sensitivity of shortfalls to changes in the discount rate assumption.

### **Change #5: Much more volatile annual financial reporting entry amounts for annual plan expense**

Many practitioners and sponsors feel the cornerstone number of the current standards is the ARC. The ARC often serves a dual purpose

of acting as both the annual plan expense entry on the financial statements and the de facto funding policy for many sponsors. The significant amount of flexibility allowed in ARC determination methods makes contributing the ARC a viable option for many sponsors.

The cornerstone number of the new standards, by contrast, is the plan liability and its associated balance sheet shortfall. GASB has explicitly de-linked financial reporting standards from funding policy, encouraged sponsors to establish a formal separate funding policy, and emphasized uniformity in the shortfall calculation methodology. All of this means that the annual plan expense entry on the income statement is less of a key focus and instead is more of a mathematical balancing item to get the sponsor's balance sheet from one year-end's shortfall to the next under the new standards.

Because the shortfall under the new standards uses fair market asset values, changes in the shortfall can be significant from year to year. Deviations in annual investment experience from the assumption will be recognized over five years in the annual plan expense financial reporting entry, with the not yet recognized portion held as a deferred expense item. Similar to the way that investment experience is handled, changes in liabilities will be recognized over the expected future working careers of participants. The recognition periods for both investment and liability experience will be markedly shorter than typical amortization periods employed under the current standards, which will result in larger changes from one year to the next under the new standards as compared with the current standards.

For sponsors that are subject to the discount rate changes noted in item #2 above, the reported liability in the shortfall calculation will change annually due to two additional factors. First, annual investment results will affect the projected exhaustion date at which the municipal bond rate index will begin to be used to discount benefit payments. Second, the municipal bond rate will vary from year to year with market conditions, and that variation will also affect reported liabilities and shortfalls.

Employers that participate in cost-sharing retirement systems will recognize a portion of the system's calculated plan expense entry. Employers in these sorts of programs can see an additional volatility factor to those already noted; the employer's proportional share of the system's total expense entry can vary from year to year.

All of the above changes mean that the annual expense entry is simply too volatile to serve as a funding policy, reinforcing GASB's guidance that sponsors develop funding policies that are distinct from the revised financial reporting standards.

In summary, the new GASB standards will take effect soon enough, and the changes mandated are significant enough that sponsors will need to start planning very soon for the implementation of the standards.

**ADDITIONAL ITEMS FOR PERS BOARD  
September 28, 2012**

- |                    |   |
|--------------------|---|
| Agenda Item A.2.e. | Board Best Practices Survey Results                     |
| Agenda C.1.        | Legislative Advisory Committee Membership Update        |
| Agenda Item C.2.   | 2013-15 Individual Employer Rate Adoption               |
| Agenda Item C.3.   | Update on Revised GASB Pension and Accounting Standards |

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**PERS Board Best Practices Assessment Score Card**

<b>Best Practices Criteria</b>	<b>Fully Meets</b>	<b>Meets But Needs Improvement</b>	<b>Does Not Meet</b>
1. Executive Director's performance expectations are current.	<b>5</b>	<b>0</b>	<b>0</b>
2. Executive Director's performance is evaluated each biennium.	<b>5</b>	<b>0</b>	<b>0</b>
3. The Agency's mission and high-level goals are current and applicable.	<b>5</b>	<b>0</b>	<b>0</b>
4. The Board reviews the <i>Annual Performance Progress Report</i> .	<b>5</b>	<b>0</b>	<b>0</b>
5. The Board is appropriately involved in review of the Agency's key communications.	<b>5</b>	<b>0</b>	<b>0</b>
6. The Board is appropriately involved in policy-making activities	<b>5</b>	<b>0</b>	<b>0</b>
7. The Agency's policy option packages are aligned with it's mission and goals.	<b>5</b>	<b>0</b>	<b>0</b>
8. The Board reviews all proposed budgets and supplemental requests.	<b>5</b>	<b>0</b>	<b>0</b>
9. The Board periodically reviews key financial information and audit findings.	<b>5</b>	<b>0</b>	<b>0</b>
10. The Board appropriately accounts for resources.	<b>5</b>	<b>0</b>	<b>0</b>
11. The Agency adheres to accounting rules and other relevant financial controls.	<b>5</b>	<b>0</b>	<b>0</b>
12. Board members act in accordance with their roles as fiduciaries and public representatives.	<b>5</b>	<b>0</b>	<b>0</b>
13. The Board coordinates with others where responsibilities and interests overlap.	<b>4</b>	<b>1</b>	<b>0</b>
14. Board members identify and attend appropriate training sessions.	<b>3</b>	<b>2</b>	<b>0</b>
15. The Board reviews its management practices to ensure best practices are utilized.	<b>5</b>	<b>0</b>	<b>0</b>
16. Other (may be added at the Board's discretion).			
a. The Board has identified all key stakeholders and continues to strengthen relationships in those areas as appropriate.	<b>4</b>	<b>1</b>	<b>0</b>
b. The Board works with the management team to identify the highest priority initiatives and allocates resources accordingly.	<b>5</b>	<b>0</b>	<b>0</b>
c. The Board has processes in place to ensure ethical behavior by management and compliance with laws and regulations.	<b>5</b>	<b>0</b>	<b>0</b>

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# Oregon

John A. Kitzhaber, M.D., Governor

## Public Employees Retirement System

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September 28, 2012

TO: Members of the PERS Board

FROM: Marjorie Taylor, Senior Policy Advisor

SUBJECT: Legislative Advisory Committee Membership  
Supplemental Walk-in Memo

Following the release of the Board Packet last week, the Department of Administrative Services has recommended Patrick Allen, Director of the Department of Consumer and Business Services, to be appointed as the state member of the Legislative Advisory Committee.

The proposed membership roster is now complete as follows:

Name	Representing
Patrick Allen	Oregon Department of Consumer and Business Services
Mary Botkin	American Federation of State, County and Municipal Employees
Lance Colley	Roseburg Public Schools
Andrea Cooper	Oregon Education Association
Brian DeLashmutt	Oregon Nurses Association / Oregon State Police Officers Association
Mike Eliason	Association of Oregon Counties
Bob Livingston	Oregon State Fire Fighters Council
Cheri Helt	Oregon School Boards Association
Tricia Smith	Oregon School Employees Association
Hasina Squires	Special Districts Association of Oregon
Art Towers	Service Employees International Union
Scott Winkels	League of Oregon Cities

### Board Options:

The Board may:

1. Approve the recommended appointments, effective immediately.
2. Direct staff to solicit different or additional candidates for appointment.

### Staff Recommendation:

Staff recommends the Board choose Option 1 above.

Reason: Staff needs to engage the committee members soon to adequately evaluate legislative proposals prior to the 2013 session.

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# Summary of PERS Employer Contribution Rates

C.2. Rates

Rates shown reflect the effect of side account rate offsets and retiree healthcare contributions, and exclude contributions to the IAP and debt service for pension obligation bonds.

Employer Number	Employer Name	Net Employer Contribution Rate 7/1/11 - 6/30/13			Net Employer Contribution Rate 7/1/13 - 6/30/15				
		Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll	Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll
		<b>Independent Employers</b>							
<b>City</b>									
2167	City of Athena	6.08%		5.19%	7.90%	6.67%		5.39%	8.12%
2106	City of Beaverton	11.29%		7.25%	9.96%	14.36%		9.64%	12.37%
2107	City of Bend	13.01%		7.67%	10.38%	16.72%		10.79%	13.52%
2149	City of Canyonville	10.11%		4.77%	7.48%	15.28%		10.69%	13.42%
2186	City of Chiloquin	8.36%		1.90%	4.61%	10.06%		2.66%	5.39%
2162	City of Clatskanie	12.33%		7.64%	10.35%	15.40%		10.86%	13.59%
2152	City of Coos Bay	13.64%		8.61%	11.32%	16.71%		9.51%	12.24%
2165	City of Cornelius	9.32%		6.83%	9.54%	12.39%		8.91%	11.64%
2127	City of Cottage Grove	14.17%		12.06%	14.77%	17.24%		14.95%	17.68%
2257	City of Culver	10.28%		12.75%	15.46%	15.15%		17.24%	19.97%
2262	City of Dufur	15.41%		15.49%	18.20%	19.08%		13.41%	16.14%
2282	City of Eagle Point	11.60%		4.86%	7.57%	14.97%		6.85%	9.58%
2111	City of Eugene	14.03%		10.18%	12.89%	17.10%		12.26%	14.99%
2248	City of Fossil	6.08%		6.60%	9.31%	9.15%		9.60%	12.33%
2309	City of Gearhart	9.38%		0.50%	2.51%	12.45%		2.65%	5.38%
2264	City of Gervais	10.72%		5.21%	7.92%	13.79%		7.71%	10.44%
2250	City of Gold Beach	16.75%		12.32%	15.03%	18.02%		11.50%	14.23%
2113	City of Grants Pass	17.58%		12.08%	14.79%	21.96%		15.74%	18.47%
2114	City of Gresham	8.84%		3.49%	6.20%	11.92%		6.02%	8.75%
2210	City of Helix	9.06%		4.55%	7.26%	10.39%		5.36%	8.09%
2115	City of Hillsboro	12.54%		8.28%	10.99%	15.61%		10.82%	13.55%
2222	City of Jacksonville	11.75%		7.08%	9.79%	14.82%		9.72%	12.45%
2232	City of Joseph	13.92%		14.07%	16.78%	18.19%		14.72%	17.45%
2279	City of Keizer	10.62%		2.86%	5.57%	13.69%		5.19%	7.92%
2283	City of Maupin	6.13%		7.19%	9.90%	8.98%		7.77%	10.50%
2246	City of Merrill	6.08%		9.08%	11.79%	7.21%		3.39%	6.12%
2195	City of Metolius	6.08%		0.50%	0.63%	6.15%		1.15%	3.88%
2290	City of Molalla	9.38%		5.54%	8.25%	11.14%		6.73%	9.46%
2174	City of Mt Angel	11.04%		5.21%	7.92%	10.85%		8.14%	10.87%
2118	City of Ontario	17.87%		14.34%	17.05%	23.10%		18.44%	21.17%
2215	City of Powers	14.99%		10.89%	13.60%	9.06%		4.41%	7.14%
2218	City of Prairie City	9.38%		5.41%	8.12%	12.45%		9.46%	12.19%
2146	City of Prineville	11.10%		6.79%	9.50%	14.17%		8.33%	11.06%
2297	City of Rainier	9.38%		3.15%	5.86%	12.45%		6.62%	9.35%
2101	City of Salem	12.93%		9.14%	11.85%	19.06%		14.68%	17.41%
2219	City of Sheridan	8.06%		5.71%	8.42%	11.13%		7.16%	9.89%
2213	City of Stanfield	6.08%		0.50%	0.50%	6.15%		0.49%	0.72%
2129	City of Sweet Home	6.08%		0.50%	0.50%	6.15%		0.49%	0.49%
2261	City of Waldport	8.74%		5.49%	8.20%	10.09%		5.34%	8.07%

## Summary of PERS Employer Contribution Rates

Rates shown reflect the effect of side account rate offsets and retiree healthcare contributions,  
and exclude contributions to the IAP and debt service for pension obligation bonds.

Employer Number	Employer Name	Net Employer Contribution Rate 7/1/11 - 6/30/13			Net Employer Contribution Rate 7/1/13 - 6/30/15			
		Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll	Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll
<b>Independent Employers</b>								
<b>City</b>								
2265	City of Westfir	8.77%		2.71%	5.42%	6.15%	1.19%	3.92%
2206	City of Weston	6.08%		0.50%	0.50%	9.15%	2.03%	4.76%
2189	City of Willamina	6.08%		0.50%	1.12%	6.15%	0.49%	2.88%
2253	Town of Butte Falls	6.08%		9.12%	11.83%	6.15%	6.70%	9.43%
<b>County</b>								
2001	Clackamas County	15.42%		11.99%	14.70%	19.09%	14.97%	17.70%
2002	Curry County	14.72%		11.06%	13.77%	17.79%	14.66%	17.39%
2003	Douglas County	20.39%		18.60%	21.31%	26.76%	24.36%	27.09%
2006	Jefferson County	12.74%		8.26%	10.97%	15.81%	11.03%	13.76%
2008	Lane County	11.64%		9.42%	12.13%	14.71%	11.56%	14.29%
2014	Linn County	16.06%		12.40%	15.11%	18.06%	16.23%	18.96%
2039	Malheur County	11.57%		7.76%	10.47%	14.64%	10.32%	13.05%
2037	Polk County	13.66%		9.27%	11.98%	17.33%	12.14%	14.87%
2050	Wallowa County	9.15%		5.24%	7.95%	12.22%	7.84%	10.57%
2015	Yamhill County	9.38%		3.34%	6.05%	12.45%	6.05%	8.78%
<b>Special Districts</b>								
2664	Applegate Valley Rural Fire Protection District #9	14.16%		6.28%	8.99%	14.23%	6.54%	9.27%
2702	Banks Fire District #13	14.81%		8.68%	11.39%	17.88%	9.85%	12.58%
2596	Bend Parks & Recreation	8.98%		7.80%	10.51%	12.05%	9.38%	12.11%
2648	Black Butte Ranch Rural Fire Protection District	9.38%		0.50%	0.53%	12.45%	0.49%	2.44%
2833	Boardman Rural Fire Protection District	17.84%		6.34%	9.05%	18.67%	7.35%	10.08%
2779	Brownsville Rural Fire Protection District	13.71%		4.87%	7.58%	16.78%	7.42%	10.15%
2569	Central Oregon Intergovernmental Council	10.37%		8.14%	10.85%	13.05%	9.24%	11.97%
2678	Central Oregon Regional Housing Authority	6.08%		5.31%	8.02%	6.15%	5.22%	7.95%
2645	Chiloquin Agency Lake Rural Fire Protection District	14.64%		10.29%	13.00%	13.75%	11.70%	14.43%
2518	Clackamas County Housing Authority	14.17%		12.88%	15.59%	17.24%	14.59%	17.32%
2870	Clackamas River Water Providers	10.93%		6.83%	9.54%	8.51%	7.07%	9.80%
2679	Columbia River Public Utility District	10.95%		10.38%	13.09%	12.78%	10.99%	13.72%
2828	Deschutes Public Library District	9.91%		6.74%	9.45%	12.12%	8.52%	11.25%
2527	Deschutes Valley Water District	15.91%		16.86%	19.57%	18.43%	18.38%	21.11%
2729	Douglas County Fire District #2	16.96%		6.02%	8.73%	23.55%	13.39%	16.12%
2743	Douglas Soil & Water Conservation District	11.20%		13.27%	15.98%	8.27%	8.63%	11.36%
2529	East Fork Irrigation District	8.46%		8.01%	10.72%	10.98%	9.43%	12.16%
2618	Estacada Cemetery District	6.08%		4.76%	7.47%	6.15%	1.66%	4.39%
2132	Eugene Water & Electric Board	23.38%		22.96%	25.67%	26.65%	24.83%	27.56%
2623	Evans Valley Fire District #6	6.08%		0.50%	0.50%	6.15%	0.49%	0.49%
2785	Fern Ridge Community Library	10.56%		2.70%	5.41%	13.63%	3.09%	5.82%
2608	Gaston Rural Fire Protection District	11.58%		5.62%	8.33%	14.65%	7.87%	10.60%
2698	Halsey Shedd Rural Fire Protection District	6.58%		1.99%	4.70%	6.15%	0.49%	1.67%

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		Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll	Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll
----- <b>Independent Employers</b> -----									
<b>Special Districts</b>									
2771	Harbor Water PUD	8.23%		4.41%	7.12%	8.81%		4.82%	7.55%
2815	Hermiston Rural Fire Protection District	15.04%		9.01%	11.72%	15.80%		9.06%	11.79%
2717	Ice Fountain Water District	9.38%		5.65%	8.36%	12.45%		8.08%	10.81%
2556	Jackson County Fire District #5	16.30%		8.38%	11.09%	20.13%		11.40%	14.13%
2575	Jefferson County Rural Fire Protection District #1	10.98%		10.55%	13.26%	13.30%		12.45%	15.18%
2841	Jefferson County Soil & Water Conservation District	6.55%		4.39%	7.10%	7.18%		6.48%	9.21%
2646	Keno Rural Fire Protection District	18.57%		7.20%	9.91%	22.22%		10.82%	13.55%
2515	Klamath County Fire District #1	17.98%		7.38%	10.09%	22.89%		12.68%	15.41%
2760	Knappa Svensen Burnside Rural Fire Protection District	9.32%		4.25%	6.96%	11.60%		5.31%	8.04%
2644	Lakeside Water District	13.88%		10.57%	13.28%	18.45%		14.71%	17.44%
2565	Lane Rural Fire/Rescue	16.10%		7.71%	10.42%	21.11%		13.41%	16.14%
2521	League of Oregon Cities	11.26%		8.72%	11.43%	15.38%		11.71%	14.44%
2597	Mapleton Water District	13.78%		7.91%	10.62%	15.72%		9.86%	12.59%
2782	Millington Rural Fire Protection District	8.15%		0.50%	2.35%	6.15%		0.49%	0.49%
2708	Milton-Freewater Cemetery District #3	10.93%		6.83%	9.54%	38.54%		32.55%	35.28%
2873	Mosier Fire District	10.93%		6.83%	9.54%	11.69%		7.04%	9.77%
2861	Mt Angel Fire District	8.21%		4.11%	6.82%	9.38%		4.73%	7.46%
2724	Nehalem Bay Wastewater Agency	9.11%		11.61%	14.32%	6.18%		12.24%	14.97%
2740	Neskowin Regional Sanitary Authority	10.41%		4.18%	6.89%	10.64%		4.36%	7.09%
2835	North Clackamas County Water Commission	7.66%		7.30%	10.01%	10.17%		9.32%	12.05%
2637	Northeast Oregon Housing Authority	7.24%		7.45%	10.16%	10.31%		8.99%	11.72%
2550	Nyssa Road Assessment District #2	43.42%		45.13%	47.84%	44.89%		46.76%	49.49%
2524	Oak Lodge Sanitary District	9.95%		11.08%	13.79%	13.92%		12.55%	15.28%
2723	Oregon Coastal Zone Management Association	6.08%		3.11%	5.82%	6.15%		4.88%	7.61%
2685	Oregon Community College Association	6.08%		4.82%	7.53%	6.34%		4.34%	7.07%
2533	Owyhee Irrigation District	26.71%		26.89%	29.60%	27.01%		27.46%	30.19%
2688	Polk County Fire District #1	15.62%		8.02%	10.73%	17.54%		10.09%	12.82%
2613	Polk Soil & Water Conservation District	11.18%		8.85%	11.56%	15.29%		12.02%	14.75%
2507	Port of Astoria	14.86%		13.09%	15.80%	13.52%		12.34%	15.07%
2633	Port of Cascade Locks	9.42%		4.62%	7.33%	12.49%		6.03%	8.76%
2788	Port of Hood River	9.38%		5.85%	8.56%	12.00%		7.94%	10.67%
2570	Port of St Helens	9.38%		7.86%	10.57%	11.10%		7.89%	10.62%
2581	Port of Umatilla	14.53%		8.15%	10.86%	19.10%		11.74%	14.47%
2689	Redmond Area Park & Recreation District	7.54%		4.53%	7.24%	9.20%		5.74%	8.47%
2672	Rockwood Water PUD	12.29%		9.85%	12.56%	15.66%		11.81%	14.54%
2747	Salem Housing Authority	16.77%		16.19%	18.90%	17.89%		15.56%	18.29%
2675	Salmon Harbor-Douglas County	7.98%		6.79%	9.50%	6.87%		6.96%	9.69%
2701	Sisters-Camp Sherman Rural Fire Protection District	16.19%		6.30%	9.01%	21.53%		13.34%	16.07%
2859	South Lane County Fire and Rescue	15.53%		5.84%	8.55%	21.60%		10.99%	13.72%

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<b>Independent Employers</b>							
<b>Special Districts</b>							
2803	Southwestern Polk County Rural Fire Protection District	7.20%	3.10%	5.81%	9.36%	4.71%	7.44%
2767	Springfield Utility Board	8.69%	12.39%	15.10%	6.15%	9.03%	11.76%
2845	Sunrise Water Authority	10.98%	11.26%	13.97%	17.05%	15.61%	18.34%
2643	Sweet Home Cemetery	15.34%	18.27%	20.98%	21.41%	27.58%	30.31%
2553	Tangent Rural Fire Protection District	26.83%	17.40%	20.11%	37.36%	43.49%	46.22%
2722	Tillamook 9-1-1	6.08%	6.54%	9.25%	6.15%	4.60%	7.33%
2821	Tillamook County Soil And Water Conservation District	16.95%	11.66%	14.37%	16.93%	12.44%	15.17%
2783	Tillamook Fire District	10.51%	0.98%	3.69%	13.58%	4.37%	7.10%
2865	Tri-County Cooperative Weed Management Area	10.94%	6.84%	9.55%	11.71%	7.06%	9.79%
2874	Umatilla-Morrow Radio and Data District	10.93%	6.83%	9.54%	8.02%	7.10%	9.83%
2536	Valley View Cemetery	6.08%	6.51%	9.22%	6.15%	6.86%	9.59%
2797	Vernonia Fire	6.08%	3.02%	5.73%	6.15%	6.34%	9.07%
2796	West Side Rural Fire Protection District	15.83%	3.19%	5.90%	16.78%	3.16%	5.89%
2725	West Valley Fire District	15.80%	4.68%	7.39%	15.36%	6.76%	9.49%
2686	Weston Cemetery	9.38%	3.14%	5.85%	13.05%	5.93%	8.66%
2714	Winchester Bay Sanitary District	14.98%	9.08%	11.79%	17.02%	10.62%	13.35%

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Judiciary									
2099	State Judiciary		18.33%	N/A	N/A		22.31%	N/A	N/A

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		Tier 1/	Tier 2	OPSRP	OPSRP	Tier 1/	Tier 2	OPSRP	OPSRP
		Payroll	Payroll	General Service Payroll	Police and Fire Payroll	Payroll	Payroll	General Service Payroll	Police and Fire Payroll
School Districts									
School									
4306	Amity School District	2.06%		0.55%	3.26%	8.09%		6.09%	8.82%
3003	Baker School District #5J	10.85%		9.34%	12.05%	17.07%		15.07%	17.80%
4035	Banks School District	15.25%		13.74%	16.45%	21.79%		19.79%	22.52%
4062	Beaverton School District	13.02%		11.51%	14.22%	20.34%		18.34%	21.07%
3291	Bend-La Pine Public Schools	11.28%		9.77%	12.48%	18.05%		16.05%	18.78%
3283	Brookings-Harbor School District #17C	6.46%		4.95%	7.66%	11.66%		9.66%	12.39%
4333	Canby School District	8.17%		6.66%	9.37%	13.78%		11.78%	14.51%
4334	Cascade School District #5	6.94%		5.43%	8.14%	12.87%		10.87%	13.60%
3859	Central School District #13J	6.84%		5.33%	8.04%	12.47%		10.47%	13.20%
3414	City of Phoenix School District	10.84%		9.33%	12.04%	17.63%		15.63%	18.36%
4259	Clackamas Education Service District	11.68%		10.17%	12.88%	17.28%		15.28%	18.01%
3179	Clatsop County School District #1C	1.01%		0.50%	2.21%	6.47%		4.47%	7.20%
3242	Coos Bay School District #9	14.71%		13.20%	15.91%	21.74%		19.74%	22.47%
3039	Corvallis School District #509J	9.48%		7.97%	10.68%	16.81%		14.81%	17.54%
3502	Creswell School District #40	15.72%		14.21%	16.92%	22.71%		20.71%	23.44%
3274	Crook County School District	2.57%		1.06%	3.77%	8.69%		6.69%	9.42%
3843	David Douglas School Dist	16.42%		14.91%	17.62%	23.52%		21.52%	24.25%
4291	Dayton Public Schools	6.55%		5.04%	7.75%	13.25%		11.25%	13.98%
4237	Douglas Education Service District	12.53%		11.02%	13.73%	22.56%		20.56%	23.29%
3927	Echo School Dist	8.71%		7.20%	9.91%	16.61%		14.61%	17.34%
4323	Estacada School District #108	11.71%		10.20%	12.91%	18.22%		16.22%	18.95%
3473	Eugene School District 4J	15.51%		14.00%	16.71%	22.14%		20.14%	22.87%
3887	Falls City School District	4.37%		2.86%	5.57%	7.40%		5.40%	8.13%
3494	Fern Ridge School District	9.53%		8.02%	10.73%	16.25%		14.25%	16.98%
4313	Forest Grove School District	13.08%		11.57%	14.28%	19.80%		17.80%	20.53%
4034	Gaston Public Schools	5.83%		4.32%	7.03%	9.63%		7.63%	10.36%
4329	Gervais School District #1	4.88%		3.37%	6.08%	11.29%		9.29%	12.02%
3160	Gladstone School District #115	1.82%		0.50%	3.02%	6.19%		4.19%	6.92%
3316	Glide School District #12	12.48%		10.97%	13.68%	18.32%		16.32%	19.05%
4260	Greater Albany School District #8J	11.79%		10.28%	12.99%	18.84%		16.84%	19.57%
4332	Gresham-Barlow School District #10	9.80%		8.29%	11.00%	16.13%		14.13%	16.86%
4326	Harney County School District #3	0.59%		0.50%	0.50%	2.44%		0.49%	3.17%
4258	Hermiston School District #8R	10.87%		9.36%	12.07%	17.54%		15.54%	18.27%
4252	High Desert Education Service District	12.90%		11.39%	14.10%	19.92%		17.92%	20.65%
4341	Hillsboro School District #1J	12.71%		11.20%	13.91%	19.73%		17.73%	20.46%
3409	Hood River County School District	11.14%		9.63%	12.34%	18.19%		16.19%	18.92%
4223	InterMountain Education Service District	16.14%		14.63%	17.34%	23.48%		21.48%	24.21%
3729	Jefferson School District #14Cj	6.72%		5.21%	7.92%	12.31%		10.31%	13.04%
4315	John Day School District	11.18%		9.67%	12.38%	17.57%		15.57%	18.30%

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		Payroll		Payroll	Payroll	Payroll		Payroll	Payroll
School Districts									
-----									
School									
3965	La Grande Public Schools	10.42%	8.91%	11.62%	16.79%	14.79%	17.52%		
4268	Lake Oswego School District	8.86%	7.35%	10.06%	15.04%	13.04%	15.77%		
4276	Lane County Education Service District	15.74%	14.23%	16.94%	22.55%	20.55%	23.28%		
3579	Lincoln County School District	0.59%	0.50%	0.50%	0.59%	0.49%	0.49%		
3447	Madras School District	12.61%	11.10%	13.81%	19.90%	17.90%	20.63%		
4142	McMinnville Schools	12.12%	10.61%	13.32%	19.40%	17.40%	20.13%		
4288	Medford School District #549C	15.30%	13.79%	16.50%	22.06%	20.06%	22.79%		
4335	Milton-Freewater Unified School District #7	7.83%	6.32%	9.03%	12.86%	10.86%	13.59%		
4331	Molalla River School District	0.59%	0.50%	1.19%	5.08%	3.08%	5.81%		
4340	Monroe School District #1J	13.04%	11.53%	14.24%	20.37%	18.37%	21.10%		
3809	Morrow County Schools	13.12%	11.61%	14.32%	19.84%	17.84%	20.57%		
4238	Multnomah Education Service District	11.72%	10.21%	12.92%	18.25%	16.25%	18.98%		
4336	Nestucca Valley School District #101	13.57%	12.06%	14.77%	20.07%	18.07%	20.80%		
4135	Newberg School District #29Jt	6.12%	4.61%	7.32%	13.01%	11.01%	13.74%		
3245	North Bend Public Schools	10.31%	8.80%	11.51%	17.35%	15.35%	18.08%		
4321	North Clackamas School District #12	7.97%	6.46%	9.17%	13.08%	11.08%	13.81%		
3730	North Marion School District #15	7.95%	6.44%	9.15%	14.63%	12.63%	15.36%		
4342	North Santiam School District #29J	6.95%	5.44%	8.15%	12.55%	10.55%	13.28%		
4381	North Wasco County School District #21	10.23%	8.72%	11.43%	17.31%	15.31%	18.04%		
3684	Ontario School District #8C	13.39%	11.88%	14.59%	19.56%	17.56%	20.29%		
3122	Oregon City School District #62	10.75%	9.24%	11.95%	17.32%	15.32%	18.05%		
3931	Pendleton School District #16R	3.31%	1.80%	4.51%	8.47%	6.47%	9.20%		
3043	Philomath School District #17J	11.68%	10.17%	12.88%	17.79%	15.79%	18.52%		
3958	Pilot Rock School District #2R	10.82%	9.31%	12.02%	16.07%	14.07%	16.80%		
3818	Portland Public Schools	1.88%	0.50%	3.08%	7.70%	5.70%	8.43%		
4320	Rainier School District #13	9.45%	7.94%	10.65%	15.34%	13.34%	16.07%		
4311	Redmond School District #2J	12.22%	10.71%	13.42%	18.96%	16.96%	19.69%		
4312	Reedsport School District	10.20%	8.69%	11.40%	16.21%	14.21%	16.94%		
3824	Reynolds School District	7.13%	5.62%	8.33%	14.11%	12.11%	14.84%		
3847	Riverdale School	8.45%	6.94%	9.65%	16.16%	14.16%	16.89%		
3310	Roseburg Public Schools	9.27%	7.76%	10.47%	15.14%	13.14%	15.87%		
3735	Salem-Keizer Public Schools	11.75%	10.24%	12.95%	18.68%	16.68%	19.41%		
3665	Santiam Canyon School District	9.11%	7.60%	10.31%	14.23%	12.23%	14.96%		
3000	School Districts	19.48%	17.97%	20.68%	26.69%	24.69%	27.42%		
3187	Seaside Schools	11.93%	10.42%	13.13%	18.63%	16.63%	19.36%		
4317	Sherwood School District #88J	14.58%	13.07%	15.78%	22.56%	20.56%	23.29%		
4270	Silver Falls School District	10.74%	9.23%	11.94%	17.62%	15.62%	18.35%		
3296	Sisters School District	9.19%	7.68%	10.39%	13.59%	11.59%	14.32%		
3537	Siuslaw School District #97J	7.30%	5.79%	8.50%	15.19%	13.19%	15.92%		

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----- School Districts -----									
School									
3506	South Lane School District	5.40%		3.89%	6.60%	10.78%		8.78%	11.51%
3319	South Umpqua School District	0.59%		0.50%	1.43%	4.81%		2.81%	5.54%
3487	Springfield School District #19	11.41%		9.90%	12.61%	18.16%		16.16%	18.89%
4279	St Helens School District #502	5.06%		3.55%	6.26%	10.68%		8.68%	11.41%
3942	Stanfield School District	8.01%		6.50%	9.21%	14.12%		12.12%	14.85%
3353	Sutherlin School District #130	4.93%		3.42%	6.13%	10.47%		8.47%	11.20%
3618	Sweet Home School District #55	5.48%		3.97%	6.68%	10.57%		8.57%	11.30%
4338	Three Rivers U J School District	12.13%		10.62%	13.33%	17.68%		15.68%	18.41%
4316	Tigard-Tualatin School District #23J	15.67%		14.16%	16.87%	22.99%		20.99%	23.72%
3902	Tillamook Public Schools	3.62%		2.11%	4.82%	9.14%		7.14%	9.87%
3928	Umatilla School District #6R	14.55%		13.04%	15.75%	21.12%		19.12%	21.85%
3966	Union County School District	11.68%		10.17%	12.88%	17.70%		15.70%	18.43%
3195	Warrenton-Hammond School District	11.87%		10.36%	13.07%	19.30%		17.30%	20.03%
3075	West Linn School District	12.35%		10.84%	13.55%	18.61%		16.61%	19.34%
4254	Willamette Education Service District	10.90%		9.39%	12.10%	15.18%		13.18%	15.91%
4314	Willamina School District #30J	16.14%		14.63%	17.34%	22.84%		20.84%	23.57%
3349	Winston-Dillard Schools	2.34%		0.83%	3.54%	5.35%		3.35%	6.08%
4166	Yamhill-Carlton School District #1	2.25%		0.74%	3.45%	7.07%		5.07%	7.80%

## Summary of PERS Employer Contribution Rates

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Employer Number Employer Name		Net Employer Contribution Rate 7/1/11 - 6/30/13			Net Employer Contribution Rate 7/1/13 - 6/30/15		
		Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll	Tier 1/ Payroll	Tier 2 Payroll
SLGRP (Default Tier 1/Tier 2 Rates)							
CC							
2901	Blue Mountain Community College	8.46%	6.80%	9.51%	13.88%	11.98%	14.71%
2999	Central Oregon Community College	10.21%	8.55%	11.26%	15.92%	14.02%	16.75%
2919	Chemeketa Community College	6.98%	5.32%	8.03%	11.39%	9.49%	12.22%
2908	Clackamas Community College	9.01%	7.35%	10.06%	13.64%	11.74%	14.47%
2900	Clatsop Community College	8.30%	6.64%	9.35%	12.77%	10.87%	13.60%
2996	Columbia Gorge Community College	10.63%	8.97%	11.68%	15.42%	13.52%	16.25%
2906	Klamath Community College	15.32%	13.66%	16.37%	20.17%	18.27%	21.00%
2904	Lane Community College	6.65%	4.99%	7.70%	12.20%	10.30%	13.03%
2910	Linn-Benton Community College	8.12%	6.46%	9.17%	12.96%	11.06%	13.79%
2905	Mt Hood Community College	5.62%	3.96%	6.67%	9.26%	7.36%	10.09%
2995	Oregon Coast Community College	9.84%	8.18%	10.89%	14.66%	12.76%	15.49%
2918	Portland Community College	7.10%	5.44%	8.15%	12.72%	10.82%	13.55%
2922	Rogue Community College	8.42%	6.76%	9.47%	13.72%	11.82%	14.55%
2998	Southwestern Community College	7.45%	5.79%	8.50%	11.54%	9.64%	12.37%
2997	Tillamook Bay Community College	7.74%	6.08%	8.79%	13.72%	11.82%	14.55%
2902	Treasure Valley Community College	5.77%	4.11%	6.82%	10.57%	8.67%	11.40%
2903	Umpqua Community College	9.58%	7.92%	10.63%	14.49%	12.59%	15.32%
City							
2258	City of Adair Village	14.79%	11.99%	14.70%	16.18%	15.98%	18.71%
2103	City of Albany	15.35%	10.20%	12.91%	19.78%	14.47%	17.20%
2235	City of Amity	10.70%	5.50%	8.21%	14.17%	10.89%	13.62%
2104	City of Ashland	15.12%	11.60%	14.31%	19.89%	16.03%	18.76%
2105	City of Astoria	17.65%	13.19%	15.90%	22.13%	17.77%	20.50%
2234	City of Aumsville	9.11%	5.52%	8.23%	14.02%	10.33%	13.06%
2272	City of Aurora	9.20%	5.12%	7.83%	10.26%	9.14%	11.87%
2159	City of Baker City	16.04%	10.77%	13.48%	20.56%	15.14%	17.87%
2150	City of Bandon	13.74%	10.88%	13.59%	18.34%	15.28%	18.01%
2231	City of Banks	7.09%	3.24%	5.95%	12.23%	7.98%	10.71%
2241	City of Bay City	9.83%	7.94%	10.65%	15.78%	11.53%	14.26%
2178	City of Boardman	14.68%	10.65%	13.36%	18.56%	15.02%	17.75%
2216	City of Brookings	14.78%	10.20%	12.91%	19.45%	14.55%	17.28%
2204	City of Burns	7.05%	5.75%	8.46%	13.23%	11.27%	14.00%
2109	City of Canby	11.70%	6.92%	9.63%	15.92%	11.57%	14.30%
2223	City of Cannon Beach	12.51%	8.82%	11.53%	16.09%	13.08%	15.81%
2198	City of Carlton	7.88%	1.95%	4.66%	2.51%	0.49%	2.52%
2182	City of Cascade Locks	18.06%	17.23%	19.94%	22.68%	22.23%	24.96%
2194	City of Cave Junction	10.88%	9.96%	12.67%	15.55%	14.38%	17.11%
2181	City of Central Point	14.53%	9.79%	12.50%	19.48%	14.65%	17.38%
2201	City of Coburg	5.21%	0.50%	2.54%	13.54%	8.57%	11.30%

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		Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll	Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll
		SLGRP (Default Tier 1/Tier 2 Rates)							
City									
2271	City of Columbia City	12.67%	11.01%	13.72%	17.20%	15.43%	18.16%		
2177	City of Condon	27.70%	22.57%	25.28%	30.87%	25.44%	28.17%		
2110	City of Coquille	16.28%	12.19%	14.90%	21.85%	16.68%	19.41%		
2155	City of Corvallis	10.59%	6.53%	9.24%	14.96%	10.89%	13.62%		
2236	City of Creswell	12.77%	10.25%	12.96%	17.68%	14.80%	17.53%		
2202	City of Dallas	16.18%	10.90%	13.61%	21.19%	15.28%	18.01%		
2252	City of Dayton	6.58%	5.43%	8.14%	9.32%	7.68%	10.41%		
2294	City of Depoe Bay	12.96%	11.04%	13.75%	17.50%	15.44%	18.17%		
2131	City of Drain	13.20%	11.11%	13.82%	17.83%	15.51%	18.24%		
2245	City of Dundee	12.76%	9.14%	11.85%	17.46%	13.85%	16.58%		
2299	City of Dunes City	16.01%	13.16%	15.87%	21.94%	18.96%	21.69%		
2269	City of Durham	7.19%	7.43%	10.14%	12.69%	13.08%	15.81%		
2225	City of Echo	17.02%	17.26%	19.97%	21.63%	22.02%	24.75%		
2205	City of Elgin	1.56%	0.50%	0.50%	0.59%	0.49%	0.49%		
2305	City of Elkton	14.99%	11.14%	13.85%	19.80%	15.55%	18.28%		
2180	City of Enterprise	16.48%	12.75%	15.46%	20.86%	17.21%	19.94%		
2179	City of Estacada	13.32%	12.23%	14.94%	18.03%	16.45%	19.18%		
2208	City of Fairview	14.08%	9.07%	11.78%	18.74%	13.57%	16.30%		
2224	City of Falls City	8.44%	6.50%	9.21%	15.30%	12.39%	15.12%		
2291	City of Florence	10.38%	6.57%	9.28%	13.89%	9.72%	12.45%		
2220	City of Garibaldi	17.70%	15.29%	18.00%	22.36%	19.74%	22.47%		
2242	City of Gaston	0.59%	0.50%	0.50%	0.59%	0.49%	0.49%		
2304	City of Gladstone	12.84%	7.02%	9.73%	15.63%	11.18%	13.91%		
2274	City of Gold Hill	7.40%	2.27%	4.98%	8.70%	6.44%	9.17%		
2284	City of Halsey	9.90%	6.05%	8.76%	15.42%	11.17%	13.90%		
2296	City of Happy Valley	14.73%	11.11%	13.82%	19.47%	15.51%	18.24%		
2268	City of Harrisburg	12.12%	10.29%	13.00%	16.67%	14.66%	17.39%		
2193	City of Heppner	0.59%	0.50%	0.50%	3.73%	0.49%	2.21%		
2160	City of Hermiston	16.02%	11.33%	14.04%	20.67%	15.73%	18.46%		
2226	City of Hines	11.93%	10.22%	12.93%	15.78%	14.45%	17.18%		
2138	City of Hood River	16.61%	10.23%	12.94%	20.94%	14.41%	17.14%		
2196	City of Hubbard	17.41%	12.68%	15.39%	21.20%	17.14%	19.87%		
2191	City of Huntington	56.05%	53.20%	55.91%	55.87%	52.89%	55.62%		
2267	City of Independence	12.72%	9.03%	11.74%	17.16%	12.94%	15.67%		
2266	City of Irrigon	11.07%	9.65%	12.36%	15.63%	14.11%	16.84%		
2211	City of Jefferson	0.59%	0.50%	0.50%	0.59%	0.49%	0.49%		
2229	City of John Day	8.62%	4.46%	7.17%	13.29%	9.14%	11.87%		
2256	City of Jordan Valley	0.59%	0.50%	0.50%	0.59%	0.49%	0.49%		
2199	City of Junction City	14.88%	10.41%	13.12%	20.01%	14.84%	17.57%		

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		Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll	Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll
SLGRP (Default Tier 1/Tier 2 Rates)									
City									
2287	City of King City	15.26%		6.36%	9.07%	20.24%		11.29%	14.02%
2148	City of Klamath Falls	9.41%		5.25%	7.96%	13.44%		9.08%	11.81%
2263	City of La Grande	16.40%		7.02%	9.73%	19.85%		10.93%	13.66%
2233	City of Lafayette	9.55%		5.16%	7.87%	14.91%		11.91%	14.64%
2120	City of Lake Oswego	16.13%		11.78%	14.49%	20.96%		16.28%	19.01%
2244	City of Lakeside	5.02%		2.89%	5.60%	12.65%		10.32%	13.05%
2140	City of Lebanon	11.10%		7.22%	9.93%	15.61%		11.67%	14.40%
2298	City of Lincoln City	10.61%		6.87%	9.58%	14.97%		11.37%	14.10%
2293	City of Lowell	11.15%		9.61%	12.32%	16.20%		14.63%	17.36%
2270	City of Lyons	10.72%		8.40%	11.11%	17.85%		15.34%	18.07%
2170	City of Madras	14.86%		10.22%	12.93%	18.40%		14.06%	16.79%
2247	City of Malin	9.45%		7.79%	10.50%	14.04%		11.91%	14.64%
2281	City of Manzanita	13.61%		9.85%	12.56%	18.44%		14.46%	17.19%
2117	City of McMinnville	18.12%		14.06%	16.77%	22.68%		18.43%	21.16%
2102	City of Medford	12.43%		7.06%	9.77%	16.66%		11.29%	14.02%
2207	City of Mill City	13.29%		11.25%	13.96%	17.45%		15.68%	18.41%
2286	City of Millersburg	12.76%		10.53%	13.24%	17.25%		15.49%	18.22%
2158	City of Milton-Freewater	15.13%		12.71%	15.42%	19.21%		17.04%	19.77%
2163	City of Milwaukie	11.75%		7.23%	9.94%	16.68%		11.62%	14.35%
2157	City of Monmouth	11.71%		8.25%	10.96%	15.95%		12.65%	15.38%
2209	City of Monroe	0.59%		0.50%	0.50%	0.59%		0.49%	0.49%
2301	City of Moro	2.40%		2.64%	5.35%	7.56%		7.95%	10.68%
2302	City of Mt. Vernon	7.09%		5.76%	8.47%	10.68%		9.58%	12.31%
2197	City of Myrtle Creek	11.48%		7.60%	10.31%	15.14%		11.87%	14.60%
2183	City of Myrtle Point	6.89%		3.29%	6.00%	11.83%		7.88%	10.61%
2777	City of Newberg	14.75%		7.35%	10.06%	19.08%		11.90%	14.63%
2276	City of Newport	13.87%		4.48%	7.19%	16.99%		8.07%	10.80%
2292	City of North Bend	14.15%		8.69%	11.40%	18.26%		12.87%	15.60%
2192	City of North Plains	11.86%		8.94%	11.65%	19.00%		12.81%	15.54%
2308	City of North Powder	11.20%		7.35%	10.06%	17.56%		13.31%	16.04%
2166	City of Nyssa	15.53%		10.63%	13.34%	19.73%		14.98%	17.71%
2143	City of Oakland	22.67%		18.83%	21.54%	25.31%		22.33%	25.06%
2168	City of Oakridge	19.81%		14.93%	17.64%	24.36%		19.59%	22.32%
2119	City of Oregon City	11.54%		7.34%	10.05%	16.91%		12.44%	15.17%
2154	City of Pendleton	12.79%		7.57%	10.28%	17.43%		12.10%	14.83%
2187	City of Philomath	12.22%		8.02%	10.73%	16.83%		12.76%	15.49%
2249	City of Phoenix	7.78%		2.76%	5.47%	12.92%		7.16%	9.89%
2161	City of Pilot Rock	18.66%		14.27%	16.98%	23.61%		19.47%	22.20%
2184	City of Port Orford	12.09%		10.10%	12.81%	16.93%		14.60%	17.33%

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		Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll	Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll
SLGRP (Default Tier 1/Tier 2 Rates)									
City									
2121	City of Portland	9.30%		7.69%	10.40%	13.74%		11.92%	14.65%
2122	City of Redmond	13.28%		7.33%	10.04%	16.13%		11.57%	14.30%
2139	City of Reedsport	4.31%		0.57%	3.28%	9.52%		4.92%	7.65%
2260	City of Riddle	9.01%		8.52%	11.23%	13.52%		13.00%	15.73%
2203	City of Rockaway Beach	10.80%		8.71%	11.42%	16.37%		12.89%	15.62%
2251	City of Rogue River	18.63%		14.46%	17.17%	23.16%		18.83%	21.56%
2100	City of Roseburg	21.54%		15.32%	18.03%	25.98%		19.76%	22.49%
2172	City of Sandy	13.24%		10.03%	12.74%	18.15%		14.55%	17.28%
2176	City of Scappoose	15.69%		11.42%	14.13%	20.06%		15.99%	18.72%
2254	City of Shady Cove	10.14%		6.80%	9.51%	6.33%		2.08%	4.81%
2142	City of Sherwood	15.91%		10.82%	13.53%	20.41%		15.21%	17.94%
2273	City of Silverton	12.59%		8.99%	11.70%	17.83%		13.51%	16.24%
2221	City of Sisters	11.09%		7.72%	10.43%	15.36%		11.76%	14.49%
2278	City of Springfield	11.56%		5.64%	8.35%	6.37%		0.49%	3.16%
2123	City of St Helens	18.86%		14.45%	17.16%	23.71%		19.06%	21.79%
2757	City of Stayton	19.16%		10.26%	12.97%	23.54%		14.59%	17.32%
2217	City of Sutherlin	10.42%		5.55%	8.26%	12.35%		8.33%	11.06%
2188	City of Talent	8.83%		4.93%	7.64%	12.68%		9.61%	12.34%
2295	City of Tigard	15.24%		5.97%	8.68%	19.42%		10.49%	13.22%
2128	City of Tillamook	13.09%		8.81%	11.52%	17.38%		13.18%	15.91%
2275	City of Toledo	5.65%		2.26%	4.97%	11.03%		7.54%	10.27%
2237	City of Troutdale	11.91%		7.68%	10.39%	15.62%		11.57%	14.30%
2288	City of Tualatin	16.93%		12.59%	15.30%	21.91%		17.00%	19.73%
2228	City of Turner	17.72%		12.35%	15.06%	22.31%		16.61%	19.34%
2175	City of Umatilla	5.62%		1.45%	4.16%	10.23%		6.09%	8.82%
2145	City of Vale	18.13%		17.02%	19.73%	23.46%		22.26%	24.99%
2285	City of Veneta	9.72%		8.46%	11.17%	14.09%		12.56%	15.29%
2125	City of Vernonia	5.69%		3.43%	6.14%	12.47%		9.50%	12.23%
2200	City of Wallowa	1.27%		0.50%	0.88%	11.96%		8.67%	11.40%
2238	City of Warrenton	14.12%		9.75%	12.46%	19.03%		14.33%	17.06%
2126	City of West Linn	12.78%		9.02%	11.73%	17.35%		13.42%	16.15%
2147	City of Wheeler	5.06%		5.30%	8.01%	15.90%		12.92%	15.65%
2240	City of Wilsonville	12.03%		10.55%	13.26%	16.64%		14.96%	17.69%
2280	City of Winston	7.54%		2.30%	5.01%	12.68%		6.88%	9.61%
2185	City of Wood Village	10.86%		9.87%	12.58%	14.93%		13.97%	16.70%
2303	City of Woodburn	13.23%		9.35%	12.06%	17.82%		13.78%	16.51%
2300	City of Yachats	9.55%		7.36%	10.07%	14.04%		11.78%	14.51%
2214	City of Yamhill	11.71%		5.36%	8.07%	16.54%		10.60%	13.33%
2307	City of Yoncalla	14.63%		10.78%	13.49%	19.39%		15.14%	17.87%

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SLGRP (Default Tier 1/Tier 2 Rates)							
City							
2255	Town of Canyon City	12.94%	13.18%	15.89%	17.22%	17.61%	20.34%
2212	Town of Lakeview	7.79%	2.36%	5.07%	10.11%	4.65%	7.38%
County							
2021	Baker County	13.51%	8.96%	11.67%	17.69%	13.23%	15.96%
2040	Benton County	9.34%	5.90%	8.61%	14.26%	10.67%	13.40%
2036	Clatsop County	9.91%	6.00%	8.71%	14.43%	10.54%	13.27%
2017	Columbia County	9.70%	5.71%	8.42%	15.08%	11.00%	13.73%
2018	Coos County	17.70%	13.66%	16.37%	22.41%	18.19%	20.92%
2044	Crook County	14.16%	4.94%	7.65%	16.12%	7.19%	9.92%
2027	Deschutes County	10.33%	6.47%	9.18%	15.24%	11.10%	13.83%
2022	Gilliam County	12.77%	10.30%	13.01%	17.64%	14.70%	17.43%
2012	Grant County	0.59%	0.50%	0.50%	3.72%	0.52%	3.25%
2004	Harney County	11.54%	9.17%	11.88%	16.21%	12.96%	15.69%
2035	Hood River County	7.90%	4.54%	7.25%	10.60%	7.26%	9.99%
2005	Jackson County	13.18%	9.76%	12.47%	17.99%	14.18%	16.91%
2042	Josephine County	15.35%	11.26%	13.97%	19.57%	15.66%	18.39%
2007	Klamath County	10.98%	1.76%	4.47%	8.79%	0.49%	2.59%
2000	Lake County	12.22%	8.37%	11.08%	17.15%	13.03%	15.76%
2043	Lincoln County	10.95%	1.53%	4.24%	15.32%	6.41%	9.14%
2009	Marion County	10.46%	6.80%	9.51%	14.81%	10.93%	13.66%
2038	Multnomah County	11.85%	8.26%	10.97%	16.26%	12.55%	15.28%
2016	Sherman County	16.51%	13.18%	15.89%	20.86%	17.21%	19.94%
2013	Umatilla County	9.63%	5.96%	8.67%	14.00%	10.04%	12.77%
2020	Wasco County	12.81%	9.50%	12.21%	16.56%	13.72%	16.45%
2011	Washington County	15.05%	11.15%	13.86%	19.63%	15.55%	18.28%
Special Districts							
2742	Amity Fire District	15.41%	5.67%	8.38%	19.17%	10.28%	13.01%
2631	Arch Cape Water-Sanitary District	8.39%	6.94%	9.65%	13.54%	11.99%	14.72%
2602	Aumsville Rural Fire Protection District	16.41%	7.67%	10.38%	20.39%	12.47%	15.20%
2804	Aurora Rural Fire Protection District	11.56%	2.66%	5.37%	15.92%	6.97%	9.70%
2728	Baker County Library District	12.33%	10.22%	12.93%	17.60%	14.84%	17.57%
2601	Baker Valley Irrigation District	0.59%	0.50%	0.50%	0.59%	0.49%	2.07%
2749	Black Butte Ranch Police	10.98%	2.46%	5.17%	17.63%	9.30%	12.03%
2558	Boring Fire Department	15.79%	7.05%	9.76%	20.16%	11.87%	14.60%
2595	Canby Fire District	19.85%	10.49%	13.20%	23.86%	15.10%	17.83%
2731	Canby Utility Board	12.26%	11.25%	13.96%	17.22%	15.68%	18.41%
2840	Cannon Beach Rural Fire Protection District	19.96%	11.06%	13.77%	24.39%	15.44%	18.17%
2820	Central Oregon Coast Fire & Rescue District	10.09%	1.19%	3.90%	18.14%	9.19%	11.92%
2563	Central Oregon Irrigation District	16.18%	14.02%	16.73%	20.85%	18.52%	21.25%

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		Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll	Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll
SLGRP (Default Tier 1/Tier 2 Rates)								
Special Districts								
2567	Charleston Rural Fire Protection District	17.69%		8.19%	10.90%	21.01%	12.10%	14.83%
2699	Chetco Library Board	11.42%		10.74%	13.45%	15.86%	15.12%	17.85%
2745	Clackamas County Fire District	17.55%		8.59%	11.30%	21.64%	13.25%	15.98%
2761	Clackamas River Water	16.39%		13.92%	16.63%	20.77%	18.16%	20.89%
2538	Clackamas Vector Control	17.33%		17.57%	20.28%	21.56%	21.95%	24.68%
2707	Clatskanie Library	12.41%		11.60%	14.31%	16.89%	16.08%	18.81%
2526	Clatskanie PUD	17.90%		16.53%	19.24%	22.62%	20.61%	23.34%
2588	Clatskanie Rural Fire Protection District	12.87%		3.39%	6.10%	17.12%	8.21%	10.94%
2704	Clatsop County 4-H District	6.83%		7.07%	9.78%	13.12%	13.51%	16.24%
2617	Clean Water Services	7.65%		6.74%	9.45%	12.41%	11.27%	14.00%
2681	Cloverdale Rural Fire Protection District	26.71%		16.97%	19.68%	31.30%	22.41%	25.14%
2801	Coburg Rural Fire Protection District	14.63%		5.73%	8.44%	19.61%	10.66%	13.39%
2649	Colton Fire Department	12.63%		2.91%	5.62%	18.53%	9.64%	12.37%
2671	Columbia 911 Communications District	12.30%		10.31%	13.02%	17.20%	14.71%	17.44%
2687	Columbia Drainage Vector Control District	24.28%		22.20%	24.91%	30.57%	28.88%	31.61%
2528	Columbia River Fire & Rescue	14.37%		5.25%	7.96%	18.22%	9.43%	12.16%
2612	Community Services Consortium	12.23%		10.16%	12.87%	16.79%	14.36%	17.09%
2860	Coos County Airport District	10.88%		7.03%	9.74%	14.84%	10.59%	13.32%
2603	Corbett Water District	13.96%		11.11%	13.82%	18.49%	15.51%	18.24%
2545	Council of Governments	12.90%		11.10%	13.81%	17.46%	15.50%	18.23%
2834	Crescent Rural Fire Protection District	18.84%		9.10%	11.81%	24.25%	15.36%	18.09%
2844	Crook County Rural Fire Protection District #1	19.15%		10.66%	13.37%	23.16%	14.89%	17.62%
2647	Crooked River Ranch Rural Fire Protection District	13.36%		9.51%	12.22%	17.14%	14.16%	16.89%
2571	Crystal Springs Water District	11.93%		11.02%	13.73%	16.48%	15.12%	17.85%
2718	Curry Library	0.59%		0.50%	0.50%	0.59%	0.49%	0.49%
2576	Depoe Bay Rural Fire Protection District	12.01%		9.16%	11.87%	16.86%	13.88%	16.61%
2822	Deschutes County Rural Fire Protection District #2	14.58%		10.73%	13.44%	19.35%	15.10%	17.83%
2642	Dexter Rural Fire Protection District	17.86%		8.12%	10.83%	21.17%	12.28%	15.01%
2851	East Umatilla County Rural Fire Protection District	14.76%		5.86%	8.57%	19.87%	10.92%	13.65%
2784	Eisenschmidt Pool	11.66%		7.81%	10.52%	17.10%	12.85%	15.58%
2557	Estacada Fire Department	2.43%		0.50%	0.50%	6.21%	0.49%	0.49%
2798	Fairview Water District	11.43%		9.93%	12.64%	13.76%	14.15%	16.88%
2789	Farmers Irrigation District	6.41%		5.71%	8.42%	9.01%	8.63%	11.36%
2824	Glide Fire Department	9.60%		7.04%	9.75%	10.34%	10.73%	13.46%
2573	Goshen Fire District	31.62%		21.88%	24.59%	35.64%	26.75%	29.48%
2511	Grants Pass Irrigation District	11.78%		12.02%	14.73%	16.01%	16.40%	19.13%
2765	Green Sanitary	11.16%		9.39%	12.10%	15.78%	13.91%	16.64%
2855	Harney Hospital	7.99%		5.32%	8.03%	12.83%	10.13%	12.86%
2819	Harrisburg Fire/Rescue	19.14%		10.24%	12.95%	23.88%	14.99%	17.72%

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SLGRP (Default Tier 1/Tier 2 Rates)									
Special Districts									
2838	High Desert Parks & Recreation District	15.34%		11.49%	14.20%	20.15%		15.90%	18.63%
2607	Hoodland Fire District #74	17.42%		8.69%	11.40%	21.71%		13.25%	15.98%
2510	Horsefly Irrigation District	20.88%		18.03%	20.74%	29.16%		26.18%	28.91%
2773	Housing Authority of Jackson County	15.69%		13.12%	15.83%	20.27%		17.34%	20.07%
2829	Hubbard Rural Fire Protection District	0.70%		0.50%	0.56%	7.13%		4.15%	6.88%
2564	Illinois Valley Fire District	8.17%		1.21%	3.92%	10.99%		2.04%	4.77%
2651	Imbler Rural Fire Protection District	21.89%		19.04%	21.75%	26.72%		17.85%	20.58%
2715	Jackson County Fire District #3	13.37%		4.40%	7.11%	17.22%		8.57%	11.30%
2620	Jackson County Fire District #4	22.14%		12.40%	15.11%	26.16%		17.27%	20.00%
2541	Jackson County Vector Control District	9.11%		9.35%	12.06%	14.06%		14.45%	17.18%
2712	Jefferson County EMS	14.06%		11.59%	14.30%	18.68%		15.96%	18.69%
2846	Jefferson County Library District	15.44%		12.04%	14.75%	20.70%		16.76%	19.49%
2561	Jefferson Rural Fire Protection District	10.30%		3.79%	6.50%	11.88%		4.63%	7.36%
2763	Junction City Fire Department	17.76%		9.24%	11.95%	21.72%		13.60%	16.33%
2559	Keizer Fire Department	15.03%		6.17%	8.88%	19.81%		11.26%	13.99%
2710	Klamath County Emergency Communications District	14.15%		12.61%	15.32%	18.30%		16.99%	19.72%
2721	Klamath Housing Authority	11.02%		9.37%	12.08%	15.58%		13.83%	16.56%
2624	Klamath Vector Control	16.88%		14.03%	16.74%	17.11%		17.50%	20.23%
2579	La Pine Rural Fire Protection District	13.48%		4.79%	7.50%	20.72%		12.08%	14.81%
2850	Lake County 4-H & Extension Service	2.67%		2.91%	5.62%	6.96%		7.35%	10.08%
2768	Lake County Library District	12.03%		12.27%	14.98%	16.09%		16.48%	19.21%
2522	Lane Council of Governments	12.52%		11.24%	13.95%	17.02%		15.74%	18.47%
2635	Lane County Fire District #1	9.38%		0.50%	3.15%	22.51%		14.93%	17.66%
2849	Lebanon Aquatic District	1.97%		2.21%	4.92%	11.01%		11.31%	14.04%
2705	Lebanon Fire District	17.95%		8.58%	11.29%	22.17%		13.47%	16.20%
2661	Lincoln County 911	0.59%		0.50%	0.50%	0.59%		0.49%	0.49%
2753	Linn-Benton Housing Authority	8.45%		5.50%	8.21%	11.67%		8.79%	11.52%
2572	Local Government Personnel Institute	15.62%		11.77%	14.48%	17.21%		16.05%	18.78%
2700	Lowell Rural Fire Protection District	5.00%		0.50%	0.50%	0.59%		0.49%	0.49%
2823	Lyons Fire District	16.53%		13.68%	16.39%	21.17%		18.19%	20.92%
2598	Marion County Housing Authority	0.93%		0.50%	1.57%	4.60%		2.34%	5.07%
2628	McKenzie Fire And Rescue	8.85%		4.03%	6.74%	14.62%		8.98%	11.71%
2592	Medford Irrigation District	10.37%		10.02%	12.73%	14.85%		14.54%	17.27%
2594	Metro	8.67%		7.04%	9.75%	13.34%		11.43%	14.16%
2663	Metropolitan Area Communications Commission	10.28%		9.97%	12.68%	12.68%		12.32%	15.05%
2811	Mid-Columbia Center For Living	13.11%		11.32%	14.03%	18.09%		15.75%	18.48%
2657	Mid-Willamette Valley Senior Service Agency	10.37%		8.57%	11.28%	14.23%		12.30%	15.03%
2853	Mill City Rural Fire Protection District	11.67%		2.77%	5.48%	16.17%		7.22%	9.95%
2752	Mist-Birkenfeld Rural Fire Protection District	14.03%		5.04%	7.75%	17.33%		9.04%	11.77%

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SLGRP (Default Tier 1/Tier 2 Rates)									
Special Districts									
2758	Mohawk Valley Rural Fire District	11.89%		2.15%	4.86%	16.76%		7.87%	10.60%
2568	Molalla Rural Fire Protection District #73	24.87%		15.70%	18.41%	29.40%		20.47%	23.20%
2555	Monroe Fire Department	13.32%		4.42%	7.13%	17.31%		8.36%	11.09%
2778	Mulino Water District #23	15.17%		11.32%	14.03%	19.92%		15.67%	18.40%
2806	Multnomah County Rural Fire Protection District #14	14.85%		11.00%	13.71%	19.65%		15.40%	18.13%
2508	Multnomah Drainage	16.67%		14.48%	17.19%	21.13%		19.19%	21.92%
2869	Nehalem Bay Fire & Rescue	22.25%		12.81%	15.52%	26.19%		17.27%	20.00%
2780	Nehalem Bay Health District	13.64%		9.79%	12.50%	16.94%		13.96%	16.69%
2858	Nesika Beach-Ophir Water District	11.00%		8.15%	10.86%	15.97%		12.99%	15.72%
2716	Neskowin Water District	10.84%		11.08%	13.79%	15.10%		15.49%	18.22%
2674	Nestucca Rural Fire District	13.04%		4.14%	6.85%	17.45%		8.50%	11.23%
2818	Netarts Water District	13.04%		9.19%	11.90%	17.73%		13.48%	16.21%
2830	Netarts-Oceanside Rural Fire Protection District	19.65%		10.75%	13.46%	24.09%		15.14%	17.87%
2604	Netarts-Oceanside Sanitary District	7.24%		4.62%	7.33%	10.93%		8.09%	10.82%
2837	NORCOM	8.18%		6.03%	8.74%	12.79%		10.54%	13.27%
2781	North Bend/Coos-Curry Housing Authority	27.89%		26.04%	28.75%	31.40%		30.18%	32.91%
2638	North Douglas County Fire and EMS	14.95%		5.86%	8.57%	22.26%		13.33%	16.06%
2793	North Lincoln Fire & Rescue District #1	15.62%		7.05%	9.76%	20.76%		12.35%	15.08%
2839	North Morrow Vector Control District	15.10%		11.25%	13.96%	19.90%		15.65%	18.38%
2792	North Wasco County Parks And Recreation District	10.87%		11.11%	13.82%	15.12%		15.51%	18.24%
2825	Northern Oregon Corrections	9.97%		3.29%	6.00%	12.91%		6.79%	9.52%
2504	Oak Lodge Water District	16.16%		14.85%	17.56%	20.69%		19.29%	22.02%
2852	Ochoco Irrigation District	9.05%		5.20%	7.91%	14.29%		10.04%	12.77%
2562	Odell Rural Fire Protection District	16.82%		13.97%	16.68%	21.00%		18.02%	20.75%
2816	Odell Sanitary District	12.01%		8.16%	10.87%	19.93%		15.68%	18.41%
2880	Oregon Health & Science University	9.12%		7.58%	10.29%	13.87%		12.19%	14.92%
2531	Oregon School Boards Association	13.95%		12.91%	15.62%	18.49%		17.37%	20.10%
2774	Oregon Trail Library District	10.91%		10.19%	12.90%	13.98%		14.37%	17.10%
2684	Parkdale Fire District	22.45%		13.55%	16.26%	26.95%		18.00%	20.73%
2694	Philomath Fire Department	18.42%		9.04%	11.75%	22.83%		13.92%	16.65%
2650	Pleasant Hill Fire Department	11.86%		9.01%	11.72%	16.33%		13.35%	16.08%
2513	Port of Coos Bay	12.18%		11.06%	13.77%	17.01%		15.54%	18.27%
2741	Port of Garibaldi	9.86%		8.71%	11.42%	14.37%		13.18%	15.91%
2625	Port of Newport	5.05%		4.69%	7.40%	8.14%		8.09%	10.82%
2512	Port of Portland	9.32%		6.19%	8.90%	14.20%		10.91%	13.64%
2501	Port of The Dalles	0.78%		0.50%	0.70%	4.46%		1.44%	4.17%
2713	Port of Tillamook Bay	10.26%		8.79%	11.50%	15.30%		13.59%	16.32%
2673	Port Orford Library	6.95%		3.10%	5.81%	6.81%		2.56%	5.29%
2519	Portland Housing Authority	10.51%		8.37%	11.08%	15.10%		12.81%	15.54%

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SLGRP (Default Tier 1/Tier 2 Rates)								
Special Districts								
2542	Rainbow Water District	12.91%		13.15%	15.86%	17.23%	17.62%	20.35%
2776	Rainier Cemetery District	0.59%		0.50%	0.50%	0.59%	0.49%	0.49%
2590	Redmond Fire & Rescue	N/A		N/A	N/A	20.20%	11.57%	14.30%
2549	Rogue River Fire District	14.96%		6.51%	9.22%	18.76%	10.83%	13.56%
2585	Rogue River Valley Irrigation District	26.53%		23.80%	26.51%	29.00%	25.99%	28.72%
2669	Roseburg Urban Sanitary Authority	8.71%		7.58%	10.29%	13.26%	12.27%	15.00%
2802	Rural Road Assessment District #3	15.16%		11.31%	14.02%	19.93%	15.68%	18.41%
2551	Sandy Fire Department	15.45%		6.68%	9.39%	19.56%	11.15%	13.88%
2544	Santa Clara Rural Fire Protection District	18.55%		8.81%	11.52%	22.88%	13.99%	16.72%
2709	Scappoose Public Library	0.59%		0.50%	0.50%	4.07%	4.46%	7.19%
2739	Scappoose Rural Fire Protection District	19.60%		10.29%	13.00%	23.70%	14.77%	17.50%
2605	Scio Fire District	0.59%		0.50%	0.50%	0.59%	0.49%	0.49%
2786	Seal Rock Rural Fire Protection District	12.22%		3.32%	6.03%	10.86%	1.91%	4.64%
2734	Seal Rock Water District	7.45%		5.72%	8.43%	11.43%	9.08%	11.81%
2630	Sheridan Fire District	19.01%		9.61%	12.32%	20.52%	11.63%	14.36%
2790	Silver Falls Library District	12.55%		10.04%	12.75%	17.47%	14.59%	17.32%
2659	Silverton Fire District	16.11%		8.16%	10.87%	20.33%	12.75%	15.48%
2692	Siuslaw Public Library	12.01%		9.13%	11.84%	16.67%	13.53%	16.26%
2794	Siuslaw Rural Fire Protection District #1	16.14%		8.72%	11.43%	22.97%	15.72%	18.45%
2599	South Suburban Sanitary District	11.96%		10.93%	13.64%	16.16%	15.05%	17.78%
2766	Southwest Lincoln County Water District	12.73%		9.79%	12.50%	17.50%	14.26%	16.99%
2706	Stanfield Fire District	15.89%		6.15%	8.86%	19.61%	10.72%	13.45%
2696	Stayton Fire District	18.61%		10.22%	12.93%	23.51%	15.40%	18.13%
2799	Sublimity Fire District	12.80%		5.87%	8.58%	18.51%	11.05%	13.78%
2641	Suburban East Salem Water District	11.81%		10.78%	13.49%	16.23%	15.17%	17.90%
2857	Sunriver Service District	14.47%		5.82%	8.53%	19.38%	10.77%	13.50%
2810	Sutherlin Water Control District	12.36%		9.51%	12.22%	16.85%	13.87%	16.60%
2847	Sweet Home Fire and Ambulance District	18.83%		10.18%	12.89%	22.52%	14.56%	17.29%
2582	Talent Irrigation District	13.05%		12.19%	14.90%	17.35%	16.86%	19.59%
2814	The Job Council	26.03%		24.11%	26.82%	38.61%	36.29%	39.02%
2652	The Oregon Consortium	15.12%		14.36%	17.07%	20.70%	19.58%	22.31%
2626	Tillamook Peoples Utility District	12.01%		10.89%	13.60%	16.71%	15.31%	18.04%
2864	Tri-City Water and Sanitary Authority	10.57%		8.88%	11.59%	15.39%	13.55%	16.28%
2660	Tualatin Valley Fire & Rescue	15.70%		7.17%	9.88%	19.95%	11.78%	14.51%
2587	Tualatin Valley Irrigation District	10.63%		10.22%	12.93%	13.72%	12.80%	15.53%
2842	Tualatin Valley Water District	9.33%		7.49%	10.20%	14.49%	12.42%	15.15%
2772	Umatilla County Soil & Water District	12.30%		8.45%	11.16%	13.07%	10.09%	12.82%
2732	Umatilla County Special Library District	4.63%		4.87%	7.58%	8.01%	8.40%	11.13%
2653	Umatilla Fire Department	12.97%		3.23%	5.94%	18.52%	9.63%	12.36%

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Employer Number    Employer Name		Net Employer Contribution Rate 7/1/11 - 6/30/13			Net Employer Contribution Rate 7/1/13 - 6/30/15		
		Tier 1/ Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll	Tier 1/ Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll
SLGRP (Default Tier 1/Tier 2 Rates)							
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Special Districts							
2826	Wasco County Soil-Water Conservation District	10.90%	7.05%	9.76%	16.54%	12.29%	15.02%
2695	Washington County Consolidated Communications Agency	13.83%	11.87%	14.58%	18.50%	16.18%	18.91%
2578	Washington County Fire District #2	22.27%	13.26%	15.97%	26.91%	17.97%	20.70%
2540	West Extension Irrigation District	9.34%	5.49%	8.20%	15.06%	10.81%	13.54%
2867	West Multnomah Soil And Water Conservation District	14.07%	12.81%	15.52%	18.44%	17.27%	20.00%
2589	West Slope Water District	19.93%	17.08%	19.79%	24.15%	21.02%	23.75%
2606	West Valley Housing Authority	10.85%	9.54%	12.25%	15.54%	14.14%	16.87%
2754	Western Lane Ambulance District	12.64%	10.81%	13.52%	17.25%	15.23%	17.96%
2817	Wickiup Water District	14.70%	10.85%	13.56%	18.31%	15.33%	18.06%
2868	Willamette Valley Fire & Rescue Authority	22.66%	14.01%	16.72%	27.44%	19.22%	21.95%
2552	Winston-Dillard Fire District	26.67%	17.51%	20.22%	32.31%	23.69%	26.42%
2600	Winston-Dillard Water District	12.74%	10.66%	13.37%	17.14%	14.41%	17.14%
2676	Woodburn Fire District	27.49%	18.35%	21.06%	31.63%	22.70%	25.43%
2843	Yachats Rural Fire Protection District	17.40%	8.50%	11.21%	21.79%	12.94%	15.67%
2726	Yamhill Communications Agency	13.14%	11.02%	13.73%	17.70%	15.42%	18.15%
State							
1000	State Agencies	10.73%	8.05%	10.76%	15.36%	12.54%	15.27%



# PERISCOPE

Public Employee Retirement Systems

## GASB 67/68: New accounting standards for public pension plans

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Last month, the Governmental Accounting Standards Board (GASB) published new accounting standards that mark the most significant changes to the pension plan financial reporting of public sector sponsors in a generation. GASB 67 alters financial reporting for pension plans, while GASB 68 modifies reporting requirements for sponsoring employers subject to GASB standards. While compliance with the two standards is not mandatory until 2014 and 2015, respectively, the changes are substantial enough that most sponsors will need advance planning to comply. An implementation guide for the standards has not yet been published, but the material made available so far indicates five major changes that will impact public pension plans and their sponsoring employers.

### Change #1: Unfunded actuarial liability, with assets measured at fair value, will be recognized on employer balance sheets

Under the current standards, it is possible for a sponsoring employer to have a substantial unfunded actuarial liability (also known as "UAL" or "shortfall") but still carry little or no balance sheet liability for the plan on its consolidated annual financial report (CAFR). This can be the case as long as the employer consistently contributes its Annual Required Contribution (ARC). The current standards allow significant leeway in determination of the ARC, including the use of asset-smoothing techniques, shortfall amortization periods of up to 30 years, and a variety of actuarial cost allocation methods to attribute projected post-retirement costs to the working careers of plan participants. Since most plans use asset-smoothing techniques, the shortfalls calculated in the first years subsequent to a market downturn, such as in 2008, do not fully reflect the downturn's effects immediately as investment losses are recognized gradually over several years.

Under the new standards, a sponsoring employer of a plan with a shortfall will have the shortfall recognized as a pension plan liability on the balance sheet of its CAFR. The shortfall will be calculated on a fair market value of assets basis, with no allowance for asset-smoothing techniques. Had these standards been in place in 2009, sponsoring employers would have seen a significant increase in the balance sheet shortfall shown in the CAFR after the 2008 downturn. In addition, all shortfall calculations will use a single mandated cost allocation method.

The method specified by GASB (Entry Age) is currently used by the majority of plan sponsors, but sponsors that presently use alternative methods will see changes in their calculated shortfalls due to the mandated switch. Due to variations that exist in applying the Entry Age cost method, even some plans already using Entry Age may need to conform to the specific variation mandated by GASB for accounting purposes, possibly resulting in significant changes in the development of normal costs and liabilities for the plan. Because the new standards de-link funding from accounting, no change in methods is necessary for funding purposes.

Employers that participate in multiple-employer retirement systems that pool experience are not immune from the new standards. The overall system shortfall will be divided among the participating sponsors, with each employer receiving a pro rata share based on its projected portion of future contributions to the system. This is a significant change in accounting procedures for these employers from the prior standards.

### Change #2: Calculation of liability is revamped for some plans

In addition to the mandated cost allocation method noted above, the new standards will change the interest rate used to determine the liability (and associated balance sheet shortfall) for some sponsoring employers. Employers affected by this change are likely to see a significant increase in their calculated shortfall.

In calculating the plan liability, the current standards develop a net present value of all future projected benefit payments by discounting those payments using the plan's long-term annual investment return assumption. This is the case even for plans that, due to large shortfalls and/or inadequate funding policies, would not achieve full funding of projected benefits even if all assumptions are met and all funding policy contributions are made.

Under the new standards, plans with the challenges noted above will no longer be able to simply use the investment return assumption to discount all future benefit payments in calculating the liability and associated balance sheet shortfall. Instead, the actuary will assess when the plan's trust assets might be exhausted if all future assumptions (including contributions under the funding policy) are

met. The net present value of payments after the asset exhaustion date would not be discounted using the plan's investment return assumption. Instead, current yields on long-term, tax-free municipal bonds would be used for the discounting of payments after the asset exhaustion date. This will lead to higher reported balance sheet shortfalls for affected sponsors, since future payments discounted at the lower municipal bond rates will lead to higher net present values.

### **Change #3: Plans will need to develop formal funding policies separate from their financial reporting calculations**

Due to the significant flexibility in calculating the ARC under the current standards, the ARC is equal to the funding policy contribution for many plan sponsors. In fact, providing this opportunity for alignment of funding and financial reporting was an objective of GASB when the current standards were issued in 1994. Under the current standards, funding policies can vary substantially for two similarly situated sponsors that both contribute their ARC. The goal of the current standards is to determine the difference between the sponsor's actual contributions and those based on its own funding policies, as long as certain minimum requirements are met. Due to this link between the ARC and the funding policy contribution, the ARC became the de facto funding policy for many sponsors.

The new standards eliminate the ARC calculation and do not provide a parallel replacement. Instead, GASB encourages sponsors to establish a formal, documented funding policy that is separate from the financial reporting calculations. Establishment of such a formal policy and demonstration that the sponsor is adhering to the policy will require sponsor planning in advance of GASB's implementation deadlines.

### **Change #4: Significantly expanded plan financial disclosures**

Under the current standards, plan-related financial disclosures are modest for many sponsors and very limited for sponsors that participate in cost-sharing retirement systems. The new standards significantly lengthen both narrative and numerical disclosures, and there is no major exemption from the expanded disclosures for employers in cost-sharing retirement systems.

Employers will need to provide much more information about plans in which they participate. This includes detailed descriptions of funding and investment policies, the plan's governance structure and statutory authority, and the theoretical underpinnings for key assumptions such as the investment return. Required numerical disclosures include detailed descriptions of year-to-year changes in assets and liabilities plus demonstrations of the sensitivity of shortfalls to changes in the discount rate assumption.

### **Change #5: Much more volatile annual financial reporting entry amounts for annual plan expense**

Many practitioners and sponsors feel the cornerstone number of the current standards is the ARC. The ARC often serves a dual purpose

of acting as both the annual plan expense entry on the financial statements and the de facto funding policy for many sponsors. The significant amount of flexibility allowed in ARC determination methods makes contributing the ARC a viable option for many sponsors.

The cornerstone number of the new standards, by contrast, is the plan liability and its associated balance sheet shortfall. GASB has explicitly de-linked financial reporting standards from funding policy, encouraged sponsors to establish a formal separate funding policy, and emphasized uniformity in the shortfall calculation methodology. All of this means that the annual plan expense entry on the income statement is less of a key focus and instead is more of a mathematical balancing item to get the sponsor's balance sheet from one year-end's shortfall to the next under the new standards.

Because the shortfall under the new standards uses fair market asset values, changes in the shortfall can be significant from year to year. Deviations in annual investment experience from the assumption will be recognized over five years in the annual plan expense financial reporting entry, with the not yet recognized portion held as a deferred expense item. Similar to the way that investment experience is handled, changes in liabilities will be recognized over the expected future working careers of participants. The recognition periods for both investment and liability experience will be markedly shorter than typical amortization periods employed under the current standards, which will result in larger changes from one year to the next under the new standards as compared with the current standards.

For sponsors that are subject to the discount rate changes noted in item #2 above, the reported liability in the shortfall calculation will change annually due to two additional factors. First, annual investment results will affect the projected exhaustion date at which the municipal bond rate index will begin to be used to discount benefit payments. Second, the municipal bond rate will vary from year to year with market conditions, and that variation will also affect reported liabilities and shortfalls.

Employers that participate in cost-sharing retirement systems will recognize a portion of the system's calculated plan expense entry. Employers in these sorts of programs can see an additional volatility factor to those already noted; the employer's proportional share of the system's total expense entry can vary from year to year.

All of the above changes mean that the annual expense entry is simply too volatile to serve as a funding policy, reinforcing GASB's guidance that sponsors develop funding policies that are distinct from the revised financial reporting standards.

In summary, the new GASB standards will take effect soon enough, and the changes mandated are significant enough that sponsors will need to start planning very soon for the implementation of the standards.