

# OREGON PUBLIC EMPLOYEES RETIREMENT BOARD

Friday September 19, 2008 1:00 P.M.		PERS 11410 SW 68 <sup>th</sup> Parkway Tigard, OR
ITEM		PRESENTER
<b>A. Administration – 1:00 P.M.</b>		
1.	July 25, 2008 & August 19, 2008 Board Meeting Minutes	CLEARY
2.	Director's Report a. Forward-Looking Calendar b. OIC Investment Report c. Elimination of Break-In-Service Project d. Budget Report e. Delegation of Agency Head Financial Transactions Approval Authority f. Review of Agency Head Financial Transactions	TYLER TYLER / DALTON
<b>B. Consent Action and Information Items</b>		
1.	Notice of Leave of Absence Without Pay Rules	RISWICK
2.	Notice of Plan Qualification Updates Rules	
3.	Notice of Effective Date of Retirement Rules	
4.	Notice of OSGP Trading Restrictions Rules	
<b>C. Action and Discussion Items</b>		
1.	Adoption of ETOB Rules	RISWICK / ORR
2.	Adoption of 2009 – 11 Employer Rates	MERCER
3.	Board Best Practices Review	CLEARY / TYLER
<b>D. Executive Session Pursuant to ORS 192.660(2)(f), (h), and/or ORS 40.225</b>		
1.	Litigation Update	LEGAL COUNSEL

Audit Committee meeting immediately following the Board meeting.

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<b>Note:</b> If you have a disability that requires any special materials, services or assistance, call (503) 603-7575 at least 48 hours before the meeting.
Michael Pittman, Chair * James Dalton * Thomas Grimsley * Eva Kripalani * Brenda Rocklin Paul R. Cleary, Executive Director
Level 1 - Public

**PUBLIC EMPLOYEES RETIREMENT BOARD**

PERS Board Meeting  
 1 P.M., July 25, 2008  
 Tigard, Oregon

**MINUTES**

**Board Members:**

Mike Pittman, Chair  
 Eva Kripalani  
 Thomas Grimsley  
 Excused: Brenda Rocklin, Vice Chair  
 Excused: James Dalton

**Staff:**

Donna Allen	Yvette Elledge	Steve Rodeman
Helen Bamford	Brian Harrington	Jason Stanley
Paul Cleary	Jordan Masanga	
David Crosley	Dale Orr	
Joe DeLillo	Susan Riswick	

**Others:**

Bruce Adams	E. Marie Laird	P. Peg
Linda Capps	Donna Lantz	Deborah Tremblay
Linda Ely	Steve Manton	David Wimmer
Derek Keller	Mike Mueller	Denise Yunker
Keith Kutler	DeeAnn Raili	

Chair Mike Pittman called the meeting to order at 1:00 P.M.

**ADMINISTRATION**

A.1. BOARD MEETING MINUTES OF JUNE 27, 2008

The Board unanimously approved the June 27, 2008 Board meeting minutes.

A.2. DIRECTOR'S REPORT

Executive Director Cleary presented the Board's forward looking calendar recommending that the Board not meet in October as litigation obligations conflict with the October Board meeting date. In November the Board will review proposed legislative concepts and the Audit Committee will meet as well.

Cleary noted that the Oregon Investment Council report shows negative earnings continued through June, with the regular account returning -5.1percent and the variable account -10.31 percent year-to-date.

Cleary presented the Employer Reporting update, which will continue to be presented to the Board on a quarterly basis. At the time this quarter's report was pulled, employers were still cleaning up their data. Also one of PERS' larger employers is going through an IT system conversion, which is causing short-term data reporting difficulties.

PERS is now receiving 3.7 million records a year from employers electronically, and maintaining that data in a live database accessible to employers. Increased employer and staff access to that database is causing system performance issues that ISD staff is working hard to resolve.

Cleary noted that the budget report reflected two adjustments from the July Emergency Board; one was an addition of approximately \$3 million in limitation for the collective bargaining agreement cost of living adjustments, the second was a reduction and limitation unscheduling of approximately \$3.4 million to reflect State Data Center charge savings.

Cleary noted that the “*PERS by the Numbers*” document has been updated and now reflects the 2007 valuation results, the 2007 replacement ratio study, and other year-end statistical information. Staff has added two pages that reflect PERS benefit payments (excluding IAP payments) by counties in Oregon and over the fifty states.

Cleary shared a progress report for the PERS call center, stating that the average call length has been cut by about 20 percent. Further, the call abandonment rate has been cut by about 45 percent and the call wait time has been reduced by about 50 percent. Cleary recognized the call center management and staff for these achievements.

The August 1<sup>st</sup> benefit payments will include the annual cost of living adjustments. For “window retirees” the one-time deduction for the member’s attorney fees awarded in the *Strunk* case will also be reflected. Therefore, we expect a high volume of calls in early August and this will be a good test for our improved call center.

Cleary said that the communication regarding the attorney fees awarded in the *Strunk* case was on three levels. The retirees receiving paper checks will find a notice of explanation on the check stubs, the direct deposit retirees will find an explanation on their remittance advice stub, and a separate letter has been prepared to mail to the 21,260 affected retirees that itemizes how their portion of the attorney fees was calculated.

Cleary noted that Susan Riswick has been appointed as Interim Administrator of PPLAD and Brian Harrington is now the Interim Administrator of BPD.

## **CONSENT ACTION AND INFORMATION ITEMS**

### **B.1. ADOPTION OF DIRECT ROLLOVER RULES**

Rodeman presented the modified rules for adoption to allow PERS and OSGP plan participants to transfer rollover eligible distributions to a Roth IRA. The temporary rules were in place since March of this year. There were no changes in the rules since last presented to the Board in June, and staff recommended the Board adopt the rules as presented.

Tom Grimsley moved to adopt the rules as presented, Eva Kripalani seconded and the motion passed unanimously.

### **B.2. ADOPTION OF PUBLIC RECORDS REQUESTS RULES**

Rodeman reported that these rules had been modified in accordance with new provisions enacted in SB 554 (2007) regarding the receipt and processing of public records requests. These rules had not been changed since the Board reviewed them at their June meeting. Staff recommended the Board adopt the rules as presented.

Grimsley moved to adopt the rules as presented, Kripalani seconded, and the motion passed unanimously.

### B.3. ADOPTION OF EMPLOYER PARTICIPATION RULES

Rodeman presented the rules for adoption to require PERS employers to participate in all PERS programs. Rodeman noted that OAR 459-075-0010, *Eligibility and Membership*, had been modified since the Board reviewed it at their June meeting. The change provides for retroactive application of the rule, providing consistent administration of OPSRP pension educational employee waiting periods.

Staff recommended the rules be adopted as presented.

Grimsley moved to adopt the rules as presented, Kripalani seconded, and the motion passed unanimously.

### B.4. ADOPTION OF OUS OPTIONAL RETIREMENT PLAN (ORP) RULE

Rodeman reported that this rule was originally proposed to process a member's election to transfer their PERS funds to the University System's ORP under an automatic "transfer one account, transfer all accounts" approach. That approach was then modified to a presumption that all funds would be transferred unless the member's election clearly indicated otherwise.

There was an extended comment period that ended on July 18, 2008. PERS received public comment from Denise Yunker, with OUS. Ms. Yunker requested that there not be a presumption, but a requirement for the member to make their intentions clear. Subsequently, staff further modified the rule, taking out the presumption language. PERS will administer transfers to the ORP based specifically on the member's request and if the request is not clear, staff will seek clarity through the employer and/or member prior to processing the transfer.

Staff recommended the Board adopt the rule as presented in the supplemental walk-in packet.

Grimsley asked, if, after PERS has processed a partial transfer and a member claims they meant for all of their PERS funds to be transferred; is it the employer who is accountable to the member?

Rodeman responded that this rule will not change the fact that members sometimes submit paperwork that they don't fully understand and don't get their intended result. There will still be instances of processing errors on PERS end, and unintentional transfer/or non-transfers on the member's part.

PERS will work with the OUS to have the member's choices made as clear as possible. PERS will be administering the program in partnership with and per the direction of OUS.

Grimsley moved to adopt the OUS ORP rule as presented in the supplemental packet, Kripalani seconded and the motion passed unanimously.

### B.5. UPDATE ON ETOB RULES

Rodeman noted that these rules were proposed to reflect the changes required by HB 2280 (2007), which eliminated the requirement of the PERS Board to conduct an ETOB study every two years. The bill further eliminated the requirement that an employer must join PERS if their plan fails to meet ETOB standards, and created new ETOB comparison standards.

The ETOB rules have been modified to reflect the above changes, sent to stakeholders for comment and a public comment period will be open through September 5, 2005. Staff anticipates bringing these rules before the Board for adoption at its September meeting.

## **ACTION AND DISCUSSION ITEMS**

### **C.1. 2007 ACTUARIAL RESULTS AND EMPLOYER CONTRIBUTION RATE SUMMARY**

Bill Hallmark and Matthew Larrabee from Mercer presented the 2007 valuation and employer rate summary report. This report reflects system funded status as of December 31 2007. Hallmark noted that the employer contribution rates will be declining an average of about 250 basis points, effective July 1, 2009.

With side accounts the PERS funded status has improved to 112 percent, without side accounts its 98 percent.

Hallmark noted that the 2008 regular account investment return through June 30<sup>th</sup> is -5.7 percent. If that trend continues, funded status would likely decline to 88 percent from 98 percent excluding side accounts. Employer contribution rates will not be affected by this investment return decline until July of 2011.

Including side accounts, the overall system is in a surplus status. Statistics show that Oregon PERS is one of the nation's best funded large public pension systems.

Hallmark noted that three fully funded thresholds were identified at the March 2007 Board meeting to measure the funded status of the Tier One Rate Guarantee Reserve account. The Tier One Rate Guarantee Reserve account does not currently meet any of those thresholds, nor will it likely meet any of the fully funded thresholds with the 2008 valuation.

System liabilities increased about 3 percent in 2007. The expectation is that Tier One active liabilities will continue to decline while Tier Two, OPSRP and inactive liabilities will continue to increase.

The PERS system is funded with investment returns and contributions based on the covered payroll of active members. As the retired population increases relative to active members, the more sensitive the system becomes to investment returns. Hallmark reviewed several comparisons of Oregon PERS to other Western state retirement systems documenting this sensitivity to investments returns.

Larrabee reported that with the change to the Projected Unit Credit (PUC) cost method, the PUC unfunded liability will be amortized rapidly (over the next three years) and associated employer contribution rates are expected to decrease by 360 basis points as of July 1, 2011. This may help offset some of the rate impact from poor investment returns, helping stabilize contribution rates in the 2001-13 biennium.

Larrabee noted that 28 independent PERS employers joined the state and local government rate pool in 2007 creating a net \$285 million transition surplus to be amortized over 20 years to the credit of those joining employers. Oregon Health Sciences University joined in 2007 and was well funded, which was a big contributor to the transition surplus.

### **Retiree Healthcare Valuation Report**

Hallmark presented the results of the PERS Retiree Healthcare Valuation Report. RHIA and RHIPA are programs that provide subsidies to Tier One and Tier Two retiree health insurance premiums. These accounts are funded through a 401(h) account within the pension trust and kept separate from the pension funds by law.

If the assumptions are met, RHIA and RHIPA will be fully funded in 20 years. The UAL and normal cost rates for RHIA and RHIPA are relatively small and remain stable.

Hallmark noted that Mercer will prepare the individual employer reports, and once the Board adopts the rates in September, Mercer will send those reports to the employers.

In response to Board questions, Hallmark noted that making OPSRP members eligible for the \$60 RHIA subsidy would not change the cost of the system much. The normal cost for Tier 1/Tier 2 is 12 basis points, which would be the estimated impact to the system of including OPSRP members in the PERS health insurance program.

Mike Mueller, Deputy Chief Investment Officer, Office of State Treasurer, presented the investment objectives and policies of the Oregon Investment Council. The OIC has attempted to achieve high returns with low standard deviation on those returns. Comparing OPERF investment returns to 57 other pension systems nationwide over the last 10 years shows OPERF returns are in the top 10 percent of those funds.

### **C.2. 2007-09 BOARDS AND COMMISSIONS BEST PRACTICES PERFORMANCE MEASURE**

Cleary presented the key performance measure requirement for the Board to evaluate their practices against 15 best practices identified by DAS and LFO.

Staff will send the best practices score card and assessment worksheet out to the Board and compile the responses for Board review at the September meeting before preparing the final report for submission to DAS.

### **C.3. RIMS CONVERSION PROJECT UPDATE**

Jordan Masanga, and Steve Rodeman of PERS delivered an update on scope, schedule and budget for the RIMS Conversion Project (RCP).

Due to recent legislative changes to the PERS plan, additional functionality needs to be incorporated into RCP, which will impact the scope, schedule and budget of the project. Staff will also be presenting an update at the September Interim Joint Ways and Means Committee meeting.

Details of the required additional functionalities, schedule impacts and budget needs will be determined and presented to the Board and then at the Interim Joint Ways and Means Committee meeting. These changes should not affect the PERS budget for this biennium, but will likely affect the agency's 2009-11 biennium budget request.

Board members requested that a special meeting be scheduled in August to focus on the RIMS Conversion Project.

PERS Board meeting


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EXECUTIVE SESSION

There being no further business, Chair Pittman adjourned the meeting at 2:45 P.M.

Respectfully submitted,

A handwritten signature in cursive script that reads "Paul R. Cleary".

Paul R. Cleary  
Executive Director

MEETING DATE	9/19/2008
AGENDA ITEM	A.1. Minutes

**PUBLIC EMPLOYEES RETIREMENT BOARD**

PERS Board Special Informational Meeting  
 1 P.M., August 19, 2008  
 Tigard, Oregon

**MINUTES**

**Board Members:**

Mike Pittman, Chair  
 Eva Kripalani  
 James Dalton  
 Excused: Brenda Rocklin, Vice Chair  
 Excused: Tom Grimsley

**Staff:**

Donna Allen	Christie Nunez
Helen Bamford	Matt Rickard
Kirstin Carlson	Susan Riswick
Brian Harrington	Steve Rodeman
Jeff Marecic	Dave Tyler

**Others:**

Jay Masci

Chair Mike Pittman called the meeting to order at 12:59 P.M.

**DISCUSSION ITEM**

**RIMS CONVERSION PROJECT (RCP) UPDATE**

Chair Pittman said the goal of the meeting was to discuss the proposed changes in the scope, schedule, and budget of RCP. The Board would like a more thorough explanation of the changes to have a better understanding of why they are necessary. Pittman requested that if there are any issues or concerns regarding RCP that the Board is not aware of, staff share those as well.

Deputy Director Steve Rodeman reported that staff would present RCP key milestones and decisions including the changes in scope and schedule of the project. Rodeman reviewed the stages of the project that have been completed and the elements contained in those stages.

During the inception phase of Stages 2A and 2B, staff identified functionality that could be deleted from the project as well as functionality that should be added into the project.

Jeff Marecic, Information Systems Division Administrator, reported that recent legislatively adopted PERS plan changes also required additional functionality to be added to the scope of the project. Marecic noted that these programming changes would need to take place whether within RCP or as part of another programming project outside of RCP.

Member self-service and the new Website benefit calculator are part of Stage 2B. Employers will have the ability to see the data that PERS has for their employees and the ability to make corrections or updates to the information. Members will also be able to view and verify the data that PERS has on the system for them. This will minimize benefit calculation errors as well as enable PERS to generate more accurate benefit estimates.



PERS Board meeting

9/19/2008

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Rodeman noted that staff rigorously evaluated and reduced the number of additional system functions down to eight CRs (Change Requests) deemed necessary for satisfactory completion of the project.

Staff negotiated with Saber, the contractor for RCP, with regard to the added and deleted items. Saber credited PERS for the work associated with the items deleted from the project and provided inception work on the additional items for free. PERS will need to adjust the RCP contract to reflect the scope, schedule, and budget changes for the additional functionalities, subject to legislative approval.

The additional scope and six months extended schedule represents an added cost of \$1.8 million plus another \$700,000 for the project managers and other contracted project assistance. The total cost increase above the current \$27.5 million RCP budget is approximately \$2.5 million, or about a nine percent increase.

Rodeman noted that this information will be presented to the Interim Joint Ways and Means Committee in September. Staff is scheduled to meet with the Budget and Management Division (BAM) and Legislative Fiscal Office (LFO) on August 26th to discuss these changes as they affect the budget process.

Tyler added that considering the multi-year project length and legislatively mandated plan changes, the overall project cost has been well managed and the changes are relatively minimal.

James Dalton advised that staff stay focused on the core purpose of RCP, to obtain and maintain accurate data and effectively administer PERS programs that RIMS does not have the capability to do.

Rodeman agreed that the goal is to complete the project and be aware that, following project completion, ongoing maintenance and enhancements to jClarety will be necessary and dealt with separately.

There being no further business, Chair Pittman adjourned the meeting at 2:25 P.M.

Respectfully submitted,

Steven Patrick Rodeman  
Deputy Director

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

### **October 2008**

**No meeting scheduled**

### **November 2008**

**1:00 P.M. November 21, 2008**

Adoption of Leave of Absence Without Pay Rules  
Adoption of Plan Qualification Updates Rules  
Adoption of Effective Date of Retirement Rules  
Adoption of OSGP Trading Restrictions Rules  
Notice of Recovery of Administrative Costs Rules  
Notice of Reemployment of Retirees Rules  
Notice of Vesting in IAP Employer Account Rules

Audit Committee Meeting

### **December 2008**

**No meeting scheduled**

Returns for periods ending 7/31/08

Oregon Public Employees Retirement Fund

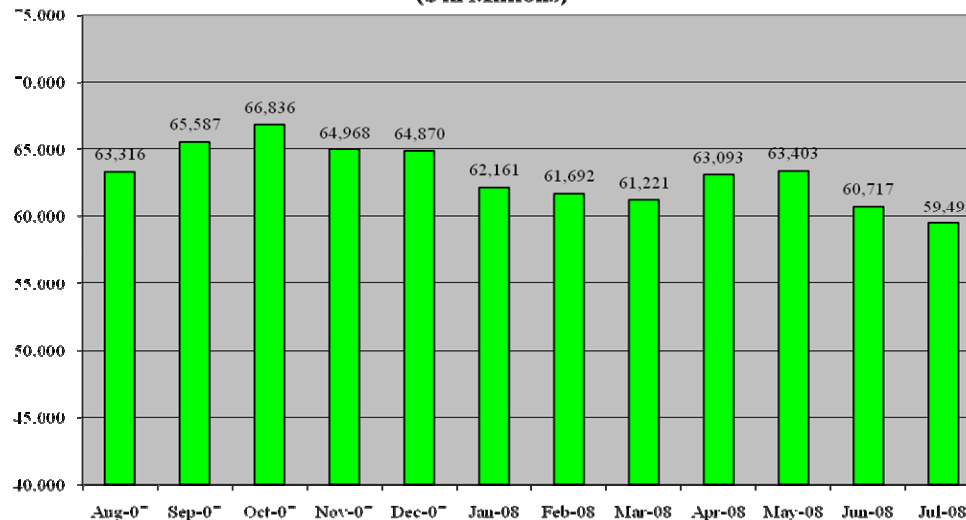
A.2.b. OIC  
Investment Report

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
Domestic Equity	11-21%	16%	\$ 9,399,403	16.2%	(12.01)	(10.79)	1.73	2.90	6.53	8.04
Non-US Equity	17-29%	23%	12,854,574	22.1%	(12.15)	(9.34)	7.80	13.73	16.52	18.08
Global Equity	4-10%	7%	4,097,527	7.0%	(15.32)	(15.10)				
Private Equity	12-20%	16%	9,953,535	17.1%	0.12	7.57	16.39	19.24	23.85	22.34
<b>Total Equity</b>	<b>57-67%</b>	<b>62%</b>	<b>36,305,039</b>	<b>62.4%</b>						
Opportunity Portfolio			643,071	1.1%	(0.48)	(2.65)				
<b>Total Fixed</b>	<b>22-32%</b>	<b>27%</b>	<b>15,770,623</b>	<b>27.1%</b>	<b>(1.71)</b>	<b>1.71</b>	<b>3.70</b>	<b>3.35</b>	<b>4.29</b>	<b>4.79</b>
<b>Real Estate</b>	<b>8-14%</b>	<b>11%</b>	<b>5,443,500</b>	<b>9.4%</b>	<b>(0.81)</b>	<b>1.72</b>	<b>9.46</b>	<b>15.84</b>	<b>20.16</b>	<b>20.05</b>
Cash	0-3%	0%	23,615	0.0%	1.90	4.18	4.80	4.64	4.07	3.49
<b>TOTAL OPERF Regular Account</b>		<b>100%</b>	<b>\$ 58,185,848</b>	<b>100.0%</b>	<b>(6.68)</b>	<b>(3.85)</b>	<b>5.88</b>	<b>7.93</b>	<b>10.59</b>	<b>11.40</b>
<b>OPERF Policy Benchmark</b>					<b>(7.28)</b>	<b>(3.18)</b>	<b>5.79</b>	<b>7.33</b>	<b>9.19</b>	<b>10.53</b>
Value Added					<b>0.60</b>	<b>(0.67)</b>	<b>0.09</b>	<b>0.60</b>	<b>1.40</b>	<b>0.87</b>
<b>TOTAL OPERF Variable Account</b>			<b>\$ 1,306,890</b>		<b>(12.59)</b>	<b>(12.89)</b>	<b>(0.74)</b>	<b>1.63</b>	<b>5.56</b>	

Asset Class Benchmarks:

Russell 3000 Index	(11.76)	(10.32)	2.03	3.06	6.36	7.71
MSCI ACWI Ex US IMI Net	(13.23)	(9.47)	7.84	13.31	16.11	17.89
Russell 3000 Index + 300 bps--Quarter Lagged	(10.75)	(2.83)	5.41	9.26	9.92	15.93
LB Universal--Custom FI Benchmark	0.72	5.43	5.50	4.26	4.65	4.73
NCREIF Property Index--Quarter Lagged	4.88	13.56	15.11	16.84	15.53	15.17
91 Day T-Bill	1.37	3.41	4.29	4.25	3.75	3.20

**TOTAL OPERFNAV**  
(includes variable fund assets)  
One year ending July 2008  
(\$ in Millions)



<sup>1</sup>OIC Policy 4.01.18, as revised September 2007.

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

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



# Oregon

Theodore R. Kulongoski, Governor

## Public Employees Retirement System

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September 19, 2008

TO: Members of the PERS Board  
FROM: Yvette Elledge, Customer Service Division Administrator  
SUBJECT: Elimination of "Break in Service" – Project Update

MEETING DATE	<b>9-16-08</b>
AGENDA ITEM	<b>A.2.c. BIS</b>

HB 2285 (2007 session) eliminated the "Break in Service" concept from the 2003 reform legislation, which had resulted in many Tier One and Tier Two members being moved to the OPSRP pension program. That change was retroactive, so PERS has to reverse the plan transfers that had been coded into the jClarety system when employer reporting was deployed. The functionality to reverse those transfers will be deployed in mid-October so PERS staff can execute the plan transfers before membership data is migrated over to jClarety in 2009.

Restoring members back to the Tier One or Tier Two program from OPSRP does create some down-stream impacts. First, employer rates for the programs are different, so PERS will need to process those adjustments for affected employers. Second, another retroactive change (HB 2189) from the 2005 session changed the definition of "salary" for IAP contributions by Tier One and Tier Two members. That change resulted in additional contributions being owed for lump sum payments to Tier One and Tier Two members and for wages paid in excess of the OPSRP ceiling to Tier One members.

With the plan transfers, about 12,000 members could have their status changed from OPSRP back to Tier One or Tier Two, and the IAP contributions due on any wages or lump sum payments they received will need to be calculated and appropriate earnings credited. Had these members been in the correct plan when the Board addressed HB 2189 in November 2006, the additional invoices created for these IAP contributions and earnings would have been paid by funds from the Contingency Reserve. There are approximately 4,000 members whose accounts could require these additional adjustments.

As HB 2285 (like HB 2189) did not direct who was to pay for the incidental costs of the retroactive plan transfer reversals, staff propose to resolve these consequences for the affected members and employers consistent with the Board's prior resolution of members and employers affected under HB 2189. Staff will use the same approach taken in 2006, charging any contributions and earnings resulting from these plan transfers to the Contingency Reserve as if these members had been in the correct plan when the HB 2189 project was initially conducted. Under this approach, employers will be credited back for all member IAP contributions submitted on the lump-sum payments that were made to employees during employment incorrectly designated as OPSRP. Earnings will also be covered out of the Contingency Reserve from the date the contributions would have been made, using the IAP annual earnings crediting for the respective year(s).

A summary of the total contribution and earning amounts involved in this process should be available at the November 2008 Board meeting.



# Oregon

Theodore R. Kulongoski, Governor

## Public Employees Retirement System

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September 19, 2008

TO: Members of the PERS Board  
FROM: Kyle J. Knoll, Business Operations Manager  
SUBJECT: September 2008 Budget Report

MEETING DATE	<b>9/19/08</b>
AGENDA ITEM	<b>A.2.d.</b> Budget Rpt.

### 2007-09 BUDGET UPDATE

Operating expenditures for the month of July 2008 were \$3,151,386. Operating expenditures to-date for the month of August 2008 were \$3,519,924.

- Please note that this is a partial report for August; final expenditures do not close in the Statewide Financial Management System (SFMS) until Friday, September 19<sup>th</sup>.
- To-date, through the first fourteen months (58.33 %) of the biennium, the Agency has expended a total of \$43,278,576, or 53.57% of PERS' 2007-09 operating budget.
- The positive budget variance for the biennium is currently projected at \$2,148,604.

### 2009-11 AGENCY REQUEST BUDGET (ARB) UPDATE

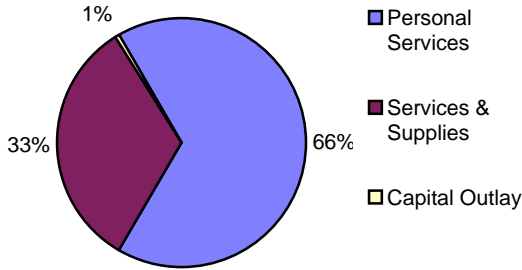
PERS' Agency Request Budget (ARB) was submitted to the Department of Administrative Services (DAS) / Budget and Management (BAM) on schedule August 22, 2008. Total dollars requested for the biennial operating budget were \$80,589,097. This is an increase of \$1,030,661 over the Agency Request Budget (ARB) reviewed and approved by the Board June 27, 2008. The increase is primarily due to PERS' subsequent agreement with Budget and Management (BAM) to fund above the standard second-step level for current limited duration employees who will have contractual rights to positions in PERS' 2009-11 Policy Option Packages (POPs), if approved by the Legislature. Staff will also be working with BAM to add the budget limitation required to support the RIMS Conversion Project (RCP) changes (approximately \$2.5 million) into the 2009-11 ARB. These RCP changes were the topic of the Board's August 19, 2008 special informational meeting, and have also been reported to the Legislative Interim Joint Ways and Means Committee.

**2007-09 Agency-wide Operations - Budget Execution**  
**Summary Budget Analysis**  
For the Month of: August 2008

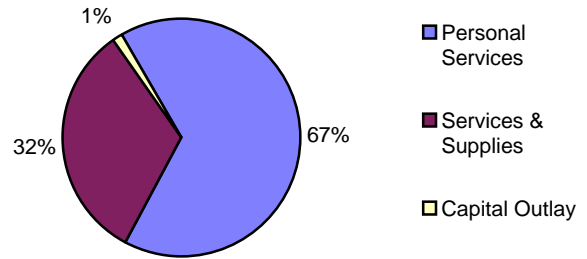
**Biennial Summary**

Category	Actual Exp. To Date	Projected Expenditures	Total Est. Expend.	2007-09 LAB	Variance
Personal Services	28,892,131	23,402,108	52,294,239	53,288,261	994,022
Services & Supplies	14,106,733	11,459,277	25,566,009	26,553,000	986,991
Capital Outlay	279,712	500,398	780,110	947,701	167,591
Special Payments					
<b>Total</b>	<b>43,278,576</b>	<b>35,361,782</b>	<b>78,640,358</b>	<b>80,788,962</b>	<b>2,148,604</b>

**Actual Expenditures**

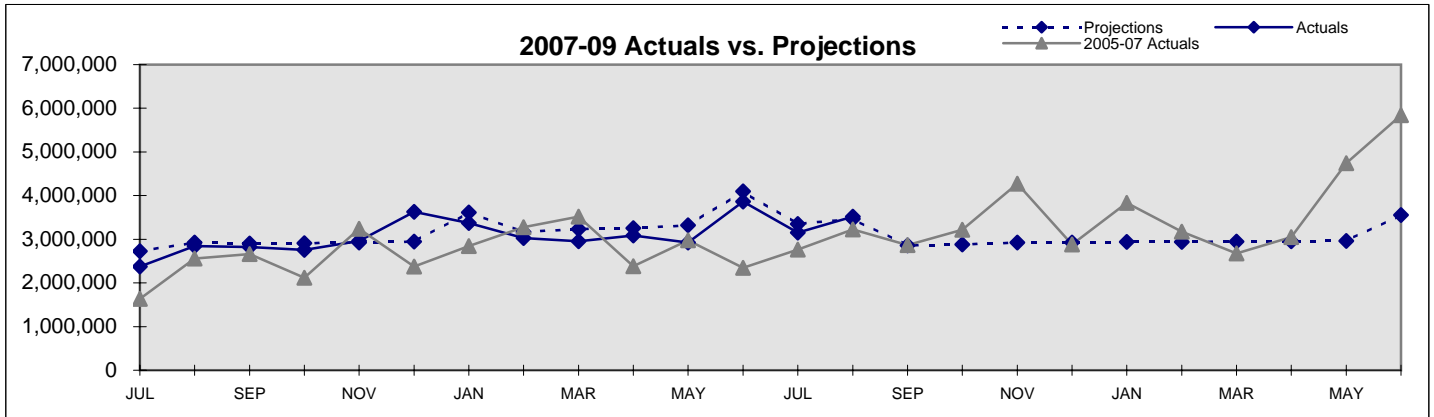


**Projected Expenditures**



**Monthly Summary**

Category	Actual Exp.	Projections	Variance	Avg. Monthly Actual Exp.	Avg. Projected Expenditures
Personal Services	2,083,310	2,252,489	169,179	2,063,724	2,340,211
Services & Supplies	1,436,614	1,213,798	(222,816)	1,007,624	1,145,928
Capital Outlay				19,979	50,040
Special Payments					
<b>Total</b>	<b>3,519,924</b>	<b>3,466,287</b>	<b>(53,636)</b>	<b>3,091,327</b>	<b>3,536,178</b>



**2005-07 Biennium Summary**

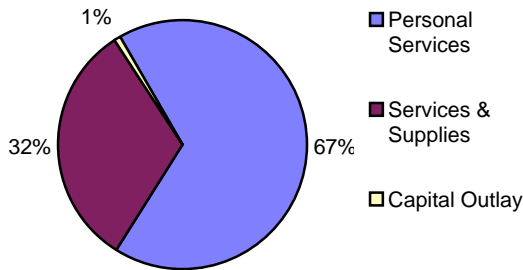
Category	Actual Exp. To Date	Projected Expenditures	Total Est. Expend.	2005-07 LAB	Variance
Personal Services	42,804,552		42,804,552	46,875,869	4,071,317
Services & Supplies	31,107,541		31,107,541	27,460,026	(3,647,515)
Capital Outlay	534,468		534,468	679,533	145,065
Special Payments					
<b>Total</b>	<b>74,446,561</b>		<b>74,446,561</b>	<b>75,015,428</b>	<b>568,867</b>

**2007-09 Agency-wide Operations - Budget Execution**  
**Summary Budget Analysis**  
For the Month of: July 2008

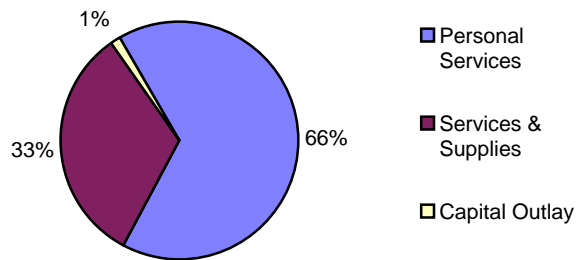
**Biennial Summary**

Category	Actual Exp. To Date	Projected Expenditures	Total Est. Expend.	2007-09 LAB	Variance
Personal Services	26,593,050	25,746,788	52,339,838	53,693,261	1,353,423
Services & Supplies	12,669,097	12,728,417	25,397,514	26,148,000	750,486
Capital Outlay	279,712	500,398	780,110	947,701	167,591
Special Payments					
<b>Total</b>	<b>39,541,859</b>	<b>38,975,603</b>	<b>78,517,462</b>	<b>80,788,962</b>	<b>2,271,500</b>

**Actual Expenditures**

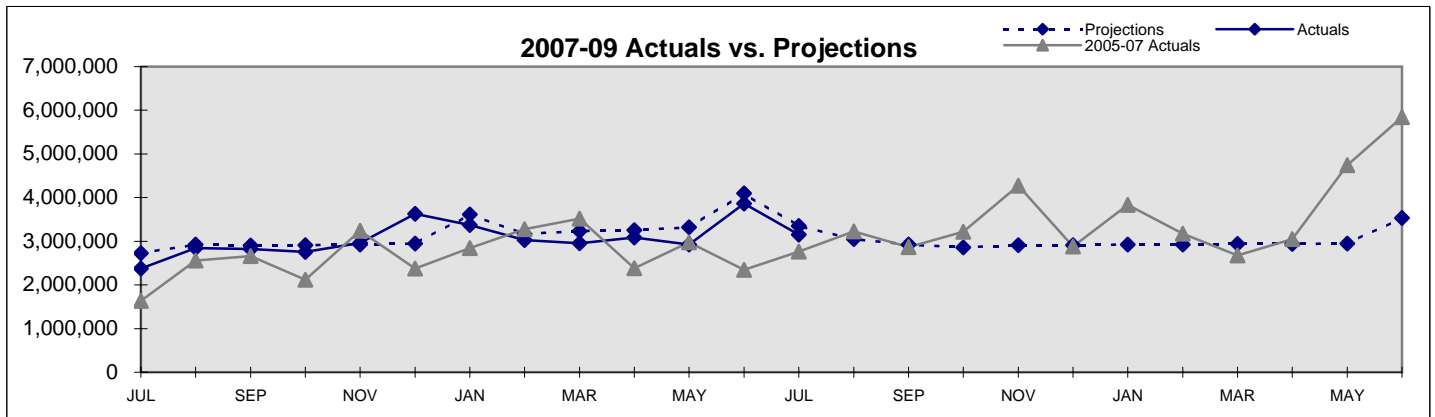


**Projected Expenditures**



**Monthly Summary**

Category	Actual Exp.	Projections	Variance	Avg. Monthly Actual Exp.	Avg. Projected Expenditures
Personal Services	2,063,070	2,225,939	162,870	2,045,619	2,340,617
Services & Supplies	1,073,448	1,123,820	50,372	974,546	1,157,129
Capital Outlay	14,868		(14,868)	21,516	45,491
Special Payments					
<b>Total</b>	<b>3,151,386</b>	<b>3,349,759</b>	<b>198,373</b>	<b>3,041,681</b>	<b>3,543,237</b>



**2005-07 Biennium Summary**

Category	Actual Exp. To Date	Projected Expenditures	Total Est. Expend.	2005-07 LAB	Variance
Personal Services	42,804,552		42,804,552	46,875,869	4,071,317
Services & Supplies	31,107,541		31,107,541	27,460,026	(3,647,515)
Capital Outlay	534,468		534,468	679,533	145,065
Special Payments					
<b>Total</b>	<b>74,446,561</b>		<b>74,446,561</b>	<b>75,015,428</b>	<b>568,867</b>



# Oregon

Theodore R. Kulongoski, Governor

## Public Employees Retirement System

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September 19, 2008

TO: Members of the PERS Board  
FROM: Paul R. Cleary, Executive Director

MEETING DATE	<b>9/19/08</b>
AGENDA ITEM	<b>A.2.e.</b> Agcy Fncl

SUBJECT: Delegation of Agency Head Financial Transaction Approval Authority

### OVERVIEW

Oregon Accounting Manual Policy 10.90.00.PO (copy attached) requires that agency heads appointed by or reporting to a board or commission shall work with that body to create a review and approval structure for financial transactions of the agency head. The board or commission may delegate review and approval authority, by direct designation or motion, to the board or commission chair or ranking officer. Or, the board or commission may delegate to the agency second-in-command or the chief financial officer the review and approval authority for agency head financial transactions. Boards and commissions delegating the process must at least annually review the financial transactions of the agency head approved as delegated, and these post transaction reviews must be documented in the minutes of the board or commission.

PERS has been operating with all agency head transactions being approved by the Deputy Director or the Chief Financial Officer, even though the formal delegation and approval policies were not in place. Policies and procedures have now been developed and implemented that call for a formal structure to ensure the proper review and approval of Executive Director financial transactions.

The procedure requires that the Deputy Director or the CFO review and approve all financial transactions of the Executive Director, including monthly payroll entries (timesheets), travel claims (both in-state and out-of-state), SPOTS card purchases, etc. The procedure also requires that the Chair of the Audit Committee report to the Audit Committee and the PERS Board annually that they have reviewed the Executive Director's financial transactions in detail, and that their review and acceptance of the information be documented in the Board meeting minutes.

### RECOMMENDATION

The PERS Board adopt a motion to "Delegate the review and approval process for agency head financial transactions to the PERS Deputy Director or Chief Financial Officer/FSD Administrator, in compliance with the requirements of Oregon Accounting Manual Policy 10.90.00 PO."



BOARD OPTIONS

The Board may:

1. Adopt the staff recommendation as presented above.
2. Delegate the review and approval authority, by direct designation or motion, to the Chair of the Board.
3. Take no action. If no action is taken, PERS would be out of compliance with the requirements of the Oregon Accounting Manual.

Attachments:

1. Board Delegation Order
2. Board Delegation Policy
3. Oregon Accounting Manual Policy 10.90.00 PO

# **PERS**

# **DELEGATION ORDER**

In compliance with the requirements of Oregon Accounting Manual Policy Number 10.90.00.PO, Internal Control: Approval of Agency Head Transactions, the Oregon Public Employees Retirement Board hereby delegates the review and approval process for agency head financial transactions to the PERS Deputy Director or Chief Financial Officer/FSD Administrator. This delegation is reflected in the minutes of the September 19, 2008 meeting of the Board.

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Michael Pittman, Chair

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Date

<b>Oregon Public Employees Retirement System</b>	<b>Posted date</b> August 27, 2008	<b>Number</b> 1.01.02.00.001.POL
<b>Signature</b> <i>Paul Cleary</i>	<b>Approval date</b> August 27, 2008	<b>Page</b> 1 of 1
<b>Policy:</b>	Review and Approval of Agency Head Financial Transactions	
<b>Objective:</b>	Establishes approval policy for agency head financial transactions	
<b>Reference:</b>	<a href="#">Oregon Accounting Manual (OAM)10.90.00 PO</a>	

### **Policy**

The PERS Board shall delegate in writing the review and approval authority for agency head transactions, also known as PERS Executive Director's Financial Transactions, to the deputy director or chief financial officer. This authorization will be maintained in the Business Operations Section of the Fiscal Services Division.

This review and approval process encompasses: time reporting, (including sick leave, vacation, holiday, or other leave hours used); exceptional performance leave; vacation payoff; travel expense reimbursements; and Small Purchase Order Transaction System (SPOTS) transactions. This policy is intended to ensure these transactions are reviewed for completeness and accuracy and that they are in conformance with and measured against the documentation and compliance standards provided in [Oregon Accounting Manual \(OAM\) policy 10.90.00 PO](#).

The agency must maintain a documented record of all expenditures incurred by or on behalf of the agency head. In compliance with the OAM cited above, not less than annually, the deputy director or chief financial officer will provide the chair of the Audit Committee with the PERS Executive Director's Financial Transaction Report for the previous calendar year. The chair of the Audit Committee will report results to both the Audit Committee and the PERS Board at a regularly scheduled Board meeting. These post transaction reviews will be documented in the minutes of the PERS Board.

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Origination date: August 27, 2008

Last revision date: August 27, 2008

Last review date: August 27, 2008

<b>OREGON ACCOUNTING MANUAL</b>		Number 10.90.00.PO
Oregon Department of Administrative Services State Controller's Division	<b>Policy</b>	Effective Date July 16, 2001
Chapter	<b>Internal Control</b>	.1 OF .3
Part	<b>Approval of Agency Head Transactions</b>	
Section		Approval  Signature on file at SCD

### Accountability and Control Standards

- .101 This policy sets accountability and control standards for the determination and delegation of review and approval authority for the agency head's monthly time report, requests for vacation payoff, use of exceptional performance leave, travel expense reimbursement claims, and Small Purchase Order Transaction System (SPOTS) card purchases. This policy is intended to ensure that these transactions are reviewed for completeness and accuracy and that they are in conformance with and measured against the documentation and compliance standards provided herein. In the case of agency heads that are elected, this policy may be applied at the option of that elected official.

### Establishing Review and Approval Authority

- .102 Agency heads appointed by the Governor shall delegate review and approval authority for agency head financial transactions to the chief financial officer or to the person who holds the position of second-in-command to the agency head. The delegation shall be in writing.

Agency heads appointed by or reporting to a board or commission shall work with that body to create a review and approval structure for financial transactions of the agency head. The board or commission may delegate the review and approval authority, by direct designation or motion, in writing, to the board or commission chair or ranking officer. Or, the board or commission may delegate to the agency second-in-command, chief financial officer, or may choose to retain an active role in the approval process. Boards and commissions choosing to take an active role in the review and approval process must make the review and approvals of financial transactions a part of their regular meetings and document them in the minutes.

Boards and commissions delegating the review and approval process must at least annually review the financial transactions of the agency head approved as delegated. These post transaction reviews and approvals must be documented in the minutes of the board or commission annual meeting.

### Requirement for Internal Procedure and Review

- .103 This policy requires agencies to develop internal procedures for the review and approval of the following agency head transactions:
- (a) Time reporting: Review and approve the agency head's monthly report of sick leave, vacation, holiday or other leave hours used. Review for completeness and accuracy and to ensure that all time that has been taken has been reported. Ensure that leave hours comply with HRSD 60.000.01 Sick Leave, 60.000.05 Vacation Leave, 60.010.01 Holidays, 60.000.15 Family Medical Leave, 60.005.01 Leave Without Pay and 60.000.10

Special Leaves with Pay. Time reporting (leave usage) must be documented using either paper or electronic timekeeping methods. The documentation must show that the time reports have been reviewed and approved by the appropriate authority, which, in the case of a board or commission, may be the ranking officer of the board. Note: Heads of agencies are classified as exempt from the Fair Labor Standards Act (FLSA) and as such should not be required to report actual hours worked. The time reporting review is intended to focus only on hours related to the categories defined above. The documentation must provide evidence for an audit trail and must be maintained by the agency for the prescribed IRS retention schedule for time records of three years and one quarter as well as the current record retention standards per Secretary of State, Archives Division.

- (b) Travel expense reimbursements: Review and approve all travel claims submitted by the agency head, whether for in-state or out-of-state travel. Ensure compliance with DAS Travel Rules **OAM 40 10 00 PO** as well as **OAM 10 40 00 PO**, Expenditures. The review and approval of travel transactions must be documented to provide an audit trail and evidence that the review complies with and was conducted in accordance with the prevailing state policies as listed.
- (c) Exceptional Performance Leave: This leave shall be granted to agency heads using the criteria set forth in HRSD 60.000.10 "Special Leaves With Pay". For agency heads appointed by the Governor, this leave shall only be granted by the Governor or by the Director of the Department of Administrative Services on behalf of the Governor. For agency heads reporting to a board or commission, this leave shall be granted by that body or by the board or commission chair and documented in the minutes of the board or commission. The review and approval responsibility is to ensure that the Exceptional Performance leave was granted based on appropriate criteria and authority and is in compliance with HRSD policy 60.000.10. The review and approval of these transactions must be documented to provide an audit trail and evidence that the review complies with and was conducted in accordance with the prevailing state policies as listed. The documentation must clearly demonstrate the criteria upon which the leave was granted. The documentation must include copies of the written request and approval granting the leave and copies of the board or commission minutes, if applicable. The documentation must be retained according to the current record retention standards per Secretary of State, Archives Division.
- (d) Vacation Payoff: Review and approve ensuring compliance with HRSD policy 60 000.05 "Vacation Leave". The review and approval of these transactions must be documented to provide an audit trail and evidence that the review complies with and was conducted in accordance with HRSD 60.000.05. That review must clearly demonstrate that the vacation payoff was approved in accordance with Section (6)(b) of that policy which mandates that a vacation payoff is only granted when taking vacation leave is not appropriate. Copies of the written request and approval granting the vacation payoff and copies of the board or commission minutes, if applicable, must be part of the documentation for these transactions.
- (e) Use of the Small Purchase Order Transaction System (SPOTS) purchase card: Review purchases to ensure that they are appropriate expenditures that further the business of the state and the mission of the agency and that the use of the SPOTS card complies with **OAM 55 30 00 PO**. The review must be conducted by someone other than the person whose name appears on the card. The review and approval of transactions must be documented to provide an audit trail and evidence that the review complies with and was conducted in accordance with the prevailing state policies as listed.

The documentation for all of the above should be retained according to the current record retention standards per Secretary of State, Archives Division.

### **Fiscal Officer Responsibility**

- .104 Agency fiscal officers processing these financial transactions for the agency head have a duty to pre-audit and verify that the transactions comply with this policy.

### **Seeking Guidance from State Controller's Division**

- .105 For the purposes of this policy, those persons delegated to review and approve financial transactions for state agency heads have a duty to comply with the provisions of this policy. Any agency head requests to deviate from this policy must be approved by the State Controller. Those persons delegated review and approval authority having reservations or questions about an agency head financial transaction may seek guidance from the State Controller's Division.

### **Transactions Subject to Audit**

- .106 All financial transactions of state agency heads are subject to periodic audit by the Secretary of State Audits Division.



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Theodore R. Kulongoski, Governor

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September 19, 2008

TO: Members of the PERS Board

FROM: James Dalton, Chair, PERS Audit Committee  
Dave Tyler, PERS Chief Financial Officer

MEETING DATE	9/19/08
AGENDA ITEM	A.2.f. Agcy Trns

SUBJECT: Review the Annual Report of Financial Transactions of the Executive Director for the Calendar Years Ended December 31, 2006 and 2007

### Requested Action:

In accordance with PERS policy and procedure, the Chair of the Audit Committee has reviewed the summary of salary, benefits, other personnel expenses, travel and other financial charges incurred by the PERS Executive Director for the calendar years ended December 31, 2006 and 2007 in the aggregate amounts of \$178,444.60 and \$204,438.72, respectively. The detailed financial records supporting this summary are maintained in the Fiscal Services Division.

### Background:

Oregon Accounting Manual policy (10.90.00.PO) requires that agency heads reporting to a board or commission shall delegate review and approval authority for financial transactions to the person holding the position of second-in-command to the agency head or the Chief Financial Officer, and that the delegation be in writing. This is supported by PERS policy number 1.01.02.00.001.POL, which requires the Board to establish a formal structure to ensure the proper review and approval of the Executive Director's financial transactions.

That structure is contained within PERS' procedure number 1.01.02.00.001.PRO (copy attached). The procedure requires that the Deputy Director or the Chief Financial Office review and approve all financial transactions of the Executive Director, including monthly timesheets, travel claims (both in-state and out-of-state), SPOTS card purchases, etc. The procedure also requires that the Chair of the Audit Committee report to the Audit Committee and the PERS Board annually that they have reviewed the Executive Director's financial transactions, and that this review and approval be documented in the Board meeting minutes.

The Chief Financial Officer has reviewed the detailed transactions (payroll time reports, travel expense reimbursement claims and Small Purchase Order Transaction System (SPOTS) card purchases) of the Executive Director of PERS for the calendar years ended December 31, 2006 and 2007, and has determined that they were appropriately submitted and archived with supporting documentation and contained the appropriate authorization and approval by either the Deputy Director or the Chief Financial Officer. The Chief Audit Executive for the agency has also reviewed the summary and identified no exceptions or inappropriate financial transactions.

Review of Financial Transactions

9/19/2008

Page 2 of 2

During the periods in question, the Executive Director had no exceptional performance leave or vacation payouts to report.

**Recommendation:**

Acknowledge receipt and acceptance of the report of the Executive Director's financial transactions for the calendar years ended December 31, 2006 and 2007 as submitted by the Chief Financial Officer, and document receipt and acceptance in the PERS Board minutes of September 19, 2008, in compliance with OAM 10.90.00 PO.

Attachment

Procedure for Review of Agency Head Financial Transactions



<b>Oregon Public Employees Retirement System</b>	<b>Posted date</b> August 27, 2008	<b>Number</b> 1.01.02.00.001.PRO
<b>Signature</b> <i>Paul Cleary</i>	<b>Approval date</b> August 27, 2008	<b>Page</b> 1 of 2
<b>Procedure:</b>	Review Approval and Reporting Process of Agency Head Financial Transactions	
<b>Objective:</b>	Establishes procedures for review of agency head financial transactions	
<b>References:</b>	Department of Administrative Services (DAS) Human Resource Services Division (HRSD) policies <a href="#">60.000.01</a> , <a href="#">60.000.05</a> , <a href="#">60.000.10</a> , <a href="#">60.000.11</a> , <a href="#">60.000.12</a> , <a href="#">60.000.15</a> , <a href="#">60.000.20</a> , <a href="#">60.010.01</a> , and <a href="#">60.015.01</a> ; and Oregon Accounting Manual (OAM) <a href="#">10.40.00.PO</a> , <a href="#">10.40.00.PR</a> , <a href="#">10.40.10.PO</a> , <a href="#">10.90.00.PO</a> , <a href="#">40.10.00.PO</a> , <a href="#">40.20.00.PO</a> , <a href="#">40.20.00.PR</a> , <a href="#">55.30.00.PO</a> , and <a href="#">55.30.00.PR</a>	

<b>Responsibility</b>	<b>Procedure</b>
Agency Head	1. On a monthly basis submit, as applicable, a time report, request for vacation payoff, use of exceptional performance leave, travel expense reimbursement claims, and SPOTS purchases to the agency deputy director/chief financial officer (CFO) for review and approval.
Deputy Director and CFO	2. Review transactions for completeness and accuracy and for conformity with and measured against the documentation and compliance standards as prescribed in OAM 10.90.00 PO. 3. Submit agency head expenses to Payroll for payment or Accounts Payable for reimbursement.
Accounts Payable	4. Follow normal voucher/expense processing procedures, ensuring applicability of expense, proper signature authorization, and conformance with GAAP and OAM standards. 5. At the end of each quarter, update the PERS Executive Director's Financial Transaction summary with activity to date.
Accounts Payable	6. In March of each fiscal year, provide deputy director and CFO with a copy of the PERS Executive Director's Financial Transaction Report that encompasses all previously mentioned expenses for the previous calendar year. Review for accuracy and completeness prior to sending report to Deputy Director/CFO.

Origination date: August 27, 2008

Last revision date: August 27, 2008

Last review date: August 27, 2008

<b>Responsibility</b>	<b>Procedure</b>
Deputy Director/CFO	7. Review completed PERS Executive Director's Financial Transaction summary. Clarify any questions or discrepancies with Accounts Payable. If modifications are necessary, return to Accounts Payable; if none are needed, go to step 9.
Accounts Payable	8. Clarify and make any modifications necessary to PERS Executive Director's Financial Transaction summary. Return to deputy director/CFO and step 7 is repeated.
PERS Internal Audit Services	9. Review the Executive Director's Financial Transaction summary for reasonableness. Test transactions as necessary.
Deputy Director/CFO	10. Prepare letter on behalf of the executive director to submit to the chair of the Audit Committee. Submit the letter, including the PERS Executive Director's Financial Transaction summary, to the Chair of the Audit Committee for review.
Chair of Audit Committee	11. Provide summary report at a regularly scheduled Audit Committee meeting and PERS Board meeting. Ensure the post-transaction reviews are documented in the minutes of the Audit Committee and the Board.

Origination date: August 27, 2008

Last revision date: August 27, 2008

Last review date: August 27, 2008

SL2



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Theodore R. Kulongoski, Governor

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September 19, 2008

TO: Members of the PERS Board  
FROM: Steven Patrick Rodeman, Deputy Director  
SUBJECT: Notice of Rulemaking for Leave of Absence Without Pay Rule  
OAR 459-010-0010, *Leave of Absence Without Pay (LWOP)*

MEETING DATE	<b>09/19/08</b>
AGENDA ITEM	<b>B.1.</b> LWOP/Creditable Service

### OVERVIEW

- Action: None. This is notice that staff has begun rulemaking.
- Reason: The rule currently excludes a leave of absence without pay (LWOP) from creditable service with no provision for LWOP before July 11, 1987.
- Subject: Creditable service for a leave of absence without pay before July 11, 1987.
- Policy Issues: No policy issues have been identified at this time.

### BACKGROUND

ORS 238.300(2)(c), as amended by legislation effective on July 11, 1987, provides that PERS cannot grant creditable service for periods of leave of absence without pay (LWOP). Prior to that legislation, however, members were to receive creditable service for LWOP periods. OAR 459-010-0010 currently excludes LWOPs from creditable service and does not address LWOPs before the legislation became effective. The proposed rule modifications align the rule with the legislation to clarify that creditable service is granted for LWOPs that occur before July 11, 1987.

The rule modifications also delete OAR 459-010-0010(3)(c), which refers to the submission of the old annual reports that have not been used since the close of 2003.

### PUBLIC COMMENT AND HEARING TESTIMONY

A rulemaking hearing will be held on October 21, 2008 at 2:00 p.m. at PERS headquarters in Tigard. The public comment period ends on October 29, 2008 at 5:00 p.m.

### LEGAL REVIEW

The attached draft rule has been submitted to the Department of Justice for legal review and any comments or changes will be incorporated before the rule is presented for adoption.

### IMPACT

Mandatory: No, as the rule does correctly state the current law, but could be improved by clarifying how PERS grants creditable service in all circumstances.

Impact: Clarifies that creditable service is granted only for the portion of an LWOP that occurs before July 11, 1987.

Cost: There are no discernible material costs attributable to this rule.

#### RULEMAKING TIMELINE

August 15, 2008	Staff began the rulemaking process by filing Notice of Rulemaking with the Secretary of State.
September 1, 2008	<i>Oregon Bulletin</i> published the Notice. Notice was mailed to employers, legislators, and interested parties. Public comment period began.
September 19, 2008	PERS Board notified that staff began the rulemaking process.
October 21, 2008	Rulemaking hearing to be held at 2:00 p.m. in Tigard.
October 29, 2008	Public comment period ends at 5:00 p.m.
November 21, 2008	Staff proposes adopting the permanent rule modifications, including any amendments warranted by public comment or further research.

#### NEXT STEPS

A hearing will be held on October 21, 2008. The rules are scheduled to be brought before the PERS Board for adoption at the November 21, 2008 meeting.

**OREGON ADMINISTRATIVE RULE  
PUBLIC EMPLOYEES RETIREMENT BOARD  
CHAPTER 459  
DIVISION 010 – MEMBERSHIP**

1 **459-010-0010**

2 **Leave of Absence Without Pay**

3 (1) Employer/Employee Agreement. An official leave of absence without pay for  
4 any purpose must have the following in order to be considered bona fide:

- 5 (a) An agreement in writing;
- 6 (b) Accordance with the applicable law, rules and regulations;
- 7 (c) The duration specifically stated at the time of granting; and
- 8 (d) Certification to PERS by the employer granting such leave.

9 (2) Creditable Service. (a) A leave of absence without pay occurring on or after  
10 July 1, 1987, which constitutes the major fraction of a calendar month:

11 ~~[(a)]~~(A) ~~[Shall]~~May not be used to calculate “years of membership” under ORS  
12 238.300; and

13 ~~[(b)]~~(B) ~~[Shall]~~May not be used to determine “creditable service” under ORS  
14 238.005~~[(5)]~~ or “retirement credit” under ORS 238.005~~[(19)]~~.

15 (b) A leave of absence without pay occurring before July 1, 1987, which  
16 constitutes the major fraction of a calendar month:

17 (A) Must be used to calculate “years of membership” under ORS 238.300; and

18 (B) Must be used to determine “creditable service” under ORS 238.005 or  
19 “retirement credit” under ORS 238.005.

20 (3) Reporting Requirement. Unless otherwise agreed upon by PERS, the employer  
21 shall report the following in a format acceptable to PERS:

1 (a) Any period of leave of absence without pay, which constitutes the major fraction  
2 of a calendar month, for each member at the time the leave begins. The reported period of  
3 leave of absence without pay must include an end date.

4 (b) Any amendment or extension to a previously reported period of leave of absence  
5 without pay.

6 *[(c) All members on a leave of absence without pay, which constitutes the major*  
7 *fraction of a calendar month, at the time the employer provides an itemized statement of*  
8 *all employee contributions, such as in the annual or pre-annual report.]*

9 (4) A PERS member on an official leave of absence without pay is not considered  
10 terminated from service with a participating employer.

11 (5) An employee on an official leave of absence without pay on the date the  
12 employer begins to participate in PERS, shall be considered to be an employee on such  
13 date for the purpose of determining eligibility for participation in PERS.

14 (6) A layoff from employment does not constitute a leave of absence without pay.

15 Stat. Auth.: ORS 238.650

16 Stats. Implemented: ORS 238.300

**OREGON ADMINISTRATIVE RULE  
PUBLIC EMPLOYEES RETIREMENT BOARD  
CHAPTER 459  
DIVISION 005 – ADMINISTRATION**

1 **459-005-0525**

2 **Ceiling on Compensation for Purposes of Contributions and Benefits**

3 (1) The purpose of this rule is to assure compliance of the Public Employees  
4 Retirement System (PERS) with Internal Revenue Code (IRC) Section 401(a)(17)  
5 relating to the limitation on annual compensation allowable for determining contribution  
6 and benefits under ORS Chapters 238 and 238A.

7 (2) Definitions:

8 (a) **“Annual compensation” means “salary,” as defined in ORS 238.005 and**  
9 **238.205 with respect to ORS Chapter 238 and in ORS 238A.005 with respect to**  
10 **Chapter 238A paid to the member during a calendar year or other 12-month period,**  
11 **as specified in this rule. [A “participant” shall mean an active or inactive member of**  
12 **PERS.]**

13 (b) **[An] “[e]Eligible participant” [shall] means** a person who first becomes a  
14 member of PERS before January 1, 1996.

15 **(c) “Employer” means a “public employer” as defined in ORS 238.005(17), for**  
16 **the purposes of this rule as it applies to ORS Chapter 238. For the purposes of this**  
17 **rule as it applies to ORS Chapter 238A, an “employer” means a “participating**  
18 **public employer” as defined in ORS 238A.005(11).**

19 **[(c)](d) [A] “[n]Noneligible participant” [shall] means** a person who first becomes a  
20 member of PERS after December 31, 1995.

21 **(e) “Participant” means an active or inactive member of PERS. [(d) “Annual**  
22 **compensation” shall mean “salary,” as defined in ORS 238.005(21) and 238.205 with**

1 *respect to ORS Chapter 238 and in ORS 238A.005(16) with respect to Chapter 238A paid*  
2 *to the member during a calendar year or other 12-month period, as specified in this*  
3 *rule.]*

4 *[(e) For the purposes of this rule as it applies to ORS Chapter 238, an “employer”*  
5 *shall mean a “public employer” as defined in ORS 238.005(17). For the purposes of this*  
6 *rule as it applies to ORS Chapter 238A, an “employer” shall mean a “participating*  
7 *public employer” as defined in ORS 238A.005(11).]*

8 (3) For eligible participants, the limit set forth in IRC Section 401(a)(17) shall not  
9 apply for purposes of determining the amount of employee or employer contributions that  
10 may be paid into PERS, and for purposes of determining benefits due under ORS  
11 Chapters 238 and 238A. The limit on annual compensation for eligible participants shall  
12 be no less than the amount which was allowed to be taken into account for purposes of  
13 determining contributions or benefits under former ORS 237.001 to 237.315 as in effect  
14 on July 1, 1993.

15 (4) For noneligible participants, the annual compensation taken into account for  
16 purposes of determining contributions or benefits under ORS Chapters 238 and 238A  
17 shall be measured on a calendar year basis, and shall not exceed [~~\$200,000~~230,000] per  
18 calendar year beginning in [~~2002~~2008].

19 (a) The limitation on annual compensation will be indexed by cost-of-living  
20 adjustments in subsequent years as provided in IRC Section 401(a)(17)(B).

21 (b) A noneligible participant employed by two or more agencies or instrumentalities  
22 of a PERS participating employer in a calendar year, whether concurrently or



1 consecutively, shall have all compensation paid by the employer combined for  
2 determining the allowable annual compensation under this rule.

3 (c) PERS participating employers shall monitor annual compensation and  
4 contributions to assure that reports and remitting are within the limits established by this  
5 rule and IRC Section 401(a)(17).

6 (5) For a noneligible participant, Final Average Salary under ORS 238.005(8) with  
7 respect to ORS Chapter 238 and under ORS 238A.130 with respect to ORS Chapter  
8 238A shall be calculated based on the amount of compensation that is allowed to be taken  
9 into account under this rule.

10 (6) Notwithstanding section (4) and (5) of this rule, if the Final Average Salary as  
11 defined in ORS 238.005(8) with respect to Chapter 238 and as defined in ORS 238A.130  
12 with respect to Chapter 238A is used in computing a noneligible participant's retirement  
13 benefits, the annual compensation shall be based on compensation paid in a 12-month  
14 period beginning with the earliest calendar month used in determining the 36 months of  
15 salary paid. For each 12-month period, annual compensation shall not exceed the amount  
16 of compensation that is allowable under this rule for the calendar year in which the 12-  
17 month period begins.

18 (7) With respect to ORS Chapter 238, creditable service, as defined in ORS  
19 238.005(5), shall be given for each month that an active member is paid salary or wages  
20 and allowable contributions have been remitted to PERS, or would be remitted but for the  
21 annual compensation limit in IRC Section 410(a)(17). With respect to ORS Chapter  
22 238A, retirement credit as determined in ORS 238A.140, shall be given for each month  
23 that an active member is paid salary or wages and allowable contributions have been

1    remitted to PERS, or would be remitted but for the annual compensation limit in IRC  
2    Section 401(a)(17).

3        (8) The provisions of this rule are effective on January 1, 2004.

4        Stat. Auth.: ORS 238.630, 238.650 & 238A.005(16)(c)(I)

5        Stats. Implemented: ORS 238

**OREGON ADMINISTRATIVE RULE  
PUBLIC EMPLOYEES RETIREMENT BOARD  
CHAPTER 459  
DIVISION 005 – ADMINISTRATION**

1    **459-005-0535**

2    **Annual Benefit Limitation**

3           (1) Applicable Law. This administrative rule shall be construed consistently with the  
4 requirements of the Internal Revenue Code (IRC) Section 415(b) and the Treasury  
5 regulations and Internal Revenue Service rulings and other interpretation issued  
6 thereunder.

7           (2) Annual Benefit Limitation. The benefits payable to any member for a calendar  
8 year, when expressed as an annual benefit, shall not exceed the applicable dollar  
9 limitation for that year.

10          (3) Applicable Dollar Limitation. For purposes of this rule, the "applicable dollar  
11 limitation" for each calendar year is the limitation in effect under IRC Section  
12 415(b)(1)(A), with the adjustment described as follows:

13           (a) Cost-of-Living Adjustments. The limitation under IRC Section 415(b)(1)(A)  
14 shall be adjusted for cost of living in accordance with IRC Section 415(d).

15           (b) Reduction for Retirement Before Age 62. Except as otherwise provided in the  
16 paragraphs (A), (B), and (C) of this subsection, if the member's benefit begins before the  
17 member reaches 62 years of age, the applicable dollar limitation shall be adjusted as  
18 provided for in IRC Section 415(b)(2)(C).

19           (A) This reduction shall not apply to any member who has at least 15 years of  
20 creditable service as a full-time employee of a police department or fire department  
21 which is organized and operated by the state or a political subdivision of the state to

1 provide police protection, firefighting services, or emergency medical services for any  
2 area within the jurisdiction of the state or political subdivision.

3 (B) This reduction shall not apply to disability retirement allowances or death  
4 benefits.

5 (C) This reduction shall not apply to any portion of a member's annual benefit that is  
6 derived from contributions to purchase service credit, as defined in OAR 459-005-0540,  
7 Permissive Service Credit.

8 (c) Reduction for Less than 10 Years of Membership. Except as provided in  
9 paragraphs (A) and (B) of this subsection, if the member has less than 10 years of active  
10 membership in PERS, the applicable dollar limitation shall be reduced as provided for  
11 under IRC Section 415(b)(5)(A).

12 (A) For the purposes of this section, a member with less than one year of active  
13 membership shall be treated as having one year of active membership.

14 (B) The reduction under this section shall not apply to disability retirement  
15 allowances or death benefits.

16 (d) Increase for Retirement After Age 65. If the member's benefit begins after the  
17 member reaches 65 years of age, the applicable dollar limitation shall be increased as  
18 provided for under IRC Section 415(b)(2)(D).

19 (4) Annual Benefit. For purposes of this rule, the "annual benefit" is the benefit  
20 payable to a member under ORS Chapter 238 and the pension program under ORS  
21 Chapter 238A for a calendar year, excluding any benefit payable under ORS 238.485  
22 through 238.492, and adjusted as described in this section.

1 (a) Excludable Benefits. The annual benefit shall not include the portion of the  
2 member's benefit that is attributable to:

3 (A) After-tax member contributions, other than member payments to purchase  
4 permissive service credit as defined in OAR 459-005-0540, Permissive Service Credit;

5 (B) Rollover contributions, if such contributions are permitted;

6 (C) A transfer of assets from another qualified retirement plan; and

7 (D) Purchases of permissive service credit, as defined in OAR 459-005-0540,  
8 Permissive Service Credit, if all of the member's payments to purchase permissive service  
9 credit are treated as annual additions for purposes of OAR 459-005-0545, Annual  
10 Addition Limitation, in the year purchased.

11 (b) Adjustment to Straight Life Annuity. The member's benefit shall be adjusted to  
12 an actuarially equivalent straight life annuity beginning at the same age. For purposes of  
13 this adjustment, the following values are not taken into account:

14 (A) The value of a qualified spouse joint and survivor annuity to the extent that the  
15 value exceeds the sum of the value of a straight life annuity beginning on the same day,  
16 and the value of any post-retirement death benefits that would be payable even if the  
17 annuity was not in the form of a joint survivor annuity.

18 (B) The value of benefits that are not directly related to retirement benefits, such as  
19 pre-retirement disability benefits and post-retirement medical benefits.

20 (C) The value of post-retirement cost of living increases, to the extent they do not  
21 exceed the increase provided under IRC Section 415(d) and Treasury Regulation Section  
22 ~~[1.415-5]~~1.415(d)-1.

1 (5) Interest Rates. The following interest rates shall apply for purposes of adjusting  
2 the applicable dollar limitation under section (3) of this rule and the annual benefit under  
3 section (4) of this rule.

4 (a) For purposes of reducing the applicable dollar limitation for retirement before 62  
5 years of age under subsection (3)(b) of this rule, the interest rate shall be the greater of  
6 five percent or PERS' assumed earnings rate.

7 (b) For purposes of determining the portion of a member's benefits attributable to  
8 after-tax member contributions under paragraph (4)(a)(A) of this rule, the interest rate  
9 shall be the greater of 5 percent or the PERS' assumed earnings rate.

10 (c) For purposes of adjusting the member's annual benefits under section (4) of this  
11 rule (other than the adjustment for after-tax member contributions), the interest rate shall  
12 be the greater of five percent or PERS' assumed earnings rate.

13 (d) For purposes of increasing the applicable dollar limitation for retirement after 65  
14 years of age under subsection (3)(d) of this rule, the interest rate shall be the lesser of five  
15 percent or PERS' assumed earnings rate.

16 (6) Mortality Table. For purposes of adjusting the applicable dollar limitation and  
17 annual benefit under sections (3) and (4) of this rule, the mortality table used shall be the  
18 table prescribed pursuant to the Internal Revenue Code.

19 (7) The provisions of this rule are effective on January 1, 2004.

20 Stat. Auth.: ORS 238.630, 238.650 & 238A.125

21 Stats. Implemented: ORS 238.005-238.715

**OREGON ADMINISTRATIVE RULE  
PUBLIC EMPLOYEES RETIREMENT BOARD  
CHAPTER 459  
DIVISION 005 – ADMINISTRATION**

1 **459-005-0545**

2 **Annual Addition Limitation**

3 (1) Applicable Law. This administrative rule shall be construed consistently with the  
4 requirements of the Internal Revenue Code (IRC) Section 415(c) and the Treasury  
5 regulations and Internal Revenue Service rulings and other interpretations issued  
6 thereunder.

7 (2) Annual Addition Limitation. Except as otherwise provided in this rule, ~~[no]~~ **a**  
8 member's annual additions to PERS for any calendar year ~~[after 2001]~~ **2007** ~~[shall]~~  
9 **may not** exceed the lesser of the following amounts:

10 (a) ~~[\$40,000]~~ **\$46,000** (as adjusted under IRC Section 415(d)); or

11 (b) One hundred percent of the member's compensation for the calendar year (as  
12 defined in IRC Section 415(c)(3)).

13 (3) Annual Additions. For purposes of this rule, the term "annual additions" has the  
14 same meaning as under IRC Section 415(c)(2).

15 (4) Permissive Service Credit. The following special rules shall apply with respect to  
16 purchases of permissive service credit, as defined in OAR 459-005-0540, Permissive  
17 Service Credit:

18 (a) If a member's after-tax contributions to purchase permissive service credit are  
19 included in the member's annual additions under section (3) of this rule, the member shall  
20 not be treated as exceeding the 100 percent of compensation limitation under subsection  
21 (2)(b) of this rule solely because of the inclusion of such contributions.

1 (b) With respect to any eligible participant, the annual addition limitation in section  
2 (2) of this rule shall not be applied to reduce the amount of permissive service credit to an  
3 amount less than the amount that could be purchased under the terms of the plan as in  
4 effect on August 5, 1997. As used in this subsection, the term "eligible participant"  
5 includes any individual who became an active member before January 1, 2000.

6 (5) Purchase of Service in the Armed Forces Under ORS 238.156 or 238A.150. If a  
7 member makes a payment to PERS to purchase retirement credit for service in the Armed  
8 Forces pursuant to ORS 238.156(3)(c) or 238A.150 and the service is covered under  
9 Internal Revenue Code Section 414(u), the following special rules shall apply for  
10 purposes of applying the annual addition limitation in section (2) of this rule:

11 (a) The payment shall be treated as an annual addition for the calendar year to which  
12 it relates;

13 (b) The payment shall not be treated as an annual addition for the calendar year in  
14 which it is made; and

15 (c) The member shall be treated as having received the following amount of  
16 compensation for the period of service in the Armed Forces to which the payment relates:

17 (A) The amount of compensation the member would have received from a  
18 participating employer had the member not been in the Armed Forces; or

19 (B) If the amount in paragraph (A) of this subsection is not reasonably certain, the  
20 member's average compensation from the participating employer during the 12-month  
21 period immediately preceding the period of service in the Armed Forces (or, if shorter,  
22 the period of employment immediately preceding the period of service in the Armed  
23 Forces).



1 (6) The provisions of this rule are effective on January 1, 2004.

2 Stat. Auth.: ORS 238.630, 238.650 and 238A.370

3 Stats. Implemented: ORS 238.005 - 238.715



# Oregon

Theodore R. Kulongoski, Governor

## Public Employees Retirement System

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September 19, 2008

TO: Members of the PERS Board  
FROM: Steven Patrick Rodeman, Deputy Director  
SUBJECT: Notice of Rulemaking for Plan Qualification Updates  
OAR 459-005-0525, *Ceiling on Compensation of Contributions and Benefits*  
OAR 459-005-0535, *Annual Benefit Limitation*  
OAR 459-005-0545, *Annual Addition Limitation*

MEETING DATE	09/19/08
AGENDA ITEM	B.2. Plan Qualification Updates

### OVERVIEW

- Action: None. This is notice that staff has begun rulemaking.
- Reason: Update rules to reflect changes in federal law regarding plan qualification issues.
- Subject: Limits on contributions and benefits.
- Policy Issue: No policy issues have been identified at this time.

### BACKGROUND

The federal limits on the amount of contributions paid to and benefits paid from a qualified plan have been adjusted. The proposed rule modifications incorporate these adjustments as well as update references to Treasury Regulations. In addition, the definitions in one rule were re-ordered to be alphabetical and edited for consistency.

### PUBLIC COMMENT AND HEARING TESTIMONY

A rulemaking hearing will be held on October 21, 2008 at 2:00 p.m. at PERS headquarters in Tigard. The public comment period ends on October 29, 2008 at 5:00 p.m.

### LEGAL REVIEW

The attached rules have been submitted to the Department of Justice for legal review and any comments or changes will be incorporated before the rules are presented for adoption.

### IMPACT

Mandatory: Yes, changes in federal law affecting plan qualification need to be reflected in the PERS plan document.

Impact: Clarifies the current limits for contributions and benefits under federal law.

Cost: There are no significant costs attributable to these rules.

RULEMAKING TIMELINE

August 15, 2008	Staff began the rulemaking process by filing Notice of Rulemaking with the Secretary of State.
September 1, 2008	<i>Oregon Bulletin</i> published the Notice. Notice was mailed to employers, legislators, and interested parties. Public comment period began.
September 19, 2008	PERS Board notified that staff began the rulemaking process.
October 21, 2008	Rulemaking hearing to be held at 2:00 pm at PERS headquarters in Tigard.
October 29, 2008	Public comment period ends at 5:00 p.m.
November 21, 2008	Staff proposes adopting the permanent rule modifications, including any amendments warranted by public comment or further research.

NEXT STEPS

A hearing will be held on October 21, 2008. The rules are scheduled to be brought before the PERS Board for adoption at the November 21, 2008 meeting.

B.3. Attachment 1 – OAR 459-005-0525, *Ceiling on Compensation of Contributions and Benefits*

B.3. Attachment 2 – OAR 459-005-0535, *Annual Benefit Limitation*

B.3. Attachment 3 – OAR 459-005-0545, *Annual Addition Limitation*



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September 19, 2008

TO: Members of the PERS Board  
FROM: Steven Patrick Rodeman, Deputy Director  
SUBJECT: Notice of Rulemaking for Effective Retirement Date Rules

MEETING DATE	09/19/08
AGENDA ITEM	B.3. Effective Date of Retirement

OAR 459-013-0260, *Effective Date Used in the Establishment of Service Retirement Benefits*

OAR 459-075-0175, *Effective Date Used in the Establishment of OPSRP Pension Program Benefits*

### OVERVIEW

- Action: None. This is notice that staff has begun rulemaking.
- Reason: The new rule and rule modifications make the process of establishing retirement benefits administratively more efficient.
- Subject: Effective date used in the establishment of Chapter 238 Program and OPSRP pension program benefits.
- Policy Issues: No policy issues have been identified.

### BACKGROUND

Currently, members may apply for retirement with an effective date as of the first day of the calendar month in which the member's application is received (e.g., apply September 30 for a September 1 retirement). The Oregon Legislature established one of the agency's key performance measures to be that 80% of initial benefit payments be paid within 45 days of the member's effective retirement date. If the member submits a retirement application late in the month, the chances of calculating and issuing a benefit payment within that measure is substantially reduced.

Moreover, the reasons supporting this rule provision are not clear. Only about 17% of members apply after their retirement date, and the vast majority of them are within the first week of the month. With advance education and counseling, staff believes that members could submit their applications more timely. Therefore, the rules would have a delayed effective date to July 1, 2009, to allow for that transition. Receiving the application well before the retirement date allows staff to begin review and processing sooner, increasing the chances of meeting our Key Performance Measure and also of identifying any problems with the application sooner.

The proposed rule modifications would require a member to submit their retirement application prior to their effective retirement date. A new parallel rule for the OPSRP pension program has also been written for the same reasons.

### PUBLIC COMMENT AND HEARING TESTIMONY

A rulemaking hearing will be held on October 21, 2008 at 2:00 p.m. at PERS headquarters in Tigard. The public comment period ends on October 29, 2008 at 5:00 p.m.

### LEGAL REVIEW

The attached draft rules have been submitted to the Department of Justice for legal review and any comments or changes will be incorporated before the rules are presented for adoption.

### IMPACT

Mandatory: No.

Impact: The new rule and rule modifications will enhance the agency's ability to achieve a key performance measure and provide more timely information and services to retiring members.

Cost: There are no discernible material costs attributable to these rules.

### RULEMAKING TIMELINE

August 15, 2008	Staff began the rulemaking process by filing Notice of Rulemaking with the Secretary of State.
September 1, 2008	<i>Oregon Bulletin</i> published the Notice. Notice was mailed to employers, legislators, and interested parties. Public comment period began.
September 19, 2008	PERS Board notified that staff began the rulemaking process.
October 21, 2008	Rulemaking hearing to be held at 2:00 p.m. in Tigard.
October 29, 2008	Public comment period ends at 5:00 p.m.
November 21, 2008	Staff proposes adopting the new permanent rule and rule modifications, including any amendments warranted by public comment or further research.

### NEXT STEPS

A hearing will be held on October 21, 2008. The rules are scheduled to be brought before the PERS Board for adoption at the November 21, 2008 meeting.

**OREGON ADMINISTRATIVE RULE  
PUBLIC EMPLOYEES RETIREMENT BOARD  
CHAPTER 459  
DIVISION 013 – RETIREMENT BENEFITS**

1 **459-013-0260**

2 **Effective Date Used in the Establishment of Service Retirement Benefits**

3 (1) A member’s service retirement allowance under ORS 238.300 and 238.305 will  
4 be established as of the member’s effective date of retirement.

5 (2) A member’s effective date of retirement is the later of:

6 (a) [t] The first day of the calendar month specified by the member, who is eligible  
7 for retirement under the provisions of ORS 238.280 or 238.005(5), on their service  
8 retirement application[.]; or

9 *[(3) The effective date of retirement will be no earlier than:]*

10 *[(a)]* (b) The first of the calendar month *[in which]* following the date an application  
11 is received by the Public Employees Retirement System (PERS); or

12 *[(b)]* (c) The first of the calendar month following the date of separation from all  
13 employers participating in PERS and in the same controlled group.

14 *[(4)]* (3) For the purpose of this rule, “controlled group” is a group of employers  
15 required to be treated as a single employer for the purpose of satisfying the requirements  
16 for qualified retirement plans under federal law.

17 (4) The effective date of this rule is July 1, 2009.

18 Stat. Auth.: ORS 238.650

19 Stats. Implemented: ORS 238.300 & 238.305

OREGON ADMINISTRATIVE RULE  
PUBLIC EMPLOYEES RETIREMENT BOARD  
CHAPTER 459  
DIVISION 075 – OPSRP PENSION PROGRAM

1 459-075-0175

2 Effective Date Used in the Establishment of OPSRP Pension Program Benefits

3 (1) A member’s OPSRP pension program benefits under ORS 238A.125 and  
4 238A.180 will be established as of the member’s effective date of retirement.

5 (2) A member’s effective date of retirement is the later of:

6 (a) The first day of the calendar month specified by the member, who is eligible  
7 for retirement under the provisions of ORS 238A.160 to 238A.170, on their service  
8 retirement application; or

9 (b) The first of the calendar month following the date an application is received  
10 by the Public Employees Retirement System (PERS); or

11 (c) The first of the calendar month following the date of separation from all  
12 employers participating in PERS and in the same controlled group.

13 (3) For the purpose of this rule, “controlled group” is a group of employers  
14 required to be treated as a single employer for the purpose of satisfying the  
15 requirements for qualified retirement plans under federal law.

16 (4) The effective date of this rule is July 1, 2009.

17 Stat. Auth.: ORS 238A.450

18 Stats. Implemented: ORS 238A.125 and 238A.180



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September 19, 2008

TO: Members of the PERS Board  
FROM: Steven Patrick Rodeman, Deputy Director  
SUBJECT: Notice of Rulemaking for OAR 459-050-0037, *Trading Restrictions*

MEETING DATE	09/19/08
AGENDA ITEM	B.4. Trading Restrictions

### OVERVIEW

- Action: None. This is notice that staff has begun rulemaking.
- Reason: Oregon State Treasury and Oregon Savings Growth Plan (OSGP) recommend the removal of the 90-day restriction on all investment options, with the exception of the International Stock Option.
- Subject: Trading restrictions in Oregon Savings Growth Plan.
- Policy Issue: *Should the time limit restriction on trades within the OSGP investment options be modified?*

### BACKGROUND

In 2007, the PERS Board adopted OAR 459-050-0037, placing trading restrictions on all investment options in the Oregon Savings Growth Plan (OSGP) to prevent excessive trading. The rule restricted participants from transferring money out of one option and into another option for 90 days, with a maximum daily transfer set at \$100,000. Since that rule was adopted, the Oregon State Treasury staff has modified their investments to reduce some of the cost impacts of excessive trades. The Treasury staff recommends amending the rule to remove the 90-day restriction on all investments options, with the exception of the International Stock Option. The restriction on that option would be reduced to 30 days. The \$100,000 daily trade restriction (per option) and the equity wash restriction on the Stable Value option will remain in place.

### POLICY ISSUE

*Should the time limit restriction on trades within the OSGP investment options be modified?*

The Oregon State Treasury and the Oregon Investment Council (OIC) elected to add a BGI EAFE index fund to the International Stock Option which allowed ING to change its daily transfer activity from a prorated methodology spread across all funds in each option, to using only the BGI index funds. Because the index funds are commingled funds, and not mutual funds, they are not subject to the Security and Exchange Commission (SEC) rules governing mutual fund redemption fees; therefore, participants' accounts should not be subject to redemption fees. There are no redemption restrictions or provisions on BGI's funds, and BGI monitors trade activity to identify inappropriate trading. BGI would notify the Treasury department if BGI noticed significant trading activity, particularly if it looked like it was caused by market timing.



There would be no consequences for any other funds in the plan if BGI determined inappropriate trading had occurred. The processing changes should eliminate any concern that participants could be subject to redemption fees for transfer activity. The trading restrictions should keep the total daily transfer activity at levels which BGI considers acceptable.

The addition of the EAFE index commingled fund, and the absence of potential redemption fees, allow possible modification to the OSGP trading restrictions. OSGP would still retain a 30-day restriction on the International Stock Option and maintain the \$100,000 daily trade restriction, which should limit any opportunities to time the market or trade excessively.

#### PUBLIC COMMENT AND HEARING TESTIMONY

A rulemaking hearing will be held on October 21, 2008 at 2:00 p.m. at PERS headquarters in Tigard. The public comment period ends on October 29, 2008 at 5:00 p.m.

#### LEGAL REVIEW

The attached draft rule has been submitted to the Department of Justice for legal review and any comments or changes will be incorporated before the rule is presented for adoption.

#### IMPACT

Mandatory: No.

Impact: Revision of the rule will allow more flexibility for OSGP participants.

Cost: There are no discernible material costs attributable to this rule. ING has indicated that there will be no charges associated with implementing the necessary system changes.

#### RULEMAKING TIMELINE

August 15, 2008	Staff began the rulemaking process by filing Notice of Rulemaking with the Secretary of State.
September 1, 2008	<i>Oregon Bulletin</i> published the Notice. Notice was mailed to employers, legislators, and interested parties. Public comment period began.
September 19, 2008	PERS Board notified that staff began the rulemaking process.
October 21, 2008	Rulemaking hearing to be held at 2:00 p.m. in Tigard.
October 29, 2008	Public comment period ends at 5:00 p.m.
November 21, 2008	Staff proposes adopting the permanent rule modifications, including any amendments warranted by public comment or further research.

#### NEXT STEPS

A hearing will be held on October 21, 2008. The rules are scheduled to be brought before the PERS Board for adoption at the November 21, 2008 meeting.

**OREGON ADMINISTRATIVE RULE  
PUBLIC EMPLOYEES RETIREMENT BOARD  
CHAPTER 459  
DIVISION 050 – DEFERRED COMPENSATION**

1 **459-050-0037**

2 **Trading Restrictions**

3 The purpose of this rule is to establish criteria under which a participant may make  
4 trades in the Deferred Compensation Program. The Program is designed for long-term  
5 investment and periodic adjustment of asset allocation. Restrictions upon trades are  
6 necessary to protect participants and the Program from adverse financial impact  
7 attributable to frequent trading. Frequent trading by some participants can lower returns  
8 and increase transaction costs for all participants. Frequent trading *[also]* can trigger the  
9 imposition of redemption fees and restrictions by mutual funds within the Program and  
10 may cause the Program to be eliminated as an allowable investor in an *[mutual]*  
11 investment fund.

12 (1) Definitions. For the purposes of this rule:

13 (a) “Investment Option” means an investment alternative made available under ORS  
14 243.421.

15 (b) “Trade” means a purchase or redemption in an investment option for the purpose  
16 of moving monies between investment options.

17 (2) Restrictions. The following restrictions apply to all participants:

18 (a) A participant may not make a trade that exceeds \$100,000.

19 (b) A purchase that is attributable to a trade may not be redeemed from the  
20 *[investment option in which the purchase was made]* International Stock Option for a  
21 period of *[90]* 30 days following the date of the trade.

1 (c) No trade may move monies directly from the Stable Value Option to the Short-  
2 Term Fixed Income Option or the Intermediate Bond Option.

3 (3) The Deferred Compensation Manager, if necessary to comply with trading  
4 restrictions imposed by a participating mutual fund or the Securities and Exchange  
5 Commission, may establish additional temporary trading restrictions.

6 (4) The Deferred Compensation Manager, in the event of extraordinary market  
7 conditions, may temporarily suspend any or all trading restrictions established by this  
8 rule.

9 (5) Any action taken by the Deferred Compensation Manager under sections (3) or  
10 (4) of this rule must be presented to the Board at its next scheduled meeting. The Board  
11 may take action as authorized by ORS 243.401 to 243.507. If the Board does not act, the  
12 action(s) taken by the Deferred Compensation Manager shall expire on the first business  
13 day following the date of the meeting.

14 (6) The provisions of this rule are not applicable to trades attributable to the  
15 operation of an automatic account rebalancing function offered by the Program.

16 (7) The trading restrictions provided in this rule are not exclusive. The Board may  
17 establish additional restrictions or sanctions as authorized by ORS 243.401 to 243.507.

18 (8) The effective date of this rule is May 1, 2007.

19 Stat. Auth.: ORS 243.470

20 Stats. Implemented: ORS 243.401 – 243.507



# Oregon

Theodore R. Kulongoski, Governor

## Public Employees Retirement System

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September 19, 2008

TO: Members of the PERS Board  
FROM: Steven Patrick Rodeman, Deputy Director  
SUBJECT: Adoption of "Equal To or Better Than" Rules  
OAR 459-030-0011, *Equal To or Better Than Exemption*  
OAR 459-030-0025, *Standards for Review of Police Officers and Firefighters Retirement Plans*  
OAR 459-030-0030, *Board Action on Petition and Review of Order*

MEETING DATE	09/19/2008
AGENDA ITEM	C.1. ETOB

### OVERVIEW

- Action: Adopt modifications to the "Equal To or Better Than" Rules.
- Reason: Update rules to reflect legislative changes.
- Subject: Board comparison of non-PERS employer retirement plans for police officers and firefighters.
- Policy Issue: What circumstances should trigger a review of a previously granted exemption from PERS participation for an employer's police and fire members?

### BACKGROUND

HB 2280 (2007 Session) eliminated the requirement that the PERS Board conduct an ETOB study every two years. This bill also set the comparative benchmark for the ETOB study to the PERS benefits that were in effect at the time the police officer or firefighter was hired. As amended by HB 2280, ORS 237.620 now requires all public employers to provide PERS retirement benefits to their police officer or firefighter employees that are equal to or better than (ETOB) those PERS benefits. The modifications necessary to reflect these legislative changes have been under consideration by a working group of affected stakeholders. The rules as presented are the result of that collaborative effort.

### POLICY ISSUE

*What circumstances should trigger a review of a previously granted exemption from PERS participation for an employer's police and fire members?*

One of the primary purposes of HB 2280 was to eliminate the two-year ETOB testing requirement as the consensus of PERS stakeholders was that requirement was costly and administratively burdensome while providing little extra protection to those non-PERS employees. HB 2280 changed the statute to leave the trigger for an ETOB review to be determined by the PERS Board.

Staff Recommendation: Staff recommends that the PERS Board, or its delegate, make a determination of whether an ETOB exemption should continue whenever a change to the ETOB plan or PERS Plan is implemented after the previous exemption was granted, but in any case not less frequently than at least every 12 years. Since the level of scrutiny required to make the determination will vary with the nature of the change, staff also recommends that the determination be delegated to the PERS Executive Director.

### SUMMARY OF MODIFICATIONS TO RULES

Several versions of OAR 459-030-0011 and 459-030-0025 have been considered as PERS staff and stakeholders have proceeded through the collaborative process. For simplicity and clarity, this summary will describe the proposed rule modifications presented for adoption in relation to the requirements triggered by the passage of HB 2280.

#### OAR 459-030-0011:

Section (1) was changed to more succinctly state the statutory standard for exemption of ETOB plans.

Section (2) was edited to eliminate the mandatory two-year review and establish that an ETOB exemption continues until the Board determines the ETOB plan no longer qualifies.

Sections (3)-(5) outline the triggering events that prompt the Board's action: a change in the ETOB plan, a change in the PERS Plan, or the passage of 12 years without a determination.

Section (6) provides that the Board may delegate to the PERS Executive Director the determination of whether an ETOB plan qualifies for exemption.

#### OAR 459-030-0025:

Throughout the rule, references to the Oregon Public Service Retirement Plan (OPSRP) have been deleted and replaced with references to the PERS Plan or PERS, as appropriate. Because of the comparison standards established by HB 2280, the PERS Plan is now the collective standard, with the employee's hire date determining which programs within the PERS Plan are specifically to be compared.

Section (2) was edited to delete the previous standard for comparison of benefits and to describe the three standards established by HB 2280. Subsections (a)-(c) outline those standards. Subsections (d) and (e) establish that the ETOB comparison is to be based on benefits provided to equivalent classes of employees in the ETOB plan and the PERS Plan and not upon individual employee comparisons.

Section (3) was added to state that the PERS Board will adopt specific methods and assumptions whenever an ETOB test is to be conducted, and to provide guidance on the factors considered in adopting them.

Section (4) was edited to clarify the types of data to be used in the actuarial comparison and to establish that failure of an ETOB employer to timely provide sufficient data is a basis for the employer's plan to lose its ETOB exemption.

Section (5) was edited to eliminate adequacy of funding of the employer's plan as a factor.

Section (7) was added to exclude tax remedy benefits as a factor and to require an employer to identify such payments.

Section (8) was edited to clarify the Board's prerogative to consider additional actuarial assumptions in the evaluation of the ETOB plan.

OAR 459-030-0030: This rule is being modified to remove the consequence that the employees of an employer whose plan fails the ETOB will join OPSRP, since HB 2280 specifies a different result of any such failure.

#### PUBLIC COMMENT AND HEARING TESTIMONY

A rulemaking hearing on the current rule changes was held August 26, 2008 at 2 p.m. at PERS headquarters in Tigard. Wayne Hart, representing the Forest Grove Police Association, and Steve Manton, City of Portland, attended. Minutes of the hearing are attached to this memorandum.

As reflected in the minutes, Mr. Manton opined that neither HB 2280 nor the proposed rules mandate an immediate review of ETOB plans, noting that HB 2280 was intended to eliminate the mandatory two-year review and reduce employer costs. He stated that ETOB plans reviewed in the last two years that met the standard of review at that time need not be reviewed unless a change of the ETOB plan or PERS Plan occurred. He indicated he would be hesitant to support the rules if staff recommended a new study be commissioned immediately.

HB 2280 enacted an entirely new comparison standard. In the previous tests, the non-PERS employers' plans were compared based on the benefits they'd receive if placed prospectively into the OPSRP Pension Program and IAP. Now, the comparison standard is based on a class of employees in Tier One, Tier Two, or OPSRP. Changing the comparison standard is a change in the PERS Plan that would trigger the need for a new determination. Since that comparison is based on an entirely new standard, staff recommends that an actuarial study based on the new comparison be commissioned to support a determination of whether a non-PERS employer's plan continues to be exempt under ETOB. That an ETOB plan may have met an earlier standard does not relieve the Board of its current obligation.

The extended public comment period ended on September 5, 2008. PERS received comment in two letters from Greg Hartman representing the PERS Coalition. In his first letter, Mr. Hartman offered a historical perspective on ETOB and recommended certain issues to be discussed by stakeholders. That letter, dated February 29, 2008 is attached to this memorandum.

Mr. Hartman sent a second letter, dated August 27, 2008, recommending OAR 459-030-0025 be modified to exclude from the actuarial review benefits paid as "tax remedy" by the ETOB plan and the PERS Plan. Staff concurs and has modified the rule as presented with this memo. Mr. Hartman's letter is also attached to this memorandum.

### LEGAL AND ACTUARY 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.

Mercer, PERS actuary, agreed that the revised draft rules allow sufficient flexibility to conduct an ETOB review. They noted however, that critical methods and assumptions will still need to be defined before an ETOB test can be conducted.

### IMPACT

Mandatory:

OAR 459-030-0011: Yes, as the PERS Board must establish a standard for reviewing the ETOB exemption by rule.

OAR 459-030-0025: Yes, this rule must be modified to conform to the requirements of HB 2280. Specific comparative measures for the ETOB study need to be added to the rule.

OAR 459-030-0030: Yes, this rule must be modified to conform to the requirements of HB 2280. This legislation eliminated the requirement that all employers failing the ETOB study provide PERS retirement benefits to its police officers and firefighters.

Impact: The frequency of review and the comprehensiveness required under the new standards is difficult to predict. The costs for initial testing under these new standards may be higher as the actuary sets a benchmark, but longer term savings should be realized since the requirement to test these plans every two years has been eliminated.

Cost: After the initial review of ETOB plans, and assuming infrequent and insignificant substantive changes to the ETOB plans and the PERS Plan, the revised rules will result in cost savings for non-PERS employers by eliminating the current two-year requirement for ETOB exemption review. Changing the comparison standard may limit potential costs savings for employers, but that effect is not discrete to this rule.

### RULEMAKING TIMELINE

August 15, 2007	Staff began the rulemaking process by filing Notice of Rulemaking with the Secretary of State.
September 1, 2007	<i>Oregon Bulletin</i> published the Notice.
September 21, 2007	PERS Board notified that staff began the rulemaking process.
October 18, 2007	Rulemaking hearing held at 10 a.m. at the State Archives in Salem.
October 19, 2007	First reading of the rules.
October 23, 2007	Rulemaking hearing held at 2 p.m. in Tigard.
October 26, 2007	Public comment period ended at 5 p.m.
November 16, 2007	Staff postponed adopting the rule.
December 15, 2007	Rules re-noticed to the Secretary of State
January 1, 2008	<i>Oregon Bulletin</i> published the Notice.

February 15, 2008	Second reading of the ETOB rules.
February 26, 2008	Rulemaking hearing held at 2 p.m. in Tigard.
March 7, 2008	Public comment period ended at 5 p.m.
July 15, 2008	Staff reopened the public comment period and scheduled a public hearing by filing Notice of Rulemaking with the Secretary of State.
August 1, 2008	<i>Oregon Bulletin</i> published the updated Notice. Notice mailed to employers, legislators, and interested parties. Public comment period began.
August 26, 2008	Second rulemaking hearing held at 2:00 p.m. in Tigard
September 5, 2008	Extended public comment period ended at 5:00 p.m.
September 19, 2008	Board may adopt the rule modifications.

### BOARD OPTIONS

The Board may:

1. Pass a motion to “adopt rule modifications to OAR 459-030-0011, 459-030-0025 and 459-030-0030, as presented.”
2. Direct staff to make other changes to the rules or explore other options.

### STAFF RECOMMENDATIONS

Staff recommends the Board choose Option #1.

- Reason: Update rules to reflect legislative changes.

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.

C.1. Attachment 1 – OAR 459-030-0011, Equal To or Better Than Exemption

C.1. Attachment 2 – OAR 459-030-0025, Standards for Review of P & F Retirement Plans

C.1. Attachment 3 – OAR 459-030-0030, Board Action on Petition & Review of Order

C.1. Attachment 4 – Greg Hartman letter dated February 29, 2008

C.1. Attachment 5 – Greg Hartman letter dated August 27, 2008

C.1. Attachment 6 – Public Hearing Minutes dated August 26, 2008



**OREGON ADMINISTRATIVE RULE  
PUBLIC EMPLOYEES RETIREMENT BOARD  
CHAPTER 459  
DIVISION 030 – LOCAL PUBLIC EMPLOYER RETIREMENT PLANS FOR  
POLICE OFFICERS AND FIRE FIGHTERS**

1 **459-030-0011**

2 **“Equal To or Better Than” Exemption**

3 (1) *[If]* A public employer **that** provides retirement benefits to its police officers and  
4 firefighters **pursuant to ORS 237.620(2) is exempt from participation in PERS for**  
5 **such employees.** *[that are equal to or better than the benefits that would be provided to*  
6 *them under the Oregon Public Service Retirement Plan, the public employer may petition*  
7 *the Board for exemption from participation of such employees. Such petition will be*  
8 *reviewed under the requirements and timelines of this division.]*

9 *[(2) The Board will review any exemption granted under this division every two*  
10 *years to determine whether the exempt public employer is complying with the*  
11 *requirements of this division.]*

12 **(2) An exemption under this division will continue until the Board, upon review**  
13 **of the public employer’s retirement plan, determines that the plan no longer meets**  
14 **the required standard.**

15 **(3) Whenever a change in benefits in the public employer’s retirement plan is**  
16 **adopted, the public employer must petition the Board for review of the employer’s**  
17 **plan within 60 days.**

18 **(4) Whenever a change in benefits in the PERS Plan is adopted, the Board will**  
19 **determine if the change increases benefits such that the public employer’s**  
20 **retirement plan must be reviewed.**

21 **(5) In any event, at least once every 12 years the Board will determine, pursuant**  
22 **to section (2) of this rule, whether an employer’s exemption should continue.**

1        **(6) The Board may delegate the determination of whether such an employer's**  
2 **plan qualifies for an exemption to the PERS Executive Director.**

3        Stat. Auth.: ORS 238.650

4        Stat. Implemented: ORS 237.620

**OREGON ADMINISTRATIVE RULE**  
**PUBLIC EMPLOYEES RETIREMENT BOARD**  
**CHAPTER 459**  
**DIVISION 030 – LOCAL PUBLIC EMPLOYER RETIREMENT PLANS FOR**  
**POLICE OFFICERS AND FIRE FIGHTERS**

1 **459-030-0025**

2 **Standards for Review of Police Officers and Firefighters Retirement Plans**

3 (1) A determination whether a public employer provides retirement benefits to its  
4 police officers and firefighters that are equal to or better than the benefits that would be  
5 provided to them *[under the Oregon Public Service Retirement Plan (OPSRP)]* by PERS  
6 will be made as of the valuation date. The “valuation date” is the date set by the Board as  
7 of which the retirement benefits under the public employer’s retirement plan and the  
8 retirement benefits under the *[OPSRP retirement]* PERS Plan shall be compared.

9 (2) The Board will consider the aggregate total actuarial present value of all  
10 retirement benefits accrued *[since July 1, 1973]* up to the valuation date and projected  
11 to be accrued thereafter *[the valuation date]* by the group of police officers and  
12 firefighters employed on the valuation date by the public employer. *[The projected*  
13 *benefits will compare the total value of benefits that would be accrued if the police*  
14 *officers and firefighters became members of OPSRP or remained in the plan being*  
15 *evaluated.]*

16 *[(a) The Board will not require that every retirement benefit for each individual*  
17 *employee be equal to or better than the particular benefit he or she would receive under*  
18 *OPSRP.]* The Board will compare the retirement benefits provided under the public  
19 employer’s retirement plan for each of the following classes of employees to the  
20 retirement benefits provided to the equivalent class of employees participating in  
21 the PERS Plan:

1 (a) Police officers or firefighters who would have established membership in the  
2 system before January 1, 1996, as described in ORS 238.430(2), and would have  
3 been entitled to receive benefits under the PERS Plan;

4 (b) Police officers or firefighters who would have established membership in the  
5 system on or after January 1, 1996, as described in ORS 238.430, and before  
6 August 29, 2003, as described in ORS 238A.025, and would have been entitled to  
7 receive benefits under the PERS Plan; and

8 (c) Police officers or firefighters who would have established membership in the  
9 system on or after August 29, 2003, and would have been entitled to benefits under  
10 the PERS Plan.

11 (d) For each class of employees, the aggregate total retirement benefits provided  
12 by the public employer must be equal to or better than those provided by PERS to  
13 the equivalent class of employees.

14 (e) The retirement benefit for each individual employee need not be equal to or  
15 better than the particular benefit that employee would have received as a member  
16 of that employee’s equivalent class in PERS.

17 *[(b)](f) [The Board will require that]* The public employer’s retirement plan or  
18 plans must provide at least eighty percent (80%) of the actuarial present value of  
19 projected retirement benefits in each of the major categories of benefits available under  
20 *[OPSRP]* PERS, namely: a service retirement; a disability retirement; a death benefit;  
21 and vesting.

22 (3) Before conducting an actuarial review of a public employer’s retirement  
23 plan, the Board must adopt specific methods and assumptions to be used. In

1 adopting these methods and assumptions, preference will be given to the simplest,  
2 least expensive methodology provided the methodology is consistent with ORS  
3 237.610 – 237.620 and applicable actuarial standards.

4 *[(3)](4)* In conducting an actuarial review of *[a] the* public employer’s retirement  
5 plan *[for its police officers and firefighters]*, the actuary retained by the Board will use  
6 *[demographic data supplied by the employer to determine whether the retirement benefits*  
7 *provided under the plan are equal to or better than the benefits which would be provided*  
8 *under OPSRP.]*:

9 (a) Its current actuarial assumptions for police officers and firefighters of  
10 public employers participating in PERS for those employees; and  
11 (b) Census data supplied by the employer.

12 If the employer does not provide sufficient data in a timely manner, the *[actuary will use*  
13 *a hypothetical data set representing a demographic cross-section of police officers and*  
14 *firefighters who are subject to this division]* Board may determine the public  
15 employer’s retirement plan non-compliant with the standards of this rule.

16 *[(4) The Board will conduct its review based on its current actuarial assumptions for*  
17 *police officers and firefighters of public employers in OPSRP.]*

18 (5) The Board will consider the cost of the benefits to be provided and the proportion  
19 of the cost being paid by the public employer and the participating police officers and  
20 firefighters. *[The Board will consider whether the benefits to be provided by the employer*  
21 *are funded, and the adequacy of funding.]* Whether the benefits are provided by contract,  
22 trust, *[or]* insurance, or a combination thereof shall have no effect on the *[decision to*  
23 *grant or deny the petition]* Board’s determination.

1 (6) In considering a public employer’s retirement plan provisions, the Board *[will]*  
2 **may** not value portability of pension credits, tax advantages, Social Security benefits or  
3 participation, *[and]* **or** any worker’s compensation component of a public employer’s  
4 **retirement** plan as determined by the employer.

5 **(7) The Board may not consider benefits provided by the PERS Plan under**  
6 **ORS 238.375 – 238.387 or benefits provided by the employer’s retirement plan**  
7 **under ORS 237.635 – 237.637. The employer must identify benefits paid to comply**  
8 **with ORS 237.635 – 237.637.**

9 *[(7)]* **(8)** Additional actuarial assumptions *[as shall be]* needed to evaluate **the** public  
10 employer’s **retirement** plan *[provisions shall]* **may** be considered by the Board’s actuary  
11 to be consistent with assumptions specified in these rules. Any disputes as to the  
12 appropriateness of additional actuarial assumptions *[shall]* **may** be resolved by the Board  
13 in its sole discretion.

14 Stat. Auth: ORS 238.650

15 Stats. Implemented: ORS 237.620

**OREGON ADMINISTRATIVE RULE  
PUBLIC EMPLOYEES RETIREMENT BOARD  
CHAPTER 459  
DIVISION 030 – LOCAL PUBLIC EMPLOYER RETIREMENT PLANS FOR  
POLICE OFFICERS AND FIRE FIGHTERS**

1    **459-030-0030**

2    **Board Action on Petition and Review of Order**

3           (1) The actuary will issue a written report that concludes whether a public  
4 employer's plan meets the standards for receiving an exemption under OAR 459-030-  
5 0025. After receipt of the written actuarial review report and recommendations of staff,  
6 the Board will issue an order granting or denying the petition for exemption. No order  
7 denying a petition for exemption will be issued until at least 90 days after the actuary had  
8 delivered its report to the Board. During that period, the public employer may amend its  
9 plan to comply retroactive to the valuation date or file a written request for an extension.  
10 Upon filing of that request, the Board will not enter an order denying a petition for  
11 exemption for an additional 60 days after receiving the request. If a public employer  
12 submits an amended plan before the Board adopts an order denying the exemption, the  
13 actuary will submit a supplemental report on whether the amended plan meets the  
14 required standards under OAR 459-030-0025. The Board may adopt an order at any time  
15 after receiving the supplemental report.

16           (2) Within 60 days of the effective date of any order issued under this rule, the  
17 public employer, the affected public employees, or their labor representative may file a  
18 petition for rehearing or reconsideration pursuant to OAR 459-001-0010 and 459-001-  
19 0040.

20           *(3) A public employer who has received an order denying its petition for exemption*  
21 *and who has exhausted its remedies under this division will join the Oregon Public*

1 *Service Retirement Plan as of the following January 1, or such other date as the Board*  
2 *directs in its order.]*

3 Stat. Auth: ORS 238.650

4 Stats. Implemented: ORS 237.620



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February 29, 2008

*BY EMAIL AND FIRST CLASS MAIL*

Steve Rodeman  
Public Employee Retirement System  
PO Box 23700  
Tigard, OR 97281-3700

Re: ETOB  
Our File No.: 5415-237

Dear Steve:

First, on behalf of the PERS Coalition I want to thank you and the other PERS staff members for opening up this rulemaking process to allow full participation by the stakeholders prior to the submission of any proposed rules to the board. Hopefully we will be able to reach an agreement to recommend an appropriate set of the rules in this instance and to the extent we cannot do so, we will at least refine and focus on our differences so that those can be presented to the board in the most efficient fashion possible.

Your memo has identified the two major policy issues which I think will need to be discussed by the stakeholders in drafting new ETOB rules. Before discussing those issues I would like to divert for a bit of history which may facilitate an understanding of the rules that you have circulated, identified as 1997 ETOB rules. Upon passage of the equal-to-or-better-than statute PERS adopted a set of rules for administering the ETOB test which the Unions thought were not fairly carrying out the statutory purpose of protecting police officers and fire fighters. As a result we filed legal challenges, both on behalf of the Salem police and fire fighters as well as the Springfield fire fighters, challenging those rules. Those rules were challenged through contested case hearings with ultimate resolution coming in the Oregon Supreme Court in *Salem Firefighters v. PERS*.

While the plaintiffs challenged several aspects of the rules, the Supreme Court limited its analysis to the topic of employer/employee contribution to pension benefits and ruled that the board had erred in not taking into account the amount of employee contribution to the plan and returned the matter to the PERS board to address that deficiency. At the same time the court noted that this would give the PERS board an opportunity to address the other concerns expressed by the plaintiffs. I'm happy to report that the PERS board took the hint from the court which led to a complete re-write of the equal-to-or-better-than rules. These

Steve Rodeman  
February 29, 2008  
Page 2

rules contained compromises by all stakeholders but I believe the process produced a set of rules designed realistically to protect police officers and fire fighters in the ETOB process. Those rules were first utilized in the late 1980s or early 1990s and I believe remained essentially unchanged through 1997. Those rules that you circulated are the rules which were developed as a result of this legal challenge and with the input of all stakeholders.

1. As you point out the first question to be addressed is what will trigger the requirement of a new ETOB test. As you correctly point out, logically a change in an exempt plan or a change in PERS could modify the outcome of an ETOB test and therefore would seem to be appropriate triggers for a new test. OAR 459-030-0011(1) provided for a new test in either event. I know you have indicated that there was discussion among stakeholders at the time the legislation passed of a more limited trigger for new testing. While I have no reason to question what you've told me about the nature of those discussions, I don't think they should carry any particular weight in drafting ETOB rules. First and foremost the board is obligated to draft a set of rules which carries out the legislative intention of the equal-to-or-better-than statute. Second the individuals who discussed a more limited test certainly were not in a position to represent the stakeholders in this discussion nor in a position to bind them to any limitation on testing under ETOB rules. If the new ETOB rules are to carry out the statutory purpose of protecting police officers and fire fighters they must provide that either a change in PERS or a change in an exempt employer's plan should trigger a re-examination.

A perhaps more interesting policy issue is whether the passage of time without amendment in either PERS or an exempt plan should be grounds for a re-examination. For purposes of discussion I suggest that the stakeholders consider a 10-year default for mandating a new examination. The reason I believe this should be considered is that with the passage of time any plan which bases its benefits in part on market returns is likely to see a divergence from the actuarial assumptions which were used to perform the ETOB study. The most obvious example is the run-up in value of the PERS retirement benefit during the 1990s because of the excellent market returns enjoyed by PERS. Whether exempt plan participants had comparable increases in benefits is unknown as no new testing took place.

It is also true that changes in demographics, particularly with a small employer, could have a significant impact on the testing. As an example it is possible that a small exempt employer may not yet have hired an OPSRP participant. Assuming for the moment that that employer had decided not to provide any pension plan for an individual hired after August 2003, that employer could pass the current test simply because they have no OPSRP employees for comparison. Ten years from now that same employer could have all OPSRP employees, none of whom have any pension benefits, and nonetheless absent a change in either PERS or the exempt plan that employer would continue to be considered exempt. I know this is an extreme example but it is meant to illustrate the fact that demographics themselves over time could have an impact on the comparison.

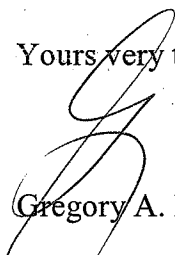
Steve Rodeman  
February 29, 2008  
Page 3

There is no question that the amendment of the ETOB statute in 2005 which required testing every two years was a result of frustration over the lack of testing despite obvious changes in the value of the PERS benefit. I think failure to provide some reasonable time-lapse trigger in this rule will simply send interested parties back to the legislature to re-enact something along the line of the two-year requirement of the former statute. I think the stakeholders would far better off to agree to a reasonable position on this issue to be recommended to the PERS board.

2. One of the major issues which was resolved in the adoption of the 1990 ETOB rules was whether the test should be forward-looking only or whether it should be for an employee's entire career. My recollection is that prior testing was conducted on a forward-looking-only basis, without regard to the benefits which may have accrued to police officers and fire fighters up to the time of the test. We argued that the forward-looking-only test was not adequate because many of the plans, including PERS, had benefits which were based in part on market returns and therefore forward testing only which was based on actuarial assumptions never tested how the plans were operating and the benefits that were actually being generated for police officers and fire fighters. Again a reference to the actual history of PERS illustrates the point. For a test to be done only on a forward-looking basis or only on the basis of actuarial assumptions would not test the actual operation of the plan, only what may be referred to as the assumed operation of the plan. The wide divergence which may develop between how we anticipate a pension plan may operate and how it actually operates has to be tested from time to time in order to protect police officers and fire fighters. This policy issue was resolved back in the 1990s in favor of full career testing and I see no logical reason for the board to revisit that policy determination.

To the extent that there may be other policies which will need to be addressed I assume they will be developed through stakeholder discussions, but I think your memo provides an excellent starting point for those discussions.

Yours very truly,



Gregory A. Hartman

GAH:kaj

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cc: PERS Coalition

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August 27, 2008

VIA EMAIL AND REGULAR MAIL

Steve Rodeman  
Public Employee Retirement System  
PO Box 23700  
Tigard, OR 97281-3700

Re: Proposed Rules 459030-0011, 0025 and 0030  
Our File No.: 5415-237

Dear Steve:

The purpose of this letter is to comment on the pending ETOB rules on behalf of the PERS Coalition. One topic which is not addressed in the current draft is compliance by the exempt plans with the tax remedy created by the legislature and now codified at ORS 238.375 through 387. The legislature required exempt plans to adopt comparable increases, (ORS 237.635 and 237.637). Thus, the legislature has now placed two mandates on exempt plans, both the basic equal to or better than requirement as well as the tax remedy requirement.

Whether the tax remedy should be considered an inherent part of the ETOB statutory requirement or an independent statutory mandate is not clear. In order to avoid entangling these two legislative mandates, I would suggest that the additional tax remedy benefits paid by both PERS and by the exempt plan be excluded from the ETOB comparison. This would require the exempt plan to identify the additional benefits which are being paid to comply with the statutory requirements. This would permit a comparison of pretax adjustment benefits in the ETOB process. This would avoid the Board becoming entangled in issues relating to compliance with the tax adjustment mandate.

I have proposed some additional language to implement this suggestion which I have attached. This is an issue which has not been raised with the LAC so I would

Page 2  
Steve Rodeman  
August 27, 2008

appreciate your circulating this information to all LAC members so that they can comment if they care to about this suggestion.

Yours very truly,

A handwritten signature in black ink, appearing to be 'G. Hartman', written over a circular stamp or mark.

Gregory A. Hartman

GAH/ka  
Encl.  
cc: PERS Coalition (via email)

Add the following provision to OAR 459-030-0025.

Benefits paid both by PERS and the exempt plan to meet the requirements of ORS 238.375 through 238.387 will not be considered as part of the analysis. The exempt plan will identify to the actuary the benefits which are paid to comply with ORS 238.375 through ORS 387.

**PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**ETOB Hearing**  
Oregon Administrative Rules 459-030-0011, 459-030-0025 and 459-030-0030

August 26, 2008 2:00 P.M.  
PERS HQ, Tigard

MINUTES

**Staff:**

Daniel Rivas  
Dale Orr

**Visitors:**

Steve Manton, City of Portland  
Wayne Hart, Forest Grove Police Assoc.

Wayne Hart, Forest Grove Police Association, asked if there's a timeline for cities to provide documentation needed for a new actuarial study. Dale Orr responded there is no firm timeline. He has had some discussions with the actuary, and the plan is that the Board will approve the rules in September and at that time, as provided by the rules, the Board will give the actuary direction to start putting together the methods and assumptions to be brought back to the Board at the November Board meeting. If that all goes according to schedule, the Board will approve the assumptions and methods at the November Board meeting. And then, it would be thereafter that the Board would initiate contact with the employers to start gathering the data for an actuarial study, probably as of December 31, 2008.

Steve Manton, City of Portland, asked why there would be an actuarial study, because nothing in the rules states anything about a timeline or a need for an evaluation.

Mr. Orr replied that during internal conversations on the rules, it was decided that the new measure by which the study is going to be conducted will require initiating a study.

Mr. Manton said that there was a study in the past two years and it confirmed the results of the previous studies. The change was put in place by the legislature to get out of an every two year study, which costs the employers. Although internal discussions have made the presumption that there will be a new study, that hasn't been brought externally to employers. He would hesitate to support the rules if staff recommends that a new study occur immediately. He noted that the rule specifically states "a change of plan." An individual employer who has reduced their benefits is one thing. But because PERS has not changed its plan since the last valuation, he doesn't see any reason or statutory support for a new evaluation.

Mr. Orr replied that nothing final has been decided. The issue is that the standards set forth in the statute about the basis for comparison in an ETOB study have changed. Mr. Manton wanted to be clear to the Board that until there is a change in the benefits that are going to be looked at—which the legislature hasn't done—these rules place a 12-year standard from the last valuation. However, he cannot accept the 12-year standard if the valuation is immediately taken forward. Mr. Manton would not protest the 12-year standard if there is no immediate valuation.



# Oregon

Theodore R. Kulongoski, Governor

## Public Employees Retirement System

Headquarters:  
11410 S.W. 68<sup>th</sup> Parkway, Tigard, OR  
Mailing Address:  
P.O. Box 23700  
Tigard, OR 97281-3700  
(503) 598-7377  
TTY (503) 603-7766  
[www.oregon.gov/pers](http://www.oregon.gov/pers)

September 19, 2008

**TO:** Members of the PERS Board  
**FROM:** Dale S. Orr, Manager, Actuarial Analysis Section  
**SUBJECT:** 2009-2011 Employer Rates

MEETING DATE	<b>09/19/08</b>
AGENDA ITEM	<b>C.2.</b> Emp. Rates

### EXECUTIVE SUMMARY

On September 19, 2008, PERS actuaries Bill Hallmark and Matthew Larrabee will present the 2009 to 2011 employer rates for approval. These rates are based on the December 31, 2007 Valuation and, if approved, will be in effect for all PERS covered payrolls dated on or after July 1, 2009 through June 30, 2011.

State statute (ORS 238.225) directs the PERS Board to periodically assess system liabilities and set employer contribution rates so that they will adequately fund those liabilities. Historically, the Board has approved new rates biennially, based on a valuation study conducted for each odd-numbered year.

### STAFF RECOMMENDATION

Approve the employer contribution rates, as recommended by the PERS actuary. Adoption of the proposed rates will fulfill the PERS Board's statutory obligation to set employer rates at a level to properly fund the system.



# MERCER



MARSH MERCER KROLL  
GUY CARPENTER OLIVER WYMAN

111 SW Columbia Avenue, Suite 500  
Portland, OR 97201-5839  
503 273 5920 Fax 503 273 5999  
bill.hallmark@mercer.com  
www.mercerHR.com

September 12, 2008

Mr. Dale S. Orr  
Actuarial Services Manager  
Oregon PERS  
PO Box 23700  
Tigard, OR 97281-3700

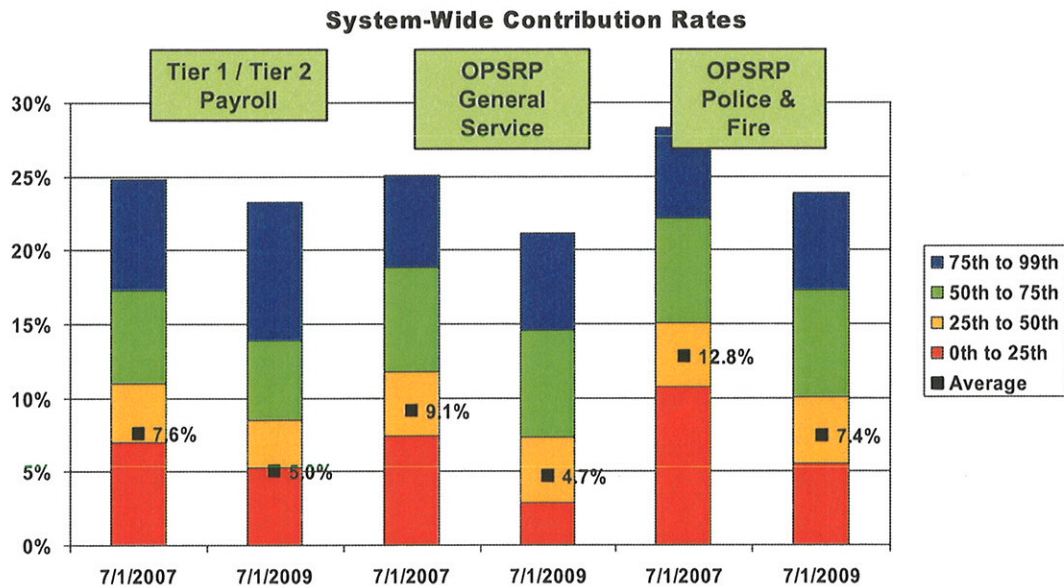
**Via E-Mail**

**Subject:** Individual Employer Contribution Rates Effective July 1, 2009

Dear Dale:

The attached summary listings show the individual employer contribution rates we are recommending to the Board to be effective from July 1, 2009 through June 30, 2011. These rates are based on the results of the December 31, 2007 actuarial valuation as presented to the Board on July 25, 2008. Assuming adoption of these rates by the Board on September 19, 2008, we expect to have individual employer reports delivered to PERS by September 26, 2008.

The first summary lists individual employer contribution rates for Tier 1/Tier 2 payroll, OPSRP general service payroll, and OPSRP police and fire payroll. Each pension contribution rate for each payroll is composed of a normal cost rate, UAL rates for Tier 1/Tier 2 and OPSRP, and individual employer adjustments for side accounts and pre-SLGRP liabilities. As shown in the following exhibit from our July Board presentation, the individual employer rates vary significantly across the System.



# MERCER



MARSH MERCER KROLL  
GUY CARPENTER OLIVER WYMAN

Page 2  
September 12, 2008  
Mr. Dale S. Orr  
Oregon PERS

In addition to the pension contribution rates, employers pay separate normal cost and UAL rates for RHIA and RHIPA.

For the first time, SLGRP members also have a choice between (1) paying separate Tier 1/Tier 2 contribution rates for general service and police & fire members or (2) paying a single blended Tier 1/Tier 2 contribution rate for all members. The second summary listing presents the two rate options available to each SLGRP employer.

The third and final attached listing shows the components of the Tier 1/Tier 2 payroll rate for each individual employer.

All together, there are 7,044 different rate components and 2,467 different contribution rates for 587 different employers shown on the attached listings of individual employer contribution rates. When these rates are applied, PERS limits rate reductions from side accounts, for example, so that the contribution rate on any specific payroll is not less than zero. Consequently, an employer can have up to 4 different effective side account rates applied to their various payrolls compared to the single side account rate shown in the attached listings.

If you have any questions about these recommended contribution rates, please let us know.

Sincerely,

[WRH]

William R. Hallmark, ASA, EA, MAAA  
Principal

WRH/sdp/mrl:gjw  
Enclosure

g:\wp\retire\2008\opers\corr\20080919 board meeting - individual employer rates-e.doc

**The information contained in this document (including any attachments) is not intended by Mercer to be used, and it cannot be used, for the purpose of avoiding penalties under the Internal Revenue Code that may be imposed on the taxpayer.**

## Summary of PERS Employer Contribution Rates

Employer Number	Employer Name	Net Employer Contribution Rate 7/1/07 - 6/30/09			Net Employer Contribution Rate 7/1/09 - 6/30/11				
		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	7.19%		6.82%	10.09%	5.92%		2.92%	5.63%
2106	City of Beaverton	10.32%		10.23%	13.50%	7.83%		5.81%	8.52%
2107	City of Bend	9.40%		7.62%	10.89%	8.52%		4.49%	7.20%
2149	City of Canyonville	9.21%		8.58%	11.85%	6.05%		2.34%	5.05%
2186	City of Chiloquin	6.00%		8.99%	12.26%	5.92%		0.19%	1.69%
2162	City of Clatskanie	12.03%		14.34%	17.61%	8.87%		8.93%	11.64%
2152	City of Coos Bay	13.34%		12.19%	15.46%	10.18%		7.14%	9.85%
2165	City of Cornelius	11.12%		11.50%	14.77%	7.96%		6.04%	8.75%
2127	City of Cottage Grove	13.87%		15.31%	18.58%	10.71%		10.35%	13.06%
2257	City of Culver	8.11%		12.87%	16.14%	5.92%		10.88%	13.59%
2262	City of Dufur	12.36%		17.95%	21.22%	14.49%		15.21%	17.92%
2282	City of Eagle Point	9.32%		6.21%	9.48%	8.14%		2.00%	4.71%
2111	City of Eugene	13.73%		13.86%	17.13%	10.57%		8.67%	11.38%
2248	City of Fossil	13.60%		19.18%	22.45%	7.82%		8.93%	11.64%
2309	City of Gearhart	8.33%		3.45%	6.72%	5.92%		0.19%	0.19%
2264	City of Gervais	6.00%		4.72%	7.99%	7.26%		2.50%	5.21%
2250	City of Gold Beach	16.72%		17.49%	20.76%	13.29%		13.29%	16.00%
2113	City of Grants Pass	15.02%		14.49%	17.76%	13.52%		10.26%	12.97%
2114	City of Gresham	7.55%		5.85%	9.12%	4.31%		0.85%	3.56%
2210	City of Helix	6.00%		4.73%	8.00%	5.92%		0.19%	0.85%
2160	City of Hermiston	16.46%		16.31%	19.58%	13.08%		11.59%	14.30%
2115	City of Hillsboro	11.38%		10.85%	14.12%	9.08%		6.48%	9.19%
2222	City of Jacksonville	11.45%		10.60%	13.87%	8.29%		5.18%	7.89%
2232	City of Joseph	13.62%		17.55%	20.82%	10.46%		12.62%	15.33%
2279	City of Keizer	13.32%		9.29%	12.56%	7.16%		0.63%	3.34%
2283	City of Maupin	10.89%		14.00%	17.27%	8.67%		9.07%	11.78%
2246	City of Merrill	6.00%		7.11%	10.38%	5.92%		0.19%	0.71%
2195	City of Metolius	6.00%		4.01%	7.28%	5.92%		0.19%	2.45%
2290	City of Molalla	6.00%		6.23%	9.50%	5.92%		0.19%	2.09%
2174	City of Mt Angel	13.74%		11.87%	15.14%	7.58%		3.14%	5.85%
2118	City of Ontario	15.86%		16.37%	19.64%	13.81%		12.16%	14.87%
2218	City of Prairie City	8.59%		10.68%	13.95%	5.92%		1.35%	4.06%
2146	City of Prineville	10.78%		10.76%	14.03%	7.64%		4.85%	7.56%
2297	City of Rainier	11.44%		9.87%	13.14%	5.92%		2.11%	4.82%
2101	City of Salem	8.65%		8.96%	12.23%	6.12%		4.37%	7.08%
2219	City of Sheridan	6.00%		7.26%	10.53%	5.92%		0.32%	3.03%
2213	City of Stanfield	6.00%		6.19%	9.46%	5.92%		0.19%	1.06%
2129	City of Sweet Home	9.26%		8.24%	11.51%	5.92%		0.51%	3.22%
2261	City of Waldport	6.00%		5.80%	9.07%	5.92%		0.19%	1.66%

## Summary of PERS Employer Contribution Rates

Employer Number	Employer Name	Net Employer Contribution Rate 7/1/07 - 6/30/09			Net Employer Contribution Rate 7/1/09 - 6/30/11				
		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>									
2126	City of West Linn	14.05%		14.30%	17.57%	10.89%		9.12%	11.83%
2265	City of Westfir	13.09%		10.36%	13.63%	6.93%		3.45%	6.16%
2206	City of Weston	9.65%		7.35%	10.62%	5.92%		2.59%	5.30%
2147	City of Wheeler	12.17%		17.66%	20.93%	9.01%		5.71%	8.42%
2189	City of Willamina	6.00%		6.86%	10.13%	5.92%		2.17%	4.88%
2253	Town of Butte Falls	6.00%		5.23%	8.50%	7.00%		1.31%	4.02%
<b>County</b>									
2001	Clackamas County	15.12%		15.97%	19.24%	11.96%		10.95%	13.66%
2002	Curry County	13.74%		13.91%	17.18%	11.26%		9.35%	12.06%
2003	Douglas County	19.25%		20.52%	23.79%	15.86%		15.72%	18.43%
2006	Jefferson County	12.44%		11.39%	14.66%	9.28%		6.45%	9.16%
2008	Lane County	11.34%		13.76%	17.03%	8.18%		8.42%	11.13%
2014	Linn County	13.86%		14.31%	17.58%	12.00%		10.36%	13.07%
2039	Malheur County	11.27%		11.52%	14.79%	8.11%		6.21%	8.92%
2037	Polk County	13.36%		13.20%	16.47%	10.20%		7.79%	10.50%
2050	Wallowa County	9.64%		7.11%	10.38%	8.79%		4.63%	7.34%
2015	Yamhill County	9.07%		8.33%	11.60%	5.92%		1.71%	4.42%
<b>Special Districts</b>									
2664	Applegate Valley Rural Fire Protection District #9	17.84%		12.80%	16.07%	10.70%		3.82%	6.53%
2804	Aurora Rural Fire Protection District	9.18%		6.46%	9.73%	13.71%		4.88%	7.59%
2601	Baker Valley Irrigation District	10.77%		15.72%	18.99%	7.61%		11.61%	14.32%
2596	Bend Metro Park & Recreation District	8.21%		10.66%	13.93%	5.92%		6.31%	9.02%
2648	Black Butte Ranch Rural Fire Protection District	8.14%		3.48%	6.75%	5.92%		0.19%	0.19%
2833	Boardman Rural Fire Protection District	12.24%		5.16%	8.43%	14.38%		4.47%	7.18%
2779	Brownsville Rural Fire Protection District	11.72%		4.87%	8.14%	10.25%		2.14%	4.85%
2569	Central Oregon Intergovernmental Council	10.07%		12.40%	15.67%	6.91%		6.95%	9.66%
2689	Central Oregon Park & Recreation District	6.00%		8.15%	11.42%	5.92%		0.21%	2.92%
2678	Central Oregon Regional Housing Authority	12.28%		12.15%	15.42%	6.12%		7.76%	10.47%
2645	Chiloquin Agency Lake Rural Fire Protection District	8.34%		4.55%	7.82%	11.18%		10.62%	13.33%
2679	Columbia River Public Utility District	9.50%		12.78%	16.05%	8.93%		10.32%	13.03%
2828	Deschutes Public Library District	6.00%		6.85%	10.12%	6.45%		5.10%	7.81%
2527	Deschutes Valley Water District	15.20%		19.73%	23.00%	15.43%		18.19%	20.90%
2729	Douglas County Fire District #2	16.23%		9.72%	12.99%	12.90%		3.82%	6.53%
2743	Douglas Soil & Water Conservation District	13.87%		16.37%	19.64%	13.74%		15.80%	18.51%
2529	East Fork Irrigation District	11.36%		13.16%	16.43%	8.20%		9.64%	12.35%
2618	Estacada Cemetery Maintenance District	6.00%		11.41%	14.68%	5.92%		5.59%	8.30%
2132	Eugene Water & Electric Board	20.14%		23.39%	26.66%	15.85%		17.76%	20.47%
2785	Fern Ridge Community Library	8.69%		11.21%	14.48%	10.99%		9.02%	11.73%
2608	Gaston Rural Fire Protection District	9.37%		12.21%	15.48%	8.12%		5.91%	8.62%

## Summary of PERS Employer Contribution Rates

Employer Number	Employer Name	Net Employer Contribution Rate 7/1/07 - 6/30/09			Net Employer Contribution Rate 7/1/09 - 6/30/11		
		Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll	Tier 1/ Payroll	Tier 2 Payroll
----- Independent Employers ----- Special Districts -----							
2698	Halsey Shedd Rural Fire Protection District	10.51%	15.16%	18.43%	5.92%	7.43%	10.14%
2771	Harbor Water PUD	7.93%	8.52%	11.79%	5.92%	3.57%	6.28%
2815	Hermiston Rural Fire Protection District	13.36%	10.64%	13.91%	16.20%	11.42%	14.13%
2518	Housing Authority of Clackamas County	14.84%	15.60%	18.87%	11.68%	11.93%	14.64%
2829	Hubbard Rural Fire Protection District	16.74%	17.85%	21.12%	19.60%	17.39%	20.10%
2717	Ice Fountain Water District	9.96%	14.25%	17.52%	5.92%	5.76%	8.47%
2564	Illinois Valley Rural Fire Protection District	10.07%	4.19%	7.46%	5.92%	0.19%	0.19%
2556	Jackson County Fire District #5	16.16%	10.60%	13.87%	12.84%	5.20%	7.91%
2623	Jackson County Fire District #6	6.00%	3.23%	6.50%	5.92%	0.19%	0.19%
2575	Jefferson County Rural Fire Protection District #1	15.08%	18.63%	21.90%	11.92%	12.50%	15.21%
2841	Jefferson County Soil & Water Conservation District	7.08%	7.56%	10.83%	5.92%	4.04%	6.75%
2646	Keno Rural Fire Protection District	16.22%	3.89%	7.16%	15.11%	2.22%	4.93%
2515	Klamath County Fire District #1	16.84%	8.64%	11.91%	14.52%	5.11%	7.82%
2760	Knappa Svensen Burnside Rural Fire Protection Distric	11.56%	16.95%	20.22%	5.92%	8.27%	10.98%
2644	Lakeside Water District	8.47%	13.91%	17.18%	10.12%	11.95%	14.66%
2635	Lane County Fire District #1	8.22%	2.64%	5.91%	5.92%	0.50%	3.21%
2565	Lane Rural Fire and Rescue	13.66%	13.10%	16.37%	12.64%	6.38%	9.09%
2521	League of Oregon Cities	9.74%	11.37%	14.64%	7.80%	7.13%	9.84%
2597	Mapleton Water District	13.27%	17.39%	20.66%	10.32%	9.13%	11.84%
2782	Millington Rural Fire Protection District	11.90%	10.14%	13.41%	5.92%	0.28%	2.99%
2861	Mt Angel Fire District	6.00%	4.46%	7.73%	5.92%	1.79%	4.50%
2724	Nehalem Bay Wastewater Agency	13.79%	19.38%	22.65%	11.65%	17.23%	19.94%
2740	Neskowin Regional Sanitary Authority	13.75%	9.72%	12.99%	9.68%	4.66%	7.37%
2835	North Clackamas County Water Commission	6.00%	9.96%	13.23%	5.92%	4.93%	7.64%
2637	Northeast Oregon Housing Authority	10.91%	12.98%	16.25%	7.85%	8.90%	11.61%
2825	Northern Oregon Corrections	8.09%	5.24%	8.51%	9.59%	5.15%	7.86%
2550	Nyssa Road Assessment District #2	35.25%	40.77%	44.04%	39.64%	45.26%	47.97%
2524	Oak Lodge Sanitary District	9.79%	13.80%	17.07%	6.63%	8.96%	11.67%
2723	Oregon Coastal Zone Management Association Incorp	10.92%	16.49%	19.76%	5.92%	9.67%	12.38%
2685	Oregon Community College Association	8.89%	13.15%	16.42%	5.92%	9.16%	11.87%
2533	Owyhee Irrigation District	27.44%	31.04%	34.31%	24.00%	26.31%	29.02%
2688	Polk County Fire District #1	13.49%	10.66%	13.93%	12.16%	6.03%	8.74%
2613	Polk Soil & Water Conservation District	6.46%	9.96%	13.23%	5.92%	4.00%	6.71%
2507	Port of Astoria	12.48%	13.91%	17.18%	11.40%	11.09%	13.80%
2633	Port of Cascade Locks	7.29%	9.44%	12.71%	5.96%	3.07%	5.78%
2788	Port of Hood River	6.00%	7.95%	11.22%	5.92%	4.05%	6.76%
2570	Port of St Helens	8.95%	13.47%	16.74%	5.92%	7.92%	10.63%
2581	Port of Umatilla	14.04%	16.24%	19.51%	11.07%	11.00%	13.71%
2519	Portland Housing Authority	10.45%	12.47%	15.74%	8.09%	9.04%	11.75%

## Summary of PERS Employer Contribution Rates

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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
..... Independent Employers .....							
..... Special Districts .....							
2672	Rockwood Water PUD	11.75%	16.13%	19.40%	8.83%	9.81%	12.52%
2747	Salem Housing Authority	11.82%	15.42%	18.69%	12.50%	13.83%	16.54%
2675	Salmon Harbor-Douglas County	11.08%	10.98%	14.25%	8.31%	7.66%	10.37%
2701	Sisters-Camp	12.03%	4.42%	7.69%	12.73%	4.43%	7.14%
2859	South Lane County Fire & Rescue	6.23%	7.25%	10.52%	9.07%	3.60%	6.31%
2803	Southwestern Polk County Rural Fire Protection Distric	6.95%	1.80%	5.07%	5.92%	0.24%	2.95%
2767	Springfield Utility Board	12.09%	17.53%	20.80%	11.23%	16.67%	19.38%
2845	Sunrise Water Authority	9.78%	13.96%	17.23%	6.62%	9.15%	11.86%
2643	Sweet Home Cemetery Maintenance District	15.65%	20.62%	23.89%	18.55%	22.72%	25.43%
2553	Tangent Rural Fire Protection District	15.94%	14.24%	17.51%	18.89%	10.88%	13.59%
2722	Tillamook County Emergency Communications District	6.26%	11.45%	14.72%	5.92%	5.34%	8.05%
2821	Tillamook County Soil And Water Conservation District	14.18%	14.06%	17.33%	18.42%	16.34%	19.05%
2783	Tillamook Fire District	8.28%	4.58%	7.85%	7.05%	1.99%	4.70%
2702	Tri-City Rural Fire Protection District	8.51%	9.61%	12.88%	11.35%	8.14%	10.85%
2610	Turner Fire District	15.62%	11.40%	14.67%	13.55%	6.46%	9.17%
2536	Valley View Cemetery Maintenance District	6.00%	4.61%	7.88%	5.92%	5.89%	8.60%
2797	Vernonia Rural Fire Protection District	9.53%	4.89%	8.16%	5.92%	0.19%	0.19%
2796	West Side Rural Fire Protection District	16.24%	6.88%	10.15%	14.00%	2.50%	5.21%
2686	Weston Cemetery Maintenance District	8.14%	6.44%	9.71%	5.92%	1.87%	4.58%
2725	Willamina Fire District	9.50%	7.11%	10.38%	12.34%	8.86%	11.57%
2714	Winchester Bay Sanitary District	6.98%	6.67%	9.94%	8.52%	5.61%	8.32%

## Summary of PERS Employer Contribution Rates

Employer Number	Employer Name	Net Employer Contribution Rate 7/1/07 - 6/30/09			Net Employer Contribution Rate 7/1/09 - 6/30/11		
		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
..... Judiciary .....							
2099	State Judiciary	18.70%	N/A	N/A	14.95%	N/A	N/A

## Summary of PERS Employer Contribution Rates

Employer Number	Employer Name	Net Employer Contribution Rate 7/1/07 - 6/30/09			Net Employer Contribution Rate 7/1/09 - 6/30/11		
		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
----- School Districts ----- School							
4306	Amity School District #4J	0.37%	0.80%	4.07%	0.29%	0.19%	0.19%
3179	Astoria School District #1	0.37%	0.26%	3.16%	0.29%	0.19%	0.19%
3003	Baker School District #57	7.84%	10.11%	13.38%	3.73%	4.25%	6.96%
4062	Beaverton School District	8.25%	10.52%	13.79%	5.39%	5.91%	8.62%
3291	Bend-Lapine School District	5.17%	7.44%	10.71%	1.94%	2.46%	5.17%
3283	Brookings-Harbor School District	5.68%	7.95%	11.22%	0.29%	0.19%	2.17%
4326	Burns-Hines School District #3	0.37%	0.26%	0.26%	0.29%	0.19%	0.19%
4333	Canby School District	0.37%	2.35%	5.62%	0.29%	0.19%	0.19%
4334	Cascade School District #5	0.37%	1.96%	5.23%	0.29%	0.19%	0.19%
3859	Central School District 13J	0.37%	2.22%	5.49%	0.29%	0.19%	0.19%
4259	Clackamas Education Service District	6.98%	9.25%	12.52%	3.42%	3.94%	6.65%
3242	Coos County School District #9	11.76%	14.03%	17.30%	8.34%	8.86%	11.57%
3039	Corvallis School District #509J	6.83%	9.10%	12.37%	2.14%	2.66%	5.37%
3274	Crook County Unit School District	0.37%	0.38%	3.65%	0.29%	0.19%	0.19%
4252	Crook-Deschutes Education Service District	5.60%	7.87%	11.14%	2.00%	2.52%	5.23%
4291	Dayton Public Schools	1.24%	3.51%	6.78%	0.29%	0.19%	0.57%
4237	Douglas Education Service District	6.90%	9.17%	12.44%	4.16%	4.68%	7.39%
3927	Echo School District #5	0.75%	3.02%	6.29%	0.29%	0.19%	1.04%
4323	Estacada School District #108	7.88%	10.15%	13.42%	3.56%	4.08%	6.79%
3473	Eugene School District 4J	12.34%	14.61%	17.88%	8.73%	9.25%	11.96%
3887	Falls City School District #57	0.37%	0.26%	0.34%	0.29%	0.19%	0.19%
3494	Fern Ridge School District	4.34%	6.61%	9.88%	0.29%	0.55%	3.26%
4313	Forest Grove School District	8.01%	10.28%	13.55%	5.04%	5.56%	8.27%
4034	Gaston Public Schools	0.37%	1.93%	5.20%	0.29%	0.19%	0.19%
4329	Gervais School District #1	0.37%	1.08%	4.35%	0.29%	0.19%	0.19%
3160	Gladstone School District #115	0.37%	0.95%	4.22%	0.29%	0.19%	0.19%
3316	Glide School District #12	7.22%	9.49%	12.76%	3.97%	4.49%	7.20%
4260	Greater Albany School District #8J	6.68%	8.95%	12.22%	3.57%	4.09%	6.80%
4332	Gresham Barlow School District #10J	5.99%	8.26%	11.53%	1.24%	1.76%	4.47%
4258	Hermiston School District	6.21%	8.48%	11.75%	2.32%	2.84%	5.55%
4341	Hillsboro School District #1J	8.19%	10.46%	13.73%	4.30%	4.82%	7.53%
3409	Hood River County School District	5.49%	7.76%	11.03%	2.73%	3.25%	5.96%
4288	Jackson County School District #549C	11.89%	14.16%	17.43%	8.47%	8.99%	11.70%
3729	Jefferson School District #14J	1.06%	3.33%	6.60%	0.29%	0.19%	0.37%
4315	John Day School District	7.60%	9.87%	13.14%	2.97%	3.49%	6.20%
3965	La Grande Public Schools	7.61%	9.88%	13.15%	2.59%	3.11%	5.82%
4268	Lake Oswego School District	2.90%	5.17%	8.44%	0.29%	0.19%	1.99%
4276	Lane County Education Service District	12.28%	14.55%	17.82%	8.86%	9.38%	12.09%
3502	Lane County School District #40	12.27%	14.54%	17.81%	8.85%	9.37%	12.08%



## Summary of PERS Employer Contribution Rates

Employer Number	Employer Name	Net Employer Contribution Rate 7/1/07 - 6/30/09			Net Employer Contribution Rate 7/1/09 - 6/30/11		
		Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll	Tier 1/ Payroll	Tier 2 Payroll
..... School Districts .....							
..... School .....							
3579	Lincoln County School District	0.37%	0.26%	0.26%	0.29%	0.19%	0.19%
3447	Madras School District	5.91%	8.18%	11.45%	5.76%	6.28%	8.99%
4142	McMinnville School District	6.99%	9.26%	12.53%	3.83%	4.35%	7.06%
4335	Milton Freewater Unified School District #7	0.72%	2.99%	6.26%	0.29%	0.19%	0.19%
4331	Molalla River School District	0.37%	0.26%	2.35%	0.29%	0.19%	0.19%
4340	Monroe School District #1J	8.74%	11.01%	14.28%	5.70%	6.22%	8.93%
3809	Morrow County Schools	9.48%	11.75%	15.02%	6.49%	7.01%	9.72%
3843	Multnomah County School District #R40	12.55%	14.82%	18.09%	9.13%	9.65%	12.36%
4238	Multnomah Education Service District	8.01%	10.28%	13.55%	3.79%	4.31%	7.02%
4336	Nestucca Valley School District	10.71%	12.98%	16.25%	6.78%	7.30%	10.01%
4135	Newberg School District #29J	1.39%	3.66%	6.93%	0.29%	0.19%	0.39%
3245	North Bend Public Schools	5.74%	8.01%	11.28%	1.51%	2.03%	4.74%
4321	North Clackamas School District #12	0.37%	2.25%	5.52%	0.29%	0.19%	0.40%
3730	North Marion School District #15	0.37%	1.53%	4.80%	0.29%	0.19%	1.56%
4342	North Santiam School District 29J	0.37%	1.72%	4.99%	0.29%	0.19%	0.19%
4381	North Wasco School District #21	4.55%	6.82%	10.09%	0.32%	0.84%	3.55%
3684	Ontario School District #8C	9.65%	11.92%	15.19%	6.19%	6.71%	9.42%
3122	Oregon City School District	6.47%	8.74%	12.01%	3.00%	3.52%	6.23%
3931	Pendleton School District #16R	0.37%	0.70%	3.97%	0.29%	0.19%	0.19%
3043	Philomath School District #17J	8.81%	11.08%	14.35%	4.20%	4.72%	7.43%
3414	Phoenix-Talent School District	6.87%	9.14%	12.41%	2.74%	3.26%	5.97%
3958	Pilot Rock School District #2R	6.04%	8.31%	11.58%	1.94%	2.46%	5.17%
3818	Portland Public Schools	0.37%	0.26%	2.77%	0.29%	0.19%	0.19%
4320	Rainier School District #13	3.85%	6.12%	9.39%	1.80%	2.32%	5.03%
4311	Redmond School District #2J	7.14%	9.41%	12.68%	4.30%	4.82%	7.53%
4312	Reedsport School District	6.64%	8.91%	12.18%	2.60%	3.12%	5.83%
3824	Reynolds School District #7	3.08%	5.35%	8.62%	0.29%	0.19%	2.78%
3847	Riverdale School	4.00%	6.27%	9.54%	0.29%	0.19%	2.61%
3310	Roseburg School District	4.68%	6.95%	10.22%	0.41%	0.93%	3.64%
3735	Salem Keizer School District	6.99%	9.26%	12.53%	3.16%	3.68%	6.39%
3665	Santiam Canyon School District	6.49%	8.76%	12.03%	1.92%	2.44%	5.15%
3000	School Districts	17.64%	19.91%	23.18%	14.22%	14.74%	17.45%
3187	Seaside Schools	7.36%	9.63%	12.90%	3.07%	3.59%	6.30%
4317	Sherwood School District #88J	8.31%	10.58%	13.85%	5.89%	6.41%	9.12%
4270	Silver Falls School District	6.76%	9.03%	12.30%	1.97%	2.49%	5.20%
3296	Sisters School District #6	1.31%	3.58%	6.85%	0.35%	0.87%	3.58%
3537	Siuslaw School District	5.60%	7.87%	11.14%	0.29%	0.47%	3.18%
3506	South Lane School District #45J3	0.37%	2.35%	5.62%	0.29%	0.19%	0.19%
3319	South Umpqua School District	0.37%	0.26%	3.30%	0.29%	0.19%	0.19%

## Summary of PERS Employer Contribution Rates

Employer Number	Employer Name	Net Employer Contribution Rate 7/1/07 - 6/30/09			Net Employer Contribution Rate 7/1/09 - 6/30/11				
		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>School Districts</b>									
<b>School</b>									
3487	Springfield School District #19	7.47%		9.74%	13.01%	3.33%		3.85%	6.56%
4279	St Helens School District #502	0.37%		0.61%	3.88%	0.29%		0.19%	0.19%
3942	Stanfield School District #61	0.37%		0.56%	3.83%	0.29%		0.19%	0.19%
3353	Sutherlin School District #130	0.37%		1.72%	4.99%	0.29%		0.19%	0.19%
3618	Sweet Home School District #55	0.37%		0.98%	4.25%	0.29%		0.19%	0.19%
4338	Three Rivers School District	8.70%		10.97%	14.24%	4.52%		5.04%	7.75%
3902	Tillamook School District #9	0.37%		0.70%	3.97%	0.29%		0.19%	0.19%
3928	Umatilla School District #6R	10.81%		13.08%	16.35%	7.52%		8.04%	10.75%
4223	Umatilla-Morrow Education Service District	13.63%		15.90%	19.17%	9.70%		10.22%	12.93%
3966	Union County School District	9.60%		11.87%	15.14%	4.21%		4.73%	7.44%
4292	Union-Baker Education Service District	0.37%		0.26%	0.26%	0.29%		0.19%	0.19%
3195	Warrenton-Hammond School District	6.24%		8.51%	11.78%	2.96%		3.48%	6.19%
4035	Washington County School District #13	12.05%		14.32%	17.59%	8.63%		9.15%	11.86%
4316	Washington County School District #23J	11.95%		14.22%	17.49%	8.53%		9.05%	11.76%
3075	West Linn-Wilsonville School District	7.77%		10.04%	13.31%	4.13%		4.65%	7.36%
4254	Willamette ESD - Yamhill ESD (Merged)	8.48%		10.75%	14.02%	3.35%		3.87%	6.58%
3349	Winston-Dillard Schools	0.37%		0.26%	1.45%	0.29%		0.19%	0.19%
4314	Yamhill County School District #30J	12.93%		15.20%	18.47%	9.51%		10.03%	12.74%
4166	Yamhill-Carlton School District #1	0.37%		0.26%	1.72%	0.29%		0.19%	0.19%

## Summary of PERS Employer Contribution Rates

Employer Number	Employer Name	Net Employer Contribution Rate 7/1/07 - 6/30/09			Net Employer Contribution Rate 7/1/09 - 6/30/11		
		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) .....							
..... CC .....							
2901	Blue Mountain Community College	5.05%	7.52%	10.79%	0.72%	1.36%	4.07%
2999	Central Oregon Community College	6.17%	8.64%	11.91%	2.49%	3.13%	5.84%
2919	Chemeketa Community College	1.76%	4.23%	7.50%	0.29%	0.19%	1.78%
2908	Clackamas Community College	4.64%	7.11%	10.38%	1.25%	1.89%	4.60%
2900	Clatsop Community College	4.60%	7.07%	10.34%	0.65%	1.29%	4.00%
2996	Columbia Gorge Community College	4.09%	6.56%	9.83%	2.88%	3.52%	6.23%
2906	Klamath Community College	15.00%	17.47%	20.74%	12.01%	12.65%	15.36%
2904	Lane Community College	3.05%	5.52%	8.79%	0.29%	0.19%	1.63%
2910	Linn-Benton Community College	4.79%	7.26%	10.53%	0.29%	0.65%	3.36%
2905	Mt Hood Community College	0.37%	2.13%	5.40%	0.29%	0.19%	0.19%
2995	Oregon Coast Community College	5.35%	7.82%	11.09%	1.62%	2.26%	4.97%
2918	Portland Community College	0.37%	2.56%	5.83%	0.29%	0.19%	1.22%
2922	Rogue Community College	5.62%	8.09%	11.36%	0.93%	1.57%	4.28%
2998	Southwestern Community College	4.66%	7.13%	10.40%	0.91%	1.55%	4.26%
2997	Tillamook Bay Community College	4.50%	6.97%	10.24%	1.57%	2.21%	4.92%
2902	Treasure Valley Community College	0.46%	2.93%	6.20%	0.29%	0.19%	0.19%
2903	Umpqua Community College	4.88%	7.35%	10.62%	0.45%	1.09%	3.80%
..... City .....							
2258	City of Adair Village	12.67%	15.10%	18.37%	12.57%	12.61%	15.32%
2103	City of Albany	12.51%	12.06%	15.33%	10.74%	7.87%	10.58%
2235	City of Amity	7.66%	6.82%	10.09%	5.76%	2.44%	5.15%
2104	City of Ashland	13.49%	13.99%	17.26%	10.97%	9.43%	12.14%
2105	City of Astoria	16.46%	15.99%	19.26%	13.63%	11.33%	14.04%
2234	City of Aumsville	5.63%	6.24%	9.51%	4.06%	2.65%	5.36%
2272	City of Aurora	4.94%	4.10%	7.37%	3.36%	1.70%	4.41%
2159	City of Baker City	14.17%	13.15%	16.42%	11.93%	8.60%	11.31%
2150	City of Bandon	12.46%	13.29%	16.56%	9.60%	8.72%	11.43%
2231	City of Banks	0.37%	0.26%	3.47%	0.29%	0.19%	0.19%
2241	City of Bay City	7.67%	10.38%	13.65%	4.44%	5.42%	8.13%
2178	City of Boardman	12.43%	12.94%	16.21%	10.41%	8.50%	11.21%
2216	City of Brookings	12.44%	12.56%	15.83%	10.10%	7.96%	10.67%
2204	City of Burns	9.47%	9.18%	12.45%	5.69%	4.30%	7.01%
2109	City of Canby	8.01%	7.70%	10.97%	7.23%	4.49%	7.20%
2223	City of Cannon Beach	11.34%	11.14%	14.41%	8.53%	6.47%	9.18%
2198	City of Carlton	2.35%	1.43%	4.70%	1.49%	0.19%	1.57%
2182	City of Cascade Locks	17.02%	19.84%	23.11%	14.97%	16.36%	19.07%
2194	City of Cave Junction	9.37%	12.27%	15.54%	6.42%	7.74%	10.45%
2181	City of Central Point	7.89%	7.39%	10.66%	6.48%	4.08%	6.79%
2201	City of Coburg	13.00%	12.74%	16.01%	10.01%	5.63%	8.34%

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Employer Number	Employer Name	Net Employer Contribution Rate 7/1/07 - 6/30/09			Net Employer Contribution Rate 7/1/09 - 6/30/11		
		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)							
City							
2271	City of Columbia City	13.02%	13.54%	16.81%	10.52%	8.86%	11.57%
2177	City of Condon	25.00%	24.75%	28.02%	23.85%	20.89%	23.60%
2110	City of Coquille	14.74%	14.75%	18.02%	12.82%	10.04%	12.75%
2155	City of Corvallis	7.69%	7.96%	11.23%	5.14%	3.28%	5.99%
2236	City of Creswell	10.69%	12.30%	15.57%	7.99%	7.76%	10.47%
2202	City of Dallas	13.65%	13.55%	16.82%	11.22%	8.63%	11.34%
2252	City of Dayton	2.47%	5.87%	9.14%	0.29%	0.23%	2.94%
2294	City of Depoe Bay	11.09%	13.41%	16.68%	8.49%	8.87%	11.58%
2131	City of Drain	11.68%	13.52%	16.79%	8.81%	8.94%	11.65%
2245	City of Dundee	7.58%	10.38%	13.65%	6.15%	6.74%	9.45%
2299	City of Dunes City	17.47%	18.08%	21.35%	15.87%	14.38%	17.09%
2269	City of Durham	11.94%	2.87%	6.14%	0.29%	0.19%	2.00%
2225	City of Echo	18.38%	22.26%	25.53%	12.73%	15.13%	17.84%
2205	City of Elgin	0.37%	0.26%	0.26%	0.29%	0.19%	0.19%
2305	City of Elkton	13.06%	13.67%	16.94%	10.46%	8.97%	11.68%
2180	City of Enterprise	14.40%	15.24%	18.51%	12.84%	10.63%	13.34%
2179	City of Estacada	12.43%	14.64%	17.91%	9.67%	10.00%	12.71%
2208	City of Fairview	11.04%	11.40%	14.67%	6.13%	3.54%	6.25%
2224	City of Falls City	2.62%	5.51%	8.78%	0.29%	0.19%	1.73%
2291	City of Florence	9.82%	10.19%	13.46%	7.28%	5.65%	8.36%
2220	City of Garibaldi	15.76%	17.83%	21.10%	12.73%	12.62%	15.33%
2242	City of Gaston	0.37%	0.26%	0.26%	0.29%	0.19%	0.19%
2304	City of Gladstone	10.38%	9.00%	12.27%	8.68%	4.63%	7.34%
2274	City of Gold Hill	7.74%	7.30%	10.57%	3.99%	2.08%	4.79%
2284	City of Halsey	2.50%	3.11%	6.38%	0.29%	0.19%	0.45%
2296	City of Happy Valley	12.54%	13.61%	16.88%	9.61%	8.94%	11.65%
2268	City of Harrisburg	10.44%	12.48%	15.75%	7.63%	8.02%	10.73%
2193	City of Heppner	0.37%	0.90%	4.17%	0.29%	0.19%	0.19%
2226	City of Hines	11.83%	12.62%	15.89%	7.71%	8.11%	10.82%
2138	City of Hood River	14.39%	12.57%	15.84%	12.16%	8.07%	10.78%
2196	City of Hubbard	15.99%	15.21%	18.48%	13.26%	10.58%	13.29%
2191	City of Huntington	68.43%	69.72%	72.99%	55.31%	54.38%	57.09%
2306	City of Imbler	13.60%	14.21%	17.48%	10.49%	9.00%	11.71%
2267	City of Independence	10.30%	10.25%	13.52%	7.97%	6.22%	8.93%
2266	City of Irrigon	9.18%	11.44%	14.71%	6.09%	6.84%	9.55%
2211	City of Jefferson	0.37%	0.26%	0.26%	0.29%	0.19%	0.19%
2229	City of John Day	7.98%	8.37%	11.64%	5.33%	3.72%	6.43%
2256	City of Jordan Valley	0.37%	0.26%	0.26%	0.29%	0.19%	0.19%
2199	City of Junction City	13.16%	12.59%	15.86%	10.45%	8.18%	10.89%

## Summary of PERS Employer Contribution Rates

Employer Number	Employer Name	Net Employer Contribution Rate 7/1/07 - 6/30/09			Net Employer Contribution Rate 7/1/09 - 6/30/11		
		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) .....							
	City						
2287	City of King City	9.05%	5.68%	8.95%	11.43%	4.08%	6.79%
2148	City of Klamath Falls	7.43%	7.48%	10.75%	4.86%	2.97%	5.68%
2263	City of La Grande	13.97%	9.43%	12.70%	12.52%	5.18%	7.89%
2233	City of Lafayette	4.07%	4.39%	7.66%	1.94%	0.19%	2.76%
2120	City of Lake Oswego	14.46%	14.33%	17.60%	11.86%	9.70%	12.41%
2244	City of Lakeside	6.63%	8.14%	11.41%	3.44%	3.09%	5.80%
2140	City of Lebanon	12.08%	12.64%	15.91%	8.00%	6.48%	9.19%
2298	City of Lincoln City	6.59%	6.93%	10.20%	4.80%	3.40%	6.11%
2293	City of Lowell	4.59%	7.08%	10.35%	1.98%	2.73%	5.44%
2270	City of Lyons	0.40%	2.31%	5.58%	0.29%	0.19%	1.72%
2170	City of Madras	12.00%	11.83%	15.10%	10.02%	7.80%	10.51%
2247	City of Malin	11.27%	11.21%	14.48%	9.05%	6.66%	9.37%
2281	City of Manzanita	12.51%	12.37%	15.64%	10.31%	7.91%	10.62%
2117	City of McMinnville	16.66%	17.08%	20.35%	13.93%	12.25%	14.96%
2102	City of Medford	8.25%	7.55%	10.82%	5.74%	2.57%	5.28%
2207	City of Mill City	12.06%	13.77%	17.04%	9.52%	9.12%	11.83%
2286	City of Millersburg	10.56%	11.03%	14.30%	0.74%	0.84%	3.55%
2158	City of Milton-Freewater	13.36%	14.98%	18.25%	10.77%	10.49%	13.20%
2163	City of Milwaukie	7.98%	7.92%	11.19%	5.50%	3.26%	5.97%
2157	City of Monmouth	8.87%	8.96%	12.23%	5.88%	4.22%	6.93%
2209	City of Monroe	0.77%	1.38%	4.65%	0.29%	0.19%	0.19%
2301	City of Moro	5.60%	9.48%	12.75%	2.15%	4.55%	7.26%
2302	City of Mt Vernon	9.53%	10.68%	13.95%	10.51%	11.38%	14.09%
2197	City of Myrtle Creek	9.23%	10.24%	13.51%	7.36%	5.74%	8.45%
2183	City of Myrtle Point	3.32%	3.75%	7.02%	3.01%	0.90%	3.61%
2777	City of Newberg	9.84%	7.28%	10.55%	8.50%	3.26%	5.97%
2276	City of Newport	10.73%	6.14%	9.41%	8.96%	1.62%	4.33%
2292	City of North Bend	12.65%	11.11%	14.38%	10.05%	6.54%	9.25%
2192	City of North Plains	9.90%	11.21%	14.48%	7.05%	7.07%	9.78%
2308	City of North Powder	13.27%	18.86%	22.13%	22.07%	21.47%	24.18%
2166	City of Nyssa	13.74%	13.06%	16.33%	10.87%	8.44%	11.15%
2143	City of Oakland	16.02%	16.63%	19.90%	14.08%	12.59%	15.30%
2168	City of Oakridge	18.62%	18.08%	21.35%	15.04%	12.76%	15.47%
2119	City of Oregon City	8.75%	8.95%	12.22%	5.00%	2.89%	5.60%
2154	City of Pendleton	10.18%	9.64%	12.91%	7.19%	4.18%	6.89%
2187	City of Philomath	9.49%	10.05%	13.32%	7.45%	5.86%	8.57%
2249	City of Phoenix	8.51%	8.58%	11.85%	6.29%	4.26%	6.97%
2161	City of Pilot Rock	15.71%	17.11%	20.38%	14.95%	13.35%	16.06%
2184	City of Port Orford	10.28%	11.68%	14.95%	8.18%	7.83%	10.54%

## Summary of PERS Employer Contribution Rates

Employer Number	Employer Name	Net Employer Contribution Rate 7/1/07 - 6/30/09			Net Employer Contribution Rate 7/1/09 - 6/30/11		
		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
<b>SLGRP (Default Tier 1/Tier 2 Rates)</b>							
City							
2121	City of Portland	6.66%	9.21%	12.48%	4.30%	5.04%	7.75%
2122	City of Redmond	9.69%	8.29%	11.56%	8.75%	5.14%	7.85%
2139	City of Reedsport	1.23%	1.61%	4.88%	1.29%	0.19%	1.95%
2260	City of Riddle	7.46%	10.94%	14.21%	5.30%	7.23%	9.94%
2203	City of Rockaway Beach	11.25%	12.67%	15.94%	8.10%	8.30%	11.01%
2251	City of Rogue River	15.92%	16.31%	19.58%	13.05%	11.89%	14.60%
2100	City of Roseburg	20.51%	18.73%	22.00%	17.04%	13.14%	15.85%
2172	City of Sandy	11.49%	12.12%	15.39%	9.35%	7.68%	10.39%
2176	City of Scappoose	13.76%	13.77%	17.04%	11.74%	9.28%	11.99%
2254	City of Shady Cove	7.30%	8.40%	11.67%	7.32%	5.94%	8.65%
2142	City of Sherwood	13.58%	13.20%	16.47%	10.77%	8.58%	11.29%
2273	City of Silverton	9.52%	10.21%	13.48%	7.62%	6.20%	8.91%
2221	City of Sisters	5.06%	6.55%	9.82%	4.23%	3.30%	6.01%
2278	City of Springfield	8.55%	7.23%	10.50%	7.72%	3.97%	6.68%
2123	City of St Helens	16.99%	17.18%	20.45%	14.51%	12.37%	15.08%
2757	City of Stayton	16.39%	12.67%	15.94%	13.89%	8.08%	10.79%
2217	City of Sutherlin	9.85%	8.56%	11.83%	7.19%	4.03%	6.74%
2188	City of Talent	9.51%	8.23%	11.50%	6.78%	3.75%	6.46%
2295	City of Tigard	12.25%	7.46%	10.73%	10.66%	3.32%	6.03%
2128	City of Tillamook	11.58%	10.30%	13.57%	5.27%	3.38%	6.09%
2275	City of Toledo	2.86%	4.34%	7.61%	1.20%	0.19%	2.72%
2237	City of Troutdale	8.15%	8.52%	11.79%	6.29%	4.46%	7.17%
2288	City of Tualatin	15.42%	15.36%	18.63%	12.83%	10.56%	13.27%
2228	City of Turner	14.97%	14.32%	17.59%	13.29%	10.19%	12.90%
2175	City of Umatilla	2.68%	2.29%	5.56%	1.65%	0.19%	2.16%
2145	City of Vale	19.12%	21.40%	24.67%	14.10%	15.00%	17.71%
2285	City of Veneta	7.55%	9.88%	13.15%	5.11%	6.14%	8.85%
2125	City of Vernonia	7.77%	8.42%	11.69%	4.64%	3.53%	6.24%
2200	City of Wallowa	4.99%	6.77%	10.04%	0.94%	0.98%	3.69%
2238	City of Warrenton	12.04%	12.07%	15.34%	9.65%	7.50%	10.21%
2240	City of Wilsonville	10.40%	12.84%	16.11%	7.53%	8.35%	11.06%
2280	City of Winston	1.96%	1.52%	4.79%	2.31%	0.19%	1.59%
2185	City of Wood Village	9.00%	11.59%	14.86%	6.22%	7.19%	9.90%
2303	City of Woodburn	10.79%	11.48%	14.75%	8.61%	7.11%	9.82%
2300	City of Yachats	6.28%	7.84%	11.11%	5.03%	4.77%	7.48%
2214	City of Yamhill	5.38%	4.18%	7.45%	5.59%	1.66%	4.37%
2307	City of Yoncalla	12.70%	13.31%	16.58%	10.12%	8.63%	11.34%
2255	Town of Canyon City	11.46%	15.34%	18.61%	8.56%	10.96%	13.67%
2212	Town of Lakeview	6.32%	4.92%	8.19%	4.18%	0.74%	3.45%

## Summary of PERS Employer Contribution Rates

Employer Number	Employer Name	Net Employer Contribution Rate 7/1/07 - 6/30/09			Net Employer Contribution Rate 7/1/09 - 6/30/11		
		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) .....							
County							
2021	Baker County	11.29%	11.34%	14.61%	8.66%	6.74%	9.45%
2040	Benton County	6.46%	7.32%	10.59%	3.42%	2.36%	5.07%
2036	Clatsop County	7.11%	7.38%	10.65%	3.85%	2.11%	4.82%
2017	Columbia County	7.71%	7.68%	10.95%	4.94%	2.83%	5.54%
2018	Coos County	15.43%	15.96%	19.23%	13.02%	11.39%	14.10%
2044	Crook County	10.99%	6.66%	9.93%	8.11%	0.77%	3.48%
2027	Deschutes County	6.86%	7.52%	10.79%	5.06%	3.58%	6.29%
2022	Gilliam County	10.39%	12.30%	15.57%	8.32%	8.02%	10.73%
2012	Grant County	0.37%	1.54%	4.81%	0.29%	0.19%	0.38%
2004	Harney County	9.98%	11.53%	14.80%	7.25%	7.03%	9.74%
2035	Hood River County	5.21%	6.23%	9.50%	1.89%	0.90%	3.61%
2005	Jackson County	12.41%	13.51%	16.78%	10.17%	8.96%	11.67%
2042	Josephine County	12.82%	13.62%	16.89%	10.83%	9.09%	11.80%
2007	Klamath County	7.86%	3.02%	6.29%	6.39%	0.19%	1.76%
2000	Lake County	10.03%	10.55%	13.82%	6.95%	5.30%	8.01%
2043	Lincoln County	8.98%	4.35%	7.62%	7.73%	0.39%	3.10%
2009	Marion County	7.84%	8.48%	11.75%	5.37%	3.86%	6.57%
2038	Multnomah County	9.85%	10.65%	13.92%	7.41%	6.05%	8.76%
2016	Sherman County	15.16%	16.26%	19.53%	12.14%	11.16%	13.87%
2013	Umatilla County	6.86%	7.69%	10.96%	3.84%	2.50%	5.21%
2020	Wasco County	11.05%	11.94%	15.21%	8.65%	7.34%	10.05%
2011	Washington County	13.09%	13.54%	16.81%	10.67%	8.98%	11.69%
Special Districts							
2742	Amity Fire District	9.97%	5.91%	9.18%	10.43%	3.10%	5.81%
2631	Arch Cape Water-Sanitary District	5.25%	9.13%	12.40%	3.90%	4.76%	7.47%
2602	Aumsville Rural Fire Protection District	12.61%	9.26%	12.53%	11.65%	5.07%	7.78%
2728	Baker County Library District	8.04%	10.38%	13.65%	7.08%	7.52%	10.23%
2749	Black Butte Ranch Service District	10.64%	6.57%	9.84%	7.18%	0.59%	3.30%
2558	Boring Rural Fire District #59	13.11%	8.94%	12.21%	12.00%	5.19%	7.90%
2595	Canby Fire Protection District #62	17.05%	12.43%	15.70%	15.99%	8.65%	11.36%
2731	Canby Utility Board	11.03%	13.67%	16.94%	7.55%	9.10%	11.81%
2840	Cannon Beach Rural Fire Protection District	18.36%	13.55%	16.82%	16.24%	8.90%	11.61%
2820	Central Oregon Coast Fire & Rescue District	8.96%	3.57%	6.84%	3.22%	0.19%	0.19%
2563	Central Oregon Irrigation District	14.32%	16.69%	19.96%	11.47%	11.79%	14.50%
2567	Charleston Rural Fire Protection District #6	19.67%	15.24%	18.51%	17.25%	9.91%	12.62%
2699	Chetco Community Public Library District Board	9.73%	12.99%	16.26%	7.02%	8.56%	11.27%
2745	Clackamas County Fire District	12.81%	8.90%	12.17%	10.62%	3.79%	6.50%
2538	Clackamas County Vector Control District	24.45%	28.33%	31.60%	13.73%	16.13%	18.84%
2761	Clackamas River Water	15.61%	17.33%	20.60%	12.64%	12.36%	15.07%

## Summary of PERS Employer Contribution Rates

Employer Number	Employer Name	Net Employer Contribution Rate 7/1/07 - 6/30/09			Net Employer Contribution Rate 7/1/09 - 6/30/11		
		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							
2707	Clatskanie Library District	10.96%	13.93%	17.20%	8.35%	9.46%	12.17%
2526	Clatskanie PUD	17.60%	20.19%	23.46%	14.15%	14.94%	17.65%
2588	Clatskanie Rural Fire Protection District	14.62%	12.45%	15.72%	10.76%	3.42%	6.13%
2704	Clatsop County 4-H & Extension Service District	6.56%	9.44%	12.71%	3.31%	4.40%	7.11%
2681	Cloverdale Rural Fire Protection District	22.14%	17.55%	20.82%	21.10%	13.77%	16.48%
2801	Coburg Rural Fire Protection District	13.52%	9.36%	12.63%	11.89%	4.54%	7.25%
2649	Colton Rural Fire Protection District #70	3.39%	0.26%	2.60%	2.64%	0.19%	0.19%
2671	Columbia 911 Communications District	10.30%	12.54%	15.81%	7.76%	8.13%	10.84%
2687	Columbia Drainage Vector Control District	19.06%	20.67%	23.94%	18.72%	18.81%	21.52%
2787	Columbia Health District	10.47%	12.91%	16.18%	7.35%	8.34%	11.05%
2528	Columbia River Fire & Rescue	11.02%	6.94%	10.21%	10.19%	3.35%	6.06%
2612	Community Services Consortium	10.35%	12.59%	15.86%	7.54%	8.02%	10.73%
2860	Coos County Airport District	7.61%	8.22%	11.49%	7.11%	5.62%	8.33%
2603	Corbett Water District	32.35%	33.64%	36.91%	9.54%	8.94%	11.65%
2834	Crescent Rural Fire Protection District	7.96%	2.57%	5.84%	12.85%	5.50%	8.21%
2844	Crook County Rural Fire Protection District #1	16.64%	12.70%	15.97%	14.62%	8.38%	11.09%
2647	Crooked River Ranch Rural Fire Protection District	11.62%	10.03%	13.30%	8.08%	6.59%	9.30%
2571	Crystal Springs Water District	9.95%	13.27%	16.54%	6.99%	8.72%	11.43%
2718	Curry Public Library District	2.18%	3.84%	7.11%	0.29%	0.19%	0.19%
2576	Depoe Bay Rural Fire Protection District	13.21%	9.15%	12.42%	5.56%	4.96%	7.67%
2822	Deschutes County Rural Fire Protection District #2	12.64%	13.25%	16.52%	10.08%	8.59%	11.30%
2642	Dexter Rural Fire Protection District	14.58%	10.52%	13.79%	13.37%	6.04%	8.75%
2638	Drain Rural Fire Protection District	12.67%	9.19%	12.46%	4.99%	0.19%	0.36%
2851	East Umatilla County Rural Fire Protection District	10.26%	4.87%	8.14%	10.34%	2.99%	5.70%
2557	Estacada Rural Fire District #69	0.37%	0.26%	0.26%	0.29%	0.19%	0.19%
2798	Fairview Water District	9.85%	12.33%	15.60%	7.00%	7.74%	10.45%
2789	Farmers Irrigation District	5.27%	8.22%	11.49%	2.04%	3.67%	6.38%
2824	Glide Fire Department	8.86%	9.39%	12.66%	7.41%	5.80%	8.51%
2573	Goshen Rural Fire Protection District	19.27%	9.17%	12.44%	15.51%	8.17%	10.88%
2511	Grants Pass Irrigation District	11.97%	14.96%	18.23%	7.75%	10.15%	12.86%
2784	Greater St Helens Parks & Recreation District	6.42%	7.03%	10.30%	4.07%	2.58%	5.29%
2765	Green Sanitary District	9.82%	11.85%	15.12%	6.62%	7.09%	9.80%
2855	Harney Health District	4.48%	6.27%	9.54%	3.23%	2.99%	5.70%
2819	Harrisburg Fire-Rescue	17.00%	11.61%	14.88%	14.85%	7.50%	10.21%
2838	High Desert Parks & Recreation Dist	13.84%	14.45%	17.72%	10.71%	9.22%	11.93%
2607	Hoodland Rural Fire District #74	14.22%	10.25%	13.52%	12.56%	5.88%	8.59%
2510	Horsefly Irrigation District	18.70%	22.58%	25.85%	21.75%	21.15%	23.86%
2773	Housing Authority of Jackson County	13.82%	15.80%	19.07%	11.53%	11.27%	13.98%
2651	Imbler Rural Fire Protection District	17.50%	14.84%	18.11%	16.04%	10.29%	13.00%



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Employer Number	Employer Name	Net Employer Contribution Rate 7/1/07 - 6/30/09			Net Employer Contribution Rate 7/1/09 - 6/30/11				
		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)									
Special Districts									
2715	Jackson County Fire District #3	9.98%		5.82%	9.09%	8.26%		1.25%	3.96%
2620	Jackson County Fire District #4	9.07%		5.01%	8.28%	9.35%		2.02%	4.73%
2541	Jackson County Vector Control District	6.89%		10.77%	14.04%	4.11%		6.51%	9.22%
2712	Jefferson County EMS District	11.97%		14.13%	17.40%	9.69%		9.39%	12.10%
2846	Jefferson County Library District	6.00%		7.95%	11.22%	7.04%		5.84%	8.55%
2561	Jefferson Rural Fire Protection District	3.13%		1.11%	4.38%	1.96%		0.19%	0.43%
2763	Junction City Rural Fire Protection District	14.01%		10.01%	13.28%	13.51%		7.07%	9.78%
2559	Keizer Rural Fire Protection District	13.76%		9.24%	12.51%	11.47%		4.43%	7.14%
2710	Klamath County Emergency Communications District	13.62%		16.46%	19.73%	9.59%		10.48%	13.19%
2721	Klamath Housing Authority	8.88%		10.70%	13.97%	7.36%		7.55%	10.26%
2624	Klamath Vector Control District	11.96%		15.84%	19.11%	12.00%		14.40%	17.11%
2579	La Pine Rural Fire Protection District	11.29%		6.94%	10.21%	10.43%		3.38%	6.09%
2850	Lake County 4-H & Extension Service	0.37%		4.13%	7.40%	0.29%		0.39%	3.10%
2768	Lake County Library District	11.52%		15.40%	18.67%	8.71%		11.11%	13.82%
2522	Lane Council of Governments	10.93%		13.72%	16.99%	7.98%		9.03%	11.74%
2849	Lebanon Aquatic District	4.57%		8.45%	11.72%	0.83%		3.23%	5.94%
2705	Lebanon Rural Fire Protection District	10.84%		4.21%	7.48%	8.50%		2.14%	4.85%
2661	Lincoln County Communications Agency	0.37%		1.04%	4.31%	0.29%		0.19%	0.19%
2753	Linn-Benton Housing Authority	7.09%		8.32%	11.59%	3.22%		2.54%	5.25%
2572	Local Government Personnel Institute	10.49%		14.37%	17.64%	9.15%		9.89%	12.60%
2700	Lowell Rural Fire Protection District	31.09%		27.03%	30.30%	25.11%		17.78%	20.49%
2823	Lyons Fire District	15.99%		17.28%	20.55%	12.26%		11.66%	14.37%
2580	Marion County Fire District #1	14.33%		10.36%	13.63%	12.71%		6.20%	8.91%
2598	Marion County Housing Authority	6.00%		8.98%	12.25%	0.29%		0.19%	0.19%
2628	McKenzie Rural Fire Protection District	4.80%		4.35%	7.62%	6.06%		1.77%	4.48%
2592	Medford Irrigation District	8.46%		12.03%	15.30%	6.64%		8.11%	10.82%
2594	Metro	5.17%		7.63%	10.90%	2.49%		3.16%	5.87%
2663	Metropolitan Area Communications Commission	6.55%		9.89%	13.16%	5.63%		7.38%	10.09%
2657	Mid Willamette Valley Senior Service Agency	7.82%		10.23%	13.50%	5.95%		6.36%	9.07%
2811	Mid-Columbia Center For Living	11.54%		13.74%	17.01%	8.84%		9.16%	11.87%
2853	Mill City Rural Fire Protection District	10.84%		5.45%	8.72%	8.92%		1.57%	4.28%
2752	Mist-Birkenfeld Rural Fire Protection District	4.55%		1.05%	4.32%	4.05%		0.19%	0.19%
2758	Mohawk Valley Rural Fire District	9.93%		5.24%	8.51%	8.16%		0.82%	3.53%
2568	Molalla Rural Fire Protection District #73	15.27%		7.26%	10.53%	15.15%		7.81%	10.52%
2555	Monroe Rural Fire Protection District	13.53%		8.14%	11.41%	10.26%		2.91%	5.62%
2778	Mulino Water District #23	13.25%		13.86%	17.13%	10.63%		9.14%	11.85%
2508	Multnomah County Drainage District #1	14.06%		16.43%	19.70%	11.23%		11.82%	14.53%
2806	Multnomah County Rural Fire Protection District #14	9.34%		13.22%	16.49%	6.43%		8.83%	11.54%
2780	Nehalem Bay Health District	11.66%		12.27%	15.54%	8.29%		6.80%	9.51%

## Summary of PERS Employer Contribution Rates

Employer Number	Employer Name	Net Employer Contribution Rate 7/1/07 - 6/30/09			Net Employer Contribution Rate 7/1/09 - 6/30/11				
		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)									
Special Districts									
2858	Nesika Beach-Ophir Water District	5.66%		9.54%	12.81%	3.37%		5.77%	8.48%
2716	Neskowin Regional Water District	9.42%		13.30%	16.57%	6.52%		8.92%	11.63%
2674	Nestucca Rural Fire Protection District	10.10%		6.06%	9.33%	9.89%		2.54%	5.25%
2818	Netarts Water District	11.03%		11.64%	14.91%	8.58%		7.09%	9.80%
2830	Netarts-Oceanside Rural Fire Protection District	18.66%		13.27%	16.54%	15.95%		8.60%	11.31%
2604	Netarts-Oceanside Sanitary District	0.37%		0.26%	0.26%	1.18%		0.85%	3.56%
2837	NORCOM	6.00%		7.07%	10.34%	0.29%		0.19%	0.19%
2781	North Bend City Housing Authority	22.67%		24.96%	28.23%	24.03%		24.59%	27.30%
2793	North Lincoln Fire & Rescue District #1	7.32%		3.16%	6.43%	8.77%		2.05%	4.76%
2839	North Morrow Vector Control District	13.20%		13.81%	17.08%	10.60%		9.11%	11.82%
2792	North Wasco County Parks And Recreation District	11.46%		15.16%	18.43%	6.88%		9.16%	11.87%
2504	Oak Lodge Water District	14.91%		17.27%	20.54%	11.98%		12.93%	15.64%
2852	Ochoco Irrigation District	4.59%		5.20%	8.47%	4.92%		3.43%	6.14%
2562	Odell Rural Fire Protection District	14.40%		15.69%	18.96%	12.33%		11.73%	14.44%
2816	Odell Sanitary District	9.52%		9.51%	12.78%	2.23%		0.74%	3.45%
2545	Oregon Cascades West Council of Governments	10.89%		13.45%	16.72%	8.42%		8.93%	11.64%
2652	Oregon Consortium	14.89%		17.21%	20.48%	11.19%		12.64%	15.35%
2880	Oregon Health & Science University	1.37%		4.22%	7.49%	2.97%		3.68%	6.39%
2531	Oregon School Boards Association	12.48%		15.47%	18.74%	9.59%		10.81%	13.52%
2774	Oregon Trail Library District	9.00%		12.51%	15.78%	6.00%		7.98%	10.69%
2684	Parkdale Rural Fire Protection District	22.65%		18.59%	21.86%	22.81%		15.46%	18.17%
2694	Philomath Rural Fire Protection District #4	15.32%		10.83%	14.10%	10.58%		3.24%	5.95%
2606	Polk County Housing Authority & Urban Renewal Agen	8.83%		11.65%	14.92%	6.26%		7.12%	9.83%
2513	Port of Coos Bay, International	13.29%		15.11%	18.38%	6.33%		7.33%	10.04%
2741	Port of Garibaldi	6.83%		9.27%	12.54%	3.64%		4.74%	7.45%
2625	Port of Newport	10.62%		13.07%	16.34%	5.65%		7.46%	10.17%
2512	Port of Portland	6.05%		7.31%	10.58%	3.41%		2.57%	5.28%
2501	Port of The Dalles	0.37%		1.74%	5.01%	0.29%		0.19%	1.73%
2713	Port of Tillamook Bay	8.09%		10.92%	14.19%	5.55%		6.19%	8.90%
2673	Port Orford Public Library District	7.65%		8.26%	11.53%	2.68%		1.19%	3.90%
2542	Rainbow Water & Fire District	12.52%		15.67%	18.94%	9.63%		11.16%	13.87%
2776	Rainier Cemetery District	0.37%		0.26%	0.26%	0.29%		0.19%	0.19%
2836	Regional Organized Crime Narcotics Task Force	3.51%		4.12%	7.39%	1.12%		0.19%	2.34%
2549	Rogue River Rural Fire Protection District	11.30%		7.40%	10.67%	10.61%		4.20%	6.91%
2585	Rogue River Valley Irrigation District	22.70%		27.57%	30.84%	40.72%		40.40%	43.11%
2669	Roseburg Urban Sanitary Authority	9.41%		12.34%	15.61%	6.81%		8.27%	10.98%
2802	Rural Road Assessment District #3	11.70%		13.74%	17.01%	8.96%		9.14%	11.85%
2551	Sandy Rural Fire Protection District #72	12.54%		8.84%	12.11%	11.09%		4.45%	7.16%
2544	Santa Clara Rural Fire Protection District	12.65%		8.59%	11.86%	9.73%		2.40%	5.11%

## Summary of PERS Employer Contribution Rates

Employer Number	Employer Name	Net Employer Contribution Rate 7/1/07 - 6/30/09			Net Employer Contribution Rate 7/1/09 - 6/30/11		
		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 .....							
2709	Scappoose Public Library District	6.00%	7.37%	10.64%	0.29%	0.19%	0.19%
2739	Scappoose Rural Fire Protection District	16.96%	12.27%	15.54%	15.14%	7.80%	10.51%
2605	Scio Rural Fire Protection District	11.41%	9.46%	12.73%	0.29%	0.19%	0.19%
2734	Seal Rock Water District	0.37%	1.46%	4.73%	0.29%	0.19%	2.20%
2630	Sheridan Rural Fire Protection District	19.69%	16.76%	20.03%	10.42%	4.58%	7.29%
2790	Silver Falls Library District	11.40%	13.08%	16.35%	6.33%	6.27%	8.98%
2659	Silverton Rural Fire Protection District #2	13.93%	10.65%	13.92%	10.47%	5.09%	7.80%
2692	Siuslaw Public Library District	10.00%	11.36%	14.63%	7.38%	6.83%	9.54%
2794	Siuslaw Rural Fire Protection District #1	8.64%	3.69%	6.96%	4.79%	0.19%	2.17%
2599	South Suburban Sanitary District	9.81%	12.94%	16.21%	7.25%	8.38%	11.09%
2766	Southwest Lincoln County Water District	10.57%	11.97%	15.24%	8.21%	7.61%	10.32%
2706	Stanfield Fire District #7-402	11.23%	7.17%	10.44%	10.47%	3.14%	5.85%
2696	Stayton Rural Fire Protection District	11.57%	7.69%	10.96%	11.96%	5.50%	8.21%
2799	Sublimity Rural Fire Protection District	29.70%	25.64%	28.91%	21.31%	16.00%	18.71%
2641	Suburban East Salem Water District	10.60%	13.24%	16.51%	7.42%	8.66%	11.37%
2857	Sunriver Service District	11.30%	6.40%	9.67%	9.64%	2.67%	5.38%
2810	Sutherlin Water Control District	7.25%	11.13%	14.40%	5.31%	7.71%	10.42%
2847	Sweet Home Fire and Ambulance District	16.33%	12.49%	15.76%	14.70%	8.09%	10.80%
2582	Talent Irrigation District	11.70%	14.34%	17.61%	8.86%	9.88%	12.59%
2814	The Job Council	22.26%	24.61%	27.88%	22.25%	22.48%	25.19%
2626	Tillamook Peoples Utility District	10.56%	13.62%	16.89%	7.36%	8.63%	11.34%
2864	Tri-City Water and Sanitary Authority	9.92%	11.31%	14.58%	6.59%	6.40%	9.11%
2660	Tualatin Valley Fire & Rescue	12.96%	9.13%	12.40%	11.19%	4.74%	7.45%
2587	Tualatin Valley Irrigation District	14.31%	18.19%	21.46%	10.81%	12.58%	15.29%
2842	Tualatin Valley Water District	4.08%	3.54%	6.81%	0.29%	0.19%	0.19%
2772	Umatilla County Soil & Water District	10.17%	10.78%	14.05%	6.88%	5.39%	8.10%
2732	Umatilla County Special Library District	11.76%	15.64%	18.91%	7.26%	9.66%	12.37%
2653	Umatilla Rural Fire Protection District #7-405	6.00%	11.22%	14.49%	13.22%	5.89%	8.60%
2800	Umpqua Regional Council of Government	9.31%	11.40%	14.67%	0.29%	0.19%	0.19%
2617	Unified Sewerage Agency	4.30%	7.28%	10.55%	0.99%	2.24%	4.95%
2826	Wasco County Soil-Water Conservation District	6.19%	6.80%	10.07%	5.92%	4.43%	7.14%
2695	Washington County Consolidated Communications Ag	12.21%	14.35%	17.62%	9.59%	9.72%	12.43%
2578	Washington County Fire District #2	18.79%	14.11%	17.38%	16.70%	9.64%	12.35%
2540	West Extension Irrigation District	6.73%	7.91%	11.18%	3.17%	1.68%	4.39%
2589	West Slope Water District	19.56%	21.13%	24.40%	15.89%	15.35%	18.06%
2754	Western Lane Ambulance District	10.59%	13.17%	16.44%	7.90%	8.68%	11.39%
2817	Wickiup Water District	12.88%	13.49%	16.76%	10.31%	8.82%	11.53%
2552	Winston-Dillard Rural Fire Protection District #5	24.85%	20.33%	23.60%	23.38%	16.34%	19.05%
2600	Winston-Dillard Water District	15.03%	17.72%	20.99%	12.34%	12.50%	15.21%

## Summary of PERS Employer Contribution Rates

Employer Number	Employer Name	Net Employer Contribution Rate 7/1/07 - 6/30/09			Net Employer Contribution Rate 7/1/09 - 6/30/11		
		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)							
Special Districts							
2676	Woodburn Rural Fire District #6	25.29%	21.77%	25.04%	23.65%	16.30%	19.01%
2843	Yachats Rural Fire Protection District	12.04%	6.65%	9.92%	12.81%	5.46%	8.17%
2726	Yamhill Communications Agency	11.46%	13.40%	16.67%	8.63%	8.84%	11.55%
State							
1000	State Agencies	6.54%	8.03%	11.30%	3.28%	2.84%	5.55%

## Summary of SLGRP Tier 1/Tier 2 Payroll Contribution Rates

Employer Number	Employer Name	Tier 1/ Tier 2 Payroll Net Employer Contribution Rate 7/1/09 - 6/30/11		
		Default	Separate Rates	
			General Service	Police and Fire
<b>SLGRP</b>				
<b>CC</b>				
2901	Blue Mountain Community College	0.72%	0.72%	8.70%
2999	Central Oregon Community College	2.49%	2.49%	10.47%
2919	Chemeketa Community College	0.29%	0.29%	6.41%
2908	Clackamas Community College	1.25%	1.25%	9.23%
2900	Clatsop Community College	0.65%	0.65%	8.63%
2996	Columbia Gorge Community College	2.88%	2.88%	10.86%
2906	Klamath Community College	12.01%	12.01%	19.99%
2904	Lane Community College	0.29%	0.29%	6.26%
2910	Linn-Benton Community College	0.29%	0.29%	7.99%
2905	Mt Hood Community College	0.29%	0.29%	4.44%
2995	Oregon Coast Community College	1.62%	1.62%	9.60%
2918	Portland Community College	0.29%	0.29%	5.85%
2922	Rogue Community College	0.93%	0.93%	8.91%
2998	Southwestern Community College	0.91%	0.91%	8.89%
2997	Tillamook Bay Community College	1.57%	1.57%	9.55%
2902	Treasure Valley Community College	0.29%	0.29%	4.37%
2903	Umpqua Community College	0.45%	0.45%	8.43%
<b>City</b>				
2258	City of Adair Village	12.57%	12.57%	19.95%
2103	City of Albany	10.74%	7.21%	15.21%
2235	City of Amity	5.76%	2.67%	9.78%
2104	City of Ashland	10.97%	8.67%	16.77%
2105	City of Astoria	13.63%	10.55%	18.67%
2234	City of Aumsville	4.06%	2.04%	9.99%
2272	City of Aurora	3.36%	1.42%	9.03%
2159	City of Baker City	11.93%	8.03%	15.94%
2150	City of Bandon	9.60%	8.06%	16.07%
2231	City of Banks	0.29%	0.29%	4.67%
2241	City of Bay City	4.44%	4.44%	12.76%
2178	City of Boardman	10.41%	8.36%	15.84%
2216	City of Brookings	10.10%	7.46%	15.30%
2204	City of Burns	5.69%	3.07%	11.64%
2109	City of Canby	7.23%	3.94%	11.83%
2223	City of Cannon Beach	8.53%	5.66%	13.82%
2198	City of Carlton	1.49%	0.29%	6.19%
2182	City of Cascade Locks	14.97%	14.18%	23.71%
2194	City of Cave Junction	6.42%	6.42%	15.08%
2181	City of Central Point	6.48%	4.04%	11.42%

## Summary of SLGRP Tier 1/Tier 2 Payroll Contribution Rates

Employer Number    Employer Name		Tier 1/ Tier 2 Payroll Net Employer Contribution Rate 7/1/09 - 6/30/11		
		Default	Separate Rates	
			General Service	Police and Fire
SLGRP				
City				
2201	City of Coburg	10.01%	6.36%	12.98%
2271	City of Columbia City	10.52%	7.51%	16.20%
2177	City of Condon	23.85%	22.38%	28.24%
2110	City of Coquille	12.82%	9.45%	17.38%
2155	City of Corvallis	5.14%	2.34%	10.62%
2236	City of Creswell	7.99%	7.99%	15.10%
2202	City of Dallas	11.22%	8.53%	15.96%
2252	City of Dayton	0.29%	0.29%	7.57%
2294	City of Depoe Bay	8.49%	8.49%	16.21%
2131	City of Drain	8.81%	8.81%	16.28%
2245	City of Dundee	6.15%	6.15%	14.08%
2299	City of Dunes City	15.87%	15.87%	21.72%
2269	City of Durham	0.29%	0.29%	6.63%
2225	City of Echo	12.73%	12.73%	22.47%
2205	City of Elgin	0.29%	0.29%	0.29%
2305	City of Elkton	10.46%	10.46%	16.31%
2180	City of Enterprise	12.84%	10.28%	17.97%
2179	City of Estacada	9.67%	9.67%	17.34%
2208	City of Fairview	6.13%	4.07%	10.88%
2224	City of Falls City	0.29%	0.29%	6.36%
2291	City of Florence	7.28%	5.13%	12.99%
2220	City of Garibaldi	12.73%	12.73%	19.96%
2242	City of Gaston	0.29%	0.29%	0.29%
2304	City of Gladstone	8.68%	3.92%	11.97%
2274	City of Gold Hill	3.99%	2.10%	9.42%
2284	City of Halsey	0.29%	0.29%	5.08%
2296	City of Happy Valley	9.61%	9.61%	16.28%
2268	City of Harrisburg	7.63%	7.63%	15.36%
2193	City of Heppner	0.29%	0.29%	2.64%
2226	City of Hines	7.71%	6.30%	15.46%
2138	City of Hood River	12.16%	7.24%	15.41%
2196	City of Hubbard	13.26%	9.85%	17.92%
2191	City of Huntington	55.31%	55.31%	61.72%
2306	City of Imbler	10.49%	10.49%	16.34%
2267	City of Independence	7.97%	5.48%	13.56%
2266	City of Irrigon	6.09%	6.09%	14.18%
2211	City of Jefferson	0.29%	0.29%	0.29%
2229	City of John Day	5.33%	3.36%	11.06%

## Summary of SLGRP Tier 1/Tier 2 Payroll Contribution Rates

Employer Number	Employer Name	Tier 1/ Tier 2 Payroll Net Employer Contribution Rate 7/1/09 - 6/30/11		
		Default	Separate Rates	
			General Service	Police and Fire
<b>SLGRP</b>				
<b>City</b>				
2256	City of Jordan Valley	0.29%	0.29%	0.29%
2199	City of Junction City	10.45%	8.45%	15.52%
2287	City of King City	11.43%	3.33%	11.43%
2148	City of Klamath Falls	4.86%	2.04%	10.32%
2263	City of La Grande	12.52%	4.43%	12.52%
2233	City of Lafayette	1.94%	1.54%	7.38%
2120	City of Lake Oswego	11.86%	8.76%	17.04%
2244	City of Lakeside	3.44%	3.44%	10.43%
2140	City of Lebanon	8.00%	5.73%	13.82%
2298	City of Lincoln City	4.80%	2.82%	10.74%
2293	City of Lowell	1.98%	1.98%	10.07%
2270	City of Lyons	0.29%	0.29%	6.35%
2170	City of Madras	10.02%	7.26%	15.14%
2247	City of Malin	9.05%	6.31%	13.99%
2281	City of Manzanita	10.31%	6.10%	15.25%
2117	City of McMinnville	13.93%	11.10%	19.59%
2102	City of Medford	5.74%	1.98%	9.91%
2207	City of Mill City	9.52%	9.52%	16.46%
2286	City of Millersburg	0.74%	0.74%	8.18%
2158	City of Milton-Freewater	10.77%	9.33%	17.83%
2163	City of Milwaukie	5.50%	2.49%	10.60%
2157	City of Monmouth	5.88%	3.72%	11.55%
2209	City of Monroe	0.29%	0.29%	0.59%
2301	City of Moro	2.15%	2.15%	11.89%
2302	City of Mt Vernon	10.51%	10.51%	18.72%
2197	City of Myrtle Creek	7.36%	4.31%	13.07%
2183	City of Myrtle Point	3.01%	0.29%	8.25%
2777	City of Newberg	8.50%	3.76%	10.60%
2276	City of Newport	8.96%	0.87%	8.96%
2292	City of North Bend	10.05%	6.26%	13.88%
2192	City of North Plains	7.05%	6.16%	14.40%
2308	City of North Powder	22.07%	20.72%	28.81%
2166	City of Nyssa	10.87%	7.69%	15.79%
2143	City of Oakland	14.08%	14.08%	19.93%
2168	City of Oakridge	15.04%	12.18%	20.09%
2119	City of Oregon City	5.00%	2.84%	10.23%
2154	City of Pendleton	7.19%	3.24%	11.52%
2187	City of Philomath	7.45%	4.87%	13.20%

## Summary of SLGRP Tier 1/Tier 2 Payroll Contribution Rates

Employer Number	Employer Name	Tier 1/ Tier 2 Payroll Net Employer Contribution Rate 7/1/09 - 6/30/11		
		Default	Separate Rates	
			General Service	Police and Fire
SLGRP				
City				
2249	City of Phoenix	6.29%	3.80%	11.61%
2161	City of Pilot Rock	14.95%	11.99%	20.70%
2184	City of Port Orford	8.18%	8.18%	15.17%
2121	City of Portland	4.30%	4.23%	12.37%
2122	City of Redmond	8.75%	4.76%	12.48%
2139	City of Reedsport	1.29%	0.29%	6.58%
2260	City of Riddle	5.30%	5.30%	14.57%
2203	City of Rockaway Beach	8.10%	8.10%	15.64%
2251	City of Rogue River	13.05%	11.09%	19.24%
2100	City of Roseburg	17.04%	12.57%	20.48%
2172	City of Sandy	9.35%	6.42%	15.02%
2176	City of Scappoose	11.74%	8.96%	16.62%
2254	City of Shady Cove	7.32%	6.27%	13.29%
2142	City of Sherwood	10.77%	8.51%	15.93%
2273	City of Silverton	7.62%	5.16%	13.54%
2221	City of Sisters	4.23%	4.23%	10.64%
2278	City of Springfield	7.72%	4.61%	11.31%
2123	City of St Helens	14.51%	11.98%	19.71%
2757	City of Stayton	13.89%	5.68%	15.43%
2217	City of Sutherlin	7.19%	3.21%	11.37%
2188	City of Talent	6.78%	3.54%	11.10%
2295	City of Tigard	10.66%	2.57%	10.66%
2128	City of Tillamook	5.27%	3.12%	10.72%
2275	City of Toledo	1.20%	0.29%	7.36%
2237	City of Troutdale	6.29%	3.73%	11.80%
2288	City of Tualatin	12.83%	10.01%	17.90%
2228	City of Turner	13.29%	11.68%	17.54%
2175	City of Umatilla	1.65%	0.29%	6.79%
2145	City of Vale	14.10%	13.86%	22.34%
2285	City of Veneta	5.11%	5.11%	13.48%
2125	City of Vernonia	4.64%	4.08%	10.88%
2200	City of Wallowa	0.94%	0.94%	8.32%
2238	City of Warrenton	9.65%	7.14%	14.84%
2240	City of Wilsonville	7.53%	7.53%	15.69%
2280	City of Winston	2.31%	0.29%	6.22%
2185	City of Wood Village	6.22%	6.22%	14.53%
2303	City of Woodburn	8.61%	6.31%	14.45%
2300	City of Yachats	5.03%	5.03%	12.11%



## Summary of SLGRP Tier 1/Tier 2 Payroll Contribution Rates

Employer Number    Employer Name		Tier 1/ Tier 2 Payroll Net Employer Contribution Rate 7/1/09 - 6/30/11		
		Default	Separate Rates	
			General Service	Police and Fire
<b>SLGRP</b>				
<b>City</b>				
2214	City of Yamhill	5.59%	3.15%	9.00%
2307	City of Yoncalla	10.12%	10.12%	15.97%
2255	Town of Canyon City	8.56%	8.56%	18.30%
2212	Town of Lakeview	4.18%	0.29%	8.08%
<b>County</b>				
2021	Baker County	8.66%	6.33%	14.09%
2040	Benton County	3.42%	1.92%	9.70%
2036	Clatsop County	3.85%	1.25%	9.45%
2017	Columbia County	4.94%	2.24%	10.17%
2018	Coos County	13.02%	10.79%	18.73%
2044	Crook County	8.11%	0.29%	8.11%
2027	Deschutes County	5.06%	3.02%	10.92%
2022	Gilliam County	8.32%	7.40%	15.37%
2012	Grant County	0.29%	0.29%	5.01%
2004	Harney County	7.25%	6.10%	14.38%
2035	Hood River County	1.89%	0.49%	8.24%
2005	Jackson County	10.17%	8.21%	16.30%
2042	Josephine County	10.83%	8.95%	16.43%
2007	Klamath County	6.39%	0.29%	6.39%
2000	Lake County	6.95%	5.02%	12.64%
2043	Lincoln County	7.73%	0.29%	7.73%
2009	Marion County	5.37%	3.24%	11.20%
2038	Multnomah County	7.41%	5.38%	13.39%
2016	Sherman County	12.14%	10.82%	18.50%
2013	Umatilla County	3.84%	1.99%	9.84%
2020	Wasco County	8.65%	6.52%	14.68%
2011	Washington County	10.67%	8.37%	16.32%
<b>Special Districts</b>				
2742	Amity Fire District	10.43%	2.35%	10.43%
2631	Arch Cape Water-Sanitary District	3.90%	3.90%	12.10%
2602	Aumsville Rural Fire Protection District	11.65%	6.56%	12.40%
2728	Baker County Library District	7.08%	7.08%	14.86%
2749	Black Butte Ranch Service District	7.18%	2.08%	7.93%
2558	Boring Rural Fire District #59	12.00%	4.56%	12.53%
2595	Canby Fire Protection District #62	15.99%	7.90%	15.99%
2731	Canby Utility Board	7.55%	7.55%	16.44%
2840	Cannon Beach Rural Fire Protection District	16.24%	8.15%	16.24%
2820	Central Oregon Coast Fire & Rescue District	3.22%	0.29%	3.22%

## Summary of SLGRP Tier 1/Tier 2 Payroll Contribution Rates

Employer Number	Employer Name	Tier 1/ Tier 2 Payroll Net Employer Contribution Rate 7/1/09 - 6/30/11		
		Default	Separate Rates	
			General Service	Police and Fire
<b>SLGRP</b>				
<b>Special Districts</b>				
2563	Central Oregon Irrigation District	11.47%	11.47%	19.13%
2567	Charleston Rural Fire Protection District #6	17.25%	9.16%	17.25%
2699	Chetco Community Public Library District Board	7.02%	7.02%	15.90%
2745	Clackamas County Fire District	10.62%	4.22%	11.12%
2538	Clackamas County Vector Control District	13.73%	13.73%	23.47%
2761	Clackamas River Water	12.64%	12.64%	19.70%
2707	Clatskanie Library District	8.35%	8.35%	16.80%
2526	Clatskanie PUD	14.15%	14.15%	22.28%
2588	Clatskanie Rural Fire Protection District	10.76%	2.67%	10.76%
2704	Clatsop County 4-H & Extension Service District	3.31%	3.31%	11.74%
2681	Cloverdale Rural Fire Protection District	21.10%	13.02%	21.10%
2801	Coburg Rural Fire Protection District	11.89%	3.79%	11.89%
2649	Colton Rural Fire Protection District #70	2.64%	0.29%	2.64%
2671	Columbia 911 Communications District	7.76%	7.76%	15.47%
2687	Columbia Drainage Vector Control District	18.72%	18.72%	26.15%
2787	Columbia Health District	7.35%	7.35%	15.68%
2528	Columbia River Fire & Rescue	10.19%	2.95%	10.69%
2612	Community Services Consortium	7.54%	7.54%	15.36%
2860	Coos County Airport District	7.11%	7.11%	12.96%
2603	Corbett Water District	9.54%	8.19%	16.28%
2834	Crescent Rural Fire Protection District	12.85%	4.75%	12.85%
2844	Crook County Rural Fire Protection District #1	14.62%	9.87%	15.72%
2647	Crooked River Ranch Rural Fire Protection District	8.08%	8.08%	13.93%
2571	Crystal Springs Water District	6.99%	6.99%	16.06%
2718	Curry Public Library District	0.29%	0.29%	2.58%
2576	Depoe Bay Rural Fire Protection District	5.56%	4.21%	12.30%
2822	Deschutes County Rural Fire Protection District #2	10.08%	10.08%	15.93%
2642	Dexter Rural Fire Protection District	13.37%	5.29%	13.37%
2638	Drain Rural Fire Protection District	4.99%	0.29%	4.99%
2851	East Umatilla County Rural Fire Protection District	10.34%	2.24%	10.34%
2557	Estacada Rural Fire District #69	0.29%	0.29%	0.35%
2798	Fairview Water District	7.00%	7.00%	15.08%
2789	Farmers Irrigation District	2.04%	2.04%	11.01%
2824	Glide Fire Department	7.41%	3.40%	13.13%
2573	Goshen Rural Fire Protection District	15.51%	7.42%	15.51%
2511	Grants Pass Irrigation District	7.75%	7.75%	17.49%
2784	Greater St Helens Parks & Recreation District	4.07%	4.07%	9.92%
2765	Green Sanitary District	6.62%	6.62%	14.43%

## Summary of SLGRP Tier 1/Tier 2 Payroll Contribution Rates

Employer Number	Employer Name	Tier 1/ Tier 2 Payroll Net Employer Contribution Rate 7/1/09 - 6/30/11		
		Default	Separate Rates	
			General Service	Police and Fire
<b>SLGRP</b>				
<b>Special Districts</b>				
2855	Harney Health District	3.23%	3.23%	10.33%
2819	Harrisburg Fire-Rescue	14.85%	6.75%	14.85%
2838	High Desert Parks & Recreation Dist	10.71%	10.71%	16.56%
2607	Hoodland Rural Fire District #74	12.56%	7.37%	13.22%
2510	Horsefly Irrigation District	21.75%	20.40%	28.49%
2773	Housing Authority of Jackson County	11.53%	11.53%	18.61%
2651	Imbler Rural Fire Protection District	16.04%	11.78%	17.62%
2715	Jackson County Fire District #3	8.26%	2.74%	8.59%
2620	Jackson County Fire District #4	9.35%	1.27%	9.35%
2541	Jackson County Vector Control District	4.11%	4.11%	13.85%
2712	Jefferson County EMS District	9.69%	9.69%	16.73%
2846	Jefferson County Library District	7.04%	7.04%	13.18%
2561	Jefferson Rural Fire Protection District	1.96%	0.29%	5.06%
2763	Junction City Rural Fire Protection District	13.51%	8.56%	14.41%
2559	Keizer Rural Fire Protection District	11.47%	5.92%	11.77%
2710	Klamath County Emergency Communications District	9.59%	9.59%	17.82%
2721	Klamath Housing Authority	7.36%	7.36%	14.89%
2624	Klamath Vector Control District	12.00%	12.00%	21.74%
2579	La Pine Rural Fire Protection District	10.43%	4.87%	10.72%
2850	Lake County 4-H & Extension Service	0.29%	0.29%	7.73%
2768	Lake County Library District	8.71%	8.71%	18.45%
2522	Lane Council of Governments	7.98%	7.98%	16.37%
2849	Lebanon Aquatic District	0.83%	0.83%	10.57%
2705	Lebanon Rural Fire Protection District	8.50%	0.29%	9.47%
2661	Lincoln County Communications Agency	0.29%	0.29%	2.38%
2753	Linn-Benton Housing Authority	3.22%	3.22%	9.88%
2572	Local Government Personnel Institute	9.15%	9.15%	17.23%
2700	Lowell Rural Fire Protection District	25.11%	17.03%	25.11%
2823	Lyons Fire District	12.26%	10.91%	19.00%
2580	Marion County Fire District #1	12.71%	5.67%	13.54%
2598	Marion County Housing Authority	0.29%	0.29%	2.72%
2628	McKenzie Rural Fire Protection District	6.06%	0.59%	9.11%
2592	Medford Irrigation District	6.64%	6.64%	15.45%
2594	Metro	2.49%	2.49%	10.50%
2663	Metropolitan Area Communications Commission	5.63%	5.63%	14.72%
2657	Mid Willamette Valley Senior Service Agency	5.95%	5.95%	13.70%
2811	Mid-Columbia Center For Living	8.84%	8.84%	16.50%
2853	Mill City Rural Fire Protection District	8.92%	0.82%	8.92%

## Summary of SLGRP Tier 1/Tier 2 Payroll Contribution Rates

Employer Number	Employer Name	Tier 1/ Tier 2 Payroll Net Employer Contribution Rate 7/1/09 - 6/30/11		
		Default	Separate Rates	
			General Service	Police and Fire
<b>SLGRP</b>				
<b>Special Districts</b>				
2752	Mist-Birkenfeld Rural Fire Protection District	4.05%	0.29%	4.81%
2758	Mohawk Valley Rural Fire District	8.16%	0.29%	8.16%
2568	Molalla Rural Fire Protection District #73	15.15%	7.06%	15.15%
2555	Monroe Rural Fire Protection District	10.26%	2.16%	10.26%
2778	Mulino Water District #23	10.63%	10.63%	16.48%
2508	Multnomah County Drainage District #1	11.23%	11.23%	19.16%
2806	Multnomah County Rural Fire Protection District #14	6.43%	6.43%	16.17%
2780	Nehalem Bay Health District	8.29%	8.29%	14.14%
2858	Nesika Beach-Ophir Water District	3.37%	3.37%	13.11%
2716	Neskowin Regional Water District	6.52%	6.52%	16.26%
2674	Nestucca Rural Fire Protection District	9.89%	1.79%	9.89%
2818	Netarts Water District	8.58%	8.58%	14.43%
2830	Netarts-Oceanside Rural Fire Protection District	15.95%	7.85%	15.95%
2604	Netarts-Oceanside Sanitary District	1.18%	1.18%	8.19%
2837	NORCOM	0.29%	0.29%	0.34%
2781	North Bend City Housing Authority	24.03%	24.03%	31.93%
2793	North Lincoln Fire & Rescue District #1	8.77%	3.54%	9.39%
2839	North Morrow Vector Control District	10.60%	10.60%	16.45%
2792	North Wasco County Parks And Recreation District	6.88%	6.88%	16.50%
2504	Oak Lodge Water District	11.98%	11.98%	20.27%
2852	Ochoco Irrigation District	4.92%	4.92%	10.77%
2562	Odell Rural Fire Protection District	12.33%	10.98%	19.07%
2816	Odell Sanitary District	2.23%	2.23%	8.08%
2545	Oregon Cascades West Council of Governments	8.42%	8.42%	16.27%
2652	Oregon Consortium	11.19%	11.19%	19.98%
2880	Oregon Health & Science University	2.97%	2.97%	11.02%
2531	Oregon School Boards Association	9.59%	9.59%	18.15%
2774	Oregon Trail Library District	6.00%	6.00%	15.32%
2684	Parkdale Rural Fire Protection District	22.81%	14.71%	22.81%
2694	Philomath Rural Fire Protection District #4	10.58%	2.49%	10.58%
2606	Polk County Housing Authority & Urban Renewal Agen	6.26%	6.26%	14.46%
2513	Port of Coos Bay, International	6.33%	6.33%	14.67%
2741	Port of Garibaldi	3.64%	3.64%	12.08%
2625	Port of Newport	5.65%	5.65%	14.80%
2512	Port of Portland	3.41%	2.19%	9.91%
2501	Port of The Dalles	0.29%	0.29%	6.36%
2713	Port of Tillamook Bay	5.55%	5.55%	13.53%
2673	Port Orford Public Library District	2.68%	2.68%	8.53%

## Summary of SLGRP Tier 1/Tier 2 Payroll Contribution Rates

Employer Number	Employer Name	Tier 1/ Tier 2 Payroll Net Employer Contribution Rate 7/1/09 - 6/30/11		
		Default	Separate Rates	
			General Service	Police and Fire
<b>SLGRP</b>				
<b>Special Districts</b>				
2542	Rainbow Water & Fire District	9.63%	9.63%	18.50%
2776	Rainier Cemetery District	0.29%	0.29%	0.29%
2836	Regional Organized Crime Narcotics Task Force	1.12%	1.12%	6.97%
2549	Rogue River Rural Fire Protection District	10.61%	3.49%	11.54%
2585	Rogue River Valley Irrigation District	40.72%	40.72%	47.74%
2669	Roseburg Urban Sanitary Authority	6.81%	6.81%	15.61%
2802	Rural Road Assessment District #3	8.96%	8.96%	16.48%
2551	Sandy Rural Fire Protection District #72	11.09%	5.94%	11.79%
2544	Santa Clara Rural Fire Protection District	9.73%	1.65%	9.73%
2709	Scappoose Public Library District	0.29%	0.29%	0.29%
2739	Scappoose Rural Fire Protection District	15.14%	7.05%	15.14%
2605	Scio Rural Fire Protection District	0.29%	0.29%	0.29%
2734	Seal Rock Water District	0.29%	0.29%	6.83%
2630	Sheridan Rural Fire Protection District	10.42%	6.07%	11.91%
2790	Silver Falls Library District	6.33%	6.33%	13.61%
2659	Silverton Rural Fire Protection District #2	10.47%	2.69%	12.43%
2692	Siuslaw Public Library District	7.38%	7.38%	14.17%
2794	Siuslaw Rural Fire Protection District #1	4.79%	0.95%	6.80%
2599	South Suburban Sanitary District	7.25%	7.25%	15.72%
2766	Southwest Lincoln County Water District	8.21%	8.21%	14.95%
2706	Stanfield Fire District #7-402	10.47%	2.39%	10.47%
2696	Stayton Rural Fire Protection District	11.96%	6.99%	12.84%
2799	Sublimity Rural Fire Protection District	21.31%	17.49%	23.33%
2641	Suburban East Salem Water District	7.42%	7.42%	16.00%
2857	Sunriver Service District	9.64%	4.16%	10.02%
2810	Sutherlin Water Control District	5.31%	5.31%	15.05%
2847	Sweet Home Fire and Ambulance District	14.70%	5.69%	15.42%
2582	Talent Irrigation District	8.86%	8.86%	17.22%
2814	The Job Council	22.25%	22.25%	29.82%
2626	Tillamook Peoples Utility District	7.36%	7.36%	15.97%
2864	Tri-City Water and Sanitary Authority	6.59%	6.59%	13.74%
2660	Tualatin Valley Fire & Rescue	11.19%	3.88%	12.08%
2587	Tualatin Valley Irrigation District	10.81%	10.81%	19.92%
2842	Tualatin Valley Water District	0.29%	0.29%	4.72%
2772	Umatilla County Soil & Water District	6.88%	6.88%	12.73%
2732	Umatilla County Special Library District	7.26%	7.26%	17.00%
2653	Umatilla Rural Fire Protection District #7-405	13.22%	5.14%	13.22%
2800	Umpqua Regional Council of Government	0.29%	0.29%	0.29%

## Summary of SLGRP Tier 1/Tier 2 Payroll Contribution Rates

Employer Number    Employer Name		Tier 1/ Tier 2 Payroll Net Employer Contribution Rate 7/1/09 - 6/30/11		
		Default	Separate Rates	
			General Service	Police and Fire
<b>SLGRP</b>				
<b>Special Districts</b>				
2617	Unified Sewerage Agency	0.99%	0.99%	9.58%
2826	Wasco County Soil-Water Conservation District	5.92%	5.92%	11.77%
2695	Washington County Consolidated Communications Ag	9.59%	9.41%	17.05%
2578	Washington County Fire District #2	16.70%	11.13%	16.99%
2540	West Extension Irrigation District	3.17%	3.17%	9.02%
2589	West Slope Water District	15.89%	15.89%	22.69%
2754	Western Lane Ambulance District	7.90%	7.90%	16.02%
2817	Wickiup Water District	10.31%	10.31%	16.16%
2552	Winston-Dillard Rural Fire Protection District #5	23.38%	17.83%	23.68%
2600	Winston-Dillard Water District	12.34%	12.34%	19.84%
2676	Woodburn Rural Fire District #6	23.65%	15.55%	23.65%
2843	Yachats Rural Fire Protection District	12.81%	4.71%	12.81%
2726	Yamhill Communications Agency	8.63%	8.63%	16.18%
<b>State</b>				
1000	State Agencies	3.28%	2.06%	10.24%

## Summary of Tier 1 / Tier 2 Payroll Rate Components July 1, 2009 Contribution Rates

Employer Number	Employer Name	Pension Rates										Retiree Healthcare Rates			
		Normal Cost	UAL - Regular	UAL - PUC	Mult Fire District #10	Pre-SLGRP Liability	Transition Liability	Side Account	OPSRP UAL	Total Pension Rate	Normal Cost	UAL - Regular	Total Retiree Healthcare Rate	Total Tier 1 / Tier 2 Payroll Rate	
<b>Independent Employers</b>															
City															
2167	City of Athena	8.71%	-7.01%	3.91%	0.10%	0.00%	0.00%	0.00%	-0.08%	5.63%	0.10%	0.19%	0.29%	5.92%	
2106	City of Beaverton	7.73%	-4.56%	4.35%	0.10%	0.00%	0.00%	0.00%	-0.08%	7.54%	0.10%	0.19%	0.29%	7.83%	
2107	City of Bend	9.74%	0.27%	1.92%	0.10%	0.00%	0.00%	-3.72%	-0.08%	8.23%	0.10%	0.19%	0.29%	8.52%	
2149	City of Canyonville	9.42%	-3.46%	-0.22%	0.10%	0.00%	0.00%	0.00%	-0.08%	5.76%	0.10%	0.19%	0.29%	6.05%	
2186	City of Chiloquin	12.65%	-7.59%	0.55%	0.10%	0.00%	0.00%	0.00%	-0.08%	5.63%	0.10%	0.19%	0.29%	5.92%	
2162	City of Clatskanie	5.65%	-5.91%	8.82%	0.10%	0.00%	0.00%	0.00%	-0.08%	8.58%	0.10%	0.19%	0.29%	8.87%	
2152	City of Coos Bay	8.75%	-3.23%	4.35%	0.10%	0.00%	0.00%	0.00%	-0.08%	9.89%	0.10%	0.19%	0.29%	10.18%	
2165	City of Cornelius	7.63%	-3.35%	3.37%	0.10%	0.00%	0.00%	0.00%	-0.08%	7.67%	0.10%	0.19%	0.29%	7.96%	
2127	City of Cottage Grove	6.07%	-1.97%	6.30%	0.10%	0.00%	0.00%	0.00%	-0.08%	10.42%	0.10%	0.19%	0.29%	10.71%	
2257	City of Culver	0.75%	-0.55%	5.41%	0.10%	0.00%	0.00%	0.00%	-0.08%	5.63%	0.10%	0.19%	0.29%	5.92%	
2262	City of Dufur	4.99%	-5.75%	14.94%	0.10%	0.00%	0.00%	0.00%	-0.08%	14.20%	0.10%	0.19%	0.29%	14.49%	
2282	City of Eagle Point	11.85%	-6.63%	2.61%	0.10%	0.00%	0.00%	0.00%	-0.08%	7.85%	0.10%	0.19%	0.29%	8.14%	
2111	City of Eugene	7.61%	-2.76%	5.41%	0.10%	0.00%	0.00%	0.00%	-0.08%	10.28%	0.10%	0.19%	0.29%	10.57%	
2248	City of Fossil	4.60%	-13.39%	16.30%	0.10%	0.00%	0.00%	0.00%	-0.08%	7.53%	0.10%	0.19%	0.29%	7.82%	
2309	City of Gearhart	17.20%	-9.59%	-2.00%	0.10%	0.00%	0.00%	0.00%	-0.08%	5.63%	0.10%	0.19%	0.29%	5.92%	
2264	City of Gervais	10.47%	-7.59%	4.07%	0.10%	0.00%	0.00%	0.00%	-0.08%	6.97%	0.10%	0.19%	0.29%	7.26%	
2250	City of Gold Beach	5.71%	2.65%	4.62%	0.10%	0.00%	0.00%	0.00%	-0.08%	13.00%	0.10%	0.19%	0.29%	13.29%	
2113	City of Grants Pass	8.97%	0.13%	4.11%	0.10%	0.00%	0.00%	0.00%	-0.08%	13.23%	0.10%	0.19%	0.29%	13.52%	
2114	City of Gresham	9.17%	-4.67%	4.00%	0.20%	0.00%	0.00%	-4.60%	-0.08%	4.02%	0.10%	0.19%	0.29%	4.31%	
2210	City of Helix	13.49%	-10.40%	2.52%	0.10%	0.00%	0.00%	0.00%	-0.08%	5.63%	0.10%	0.19%	0.29%	5.92%	
2160	City of Hermiston	7.20%	1.98%	3.59%	0.10%	0.00%	0.00%	0.00%	-0.08%	12.79%	0.10%	0.19%	0.29%	13.08%	
2115	City of Hillsboro	8.31%	-2.42%	2.88%	0.10%	0.00%	0.00%	0.00%	-0.08%	8.79%	0.10%	0.19%	0.29%	9.08%	
2222	City of Jacksonville	8.82%	-2.55%	1.71%	0.10%	0.00%	0.00%	0.00%	-0.08%	8.00%	0.10%	0.19%	0.29%	8.29%	
2232	City of Joseph	3.55%	0.80%	5.80%	0.10%	0.00%	0.00%	0.00%	-0.08%	10.17%	0.10%	0.19%	0.29%	10.46%	
2279	City of Keizer	12.24%	-4.91%	-0.48%	0.10%	0.00%	0.00%	0.00%	-0.08%	6.87%	0.10%	0.19%	0.29%	7.16%	
2283	City of Maupin	5.31%	-3.29%	6.34%	0.10%	0.00%	0.00%	0.00%	-0.08%	8.38%	0.10%	0.19%	0.29%	8.67%	

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## Summary of Tier 1 / Tier 2 Payroll Rate Components July 1, 2009 Contribution Rates

Employer Number	Employer Name	Pension Rates										Retiree Healthcare Rates			
		Normal Cost	UAL - Regular	UAL - PUC	Mult Fire District #10	Pre-SLGRP Liability	Transition Liability	Side Account	OPSRP UAL	Total Pension Rate	Normal Cost	UAL - Regular	Total Retiree Healthcare Rate	Total Tier 1 / Tier 2 Payroll Rate	
<b>Independent Employers</b>															
<b>City</b>															
2246	City of Merrill	13.63%	-24.17%	16.15%	0.10%	0.00%	0.00%	0.00%	0.00%	-0.08%	5.63%	0.10%	0.19%	0.29%	5.92%
2195	City of Metolius	11.89%	-8.72%	2.44%	0.10%	0.00%	0.00%	0.00%	0.00%	-0.08%	5.63%	0.10%	0.19%	0.29%	5.92%
2290	City of Molalla	12.25%	-9.58%	2.94%	0.10%	0.00%	0.00%	0.00%	0.00%	-0.08%	5.63%	0.10%	0.19%	0.29%	5.92%
2174	City of Mt. Angel	10.15%	-5.25%	2.37%	0.10%	0.00%	0.00%	0.00%	0.00%	-0.08%	7.29%	0.10%	0.19%	0.29%	7.58%
2118	City of Ontario	7.36%	0.31%	5.83%	0.10%	0.00%	0.00%	0.00%	0.00%	-0.08%	13.52%	0.10%	0.19%	0.29%	13.81%
2218	City of Prairie City	10.28%	-12.51%	7.84%	0.10%	0.00%	0.00%	0.00%	0.00%	-0.08%	5.63%	0.10%	0.19%	0.29%	5.92%
2146	City of Prineville	8.50%	-3.69%	2.52%	0.10%	0.00%	0.00%	0.00%	0.00%	-0.08%	7.35%	0.10%	0.19%	0.29%	7.64%
2297	City of Rainier	9.52%	-9.57%	5.66%	0.10%	0.00%	0.00%	0.00%	0.00%	-0.08%	5.63%	0.10%	0.19%	0.29%	5.92%
2101	City of Salem	7.46%	0.89%	4.98%	0.10%	0.00%	0.00%	0.00%	0.00%	-0.08%	5.83%	0.10%	0.19%	0.29%	6.12%
2219	City of Sheridan	11.31%	-8.95%	3.25%	0.10%	0.00%	0.00%	0.00%	0.00%	-0.08%	5.63%	0.10%	0.19%	0.29%	5.92%
2213	City of Stanfield	13.28%	-11.29%	3.62%	0.10%	0.00%	0.00%	0.00%	0.00%	-0.08%	5.63%	0.10%	0.19%	0.29%	5.92%
2129	City of Sweet Home	11.12%	-9.96%	4.45%	0.10%	0.00%	0.00%	0.00%	0.00%	-0.08%	5.63%	0.10%	0.19%	0.29%	5.92%
2281	City of Waldport	12.68%	-14.11%	7.04%	0.10%	0.00%	0.00%	0.00%	0.00%	-0.08%	5.63%	0.10%	0.19%	0.29%	5.92%
2126	City of West Linn	7.48%	-1.37%	4.47%	0.10%	0.00%	0.00%	0.00%	0.00%	-0.08%	5.63%	0.10%	0.19%	0.29%	5.92%
2265	City of Westfir	9.19%	-2.81%	0.24%	0.10%	0.00%	0.00%	0.00%	0.00%	-0.08%	10.60%	0.10%	0.19%	0.29%	10.89%
2206	City of Weston	9.04%	-3.74%	0.31%	0.10%	0.00%	0.00%	0.00%	0.00%	-0.08%	6.64%	0.10%	0.19%	0.29%	6.93%
2147	City of Wheeler	9.01%	-1.23%	0.92%	0.10%	0.00%	0.00%	0.00%	0.00%	-0.08%	5.63%	0.10%	0.19%	0.29%	5.92%
2189	City of Willamina	9.46%	-15.56%	11.71%	0.10%	0.00%	0.00%	0.00%	0.00%	-0.08%	8.72%	0.10%	0.19%	0.29%	9.01%
2253	Town of Butte Falls	11.40%	-8.29%	3.58%	0.10%	0.00%	0.00%	0.00%	0.00%	-0.08%	5.63%	0.10%	0.19%	0.29%	5.92%
<b>County</b>															
2001	Clackamas County	6.72%	-0.33%	5.26%	0.10%	0.00%	0.00%	0.00%	0.00%	-0.08%	11.67%	0.10%	0.19%	0.29%	11.96%
2002	Curry County	7.62%	-2.79%	6.12%	0.10%	0.00%	0.00%	0.00%	0.00%	-0.08%	10.97%	0.10%	0.19%	0.29%	11.26%
2003	Douglas County	5.85%	0.70%	9.00%	0.10%	0.00%	0.00%	0.00%	0.00%	-0.08%	15.57%	0.10%	0.19%	0.29%	15.86%
2006	Jefferson County	8.54%	-2.78%	3.21%	0.10%	0.00%	0.00%	0.00%	0.00%	-0.08%	8.99%	0.10%	0.19%	0.29%	9.28%
2008	Lane County	5.47%	-6.77%	9.17%	0.10%	0.00%	0.00%	0.00%	0.00%	-0.08%	7.89%	0.10%	0.19%	0.29%	8.18%
2014	Linn County	7.35%	-0.43%	4.77%	0.10%	0.00%	0.00%	0.00%	0.00%	-0.08%	11.71%	0.10%	0.19%	0.29%	12.00%

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## Summary of Tier 1 / Tier 2 Payroll Rate Components July 1, 2009 Contribution Rates

Employer Number	Employer Name	Pension Rates										Retiree Healthcare Rates						
		Normal Cost	UAL - Regular	UAL - PUC	Mult Fire District #10	Pre-SLGRP Liability	Transition Liability	Side Account	OPSRP UAL	Total Pension Rate	Normal Cost	UAL - Regular	Total Retiree Healthcare Rate	Total Tier 1 / Tier 2 Payroll Rate				
<b>Independent Employers</b>																		
<b>County</b>																		
2039	Malheur County	7.61%	-3.01%	3.20%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.08%	7.82%	0.10%	0.19%	0.29%	8.11%
2037	Polk County	8.12%	-1.14%	2.91%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.08%	9.91%	0.10%	0.19%	0.29%	10.20%
2050	Wallowa County	9.87%	-9.99%	8.60%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.08%	8.50%	0.10%	0.19%	0.29%	8.79%
2015	Yamhill County	9.92%	-5.88%	1.57%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.08%	5.63%	0.10%	0.19%	0.29%	5.92%
<b>Special Districts</b>																		
2664	Applegate Valley Rural Fire Protection District #9	12.59%	-4.80%	2.60%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.08%	10.41%	0.10%	0.19%	0.29%	10.70%
2804	Aurora Rural Fire Protection District	14.54%	-1.65%	0.51%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.08%	13.42%	0.10%	0.19%	0.29%	13.71%
2601	Baker Valley Irrigation District	1.71%	-10.43%	16.02%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.08%	7.32%	0.10%	0.19%	0.29%	7.61%
2596	Bend Metro Park & Recreation District	5.32%	-3.22%	3.51%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.08%	5.63%	0.10%	0.19%	0.29%	5.92%
2648	Black Butte Ranch Rural Fire Protection District	17.29%	-12.48%	0.80%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.08%	5.63%	0.10%	0.19%	0.29%	5.92%
2833	Boardman Rural Fire Protection District	15.62%	-2.66%	1.11%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.08%	14.09%	0.10%	0.19%	0.29%	14.38%
2779	Brownsville Rural Fire Protection District	13.82%	-9.17%	5.29%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.08%	9.96%	0.10%	0.19%	0.29%	10.25%
2569	Central Oregon Intergovernmental Council	5.67%	-1.78%	2.71%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.08%	6.62%	0.10%	0.19%	0.29%	6.91%
2689	Central Oregon Park & Recreation District	11.42%	-6.36%	0.55%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.08%	5.63%	0.10%	0.19%	0.29%	5.92%
2678	Central Oregon Regional Housing Authority	4.07%	-3.42%	5.16%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.08%	5.83%	0.10%	0.19%	0.29%	6.12%
2645	Chiloquin Agency Lake Rural Fire Protection District	6.27%	2.22%	2.38%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.08%	10.89%	0.10%	0.19%	0.29%	11.18%
2679	Columbia River Public Utility District	4.32%	-2.17%	6.47%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.08%	8.64%	0.10%	0.19%	0.29%	8.93%
2828	Deschutes Public Library District	7.06%	-2.68%	1.76%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.08%	6.16%	0.10%	0.19%	0.29%	6.45%
2527	Deschutes Valley Water District	2.95%	1.82%	10.35%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.08%	15.14%	0.10%	0.19%	0.29%	15.43%
2729	Douglas County Fire District #2	14.79%	-0.73%	-1.47%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.08%	12.61%	0.10%	0.19%	0.29%	12.90%
2743	Douglas Soil & Water Conservation District	3.65%	-5.12%	14.90%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.08%	13.45%	0.10%	0.19%	0.29%	13.74%
2529	East Fork Irrigation District	4.27%	-4.90%	8.52%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.08%	7.91%	0.10%	0.19%	0.29%	8.20%
2618	Estacada Cemetery Maintenance District	6.04%	-0.74%	0.31%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.08%	5.63%	0.10%	0.19%	0.29%	5.92%
2132	Eugene Water & Electric Board	3.80%	3.96%	9.33%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	-1.55%	0.00%	-0.08%	15.56%	0.10%	0.19%	0.29%	15.85%
2785	Fern Ridge Community Library	7.68%	-14.67%	17.67%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.08%	10.70%	0.10%	0.19%	0.29%	10.99%
2608	Gaston Rural Fire Protection District	7.92%	-2.29%	2.18%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.08%	7.83%	0.10%	0.19%	0.29%	8.12%

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## Summary of Tier 1 / Tier 2 Payroll Rate Components July 1, 2009 Contribution Rates

Employer Number	Employer Name	Pension Rates					Retiree Healthcare Rates								
		Normal Cost	UAL - Regular	UAL - PUC	Fire District #10	Pre-SLGRP Liability	Transition Liability	Side Account	OPSRP UAL	Total Pension Rate	Normal Cost	UAL - Regular	Total Retiree Healthcare Rate	Total Tier 1 / Tier 2 Payroll Rate	
<b>Independent Employers</b>															
<b>Special Districts</b>															
2698	Halsey Shedd Rural Fire Protection District	4.20%	-4.96%	6.37%	0.10%	0.00%	0.00%	0.00%	0.00%	-0.08%	5.63%	0.10%	0.19%	0.29%	5.92%
2771	Harbor Water PUD	8.06%	-6.06%	3.61%	0.10%	0.00%	0.00%	0.00%	0.00%	-0.08%	5.63%	0.10%	0.19%	0.29%	5.92%
2815	Hermiston Rural Fire Protection District	10.49%	-1.43%	6.83%	0.10%	0.00%	0.00%	0.00%	0.00%	-0.08%	15.91%	0.10%	0.19%	0.29%	16.20%
2518	Housing Authority of Clackamas County	5.46%	-1.48%	7.39%	0.10%	0.00%	0.00%	0.00%	0.00%	-0.08%	11.39%	0.10%	0.19%	0.29%	11.68%
2829	Hubbard Rural Fire Protection District	7.92%	-7.33%	18.70%	0.10%	0.00%	0.00%	0.00%	0.00%	-0.08%	19.31%	0.10%	0.19%	0.29%	19.60%
2717	Ice Fountain Water District	5.87%	-4.17%	3.91%	0.10%	0.00%	0.00%	0.00%	0.00%	-0.08%	5.63%	0.10%	0.19%	0.29%	5.92%
2564	Illinois Valley Rural Fire Protection District	18.61%	-13.61%	0.61%	0.10%	0.00%	0.00%	0.00%	0.00%	-0.08%	5.63%	0.10%	0.19%	0.29%	5.92%
2556	Jackson County Fire District #5	13.35%	-5.61%	4.79%	0.10%	0.00%	0.00%	0.00%	0.00%	-0.08%	12.55%	0.10%	0.19%	0.29%	12.84%
2623	Jackson County Fire District #6	17.85%	-14.47%	2.23%	0.10%	0.00%	0.00%	0.00%	0.00%	-0.08%	5.63%	0.10%	0.19%	0.29%	5.92%
2575	Jefferson County Rural Fire Protection District #1	5.13%	-7.16%	13.64%	0.10%	0.00%	0.00%	0.00%	0.00%	-0.08%	11.63%	0.10%	0.19%	0.29%	11.92%
2841	Jefferson County Soil & Water Conservation District	7.59%	-3.66%	1.68%	0.10%	0.00%	0.00%	0.00%	0.00%	-0.08%	5.63%	0.10%	0.19%	0.29%	5.92%
2646	Keno Rural Fire Protection District	18.60%	-0.82%	-2.98%	0.10%	0.00%	0.00%	0.00%	0.00%	-0.08%	14.82%	0.10%	0.19%	0.29%	15.11%
2515	Klamath County Fire District #1	15.12%	-1.16%	0.25%	0.10%	0.00%	0.00%	0.00%	0.00%	-0.08%	14.23%	0.10%	0.19%	0.29%	14.52%
2760	Knappa Svensen Burnside Rural Fire Protection District	3.36%	-14.94%	17.19%	0.10%	0.00%	0.00%	0.00%	0.00%	-0.08%	5.63%	0.10%	0.19%	0.29%	5.92%
2644	Lakeside Water District	3.88%	-1.68%	7.61%	0.10%	0.00%	0.00%	0.00%	0.00%	-0.08%	9.83%	0.10%	0.19%	0.29%	10.12%
2635	Lane County Fire District #1	11.13%	-8.91%	3.39%	0.10%	0.00%	0.00%	0.00%	0.00%	-0.08%	5.63%	0.10%	0.19%	0.29%	5.92%
2565	Lane Rural Fire and Rescue	11.97%	-3.14%	3.50%	0.10%	0.00%	0.00%	0.00%	0.00%	-0.08%	12.35%	0.10%	0.19%	0.29%	12.64%
2621	League of Oregon Cities	6.38%	-1.09%	2.20%	0.10%	0.00%	0.00%	0.00%	0.00%	-0.08%	7.51%	0.10%	0.19%	0.29%	7.80%
2597	Mapleton Water District	6.90%	-1.35%	4.46%	0.10%	0.00%	0.00%	0.00%	0.00%	-0.08%	10.03%	0.10%	0.19%	0.29%	10.32%
2782	Millington Rural Fire Protection District	11.35%	-9.51%	3.77%	0.10%	0.00%	0.00%	0.00%	0.00%	-0.08%	5.63%	0.10%	0.19%	0.29%	5.92%
2661	Mt Angel Fire District	9.84%	-3.94%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.08%	5.82%	0.10%	0.00%	0.10%	5.92%
2724	Nehalem Bay Wastewater Agency	0.13%	-11.17%	22.38%	0.10%	0.00%	0.00%	0.00%	0.00%	-0.08%	11.36%	0.10%	0.19%	0.29%	11.65%
2740	Neskowin Regional Sanitary Authority	10.73%	-5.21%	3.85%	0.10%	0.00%	0.00%	0.00%	0.00%	-0.08%	9.39%	0.10%	0.19%	0.29%	9.68%
2835	North Clackamas County Water Commission	6.70%	-3.68%	2.59%	0.10%	0.00%	0.00%	0.00%	0.00%	-0.08%	5.63%	0.10%	0.19%	0.29%	5.92%
2637	Northeast Oregon Housing Authority	4.66%	-6.35%	9.23%	0.10%	0.00%	0.00%	0.00%	0.00%	-0.08%	7.56%	0.10%	0.19%	0.29%	7.85%
2825	Northern Oregon Corrections	10.15%	-2.52%	1.65%	0.10%	0.00%	0.00%	0.00%	0.00%	-0.08%	9.30%	0.10%	0.19%	0.29%	9.59%

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## Summary of Tier 1 / Tier 2 Payroll Rate Components July 1, 2009 Contribution Rates

Employer Number	Employer Name	Pension Rates										Retiree Healthcare Rates					
		Normal Cost	UAL - Regular	UAL - PUC	Mult Fire District #10	Pre-SLGRP Liability	Transition Liability	Side Account	OPSRP UAL	Total Pension Rate	Normal Cost	UAL - Regular	Total Retiree Healthcare Rate	Total Tier 1 / Tier 2 Payroll Rate			
<b>Independent Employers</b>																	
<b>Special Districts</b>																	
2550	Nyssa Road Assessment District #2	0.09%	20.95%	18.29%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.08%	39.35%	0.10%	0.19%	0.29%	39.64%
2524	Oak Lodge Sanitary District	3.38%	-4.37%	7.31%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.08%	6.34%	0.10%	0.19%	0.29%	6.63%
2723	Oregon Coastal Zone Management Association Incoor	1.96%	-5.55%	9.20%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.08%	5.63%	0.10%	0.19%	0.29%	5.92%
2685	Oregon Community College Association	2.47%	0.49%	2.65%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.08%	5.63%	0.10%	0.19%	0.29%	5.92%
2533	Owyhee Irrigation District	3.40%	10.52%	9.77%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.08%	23.71%	0.10%	0.19%	0.29%	24.00%
2688	Polk County Fire District #1	11.84%	-3.43%	3.44%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.08%	11.87%	0.10%	0.19%	0.29%	12.16%
2613	Polk Soil & Water Conservation District	7.63%	-2.75%	0.73%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.08%	5.63%	0.10%	0.19%	0.29%	5.92%
2507	Port of Astoria	6.02%	-6.79%	11.86%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.08%	11.11%	0.10%	0.19%	0.29%	11.40%
2633	Port of Cascade Locks	8.60%	-16.34%	13.39%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.08%	5.67%	0.10%	0.19%	0.29%	5.96%
2788	Port of Hood River	7.58%	-4.63%	2.66%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.08%	5.63%	0.10%	0.19%	0.29%	5.92%
2570	Port of St Helens	3.71%	-3.41%	5.31%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.08%	5.63%	0.10%	0.19%	0.29%	5.92%
2581	Port of Umatilla	5.78%	-5.44%	10.42%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.08%	5.63%	0.10%	0.19%	0.29%	5.92%
2519	Portland Housing Authority	4.76%	-1.84%	4.86%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.08%	10.78%	0.10%	0.19%	0.29%	11.07%
2672	Rockwood Water PUD	4.73%	-1.91%	5.70%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.08%	7.80%	0.10%	0.19%	0.29%	8.09%
2747	Salem Housing Authority	4.38%	-1.75%	9.56%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.08%	8.54%	0.10%	0.19%	0.29%	8.83%
2675	Salmon Harbor-Douglas County	6.36%	-4.42%	6.06%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.08%	12.21%	0.10%	0.19%	0.29%	12.50%
2701	Sisters-Camp	14.01%	-3.04%	1.45%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.08%	8.02%	0.10%	0.19%	0.29%	8.31%
2859	South Lane County Fire & Rescue	11.18%	-5.26%	2.84%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.08%	12.44%	0.10%	0.19%	0.29%	12.73%
2803	Southwestern Polk County Rural Fire Protection Distri	11.39%	-6.89%	1.11%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.08%	8.78%	0.10%	0.19%	0.29%	9.07%
2767	Springfield Utility Board	0.27%	-4.24%	14.89%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.08%	5.63%	0.10%	0.19%	0.29%	5.92%
2845	Sunrise Water Authority	3.18%	-1.26%	4.39%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.08%	10.94%	0.10%	0.19%	0.29%	11.23%
2643	Sweet Home Cemetery Maintenance District	1.54%	0.61%	16.09%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.08%	6.33%	0.10%	0.19%	0.29%	6.62%
2553	Tangent Rural Fire Protection District	13.72%	-0.34%	5.20%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.08%	18.26%	0.10%	0.19%	0.29%	18.55%
2722	Tillamook County Emergency Communications Distric	6.29%	-6.20%	5.52%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.08%	5.63%	0.10%	0.19%	0.29%	5.92%
2821	Tillamook County Soil And Water Conservation Distric	7.79%	2.70%	7.62%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.08%	18.13%	0.10%	0.19%	0.29%	18.42%
2783	Tillamook Fire District	10.77%	-8.20%	4.17%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.08%	6.76%	0.10%	0.19%	0.29%	7.05%

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## Summary of Tier 1 / Tier 2 Payroll Rate Components July 1, 2009 Contribution Rates

Employer Number	Employer Name	Pension Rates										Retiree Healthcare Rates				
		Normal Cost	UAL - Regular	UAL - PUC	Mult Fire District #10	Pre-SLGRP Liability	Transition Liability	Side Account	OPSRP UAL	Total Pension Rate	Normal Cost	UAL - Regular	Total Retiree Healthcare Rate	Total Tier 1 / Tier 2 Payroll Rate		
<b>Independent Employers</b>																
<b>Special Districts</b>																
2702	Tri-City Rural Fire Protection District	8.92%	-4.22%	6.34%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.10%	0.19%	0.29%	11.355%
2610	Turner Fire District	12.80%	-0.56%	1.00%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.10%	0.19%	0.29%	13.26%
2536	Valley View Cemetery Maintenance District	5.74%	-14.14%	14.01%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.10%	0.19%	0.29%	5.92%
2797	Vernonia Rural Fire Protection District	15.42%	-10.82%	1.01%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.10%	0.19%	0.29%	5.92%
2796	West Side Rural Fire Protection District	17.21%	-9.21%	5.69%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.10%	0.19%	0.29%	14.00%
2686	Weston Cemetery Maintenance District	9.76%	-4.79%	0.64%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.10%	0.19%	0.29%	5.92%
2725	Willamina Fire District	9.19%	-3.54%	6.38%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.10%	0.19%	0.29%	12.34%
2714	Winchester Bay Sanitary District	8.62%	-1.21%	0.80%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.10%	0.19%	0.29%	8.52%

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## Summary of Tier 1 / Tier 2 Payroll Rate Components July 1, 2009 Contribution Rates

Employer Number	Employer Name	Pension Rates										Retiree Healthcare Rates			Total Tier 1 / Tier 2 Payroll Rate	
		Normal Cost	UAL - Regular	UAL - PUC	Mult Fire District #10	Pre-SLGRP Liability	Transition Liability	Side Account	OPSRP UAL	Total Pension Rate	Normal Cost	UAL - Regular	Total Retiree Healthcare Rate			
2099	State Judiciary	23.80%	6.39%	-15.71%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	14.58%	0.18%	0.21%	0.37%	14.95%

Judiciary

**NOTE: The rate components above will not add up to the total rate if the net pension rate would be less than 0.00%. We understand that the side account rate or transition surplus rate will be adjusted so that the net pension rate for each payroll will not be less than 0.00%.**

## Summary of Tier 1 / Tier 2 Payroll Rate Components July 1, 2009 Contribution Rates

Employer Number	Employer Name	Pension Rates										Retiree Healthcare Rates			
		Normal Cost	UAL - Regular	UAL - PUC	Mult Fire District #10	Pre-SLGRP Liability	Transition Liability	Side Account	OPSRP UAL	Total Pension Rate	Normal Cost	UAL - Regular	Total Retiree Healthcare Rate	Total Tier 1 / Tier 2 Payroll Rate	
															0.00%
4306	Amity School District #4J	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-23.57%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%	
3179	Astoria School District #1	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-22.44%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%	
3003	Baker School District #57	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-10.49%	-0.08%	3.44%	0.10%	0.19%	0.29%	3.79%	
4062	Beaverton School District	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-8.83%	-0.08%	5.10%	0.10%	0.19%	0.29%	5.39%	
3291	Bend-Lapine School District	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-12.28%	-0.08%	1.65%	0.10%	0.19%	0.29%	1.94%	
3283	Brookings-Harbor School District	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-15.28%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%	
4326	Burns-Hines School District #3	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-25.51%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%	
4333	Canby School District	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-18.19%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%	
4334	Cascade School District #5	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-17.54%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%	
3859	Central School District 13J	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-17.90%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%	
4259	Clackamas Education Service District	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-10.80%	-0.08%	3.13%	0.10%	0.19%	0.29%	3.42%	
3242	Coos County School District #9	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-5.88%	-0.08%	8.05%	0.10%	0.19%	0.29%	8.34%	
3039	Corvallis School District #509J	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-12.08%	-0.08%	1.85%	0.10%	0.19%	0.29%	2.14%	
3274	Crook County Unit School District	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-18.89%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%	
4252	Crook-Deschutes Education Service District	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-12.22%	-0.08%	1.71%	0.10%	0.19%	0.29%	2.00%	
4291	Dayton Public Schools	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-16.88%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%	
4237	Douglas Education Service District	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-10.06%	-0.08%	3.87%	0.10%	0.19%	0.29%	4.16%	
3927	Echo School District #5	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-16.41%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%	
4323	Estacada School District #108	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-10.66%	-0.08%	3.27%	0.10%	0.19%	0.29%	3.56%	
3473	Eugene School District 4J	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-5.49%	-0.08%	8.44%	0.10%	0.19%	0.29%	8.73%	
3887	Falls City School District #57	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-19.67%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%	
3494	Fern Ridge School District	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-14.19%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%	
4313	Forest Grove School District	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-8.18%	-0.08%	4.75%	0.10%	0.19%	0.29%	5.04%	
4034	Gaston Public Schools	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-18.79%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%	
4329	Gervais School District #1	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-19.96%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%	
3160	Gladstone School District #115	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-19.65%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%	

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## Summary of Tier 1 / Tier 2 Payroll Rate Components July 1, 2009 Contribution Rates

Employer Number	Employer Name	Pension Rates					Retiree Healthcare Rates							
		Normal Cost	UAL - Regular	UAL - PUC	Fire District #10	Pre-SLGRP Liability	Transition Liability	Side Account	OPSRP UAL	Total Pension Rate	Normal Cost	UAL - Regular	Total Retiree Healthcare Rate	Total Tier 1 / Tier 2 Payroll Rate
<b>School Districts</b>														
<b>School</b>														
3316	Glide School District #12	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-10.25%	-0.08%	3.68%	0.10%	0.19%	0.29%	3.97%
4260	Greater Albany School District #8J	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-10.65%	-0.08%	3.28%	0.10%	0.19%	0.29%	3.57%
4332	Gresham Barlow School District #10J	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-12.98%	-0.08%	0.95%	0.10%	0.19%	0.29%	1.24%
4258	Hermiston School District	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-11.90%	-0.08%	2.03%	0.10%	0.19%	0.29%	2.32%
4341	Hillsboro School District #1J	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-9.92%	-0.08%	4.01%	0.10%	0.19%	0.29%	4.30%
3409	Hood River County School District	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-11.49%	-0.08%	2.44%	0.10%	0.19%	0.29%	2.73%
4288	Jackson County School District #549C	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-5.75%	-0.08%	8.18%	0.10%	0.19%	0.29%	8.47%
3729	Jefferson School District #14J	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-17.08%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%
4315	John Day School District	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-11.25%	-0.08%	2.66%	0.10%	0.19%	0.29%	2.97%
3965	La Grande Public Schools	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-11.63%	-0.08%	2.30%	0.10%	0.19%	0.29%	2.59%
4268	Lake Oswego School District	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-15.46%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%
4276	Lane County Education Service District	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-6.36%	-0.08%	8.57%	0.10%	0.19%	0.29%	8.86%
3502	Lane County School District #40	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-6.37%	-0.08%	8.56%	0.10%	0.19%	0.29%	8.85%
3579	Lincoln County School District	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-27.53%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%
3447	Madras School District	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-8.46%	-0.08%	5.47%	0.10%	0.19%	0.29%	5.76%
4142	McMinnville School District	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-10.39%	-0.08%	3.54%	0.10%	0.19%	0.29%	3.83%
4335	Milton Freewater Unified School District #7	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-17.29%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%
4331	Molalla River School District	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-22.25%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%
4340	Monroe School District #1J	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-8.52%	-0.08%	5.41%	0.10%	0.19%	0.29%	5.70%
3809	Morrow County Schools	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-7.73%	-0.08%	6.20%	0.10%	0.19%	0.29%	6.49%
3843	Multnomah County School District #R40	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-5.09%	-0.08%	8.84%	0.10%	0.19%	0.29%	9.13%
4238	Multnomah Education Service District	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-10.43%	-0.08%	3.50%	0.10%	0.19%	0.29%	3.79%
4336	Nestucca Valley School District	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-7.44%	-0.08%	6.49%	0.10%	0.19%	0.29%	6.78%
4135	Newberg School District #29J	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-17.06%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%
3245	North Bend Public Schools	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-12.71%	-0.08%	1.22%	0.10%	0.19%	0.29%	1.51%
4321	North Clackamas School District #12	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-17.05%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%

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## Summary of Tier 1 / Tier 2 Payroll Rate Components July 1, 2009 Contribution Rates

Employer Number	Employer Name	Pension Rates				Retiree Healthcare Rates								
		Normal Cost	UAL - Regular	UAL - PUC	Mult Fire District #10	Pre-SLGRP Liability	Transition Liability	Side Account	OFSRP UAL	Total Pension Rate	Normal Cost	UAL - Regular	Total Retiree Healthcare Rate	Total Tier 1 / Tier 2 Payroll Rate
3730	North Marion School District #15	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-15.89%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%
4342	North Santiam School District 29J	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-18.21%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%
4381	North Wasco School District #21	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-13.90%	-0.08%	0.03%	0.10%	0.19%	0.29%	0.32%
3684	Ontario School District #8C	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-8.03%	-0.08%	5.90%	0.10%	0.19%	0.29%	6.19%
3122	Oregon City School District	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-11.22%	-0.08%	2.71%	0.10%	0.19%	0.29%	3.00%
3931	Pendleton School District #16R	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-19.73%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%
3043	Philomath School District #17J	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-10.02%	-0.08%	3.91%	0.10%	0.19%	0.29%	4.20%
3414	Phoenix-Talent School District	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-11.48%	-0.08%	2.45%	0.10%	0.19%	0.29%	2.74%
3958	Pilot Rock School District #2R	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-12.28%	-0.08%	1.65%	0.10%	0.19%	0.29%	1.94%
3818	Portland Public Schools	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-22.10%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%
4320	Rainier School District #13	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-12.42%	-0.08%	1.51%	0.10%	0.19%	0.29%	1.80%
4311	Redmond School District #2J	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-9.92%	-0.08%	4.01%	0.10%	0.19%	0.29%	4.30%
4312	Reedsport School District	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-11.62%	-0.08%	2.31%	0.10%	0.19%	0.29%	2.60%
3824	Reynolds School District #7	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-14.67%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%
3847	Riverdale School	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-14.84%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%
3310	Roseburg School District	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-13.81%	-0.08%	0.12%	0.10%	0.19%	0.29%	0.41%
3735	Salem Keizer School District	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-11.06%	-0.08%	2.87%	0.10%	0.19%	0.29%	3.16%
3665	Santiam Canyon School District	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-12.30%	-0.08%	1.63%	0.10%	0.19%	0.29%	1.92%
3000	School Districts	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	0.00%	-0.08%	13.93%	0.10%	0.19%	0.29%	14.22%
3187	Seaside Schools	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-11.15%	-0.08%	2.78%	0.10%	0.19%	0.29%	3.07%
4317	Sherwood School District #88J	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-8.33%	-0.08%	5.60%	0.10%	0.19%	0.29%	5.89%
4270	Silver Falls School District	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-12.25%	-0.08%	1.68%	0.10%	0.19%	0.29%	1.97%
3296	Sisters School District #6	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-13.87%	-0.08%	0.06%	0.10%	0.19%	0.29%	0.35%
3537	Siuslaw School District	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-14.27%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%
3506	South Lane School District #45J3	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-17.30%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%
3319	South Umpqua School District	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-20.35%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%

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## Summary of Tier 1 / Tier 2 Payroll Rate Components July 1, 2009 Contribution Rates

Employer Number	Employer Name	Pension Rates				Retiree Healthcare Rates								
		Normal Cost	UAL - Regular	UAL - PUC	Mult Fire District #10	Pre-SLGRP Liability	Transition Liability	Side Account	OPSRP UAL	Total Pension Rate	Normal Cost	UAL - Regular	Total Retiree Healthcare Rate	Total Tier 1 / Tier 2 Payroll Rate
<b>School Districts</b>														
<b>School</b>														
3487	Springfield School District #19	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-10.89%	-0.08%	3.04%	0.10%	0.19%	0.29%	3.33%
4279	St Helens School District #502	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-18.85%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%
3942	Stanfield School District #61	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-18.58%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%
3353	Sutherlin School District #130	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-19.17%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%
3618	Sweet Home School District #55	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-19.08%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%
4338	Three Rivers School District	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-9.70%	-0.08%	4.23%	0.10%	0.19%	0.29%	4.52%
3902	Tillamook School District #9	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-21.29%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%
3928	Umatilla School District #6R	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-6.70%	-0.08%	7.23%	0.10%	0.19%	0.29%	7.52%
4223	Umatilla-Morrow Education Service District	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-4.52%	-0.08%	9.41%	0.10%	0.19%	0.29%	9.70%
3966	Union County School District	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-10.01%	-0.08%	3.92%	0.10%	0.19%	0.29%	4.21%
4292	Union-Baker Education Service District	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-32.79%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%
3195	Warrenton-Hammond School District	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-11.26%	-0.08%	2.67%	0.10%	0.19%	0.29%	2.96%
4035	Washington County School District #13	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-5.59%	-0.08%	8.34%	0.10%	0.19%	0.29%	8.63%
4316	Washington County School District #23J	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-5.69%	-0.08%	8.24%	0.10%	0.19%	0.29%	8.53%
3075	West Linn-Wilsonville School District	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-10.09%	-0.08%	3.84%	0.10%	0.19%	0.29%	4.13%
4254	Willamette ESD - Yamhill ESD (Merged)	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-10.87%	-0.08%	3.06%	0.10%	0.19%	0.29%	3.35%
3349	Winston-Dillard Schools	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-22.62%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%
4314	Yamhill County School District #30J	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-4.71%	-0.08%	9.22%	0.10%	0.19%	0.29%	9.51%
4166	Yamhill-Carlton School District #1	5.19%	1.62%	7.10%	0.10%	0.00%	0.00%	-20.73%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%

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## Summary of Tier 1 / Tier 2 Payroll Rate Components July 1, 2009 Contribution Rates

Employer Number	Employer Name	Pension Rates										Retiree Healthcare Rates			
		Normal Cost	UAL - Regular	UAL - PUC	UAL - District #10	Pre-SLGRP Liability	Transition Liability	Side Account	OPSRP UAL	Total Pension Rate	Normal Cost	UAL - Regular	Total Retiree Healthcare Rate	Total Tier 1 / Tier 2 Payroll Rate	
2901	Blue Mountain Community College	5.07%	-0.77%	5.46%	0.10%	1.94%	0.00%	-11.29%	-0.08%	0.43%	0.10%	0.19%	0.29%	0.72%	
2999	Central Oregon Community College	5.07%	-0.77%	5.46%	0.10%	1.94%	0.00%	-9.52%	-0.08%	2.20%	0.10%	0.19%	0.29%	2.49%	
2919	Chemeketa Community College	5.07%	-0.77%	5.46%	0.10%	1.94%	0.00%	-13.58%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%	
2908	Clackamas Community College	5.07%	-0.77%	5.46%	0.10%	1.94%	0.00%	-10.76%	-0.08%	0.96%	0.10%	0.19%	0.29%	1.25%	
2900	Clatsop Community College	5.07%	-0.77%	5.46%	0.10%	1.94%	0.00%	-11.36%	-0.08%	0.36%	0.10%	0.19%	0.29%	0.65%	
2996	Columbia Gorge Community College	5.07%	-0.77%	5.46%	0.10%	1.94%	0.00%	-9.13%	-0.08%	2.59%	0.10%	0.19%	0.29%	2.88%	
2906	Klamath Community College	5.07%	-0.77%	5.46%	0.10%	1.94%	0.00%	0.00%	-0.08%	11.72%	0.10%	0.19%	0.29%	12.01%	
2904	Lane Community College	5.07%	-0.77%	5.46%	0.10%	1.94%	0.00%	-13.73%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%	
2910	Linn-Benton Community College	5.07%	-0.77%	5.46%	0.10%	1.94%	0.00%	-12.00%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%	
2905	Mt Hood Community College	5.07%	-0.77%	5.46%	0.10%	1.94%	0.00%	-15.55%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%	
2995	Oregon Coast Community College	5.07%	-0.77%	5.46%	0.10%	1.94%	0.00%	-10.39%	-0.08%	1.33%	0.10%	0.19%	0.29%	1.62%	
2918	Portland Community College	5.07%	-0.77%	5.46%	0.10%	1.94%	0.00%	-14.14%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%	
2922	Rogue Community College	5.07%	-0.77%	5.46%	0.10%	1.94%	0.00%	-11.08%	-0.08%	0.64%	0.10%	0.19%	0.29%	0.93%	
2998	Southwestern Community College	5.07%	-0.77%	5.46%	0.10%	1.94%	0.00%	-11.10%	-0.08%	0.62%	0.10%	0.19%	0.29%	0.91%	
2997	Tillamook Bay Community College	5.07%	-0.77%	5.46%	0.10%	1.94%	0.00%	-10.44%	-0.08%	1.28%	0.10%	0.19%	0.29%	1.57%	
2902	Treasure Valley Community College	5.07%	-0.77%	5.46%	0.10%	1.94%	0.00%	-15.62%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%	
2903	Umpqua Community College	5.07%	-0.77%	5.46%	0.10%	1.94%	0.00%	-11.56%	-0.08%	0.16%	0.10%	0.19%	0.29%	0.45%	
<b>SLGRP</b>															
<b>CC</b>															
2258	City of Adair Village	5.67%	-0.77%	5.46%	0.10%	-1.77%	3.67%	0.00%	-0.08%	12.28%	0.10%	0.19%	0.29%	12.57%	
2103	City of Albany	8.58%	-0.77%	5.46%	0.10%	0.00%	-2.84%	0.00%	-0.08%	10.45%	0.10%	0.19%	0.29%	10.74%	
2235	City of Amity	9.03%	-0.77%	5.46%	0.10%	0.00%	-8.27%	0.00%	-0.08%	5.47%	0.10%	0.19%	0.29%	5.76%	
2104	City of Ashland	7.25%	-0.77%	5.46%	0.10%	-1.77%	0.49%	0.00%	-0.08%	10.68%	0.10%	0.19%	0.29%	10.97%	
2105	City of Astoria	8.01%	-0.77%	5.46%	0.10%	-1.77%	2.39%	0.00%	-0.08%	13.34%	0.10%	0.19%	0.29%	13.63%	
2234	City of Aumsville	7.12%	-0.77%	5.46%	0.10%	-1.77%	-6.29%	0.00%	-0.08%	3.77%	0.10%	0.19%	0.29%	4.06%	
2272	City of Aurora	7.37%	-0.77%	5.46%	0.10%	0.00%	-9.01%	0.00%	-0.08%	3.07%	0.10%	0.19%	0.29%	3.36%	
2159	City of Baker City	9.04%	-0.77%	5.46%	0.10%	-1.77%	-0.34%	0.00%	-0.08%	11.64%	0.10%	0.19%	0.29%	11.93%	

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## Summary of Tier 1 / Tier 2 Payroll Rate Components July 1, 2009 Contribution Rates

Employer Number	Employer Name	Pension Rates										Retiree Healthcare Rates			
		Normal Cost	UAL - Regular	UAL - PUC	UAL - District #10	Pre-SLGRP Liability	Transition Liability	Side Account	OPSRP UAL	Total Pension Rate	Normal Cost	UAL - Regular	Total Retiree Healthcare Rate	Total Tier 1 / Tier 2 Payroll Rate	
2150	City of Bandon	6.59%	-0.77%	5.46%	0.10%	-1.77%	-0.22%	0.00%	-0.08%	9.31%	0.10%	0.19%	0.29%	9.60%	
2231	City of Banks	7.20%	-0.77%	5.46%	0.10%	0.00%	-13.38%	0.00%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%	
2241	City of Bay City	4.73%	-0.77%	5.46%	0.10%	-1.77%	-3.52%	0.00%	-0.08%	4.15%	0.10%	0.19%	0.29%	4.44%	
2178	City of Boardman	7.62%	-0.77%	5.46%	0.10%	-1.77%	-0.44%	0.00%	-0.08%	10.12%	0.10%	0.19%	0.29%	10.41%	
2216	City of Brookings	7.85%	-0.77%	5.46%	0.10%	-1.77%	-0.98%	0.00%	-0.08%	9.81%	0.10%	0.19%	0.29%	10.10%	
2204	City of Burns	7.10%	-0.77%	5.46%	0.10%	0.00%	-6.41%	0.00%	-0.08%	5.40%	0.10%	0.19%	0.29%	5.69%	
2109	City of Canby	8.45%	-0.77%	5.46%	0.10%	0.00%	-6.22%	0.00%	-0.08%	6.94%	0.10%	0.19%	0.29%	7.23%	
2223	City of Cannon Beach	7.77%	-0.77%	5.46%	0.10%	-1.77%	-2.47%	0.00%	-0.08%	8.24%	0.10%	0.19%	0.29%	8.53%	
2198	City of Carlton	8.34%	-0.77%	5.46%	0.10%	0.00%	-11.86%	0.00%	-0.08%	1.20%	0.10%	0.19%	0.29%	1.49%	
2182	City of Cascade Locks	4.32%	-0.77%	5.46%	0.10%	-1.77%	7.42%	0.00%	-0.08%	14.66%	0.10%	0.19%	0.29%	14.97%	
2194	City of Cave Junction	4.39%	-0.77%	5.46%	0.10%	-1.77%	-1.20%	0.00%	-0.08%	6.13%	0.10%	0.19%	0.29%	6.42%	
2181	City of Central Point	8.11%	-0.77%	5.46%	0.10%	0.00%	-6.63%	0.00%	-0.08%	6.19%	0.10%	0.19%	0.29%	6.48%	
2201	City of Coburg	10.09%	-0.77%	5.46%	0.10%	0.00%	-5.08%	0.00%	-0.08%	9.72%	0.10%	0.19%	0.29%	10.01%	
2271	City of Columbia City	7.37%	-0.77%	5.46%	0.10%	-1.77%	-0.08%	0.00%	-0.08%	10.23%	0.10%	0.19%	0.29%	10.52%	
2177	City of Condon	8.67%	-0.77%	5.46%	0.10%	0.00%	10.18%	0.00%	-0.08%	23.56%	0.10%	0.19%	0.29%	23.85%	
2110	City of Coquille	8.49%	-0.77%	5.46%	0.10%	-1.77%	1.10%	0.00%	-0.08%	12.53%	0.10%	0.19%	0.29%	12.82%	
2155	City of Corvallis	7.57%	-0.77%	5.46%	0.10%	0.00%	-4.30%	-3.13%	-0.08%	4.85%	0.10%	0.19%	0.29%	5.14%	
2236	City of Creswell	5.94%	-0.77%	5.46%	0.10%	0.00%	-2.95%	0.00%	-0.08%	7.70%	0.10%	0.19%	0.29%	7.99%	
2202	City of Dallas	8.30%	-0.77%	5.46%	0.10%	-1.77%	0.00%	-0.31%	-0.08%	10.93%	0.10%	0.19%	0.29%	11.22%	
2252	City of Dayton	4.09%	-0.77%	5.46%	0.10%	-1.77%	-8.71%	0.00%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%	
2294	City of Depoe Bay	5.33%	-0.77%	5.46%	0.10%	-1.77%	-0.07%	0.00%	-0.08%	8.20%	0.10%	0.19%	0.29%	8.49%	
2131	City of Drain	5.58%	-0.77%	5.46%	0.10%	-1.77%	0.00%	0.00%	-0.08%	8.52%	0.10%	0.19%	0.29%	8.81%	
2245	City of Dundee	5.12%	-0.77%	5.46%	0.10%	0.00%	-3.97%	0.00%	-0.08%	5.86%	0.10%	0.19%	0.29%	6.15%	
2299	City of Dunes City	7.20%	-0.77%	5.46%	0.10%	-1.77%	5.44%	0.00%	-0.08%	15.58%	0.10%	0.19%	0.29%	15.87%	
2269	City of Durham	3.31%	-0.77%	5.46%	0.10%	0.00%	-11.42%	0.00%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%	
2225	City of Echo	3.31%	-0.77%	5.46%	0.10%	-1.77%	6.19%	0.00%	-0.08%	12.44%	0.10%	0.19%	0.29%	12.73%	

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## Summary of Tier 1 / Tier 2 Payroll Rate Components July 1, 2009 Contribution Rates

Employer Number	Employer Name	Pension Rates										Retiree Healthcare Rates			
		Normal Cost	UAL - Regular	UAL - PUC	Mult Fire District #10	Pre-SLGRP Liability	Transition Liability	Side Account	OPSRP UAL	Total Pension Rate	Normal Cost	UAL - Regular	Total Retiree Healthcare Rate	Total Tier 1 / Tier 2 Payroll Rate	
2205	City of Elgin	8.13%	-0.77%	5.46%	0.10%	-1.77%	-18.90%	0.00%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%	
2305	City of Elkhon	7.20%	-0.77%	5.46%	0.10%	-1.77%	0.03%	0.00%	-0.08%	10.17%	0.10%	0.19%	0.29%	10.46%	
2180	City of Enterprise	7.92%	-0.77%	5.46%	0.10%	0.00%	-0.08%	0.00%	-0.08%	12.55%	0.10%	0.19%	0.29%	12.84%	
2179	City of Estacada	5.38%	-0.77%	5.46%	0.10%	-1.77%	1.06%	0.00%	-0.08%	9.38%	0.10%	0.19%	0.29%	9.67%	
2208	City of Fairview	8.30%	-0.77%	5.46%	0.20%	0.00%	-7.27%	0.00%	-0.08%	5.84%	0.10%	0.19%	0.29%	6.13%	
2224	City of Falls City	5.09%	-0.77%	5.46%	0.10%	0.00%	-11.69%	0.00%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%	
2291	City of Florence	7.34%	-0.77%	5.46%	0.10%	0.00%	-5.06%	0.00%	-0.08%	6.99%	0.10%	0.19%	0.29%	7.28%	
2220	City of Garibaldi	5.82%	-0.77%	5.46%	0.10%	0.00%	1.91%	0.00%	-0.08%	12.44%	0.10%	0.19%	0.29%	12.73%	
2242	City of Gaston	3.31%	-0.77%	5.46%	0.10%	-1.77%	-45.81%	0.00%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%	
2304	City of Gladstone	9.76%	-0.77%	5.46%	0.10%	0.00%	-6.08%	0.00%	-0.08%	8.39%	0.10%	0.19%	0.29%	8.68%	
2274	City of Gold Hill	7.62%	-0.77%	5.46%	0.10%	-1.77%	-6.86%	0.00%	-0.08%	3.70%	0.10%	0.19%	0.29%	3.99%	
2284	City of Halsey	7.20%	-0.77%	5.46%	0.10%	0.00%	-12.97%	0.00%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%	
2296	City of Happy Valley	6.38%	-0.77%	5.46%	0.10%	-1.77%	0.00%	0.00%	-0.08%	9.32%	0.10%	0.19%	0.29%	9.61%	
2268	City of Harrisburg	5.32%	-0.77%	5.46%	0.10%	-1.77%	-0.92%	0.00%	-0.08%	7.34%	0.10%	0.19%	0.29%	7.63%	
2193	City of Heppner	7.09%	-0.77%	5.46%	0.10%	-1.77%	-13.64%	0.00%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%	
2226	City of Hines	5.31%	-0.77%	5.46%	0.10%	-1.77%	-0.83%	0.00%	-0.08%	7.42%	0.10%	0.19%	0.29%	7.71%	
2138	City of Hood River	9.80%	-0.77%	5.46%	0.10%	-1.77%	-0.87%	0.00%	-0.08%	11.87%	0.10%	0.19%	0.29%	12.16%	
2196	City of Hubbard	8.39%	-0.77%	5.46%	0.10%	0.00%	-0.13%	0.00%	-0.08%	12.97%	0.10%	0.19%	0.29%	13.26%	
2191	City of Huntington	6.64%	-0.77%	5.46%	0.10%	-1.77%	45.44%	0.00%	-0.08%	55.02%	0.10%	0.19%	0.29%	55.31%	
2306	City of Imbler	7.20%	-0.77%	5.46%	0.10%	-1.77%	0.06%	0.00%	-0.08%	10.20%	0.10%	0.19%	0.29%	10.49%	
2267	City of Independence	7.46%	-0.77%	5.46%	0.10%	-1.77%	-2.72%	0.00%	-0.08%	7.68%	0.10%	0.19%	0.29%	7.97%	
2266	City of Irigon	4.96%	-0.77%	5.46%	0.10%	-1.77%	-2.10%	0.00%	-0.08%	5.80%	0.10%	0.19%	0.29%	6.09%	
2211	City of Jefferson	4.22%	-0.77%	5.46%	0.10%	-1.77%	-27.99%	0.00%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%	
2229	City of John Day	7.32%	-0.77%	5.46%	0.10%	0.00%	-6.99%	0.00%	-0.08%	5.04%	0.10%	0.19%	0.29%	5.33%	
2256	City of Jordan Valley	7.20%	-0.77%	5.46%	0.10%	-1.77%	-29.43%	0.00%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%	
2199	City of Junction City	7.98%	-0.77%	5.46%	0.10%	-1.77%	-0.76%	0.00%	-0.08%	10.16%	0.10%	0.19%	0.29%	10.45%	

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## Summary of Tier 1 / Tier 2 Payroll Rate Components July 1, 2009 Contribution Rates

Employer Number	Employer Name	Pension Rates										Retiree Healthcare Rates			
		Normal Cost	UAL - Regular	UAL - PUC	Mult Fire District #10	Pre-SLGRP Liability	Transition Liability	Side Account	OPSRP UAL	Total Pension Rate	Normal Cost	UAL - Regular	Total Retiree Healthcare Rate	Total Tier 1 / Tier 2 Payroll Rate	
2287	City of King City	13.06%	-0.77%	5.46%	0.10%	0.00%	-6.63%	0.00%	-0.08%	11.14%	0.10%	0.19%	0.29%	11.43%	
2148	City of Klamath Falls	7.60%	-0.77%	5.46%	0.10%	-1.77%	-5.97%	0.00%	-0.08%	4.57%	0.10%	0.19%	0.29%	4.86%	
2263	City of La Grande	13.05%	-0.77%	5.46%	0.10%	-1.77%	-3.76%	0.00%	-0.08%	12.23%	0.10%	0.19%	0.29%	12.52%	
2233	City of Lafayette	7.60%	-0.77%	5.46%	0.10%	0.00%	-10.66%	0.00%	-0.08%	1.65%	0.10%	0.19%	0.29%	1.94%	
2120	City of Lake Oswego	7.87%	-0.77%	5.46%	0.10%	0.00%	-1.01%	0.00%	-0.08%	11.57%	0.10%	0.19%	0.29%	11.86%	
2244	City of Lakeside	6.06%	-0.77%	5.46%	0.10%	-1.77%	-5.85%	0.00%	-0.08%	3.15%	0.10%	0.19%	0.29%	3.44%	
2140	City of Lebanon	7.23%	-0.77%	5.46%	0.10%	0.00%	-4.23%	0.00%	-0.08%	7.71%	0.10%	0.19%	0.29%	8.00%	
2298	City of Lincoln City	7.11%	-0.77%	5.46%	0.10%	0.00%	-7.31%	0.00%	-0.08%	4.51%	0.10%	0.19%	0.29%	4.80%	
2293	City of Lowell	4.96%	-0.77%	5.46%	0.10%	0.00%	-7.98%	0.00%	-0.08%	1.69%	0.10%	0.19%	0.29%	1.98%	
2270	City of Lyons	5.80%	-0.77%	5.46%	0.10%	0.00%	-11.70%	0.00%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%	
2170	City of Madras	7.93%	-0.77%	5.46%	0.10%	0.00%	-2.91%	0.00%	-0.08%	9.73%	0.10%	0.19%	0.29%	10.02%	
2247	City of Malin	8.10%	-0.77%	5.46%	0.10%	-1.77%	-2.28%	0.00%	-0.08%	8.76%	0.10%	0.19%	0.29%	9.05%	
2281	City of Manzanita	8.11%	-0.77%	5.46%	0.10%	-1.77%	-1.03%	0.00%	-0.08%	10.02%	0.10%	0.19%	0.29%	10.31%	
2117	City of McMinnville	7.39%	-0.77%	5.46%	0.10%	-1.77%	3.31%	0.00%	-0.08%	13.64%	0.10%	0.19%	0.29%	13.93%	
2102	City of Medford	8.88%	-0.77%	5.46%	0.10%	0.00%	0.00%	-8.14%	-0.08%	5.45%	0.10%	0.19%	0.29%	5.74%	
2207	City of Mill City	6.11%	-0.77%	5.46%	0.10%	-1.77%	0.18%	0.00%	-0.08%	9.23%	0.10%	0.19%	0.29%	9.52%	
2286	City of Millersburg	5.61%	-0.77%	5.46%	0.10%	0.00%	-9.87%	0.00%	-0.08%	0.45%	0.10%	0.19%	0.29%	0.74%	
2158	City of Milton-Freewater	5.99%	-0.77%	5.46%	0.10%	-1.77%	1.55%	0.00%	-0.08%	10.48%	0.10%	0.19%	0.29%	10.77%	
2163	City of Milwaukie	7.95%	-0.77%	5.46%	0.10%	-1.77%	-0.85%	-4.83%	-0.08%	5.21%	0.10%	0.19%	0.29%	5.50%	
2157	City of Monmouth	7.37%	-0.77%	5.46%	0.10%	0.00%	0.00%	-6.49%	-0.08%	5.59%	0.10%	0.19%	0.29%	5.88%	
2209	City of Monroe	6.31%	-0.77%	5.46%	0.10%	0.00%	-17.46%	0.00%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%	
2301	City of Moro	3.31%	-0.77%	5.46%	0.10%	0.00%	-6.16%	0.00%	-0.08%	1.86%	0.10%	0.19%	0.29%	2.15%	
2302	City of Mt Vernon	4.84%	-0.77%	5.46%	0.10%	0.00%	0.67%	0.00%	-0.08%	10.22%	0.10%	0.19%	0.29%	10.51%	
2197	City of Myrtle Creek	7.33%	-0.77%	5.46%	0.10%	-1.77%	-3.20%	0.00%	-0.08%	7.07%	0.10%	0.19%	0.29%	7.36%	
2183	City of Myrtle Point	7.82%	-0.77%	5.46%	0.10%	-1.77%	-8.04%	0.00%	-0.08%	2.72%	0.10%	0.19%	0.29%	3.01%	
2777	City of Newberg	10.95%	-0.77%	5.46%	0.10%	-1.77%	-0.69%	-4.99%	-0.08%	8.21%	0.10%	0.19%	0.29%	8.50%	

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## Summary of Tier 1 / Tier 2 Payroll Rate Components July 1, 2009 Contribution Rates

Employer Number	Employer Name	Pension Rates										Retiree Healthcare Rates		
		Normal Cost	UAL - Regular	UAL - PUC	Mult Fire District #10	Pre-SLGRP Liability	Transition Liability	Side Account	OFSRP UAL	Total Pension Rate	Normal Cost	UAL - Regular	Total Retiree Healthcare Rate	Total Tier 1 / Tier 2 Payroll Rate
2276	City of Newport	13.05%	-0.77%	5.46%	0.10%	-1.77%	-7.32%	0.00%	-0.08%	8.67%	0.10%	0.19%	0.29%	8.96%
2292	City of North Bend	9.22%	-0.77%	5.46%	0.10%	-1.77%	-2.40%	0.00%	-0.08%	9.76%	0.10%	0.19%	0.29%	10.05%
2192	City of North Plains	5.69%	-0.77%	5.46%	0.10%	-1.77%	-1.87%	0.00%	-0.08%	6.76%	0.10%	0.19%	0.29%	7.05%
2308	City of North Powder	6.31%	-0.77%	5.46%	0.10%	0.00%	10.76%	0.00%	-0.08%	21.78%	0.10%	0.19%	0.29%	22.07%
2166	City of Nyssa	8.14%	-0.77%	5.46%	0.10%	-1.77%	-0.50%	0.00%	-0.08%	10.58%	0.10%	0.19%	0.29%	10.87%
2143	City of Oakland	7.20%	-0.77%	5.46%	0.10%	0.00%	1.88%	0.00%	-0.08%	13.79%	0.10%	0.19%	0.29%	14.08%
2168	City of Oakridge	7.99%	-0.77%	5.46%	0.10%	-1.77%	3.82%	0.00%	-0.08%	14.75%	0.10%	0.19%	0.29%	15.04%
2119	City of Oregon City	7.82%	-0.77%	5.46%	0.10%	0.00%	0.00%	-7.82%	-0.08%	4.71%	0.10%	0.19%	0.29%	5.00%
2154	City of Pendleton	8.72%	-0.77%	5.46%	0.10%	-1.77%	0.00%	-4.76%	-0.08%	6.90%	0.10%	0.19%	0.29%	7.19%
2187	City of Philomath	7.30%	-0.77%	5.46%	0.10%	-1.77%	-3.08%	0.00%	-0.08%	7.16%	0.10%	0.19%	0.29%	7.45%
2249	City of Phoenix	7.74%	-0.77%	5.46%	0.10%	0.00%	-6.45%	0.00%	-0.08%	6.00%	0.10%	0.19%	0.29%	6.29%
2161	City of Pilot Rock	7.31%	-0.77%	5.46%	0.10%	-1.77%	4.41%	0.00%	-0.08%	14.66%	0.10%	0.19%	0.29%	14.95%
2184	City of Port Orford	6.06%	-0.77%	5.46%	0.10%	-1.77%	-1.11%	0.00%	-0.08%	7.89%	0.10%	0.19%	0.29%	8.18%
2121	City of Portland	4.97%	-0.77%	5.46%	0.98%	-1.77%	-4.78%	0.00%	-0.08%	4.01%	0.10%	0.19%	0.29%	4.30%
2122	City of Redmond	9.32%	-0.77%	5.46%	0.10%	0.00%	-5.57%	0.00%	-0.08%	8.46%	0.10%	0.19%	0.29%	8.75%
2139	City of Reedsport	7.76%	-0.77%	5.46%	0.10%	-1.77%	-9.70%	0.00%	-0.08%	1.00%	0.10%	0.19%	0.29%	1.29%
2260	City of Riddle	3.78%	-0.77%	5.46%	0.10%	0.00%	-3.48%	0.00%	-0.08%	5.01%	0.10%	0.19%	0.29%	5.30%
2203	City of Rockaway Beach	5.51%	-0.77%	5.46%	0.10%	0.00%	-2.41%	0.00%	-0.08%	7.81%	0.10%	0.19%	0.29%	8.10%
2251	City of Rogue River	6.87%	-0.77%	5.46%	0.10%	-1.77%	2.95%	0.00%	-0.08%	12.76%	0.10%	0.19%	0.29%	13.05%
2100	City of Roseburg	9.61%	-0.77%	5.46%	0.10%	-1.77%	4.20%	0.00%	-0.08%	16.75%	0.10%	0.19%	0.29%	17.04%
2172	City of Sandy	7.38%	-0.77%	5.46%	0.10%	-1.77%	-1.26%	0.00%	-0.08%	9.06%	0.10%	0.19%	0.29%	9.35%
2176	City of Scappoose	8.17%	-0.77%	5.46%	0.10%	0.00%	-1.43%	0.00%	-0.08%	11.45%	0.10%	0.19%	0.29%	11.74%
2254	City of Shady Cove	7.09%	-0.77%	5.46%	0.10%	0.00%	-4.77%	0.00%	-0.08%	7.03%	0.10%	0.19%	0.29%	7.32%
2142	City of Sherwood	7.90%	-0.77%	5.46%	0.10%	-1.77%	-0.36%	0.00%	-0.08%	10.48%	0.10%	0.19%	0.29%	10.77%
2273	City of Silverton	7.13%	-0.77%	5.46%	0.10%	-1.77%	-0.09%	-2.65%	-0.08%	7.33%	0.10%	0.19%	0.29%	7.62%
2221	City of Sisters	6.64%	-0.77%	5.46%	0.10%	-1.77%	-5.64%	0.00%	-0.08%	3.94%	0.10%	0.19%	0.29%	4.23%

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## Summary of Tier 1 / Tier 2 Payroll Rate Components July 1, 2009 Contribution Rates

Employer Number	Employer Name	Pension Rates										Retiree Healthcare Rates			
		Normal Cost	UAL - Regular	UAL - PUC	Fire District #10	Pre-SLGRP Liability	Transition Liability	Side Account	OPSRP UAL	Total Pension Rate	Normal Cost	UAL - Regular	Total Retiree Healthcare Rate	Total Tier 1 / Tier 2 Payroll Rate	
															SLGRP Liability
2278	City of Springfield	9.46%	-0.77%	5.46%	0.10%	0.00%	-6.74%	0.00%	-0.08%	7.43%	0.10%	0.19%	0.29%	7.72%	
2123	City of St Helens	7.85%	-0.77%	5.46%	0.10%	0.00%	1.66%	0.00%	-0.08%	14.22%	0.10%	0.19%	0.29%	14.51%	
2757	City of Stayton	11.52%	-0.77%	5.46%	0.10%	-1.77%	-0.86%	0.00%	-0.08%	13.60%	0.10%	0.19%	0.29%	13.89%	
2217	City of Sutherlin	8.87%	-0.77%	5.46%	0.10%	-1.77%	-4.91%	0.00%	-0.08%	6.90%	0.10%	0.19%	0.29%	7.19%	
2188	City of Talent	8.74%	-0.77%	5.46%	0.10%	0.00%	-6.96%	0.00%	-0.08%	6.49%	0.10%	0.19%	0.29%	6.78%	
2295	City of Tigard	13.05%	-0.77%	5.46%	0.10%	-1.77%	-5.62%	0.00%	-0.08%	10.37%	0.10%	0.19%	0.29%	10.66%	
2128	City of Tillamook	7.60%	-0.77%	5.46%	0.10%	0.00%	-7.33%	0.00%	-0.08%	4.98%	0.10%	0.19%	0.29%	5.27%	
2275	City of Toledo	6.90%	-0.77%	5.46%	0.10%	-1.77%	-8.93%	0.00%	-0.08%	0.91%	0.10%	0.19%	0.29%	1.20%	
2237	City of Troutdale	7.54%	-0.77%	5.46%	0.20%	0.00%	-6.35%	0.00%	-0.08%	6.00%	0.10%	0.19%	0.29%	6.29%	
2288	City of Tualatin	7.98%	-0.77%	5.46%	0.10%	-1.77%	1.62%	0.00%	-0.08%	12.54%	0.10%	0.19%	0.29%	12.83%	
2228	City of Turner	8.81%	-0.77%	5.46%	0.10%	0.00%	-0.52%	0.00%	-0.08%	13.00%	0.10%	0.19%	0.29%	13.29%	
2175	City of Umatilla	7.91%	-0.77%	5.46%	0.10%	-1.77%	-9.49%	0.00%	-0.08%	1.36%	0.10%	0.19%	0.29%	1.65%	
2145	City of Vale	4.81%	-0.77%	5.46%	0.10%	-1.77%	6.06%	0.00%	-0.08%	13.81%	0.10%	0.19%	0.29%	14.10%	
2285	City of Veneta	4.68%	-0.77%	5.46%	0.10%	-1.77%	-2.80%	0.00%	-0.08%	4.82%	0.10%	0.19%	0.29%	5.11%	
2125	City of Vernonia	6.82%	-0.77%	5.46%	0.10%	-1.77%	-5.41%	0.00%	-0.08%	4.35%	0.10%	0.19%	0.29%	4.64%	
2200	City of Wallowa	5.67%	-0.77%	5.46%	0.10%	-1.77%	-7.96%	0.00%	-0.08%	0.65%	0.10%	0.19%	0.29%	0.94%	
2238	City of Warrenton	7.86%	-0.77%	5.46%	0.10%	0.00%	-3.21%	0.00%	-0.08%	9.36%	0.10%	0.19%	0.29%	9.65%	
2240	City of Wilsonville	4.89%	-0.77%	5.46%	0.10%	-1.77%	-0.59%	0.00%	-0.08%	7.24%	0.10%	0.19%	0.29%	7.53%	
2280	City of Winston	9.14%	-0.77%	5.46%	0.10%	-1.77%	-10.06%	0.00%	-0.08%	2.02%	0.10%	0.19%	0.29%	2.31%	
2185	City of Wood Village	4.74%	-0.77%	5.46%	0.20%	-1.77%	-1.85%	0.00%	-0.08%	5.93%	0.10%	0.19%	0.29%	6.22%	
2303	City of Woodburn	7.21%	-0.77%	5.46%	0.10%	-1.77%	-1.83%	0.00%	-0.08%	8.32%	0.10%	0.19%	0.29%	8.61%	
2300	City of Yachats	5.97%	-0.77%	5.46%	0.10%	0.00%	-5.94%	0.00%	-0.08%	4.74%	0.10%	0.19%	0.29%	5.03%	
2214	City of Yamhill	9.64%	-0.77%	5.46%	0.10%	0.00%	-9.05%	0.00%	-0.08%	5.30%	0.10%	0.19%	0.29%	5.59%	
2307	City of Yoncalla	7.20%	-0.77%	5.46%	0.10%	-1.77%	-0.31%	0.00%	-0.08%	9.83%	0.10%	0.19%	0.29%	10.12%	
2255	Town of Canyon City	3.31%	-0.77%	5.46%	0.10%	-1.77%	2.02%	0.00%	-0.08%	8.27%	0.10%	0.19%	0.29%	8.56%	
2212	Town of Lakeview	9.15%	-0.77%	5.46%	0.10%	-1.77%	-8.20%	0.00%	-0.08%	3.89%	0.10%	0.19%	0.29%	4.18%	

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## Summary of Tier 1 / Tier 2 Payroll Rate Components July 1, 2009 Contribution Rates

Employer Number	Employer Name	Pension Rates										Retiree Healthcare Rates		
		Normal Cost	UAL - Regular	UAL - PUC	Mult Fire District #10	Pre-SLGRP Liability	Transition Liability	Side Account	OPSRP UAL	Total Pension Rate	Normal Cost	UAL - Regular	Total Retiree Healthcare Rate	Total Tier 1 / Tier 2 Payroll Rate
<b>SLGRP County</b>														
2021	Baker County	7.63%	-0.77%	5.46%	0.10%	0.00%	-3.97%	0.00%	8.37%	0.10%	0.19%	0.29%	8.66%	
2040	Benton County	6.77%	-0.77%	5.46%	0.10%	0.00%	-4.72%	-3.63%	3.13%	0.10%	0.19%	0.29%	3.42%	
2036	Clatsop County	7.45%	-0.77%	5.46%	0.10%	-1.77%	0.00%	-6.83%	3.56%	0.10%	0.19%	0.29%	3.85%	
2017	Columbia County	7.82%	-0.77%	5.46%	0.10%	0.00%	-3.90%	-3.98%	4.65%	0.10%	0.19%	0.29%	4.94%	
2018	Coos County	7.34%	-0.77%	5.46%	0.10%	0.00%	0.68%	0.00%	12.73%	0.10%	0.19%	0.29%	13.02%	
2044	Crook County	13.05%	-0.77%	5.46%	0.10%	0.00%	-9.94%	0.00%	7.82%	0.10%	0.19%	0.29%	8.11%	
2027	Deschutes County	7.19%	-0.77%	5.46%	0.10%	0.00%	-5.68%	-1.45%	4.77%	0.10%	0.19%	0.29%	5.06%	
2022	Gilliam County	6.01%	-0.77%	5.46%	0.10%	-1.77%	-0.92%	0.00%	8.03%	0.10%	0.19%	0.29%	8.32%	
2012	Grant County	6.26%	-0.77%	5.46%	0.10%	-1.77%	-11.27%	0.00%	0.00%	0.10%	0.19%	0.29%	0.29%	
2004	Harney County	5.93%	-0.77%	5.46%	0.10%	-1.77%	-1.91%	0.00%	6.96%	0.10%	0.19%	0.29%	7.25%	
2035	Hood River County	6.70%	-0.77%	5.46%	0.10%	0.00%	-3.06%	-6.75%	1.60%	0.10%	0.19%	0.29%	1.89%	
2005	Jackson County	6.92%	-0.77%	5.46%	0.10%	-1.77%	0.02%	0.00%	9.88%	0.10%	0.19%	0.29%	10.17%	
2042	Josephine County	7.45%	-0.77%	5.46%	0.10%	-1.77%	0.15%	0.00%	10.54%	0.10%	0.19%	0.29%	10.83%	
2007	Klamath County	13.05%	-0.77%	5.46%	0.10%	0.00%	-11.66%	0.00%	6.10%	0.10%	0.19%	0.29%	6.39%	
2000	Lake County	7.36%	-0.77%	5.46%	0.10%	-1.77%	-3.64%	0.00%	6.66%	0.10%	0.19%	0.29%	6.95%	
2043	Lincoln County	13.05%	-0.77%	5.46%	0.10%	-1.77%	-8.55%	0.00%	7.44%	0.10%	0.19%	0.29%	7.73%	
2009	Marion County	7.22%	-0.77%	5.46%	0.10%	0.00%	-4.15%	-2.70%	5.08%	0.10%	0.19%	0.29%	5.37%	
2038	Multnomah County	7.07%	-0.77%	5.46%	0.10%	-1.77%	-2.89%	0.00%	7.12%	0.10%	0.19%	0.29%	7.41%	
2016	Sherman County	6.69%	-0.77%	5.46%	0.10%	-1.77%	2.22%	0.00%	11.85%	0.10%	0.19%	0.29%	12.14%	
2013	Umatilla County	7.05%	-0.77%	5.46%	0.10%	-1.77%	0.00%	-6.44%	3.55%	0.10%	0.19%	0.29%	3.84%	
2020	Wasco County	7.02%	-0.77%	5.46%	0.10%	-1.77%	-1.60%	0.00%	8.36%	0.10%	0.19%	0.29%	8.65%	
2011	Washington County	7.40%	-0.77%	5.46%	0.10%	-1.77%	0.04%	0.00%	10.38%	0.10%	0.19%	0.29%	10.67%	
<b>Special Districts</b>														
2742	Amity Fire District	13.04%	-0.77%	5.46%	0.10%	-1.77%	-5.84%	0.00%	10.14%	0.10%	0.19%	0.29%	10.43%	
2631	Arch Cape Water-Sanitary District	4.85%	-0.77%	5.46%	0.10%	0.00%	-5.95%	0.00%	3.61%	0.10%	0.19%	0.29%	3.90%	
2602	Aunsville Rural Fire Protection District	12.29%	-0.77%	5.46%	0.10%	0.00%	-5.64%	0.00%	11.36%	0.10%	0.19%	0.29%	11.65%	

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## Summary of Tier 1 / Tier 2 Payroll Rate Components July 1, 2009 Contribution Rates

Employer Number	Employer Name	Pension Rates					Retiree Healthcare Rates						
		Normal Cost	UAL - Regular	UAL - PUC	Mult Fire District #10	Pre-SLGRP Liability	Transition Liability	Side Account	OPSRP UAL	Total Pension Rate	Normal Cost	UAL - Regular	Total Retiree Healthcare Rate
<b>SLGRP</b>													
<b>Special Districts</b>													
2728	Baker County Library District	5.27%	-0.77%	5.46%	0.10%	0.00%	-3.19%	0.00%	6.79%	0.10%	0.19%	0.29%	7.08%
2749	Black Butte Ranch Service District	12.30%	-0.77%	5.46%	0.10%	-1.77%	-8.35%	0.00%	6.89%	0.10%	0.19%	0.29%	7.18%
2558	Boring Rural Fire District #59	12.52%	-0.77%	5.46%	0.10%	-1.77%	-3.75%	0.00%	11.71%	0.10%	0.19%	0.29%	12.00%
2595	Canby Fire Protection District #62	13.05%	-0.77%	5.46%	0.10%	0.00%	-2.06%	0.00%	15.70%	0.10%	0.19%	0.29%	15.99%
2731	Canby Utility Board	4.16%	-0.77%	5.46%	0.10%	-1.77%	0.16%	0.00%	7.26%	0.10%	0.19%	0.29%	7.55%
2840	Cannon Beach Rural Fire Protection District	13.05%	-0.77%	5.46%	0.10%	-1.77%	-0.04%	0.00%	15.95%	0.10%	0.19%	0.29%	16.24%
2820	Central Oregon Coast Fire & Rescue District	13.06%	-0.77%	5.46%	0.10%	0.00%	-14.84%	0.00%	2.93%	0.10%	0.19%	0.29%	3.22%
2563	Central Oregon Irrigation District	5.39%	-0.77%	5.46%	0.10%	-1.77%	2.85%	0.00%	11.18%	0.10%	0.19%	0.29%	11.47%
2567	Charleston Rural Fire Protection District #6	13.05%	-0.77%	5.46%	0.10%	0.00%	-0.80%	0.00%	16.96%	0.10%	0.19%	0.29%	17.25%
2899	Chetco Community Public Library District Board	4.17%	-0.77%	5.46%	0.10%	-1.77%	-0.38%	0.00%	6.73%	0.10%	0.19%	0.29%	7.02%
2745	Clackamas County Fire District	12.54%	-0.77%	5.46%	0.10%	0.00%	0.00%	-6.92%	10.33%	0.10%	0.19%	0.29%	10.62%
2538	Clackamas County Vector Control District	3.31%	-0.77%	5.46%	0.10%	-1.77%	7.19%	0.00%	13.44%	0.10%	0.19%	0.29%	13.73%
2761	Clackamas River Water	5.99%	-0.77%	5.46%	0.10%	-1.77%	3.42%	0.00%	12.35%	0.10%	0.19%	0.29%	12.64%
2707	Clatskanie Library District	4.60%	-0.77%	5.46%	0.10%	-1.77%	0.52%	0.00%	8.06%	0.10%	0.19%	0.29%	8.35%
2526	Clatskanie PUD	4.92%	-0.77%	5.46%	0.10%	-1.77%	6.00%	0.00%	13.66%	0.10%	0.19%	0.29%	14.15%
2588	Clatskanie Rural Fire Protection District	13.05%	-0.77%	5.46%	0.10%	0.00%	-7.29%	0.00%	10.47%	0.10%	0.19%	0.29%	10.76%
2704	Clatsop County 4-H & Extension Service District	4.62%	-0.77%	5.46%	0.10%	-1.77%	-0.10%	-4.44%	3.02%	0.10%	0.19%	0.29%	3.31%
2681	Cloverdale Rural Fire Protection District	13.04%	-0.77%	5.46%	0.10%	-1.77%	4.83%	0.00%	20.81%	0.10%	0.19%	0.29%	21.10%
2801	Coburg Rural Fire Protection District	13.06%	-0.77%	5.46%	0.10%	0.00%	-6.17%	0.00%	11.60%	0.10%	0.19%	0.29%	11.89%
2649	Colton Rural Fire Protection District #70	13.04%	-0.77%	5.46%	0.10%	0.00%	-15.40%	0.00%	2.35%	0.10%	0.19%	0.29%	2.64%
2671	Columbia 911 Communications District	5.34%	-0.77%	5.46%	0.10%	-1.77%	-0.81%	0.00%	7.47%	0.10%	0.19%	0.29%	7.76%
2667	Columbia Drainage Vector Control District	5.62%	-0.77%	5.46%	0.10%	-1.77%	9.87%	0.00%	18.43%	0.10%	0.19%	0.29%	18.72%
2787	Columbia Health District	4.72%	-0.77%	5.46%	0.10%	-1.77%	-0.60%	0.00%	7.06%	0.10%	0.19%	0.29%	7.35%
2528	Columbia River Fire & Rescue	12.55%	-0.77%	5.46%	0.10%	-1.77%	-5.59%	0.00%	9.90%	0.10%	0.19%	0.29%	10.19%
2612	Community Services Consortium	5.23%	-0.77%	5.46%	0.10%	-1.77%	-0.92%	0.00%	7.25%	0.10%	0.19%	0.29%	7.54%
2860	Coos County Airport District	7.20%	-0.77%	5.46%	0.10%	0.00%	-5.09%	0.00%	6.82%	0.10%	0.19%	0.29%	7.11%

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## Summary of Tier 1 / Tier 2 Payroll Rate Components July 1, 2009 Contribution Rates

Employer Number	Employer Name	Pension Rates				Retiree Healthcare Rates								
		Normal Cost	UAL - Regular	UAL - PUC	Mult Fire District #10	Pre-SLGRP Liability	Transition Liability	Side Account	OPSRP UAL	Total Pension Rate	Normal Cost	UAL - Regular	Total Retiree Healthcare Rate	Total Tier 1 / Tier 2 Payroll Rate
<b>SLGRP</b>														
<b>Special Districts</b>														
2603	Corbett Water District	6.31%	-0.77%	5.46%	0.10%	-1.77%	0.00%	0.00%	-0.08%	9.25%	0.10%	0.19%	0.29%	9.54%
2634	Crescent Rural Fire Protection District	13.06%	-0.77%	5.46%	0.10%	0.00%	-5.21%	0.00%	-0.08%	12.56%	0.10%	0.19%	0.29%	12.85%
2644	Crook County Rural Fire Protection District #1	11.95%	-0.77%	5.46%	0.10%	-1.77%	-0.56%	0.00%	-0.08%	14.33%	0.10%	0.19%	0.29%	14.62%
2647	Crooked River Ranch Rural Fire Protection District	7.20%	-0.77%	5.46%	0.10%	-1.77%	-2.35%	0.00%	-0.08%	7.79%	0.10%	0.19%	0.29%	8.08%
2571	Crystal Springs Water District	3.98%	-0.77%	5.46%	0.10%	0.00%	-1.99%	0.00%	-0.08%	6.70%	0.10%	0.19%	0.29%	6.99%
2718	Curry Public Library District	6.17%	-0.77%	5.46%	0.10%	0.00%	-15.47%	0.00%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%
2576	Depoe Bay Rural Fire Protection District	6.31%	-0.77%	5.46%	0.10%	-1.77%	-3.98%	0.00%	-0.08%	5.27%	0.10%	0.19%	0.29%	5.56%
2622	Deschutes County Rural Fire Protection District #2	7.20%	-0.77%	5.46%	0.10%	-1.77%	-0.35%	0.00%	-0.08%	9.79%	0.10%	0.19%	0.29%	10.08%
2642	Dexter Rural Fire Protection District	13.04%	-0.77%	5.46%	0.10%	-1.77%	-2.90%	0.00%	-0.08%	13.08%	0.10%	0.19%	0.29%	13.37%
2638	Drain Rural Fire Protection District	13.05%	-0.77%	5.46%	0.10%	0.00%	-13.06%	0.00%	-0.08%	4.70%	0.10%	0.19%	0.29%	4.99%
2651	East Umatilla County Rural Fire Protection District	13.06%	-0.77%	5.46%	0.10%	-1.77%	-5.95%	0.00%	-0.08%	10.05%	0.10%	0.19%	0.29%	10.34%
2557	Estacada Rural Fire District #69	12.46%	-0.77%	5.46%	0.10%	-1.77%	-15.92%	0.00%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%
2798	Fairview Water District	4.97%	-0.77%	5.46%	0.10%	-1.77%	-1.20%	0.00%	-0.08%	6.71%	0.10%	0.19%	0.29%	7.00%
2789	Farmers Irrigation District	4.08%	-0.77%	5.46%	0.10%	0.00%	-7.04%	0.00%	-0.08%	1.75%	0.10%	0.19%	0.29%	2.04%
2824	Glide Fire Department	7.32%	-0.77%	5.46%	0.10%	0.00%	-4.91%	0.00%	-0.08%	7.12%	0.10%	0.19%	0.29%	7.41%
2573	Goshen Rural Fire Protection District	13.05%	-0.77%	5.46%	0.10%	0.00%	-2.54%	0.00%	-0.08%	15.22%	0.10%	0.19%	0.29%	15.51%
2511	Grants Pass Irrigation District	3.31%	-0.77%	5.46%	0.10%	-1.77%	1.21%	0.00%	-0.08%	7.46%	0.10%	0.19%	0.29%	7.75%
2784	Greater St Helens Parks & Recreation District	7.20%	-0.77%	5.46%	0.10%	0.00%	-8.13%	0.00%	-0.08%	3.78%	0.10%	0.19%	0.29%	4.07%
2765	Green Sanitary District	5.24%	-0.77%	5.46%	0.10%	-1.77%	-1.85%	0.00%	-0.08%	6.33%	0.10%	0.19%	0.29%	6.62%
2855	Harney Health District	5.95%	-0.77%	5.46%	0.10%	0.00%	-7.72%	0.00%	-0.08%	2.94%	0.10%	0.19%	0.29%	3.23%
2819	Harrisburg Fire-Rescue	13.06%	-0.77%	5.46%	0.10%	-1.77%	-1.44%	0.00%	-0.08%	14.56%	0.10%	0.19%	0.29%	14.85%
2838	High Desert Parks & Recreation Dist	7.20%	-0.77%	5.46%	0.10%	-1.77%	0.28%	0.00%	-0.08%	10.42%	0.10%	0.19%	0.29%	10.71%
2607	Hoodland Rural Fire District #74	12.39%	-0.77%	5.46%	0.10%	-1.77%	-3.06%	0.00%	-0.08%	12.27%	0.10%	0.19%	0.29%	12.56%
2510	Horsefly Irrigation District	6.31%	-0.77%	5.46%	0.10%	0.00%	10.44%	0.00%	-0.08%	21.46%	0.10%	0.19%	0.29%	21.75%
2773	Housing Authority of Jackson County	5.97%	-0.77%	5.46%	0.10%	-1.77%	2.33%	0.00%	-0.08%	11.24%	0.10%	0.19%	0.29%	11.53%
2651	Imbler Rural Fire Protection District	11.46%	-0.77%	5.46%	0.10%	-1.77%	1.35%	0.00%	-0.08%	15.75%	0.10%	0.19%	0.29%	16.04%

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## Summary of Tier 1 / Tier 2 Payroll Rate Components July 1, 2009 Contribution Rates

Employer Number	Employer Name	Pension Rates					Retiree Healthcare Rates							
		Normal Cost	UAL - Regular	UAL - PUC	Mult Fire District #10	Pre-SLGRP Liability	Transition Liability	Side Account	OPSRP UAL	Total Pension Rate	Normal Cost	UAL - Regular	Total Retiree Healthcare Rate	Total Tier 1 / Tier 2 Payroll Rate
<b>SLGRP</b>														
<b>Special Districts</b>														
2715	Jackson County Fire District #3	12.72%	-0.77%	5.46%	0.10%	-1.77%	-7.69%	0.00%	-0.08%	7.97%	0.10%	0.19%	0.29%	8.26%
2820	Jackson County Fire District #4	13.04%	-0.77%	5.46%	0.10%	0.00%	-8.69%	0.00%	-0.08%	9.06%	0.10%	0.19%	0.29%	9.35%
2641	Jackson County Vector Control District	3.31%	-0.77%	5.46%	0.10%	0.00%	-4.20%	0.00%	-0.08%	3.82%	0.10%	0.19%	0.29%	4.11%
2712	Jefferson County EMS District	6.01%	-0.77%	5.46%	0.10%	-1.77%	0.45%	0.00%	-0.08%	9.40%	0.10%	0.19%	0.29%	9.69%
2846	Jefferson County Library District	6.91%	-0.77%	5.46%	0.10%	0.00%	-4.87%	0.00%	-0.08%	6.75%	0.10%	0.19%	0.29%	7.04%
2561	Jefferson Rural Fire Protection District	9.95%	-0.77%	5.46%	0.10%	0.00%	-12.99%	0.00%	-0.08%	1.67%	0.10%	0.19%	0.29%	1.96%
2763	Junction City Rural Fire Protection District	12.15%	-0.77%	5.46%	0.10%	0.00%	-3.64%	0.00%	-0.08%	13.22%	0.10%	0.19%	0.29%	13.51%
2559	Keizer Rural Fire Protection District	12.75%	-0.77%	5.46%	0.10%	0.00%	-6.28%	0.00%	-0.08%	11.18%	0.10%	0.19%	0.29%	11.47%
2710	Klamath County Emergency Communications District	4.82%	-0.77%	5.46%	0.10%	-1.77%	1.54%	0.00%	-0.08%	9.30%	0.10%	0.19%	0.29%	9.59%
2721	Klamath Housing Authority	5.52%	-0.77%	5.46%	0.10%	0.00%	-3.16%	0.00%	-0.08%	7.07%	0.10%	0.19%	0.29%	7.36%
2624	Klamath Vector Control District	3.31%	-0.77%	5.46%	0.10%	-1.77%	5.46%	0.00%	-0.08%	11.71%	0.10%	0.19%	0.29%	12.00%
2579	La Pine Rural Fire Protection District	12.76%	-0.77%	5.46%	0.10%	0.00%	-7.33%	0.00%	-0.08%	10.14%	0.10%	0.19%	0.29%	10.43%
2850	Lake County 4-H & Extension Service	3.31%	-0.77%	5.46%	0.10%	0.00%	-10.32%	0.00%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%
2768	Lake County Library District	3.31%	-0.77%	5.46%	0.10%	-1.77%	2.17%	0.00%	-0.08%	8.42%	0.10%	0.19%	0.29%	8.71%
2522	Lane Council of Governments	4.66%	-0.77%	5.46%	0.10%	0.00%	-1.68%	0.00%	-0.08%	7.69%	0.10%	0.19%	0.29%	7.98%
2849	Lebanon Aquatic District	3.31%	-0.77%	5.46%	0.10%	0.00%	-7.48%	0.00%	-0.08%	0.54%	0.10%	0.19%	0.29%	0.83%
2705	Lebanon Rural Fire Protection District	12.07%	-0.77%	5.46%	0.10%	0.00%	-8.57%	0.00%	-0.08%	8.21%	0.10%	0.19%	0.29%	8.50%
2661	Lincoln County Communications Agency	6.03%	-0.77%	5.46%	0.10%	0.00%	-15.67%	0.00%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%
2753	Linn-Benton Housing Authority	6.39%	-0.77%	5.46%	0.10%	0.00%	-8.17%	0.00%	-0.08%	2.93%	0.10%	0.19%	0.29%	3.22%
2872	Local Government Personnel Institute	4.97%	-0.77%	5.46%	0.10%	-1.77%	0.95%	0.00%	-0.08%	8.86%	0.10%	0.19%	0.29%	9.15%
2700	Lowell Rural Fire Protection District	13.04%	-0.77%	5.46%	0.10%	0.00%	7.07%	0.00%	-0.08%	24.82%	0.10%	0.19%	0.29%	25.11%
2823	Lyons Fire District	6.31%	-0.77%	5.46%	0.10%	0.00%	0.95%	0.00%	-0.08%	11.97%	0.10%	0.19%	0.29%	12.26%
2580	Marion County Fire District #1	12.22%	-0.77%	5.46%	0.10%	0.00%	-4.51%	0.00%	-0.08%	12.42%	0.10%	0.19%	0.29%	12.71%
2598	Marion County Housing Authority	5.48%	-0.77%	5.46%	0.10%	0.00%	-15.33%	0.00%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%
2828	McKenzie Rural Fire Protection District	10.00%	-0.77%	5.46%	0.10%	-1.77%	-7.17%	0.00%	-0.08%	5.77%	0.10%	0.19%	0.29%	6.06%
2592	Medford Irrigation District	4.24%	-0.77%	5.46%	0.10%	0.00%	-2.60%	0.00%	-0.08%	6.35%	0.10%	0.19%	0.29%	6.64%

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## Summary of Tier 1 / Tier 2 Payroll Rate Components July 1, 2009 Contribution Rates

Employer Number	Employer Name	Pension Rates						Retiree Healthcare Rates						
		Normal Cost	UAL - Regular	UAL - PUC	Fire District #10	Pre-SLGRP Liability	Transition Liability	Side Account	OPSRP UAL	Total Pension Rate	Normal Cost	UAL - Regular	Total Retiree Healthcare Rate	Total Tier 1 / Tier 2 Payroll Rate
SLGRP														
Special Districts														
2594	Metro	5.04%	-0.77%	5.46%	0.10%	-1.77%	-1.21%	-4.57%	-0.08%	2.20%	0.10%	0.19%	0.29%	2.49%
2663	Metropolitan Area Communications Commission	3.96%	-0.77%	5.46%	0.10%	-1.77%	-1.56%	0.00%	-0.08%	5.34%	0.10%	0.19%	0.29%	5.63%
2657	Mid-Willamette Valley Senior Service Agency	5.30%	-0.77%	5.46%	0.10%	0.00%	-4.35%	0.00%	-0.08%	5.66%	0.10%	0.19%	0.29%	5.95%
2811	Mid-Columbia Center For Living	5.39%	-0.77%	5.46%	0.10%	-1.77%	0.22%	0.00%	-0.08%	8.55%	0.10%	0.19%	0.29%	8.84%
2853	Mill City Rural Fire Protection District	13.06%	-0.77%	5.46%	0.10%	0.00%	-9.14%	0.00%	-0.08%	8.63%	0.10%	0.19%	0.29%	8.92%
2752	Mist-Birkenfeld Rural Fire Protection District	12.28%	-0.77%	5.46%	0.10%	0.00%	-13.23%	0.00%	-0.08%	3.76%	0.10%	0.19%	0.29%	4.05%
2758	Mohawk Valley Rural Fire District	13.05%	-0.77%	5.46%	0.10%	-1.77%	-8.12%	0.00%	-0.08%	7.87%	0.10%	0.19%	0.29%	8.16%
2568	Molalla Rural Fire Protection District #73	13.05%	-0.77%	5.46%	0.10%	0.00%	-2.90%	0.00%	-0.08%	14.86%	0.10%	0.19%	0.29%	15.15%
2555	Monroe Rural Fire Protection District	13.06%	-0.77%	5.46%	0.10%	0.00%	-7.80%	0.00%	-0.08%	9.97%	0.10%	0.19%	0.29%	10.26%
2778	Mullino Water District #23	7.20%	-0.77%	5.46%	0.10%	-1.77%	0.20%	0.00%	-0.08%	10.34%	0.10%	0.19%	0.29%	10.63%
2508	Multnomah County Drainage District #1	5.12%	-0.77%	5.46%	0.10%	-1.77%	2.88%	0.00%	-0.08%	10.94%	0.10%	0.19%	0.29%	11.23%
2806	Multnomah County Rural Fire Protection District #14	3.31%	-0.77%	5.46%	0.10%	-1.77%	-0.11%	0.00%	-0.08%	6.14%	0.10%	0.19%	0.29%	6.43%
2780	Nehalem Bay Health District	7.20%	-0.77%	5.46%	0.10%	-1.77%	-2.14%	0.00%	-0.08%	8.00%	0.10%	0.19%	0.29%	8.29%
2858	Nesika Beach-Ophir Water District	3.31%	-0.77%	5.46%	0.10%	0.00%	-4.94%	0.00%	-0.08%	3.08%	0.10%	0.19%	0.29%	3.37%
2716	Neskowin Regional Water District	3.31%	-0.77%	5.46%	0.10%	-1.77%	-0.02%	0.00%	-0.08%	6.23%	0.10%	0.19%	0.29%	6.52%
2674	Nestucca Rural Fire Protection District	13.06%	-0.77%	5.46%	0.10%	-1.77%	-6.40%	0.00%	-0.08%	9.60%	0.10%	0.19%	0.29%	9.89%
2818	Netans Water District	7.20%	-0.77%	5.46%	0.10%	-1.77%	-1.85%	0.00%	-0.08%	8.29%	0.10%	0.19%	0.29%	8.58%
2830	Netatis-Oceanside Rural Fire Protection District	13.06%	-0.77%	5.46%	0.10%	-1.77%	-0.34%	0.00%	-0.08%	15.66%	0.10%	0.19%	0.29%	15.95%
2604	Netatis-Oceanside Sanitary District	6.04%	-0.77%	5.46%	0.10%	0.00%	-9.86%	0.00%	-0.08%	0.89%	0.10%	0.19%	0.29%	1.18%
2837	NORCOM	5.62%	-0.77%	5.46%	0.10%	0.00%	-17.71%	0.00%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%
2781	North Bend City Housing Authority	5.15%	-0.77%	5.46%	0.10%	-1.77%	15.65%	0.00%	-0.08%	23.74%	0.10%	0.19%	0.29%	24.03%
2793	North Lincoln Fire & Rescue District #1	12.43%	-0.77%	5.46%	0.10%	0.00%	-8.66%	0.00%	-0.08%	8.48%	0.10%	0.19%	0.29%	8.77%
2839	North Morrow Vector Control District	7.20%	-0.77%	5.46%	0.10%	-1.77%	0.17%	0.00%	-0.08%	10.31%	0.10%	0.19%	0.29%	10.60%
2792	North Wasco County Parks And Recreation District	3.43%	-0.77%	5.46%	0.10%	-1.77%	0.22%	0.00%	-0.08%	6.59%	0.10%	0.19%	0.29%	6.88%
2504	Oak Lodge Water District	4.76%	-0.77%	5.46%	0.10%	0.00%	2.22%	0.00%	-0.08%	11.69%	0.10%	0.19%	0.29%	11.98%
2852	Ochoco Irrigation District	7.20%	-0.77%	5.46%	0.10%	-1.77%	-5.51%	0.00%	-0.08%	4.63%	0.10%	0.19%	0.29%	4.92%

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## Summary of Tier 1 / Tier 2 Payroll Rate Components July 1, 2009 Contribution Rates

Employer Number	Employer Name	Pension Rates					Retiree Healthcare Rates							
		Normal Cost	UAL - Regular	UAL - PUC	Fire District #10	Pre-SLGRP Liability	Transition Liability	Side Account	OPSRP UAL	Total Pension Rate	Normal Cost	UAL - Regular	Total Retiree Healthcare Rate	Total Tier 1 / Tier 2 Payroll Rate
<b>SLGRP</b>														
<b>Special Districts</b>														
2562	Odell Rural Fire Protection District	6.31%	-0.77%	5.46%	0.10%	-1.77%	2.79%	0.00%	-0.08%	12.04%	0.10%	0.19%	0.29%	12.33%
2816	Odell Sanitary District	7.20%	-0.77%	5.46%	0.10%	0.00%	-9.97%	0.00%	-0.08%	1.94%	0.10%	0.19%	0.29%	2.23%
2545	Oregon Cascades West Council of Governments	5.20%	-0.77%	5.46%	0.10%	-1.77%	-0.01%	0.00%	-0.08%	8.13%	0.10%	0.19%	0.29%	8.42%
2652	Oregon Consortium	4.26%	-0.77%	5.46%	0.10%	0.00%	1.93%	0.00%	-0.08%	10.90%	0.10%	0.19%	0.29%	11.19%
2880	Oregon Health & Science University	5.00%	-0.77%	5.46%	0.10%	0.00%	-7.03%	0.00%	-0.08%	2.68%	0.10%	0.19%	0.29%	2.97%
2531	Oregon School Boards Association	4.48%	-0.77%	5.46%	0.10%	0.00%	0.10%	0.00%	-0.08%	9.30%	0.10%	0.19%	0.29%	9.59%
2774	Oregon Trail Library District	3.73%	-0.77%	5.46%	0.10%	-1.77%	-0.96%	0.00%	-0.08%	5.71%	0.10%	0.19%	0.29%	6.00%
2884	Parkdale Rural Fire Protection District	13.06%	-0.77%	5.46%	0.10%	0.00%	4.75%	0.00%	-0.08%	22.52%	0.10%	0.19%	0.29%	22.81%
2894	Philomath Rural Fire Protection District #4	13.05%	-0.77%	5.46%	0.10%	-1.77%	-5.70%	0.00%	-0.08%	10.29%	0.10%	0.19%	0.29%	10.58%
2806	Polk County Housing Authority & Urban Renewal Age	4.85%	-0.77%	5.46%	0.10%	0.00%	-3.59%	0.00%	-0.08%	5.97%	0.10%	0.19%	0.29%	6.26%
2513	Port of Coos Bay, International	4.71%	-0.77%	5.46%	0.10%	0.00%	-3.38%	0.00%	-0.08%	6.04%	0.10%	0.19%	0.29%	6.33%
2741	Port of Garibaldi	4.61%	-0.77%	5.46%	0.10%	-1.77%	-4.20%	0.00%	-0.08%	3.35%	0.10%	0.19%	0.29%	3.64%
2625	Port of Newport	3.90%	-0.77%	5.46%	0.10%	0.00%	-3.25%	0.00%	-0.08%	5.36%	0.10%	0.19%	0.29%	5.65%
2512	Port of Portland	6.55%	-0.77%	5.46%	0.10%	-1.77%	-0.13%	-6.24%	-0.08%	3.12%	0.10%	0.19%	0.29%	3.41%
2501	Port of The Dalles	5.51%	-0.77%	5.46%	0.10%	-1.77%	-9.92%	0.00%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%
2713	Port of Tillamook Bay	5.07%	-0.77%	5.46%	0.10%	-1.77%	-2.75%	0.00%	-0.08%	5.26%	0.10%	0.19%	0.29%	5.55%
2873	Port Orford Public Library District	7.20%	-0.77%	5.46%	0.10%	-1.77%	-7.75%	0.00%	-0.08%	2.39%	0.10%	0.19%	0.29%	2.68%
2542	Rainbow Water & Fire District	4.18%	-0.77%	5.46%	0.10%	-1.77%	2.22%	0.00%	-0.08%	9.34%	0.10%	0.19%	0.29%	9.63%
2776	Rainier Cemetery District	6.31%	-0.77%	5.46%	0.10%	0.00%	-18.18%	0.00%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%
2836	Regional Organized Crime Narcotics Task Force	7.20%	-0.77%	5.46%	0.10%	0.00%	-11.08%	0.00%	-0.08%	0.83%	0.10%	0.19%	0.29%	1.12%
2549	Rogue River Rural Fire Protection District	12.12%	-0.77%	5.46%	0.10%	-1.77%	-4.74%	0.00%	-0.08%	10.32%	0.10%	0.19%	0.29%	10.61%
2585	Rogue River Valley Irrigation District	6.03%	-0.77%	5.46%	0.10%	0.00%	29.69%	0.00%	-0.08%	40.43%	0.10%	0.19%	0.29%	40.72%
2669	Roseburg Urban Sanitary Authority	4.25%	-0.77%	5.46%	0.10%	0.00%	-2.44%	0.00%	-0.08%	6.52%	0.10%	0.19%	0.29%	6.81%
2802	Rural Road Assessment District #3	5.53%	-0.77%	5.46%	0.10%	-1.77%	0.20%	0.00%	-0.08%	8.67%	0.10%	0.19%	0.29%	8.96%
2551	Sandy Rural Fire Protection District #72	12.35%	-0.77%	5.46%	0.10%	-1.77%	-4.49%	0.00%	-0.08%	10.80%	0.10%	0.19%	0.29%	11.09%
2544	Santa Clara Rural Fire Protection District	13.04%	-0.77%	5.46%	0.10%	0.00%	-8.31%	0.00%	-0.08%	9.44%	0.10%	0.19%	0.29%	9.73%

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## Summary of Tier 1 / Tier 2 Payroll Rate Components July 1, 2009 Contribution Rates

Employer Number	Employer Name	Pension Rates					Retiree Healthcare Rates							
		Normal Cost	UAL - Regular	UAL - PUC	Mult Fire District #10	Pre-SLGRP Liability	Transition Liability	Side Account	OFSRP UAL	Total Pension Rate	Normal Cost	UAL - Regular	Total Retiree Healthcare Rate	Total Tier 1 / Tier 2 Payroll Rate
<b>SLGRP</b>														
<b>Special Districts</b>														
2709	Scappoose Public Library District	7.20%	-0.77%	5.46%	0.10%	0.00%	-17.95%	0.00%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%
2739	Scappoose Rural Fire Protection District	13.05%	-0.77%	5.46%	0.10%	-1.77%	-1.14%	0.00%	-0.08%	0.00%	0.10%	0.19%	0.29%	15.14%
2605	Scio Rural Fire Protection District	3.31%	-0.77%	5.46%	0.10%	0.00%	-18.52%	0.00%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%
2734	Seal Rock Water District	5.37%	-0.77%	5.46%	0.10%	0.00%	-11.22%	0.00%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%
2630	Sheridan Rural Fire Protection District	11.55%	-0.77%	5.46%	0.10%	0.00%	-6.13%	0.00%	-0.08%	10.13%	0.10%	0.19%	0.29%	10.42%
2790	Silver Falls Library District	5.77%	-0.77%	5.46%	0.10%	0.00%	-4.44%	0.00%	-0.08%	6.04%	0.10%	0.19%	0.29%	6.39%
2659	Silverton Rural Fire Protection District #2	11.09%	-0.77%	5.46%	0.10%	-1.77%	-3.85%	0.00%	-0.08%	10.18%	0.10%	0.19%	0.29%	10.47%
2692	Suslaw Public Library District	6.26%	-0.77%	5.46%	0.10%	-1.77%	-2.11%	0.00%	-0.08%	7.09%	0.10%	0.19%	0.29%	7.38%
2794	Suslaw Rural Fire Protection District #1	11.04%	-0.77%	5.46%	0.10%	0.00%	-11.25%	0.00%	-0.08%	4.50%	0.10%	0.19%	0.29%	4.79%
2599	South Suburban Sanitary District	4.58%	-0.77%	5.46%	0.10%	0.00%	-2.33%	0.00%	-0.08%	6.96%	0.10%	0.19%	0.29%	7.25%
2766	Southwest Lincoln County Water District	6.31%	-0.77%	5.46%	0.10%	-1.77%	-1.33%	0.00%	-0.08%	7.92%	0.10%	0.19%	0.29%	8.21%
2706	Stanfield Fire District #7-402	13.04%	-0.77%	5.46%	0.10%	-1.77%	-5.80%	0.00%	-0.08%	10.18%	0.10%	0.19%	0.29%	10.47%
2696	Stayton Rural Fire Protection District	12.17%	-0.77%	5.46%	0.10%	0.00%	-5.21%	0.00%	-0.08%	11.67%	0.10%	0.19%	0.29%	11.96%
2799	Sublimity Rural Fire Protection District	11.02%	-0.77%	5.46%	0.10%	0.00%	5.29%	0.00%	-0.08%	21.02%	0.10%	0.19%	0.29%	21.31%
2641	Suburban East Salem Water District	4.47%	-0.77%	5.46%	0.10%	0.00%	-2.05%	0.00%	-0.08%	7.13%	0.10%	0.19%	0.29%	7.42%
2857	Surviver Services District	12.68%	-0.77%	5.46%	0.10%	0.00%	-8.04%	0.00%	-0.08%	9.35%	0.10%	0.19%	0.29%	9.64%
2810	Sutherland Water Control District	3.31%	-0.77%	5.46%	0.10%	-1.77%	-1.23%	0.00%	-0.08%	5.02%	0.10%	0.19%	0.29%	5.31%
2847	Sweet Home Fire and Ambulance District	12.32%	-0.77%	5.46%	0.10%	-1.77%	-8.85%	0.00%	-0.08%	14.41%	0.10%	0.19%	0.29%	14.70%
2582	Talent Irrigation District	4.69%	-0.77%	5.46%	0.10%	-1.77%	0.94%	0.00%	-0.08%	8.57%	0.10%	0.19%	0.29%	8.86%
2814	The Job Council	5.48%	-0.77%	5.46%	0.10%	-1.77%	13.54%	0.00%	-0.08%	21.96%	0.10%	0.19%	0.29%	22.25%
2626	Tillamook Peoples Utility District	4.44%	-0.77%	5.46%	0.10%	-1.77%	0.00%	-0.31%	-0.08%	7.07%	0.10%	0.19%	0.29%	7.36%
2864	Tri-City Water and Sanitary Authority	5.90%	-0.77%	5.46%	0.10%	-1.77%	-2.54%	0.00%	-0.08%	6.30%	0.10%	0.19%	0.29%	6.59%
2660	Tualatin Valley Fire & Rescue	12.16%	-0.77%	5.46%	0.10%	-1.77%	-4.20%	0.00%	-0.08%	10.90%	0.10%	0.19%	0.29%	11.19%
2587	Tualatin Valley Irrigation District	3.94%	-0.77%	5.46%	0.10%	0.00%	1.87%	0.00%	-0.08%	10.52%	0.10%	0.19%	0.29%	10.81%
2842	Tualatin Valley Water District	5.22%	-0.77%	5.46%	0.10%	0.00%	-11.36%	-1.97%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%
2772	Umatilla County Soil & Water District	7.20%	-0.77%	5.46%	0.10%	-1.77%	-3.55%	0.00%	-0.08%	6.59%	0.10%	0.19%	0.29%	6.88%

**NOTE: The rate components above will not add up to the total rate if the net pension rate would be less than 0.00%. We understand that the side account rate or transition surplus rate will be adjusted so that the net pension rate for each payroll will not be less than 0.00%.**

## Summary of Tier 1 / Tier 2 Payroll Rate Components July 1, 2009 Contribution Rates

Employer Number	Employer Name	Pension Rates										Retiree Healthcare Rates		
		Normal Cost	UAL - Regular	UAL - PUC	Mult Fire District #10	Pre-SLGRP Liability	Transition Liability	Side Account	OFSRP UAL	Total Pension Rate	Normal Cost	UAL - Regular	Total Retiree Healthcare Rate	Total Tier 1 / Tier 2 Payroll Rate
<b>SLGRP</b>														
<b>Special Districts</b>														
2732	Umatilla County Special Library District	3.31%	-0.77%	5.46%	0.10%	0.00%	-1.05%	0.00%	-0.08%	6.97%	0.10%	0.19%	0.29%	7.26%
2653	Umatilla Rural Fire Protection District #7-405	13.04%	-0.77%	5.46%	0.10%	0.00%	-4.82%	0.00%	-0.08%	12.93%	0.10%	0.19%	0.29%	13.22%
2800	Umpqua Regional Council of Government	6.31%	-0.77%	5.46%	0.10%	-1.77%	-59.02%	0.00%	-0.08%	0.00%	0.10%	0.19%	0.29%	0.29%
2617	Unified Sewerage Agency	4.46%	-0.77%	5.46%	0.10%	0.00%	-1.39%	-7.08%	-0.08%	0.70%	0.10%	0.19%	0.29%	0.99%
2826	Wasco County Soil-Water Conservation District	7.20%	-0.77%	5.46%	0.10%	0.00%	-6.28%	0.00%	-0.08%	5.63%	0.10%	0.19%	0.29%	5.92%
2695	Washington County Consolidated Communications A	5.58%	-0.77%	5.46%	0.10%	-1.77%	0.78%	0.00%	-0.08%	9.30%	0.10%	0.19%	0.29%	9.59%
2578	Washington County Fire District #2	12.77%	-0.77%	5.46%	0.10%	0.00%	-1.07%	0.00%	-0.08%	16.41%	0.10%	0.19%	0.29%	16.70%
2540	West Extension Irrigation District	7.20%	-0.77%	5.46%	0.10%	-1.77%	-7.26%	0.00%	-0.08%	2.88%	0.10%	0.19%	0.29%	3.17%
2589	West Slope Water District	6.25%	-0.77%	5.46%	0.10%	0.00%	4.64%	0.00%	-0.08%	15.60%	0.10%	0.19%	0.29%	15.89%
2754	Western Lane Ambulance District	4.93%	-0.77%	5.46%	0.10%	-1.77%	-0.26%	0.00%	-0.08%	7.61%	0.10%	0.19%	0.29%	7.90%
2817	Wickiup Water District	7.20%	-0.77%	5.46%	0.10%	-1.77%	-0.12%	0.00%	-0.08%	10.02%	0.10%	0.19%	0.29%	10.31%
2552	Winston-Dillard Rural Fire Protection District #5	12.75%	-0.77%	5.46%	0.10%	-1.77%	7.40%	0.00%	-0.08%	23.09%	0.10%	0.19%	0.29%	23.38%
2600	Winston-Dillard Water District	5.55%	-0.77%	5.46%	0.10%	0.00%	1.79%	0.00%	-0.08%	12.05%	0.10%	0.19%	0.29%	12.34%
2676	Woodburn Rural Fire District #6	13.06%	-0.77%	5.46%	0.10%	0.00%	5.59%	0.00%	-0.08%	23.36%	0.10%	0.19%	0.29%	23.65%
2843	Yachats Rural Fire Protection District	13.06%	-0.77%	5.46%	0.10%	0.00%	-5.25%	0.00%	-0.08%	12.52%	0.10%	0.19%	0.29%	12.81%
2726	Yamhill Communications Agency	5.50%	-0.77%	5.46%	0.10%	-1.77%	-0.10%	0.00%	-0.08%	8.34%	0.10%	0.19%	0.29%	8.63%
1000	State Agencies	6.09%	-0.77%	5.46%	0.10%	1.94%	0.00%	-9.83%	-0.08%	2.91%	0.16%	0.21%	0.37%	3.28%

**State**

**NOTE: The rate components above will not add up to the total rate if the net pension rate would be less than 0.00%. We understand that the side account rate or transition surplus rate will be adjusted so that the net pension rate for each payroll will not be less than 0.00%.**



# Oregon

Theodore R. Kulongoski, Governor

## Public Employees Retirement System

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September 19, 2008

**TO:** Members of the PERS Board

**FROM:** Paul R. Cleary, PERS Director  
Dave Tyler, PERS Chief Financial Officer

**SUBJECT:** Board Best Practices Key Performance Measure Review

MEETING DATE	09/19/08
AGENDA ITEM	C.3. Best Practices

### BACKGROUND

The 2005 Legislature directed the Department of Administrative Services (DAS) and the Legislative Fiscal Office (LFO) to develop a performance measure and specific criteria for certain boards and commissions to use in evaluating their own performance. The measure and criteria were later adopted by the Legislature and incorporated in applicable agency budgets during the 2007 Legislative Joint Ways and Means process.

The Legislature asked that the performance measure and evaluation criteria (which became referenced as “best practices”) be developed for boards and commissions that have governance oversight. To identify boards having governance oversight, two criteria were established:

- The board has an independent state budget or is included in another state agency’s budget, and
- The board hires the agency or board’s executive director.

The PERS Board meets these criteria and is required to implement a best practices performance measure for the 2007-2009 biennium. Other boards and commissions that meet these criteria include the Liquor Control Commission, the Fish and Wildlife Commission, and the Board of Higher Education.

The Board must conduct an annual self-assessment against 15 “Best Practices Criteria” for boards and commissions as prescribed by DAS. The Board may also add additional criteria at its discretion.

### DISCUSSION

The boards and commissions best practices review process was presented and discussed at the July 25, 2008 Board meeting. Following that meeting, Board members provided additional input on the assessment criteria and scorecard format. Three additional best practices were added to the 15 standard best practices, and a mid-range score option (“meets but needs improvement”) was added to the scorecard. The revised assessment worksheet and scorecard (attached) was



## Board Best Practices Review

9/19/2007

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then mailed to Board members with a request to return the completed scorecard by September 15, 2008.

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 19 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 roll the Board’s “fully meets” and “meets but needs improvement” responses into the “yes” column for the DAS scorecard.

### Attachments

- Attachment 1 PERS Board Best Practices Assessment Score Card
- Attachment 2 PERS Board Best Practices Worksheet

## PERS Board Best Practices Assessment Score Card

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

## PERS BOARD BEST PRACTICES WORKSHEET

Best Practices Criteria	System for Achieving Success
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### Best Practice: Executive Director Performance

1. Executive Director's performance expectations are current.	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 changes and provides open access to executive team members. Regular interactions by the executive team with the Board are encouraged.
---	--

Fully Meets  Meets But Needs Improvement  Does Not Meet

2. Executive Director's performance is evaluated each biennium.	The Board performs a formal evaluation on at least a biennial basis. In addition, regular informal feedback is provided to the Executive Director as needed.
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Fully Meets  Meets But Needs Improvement  Does Not Meet

### Best Practice: Strategic Management

3. The Agency's mission and high-level goals are current and applicable.	The Board participates in the development and updating of the strategic plan and performs a review at least on a biennial basis of agency progress.
--	---

Fully Meets  Meets But Needs Improvement  Does Not Meet

4. The Board reviews the <i>Annual Performance Progress Report</i> .	The Board has the opportunity to review the annual report and offer comments to the Executive Director.
--	---

Fully Meets  Meets But Needs Improvement  Does Not Meet

### Best Practice: Strategic Policy Development

5. The Board is appropriately involved in review of the Agency's key communications.	The Board, both directly and through its subcommittees (Audit, Legislative Advisory, Litigation, Health Insurance, etc.) 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 supporting staff regularly report and review legislative concepts and positions with Board members. The Board approves the agency mission statement and guiding principles.
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Fully Meets  Meets But Needs Improvement  Does Not Meet

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 is regularly updated on legislative implementation and other agency projects with policy implications (e.g., court decision implementation).
<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>	

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 performance measures) in public meetings.
<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: 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.
<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>	

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 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.
<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>	

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.
<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>	

11. The Agency adheres to accounting rules and other relevant financial controls.	The Audit Committee and the Board review budgetary and financial updates (OIC, actuary, auditor, etc.) at each regularly scheduled meeting, and special financial reports or updates as warranted. Annual risk assessments and periodic updates are reviewed with the Audit Committee. Agency staff prepare all financial transactions in accordance with Oregon Statute, Oregon Administrative Rules, Oregon Accounting Manual requirements and generally accepted accounting principles. Annually, the Audit Committee and Board review the financial summary of agency head transactions and document said review in the minutes.
<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: Board Management**

12. Board members act in accordance with their roles as fiduciaries and public representatives.	The Board uses practices that support effective meetings. The Board accomplishes this by working with executive management to obtain information necessary to make informed decisions (including consent agendas, subcommittees, opportunities for public comment at each Board meeting, and opportunities for new business discussion during meetings as necessary). The Board follows public meetings and records laws requirements to ensure compliance with State of Oregon ethics laws and conflict-of-interest requirements. The Board adheres to its guiding principles by working in a transparent, direct and open manner.
<b>Fully Meets</b> <input type="checkbox"/> <b>Meets But Needs Improvement</b> <input type="checkbox"/> <b>Does Not Meet</b> <input type="checkbox"/>	

13. The Board coordinates with others where responsibilities and interests overlap.	The Board reviews the monthly performance reports of the Oregon Investment Council (OIC) at each regularly scheduled meeting with in-person reports provided by State Treasury staff on a quarterly basis. The Board meets jointly with the OIC to conduct asset allocation studies. The Board and its subcommittees coordinate with its stakeholders. Examples include: Legislative Advisory Committee meetings with interested stakeholders in preparation for and during legislative sessions; Audit Committee meetings with Audits Division staff regarding financial, performance and information technology engagements; Health Insurance Advisory Committee meetings with carriers and plan administrators; and Litigation Subcommittee coordination with joint parties.
<b>Fully Meets</b> <input type="checkbox"/> <b>Meets But Needs Improvement</b> <input type="checkbox"/> <b>Does Not Meet</b> <input type="checkbox"/>	

14. Board members identify and attend appropriate training sessions.	The Board receives notice of training supporting its governance and fiduciary efforts. Examples: New board member training, agency orientation, ethics training, etc. Board members are provided support to attend conferences and other networking opportunities.
<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>15. The Board reviews its management practices to ensure best practices are utilized.</p>	<p>The PERS Board will provide an annual review of these 15 best practices and provide regular feedback to PERS staff on successes and opportunities for improvement.</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: Other Practices identified by the PERS Board**

<p>16a. The Board has identified all key stakeholders and continues to strengthen relationships in those areas as appropriate.</p>	<p>The Board utilizes key stakeholders on all its advisory committees (e.g., legislative, health insurance, rulemaking). Stakeholder input is actively solicited and facilitated through Board rulemaking and policy adoption processes. Board members are available for both formal and informal stakeholder meetings.</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>16b. The Board works with the management team to identify the highest priority initiatives and allocates resources accordingly.</p>	<p>The Board receives regular status reports on major agency projects (e.g., <i>Strunk / Eugene</i>, RIMS conversion, legislative implementation). The Board reviews and approves biennial and supplementary budget requests, and reviews agency operating budget and workload progress reports.</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>16c. The Board has processes in place to ensure ethical behavior by management and compliance with laws and regulations.</p>	<p>Internal audit staff report directly to the Board Audit Committee and are charged with investigating and reporting any instances of waste, fraud, abuse or other unethical behavior by PERS management or staff.</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>	