

**WALDPOR CITY COUNCIL  
DECEMBER 10, 2015  
MEETING NOTICE AND AGENDA**

The Waldport City Council will meet at 2:00 p.m. on Thursday, December 10, 2015 in the City Council Meeting Room, 125 Alsea Highway to take up the following agenda:

1. CALL TO ORDER
2. MINUTES: *November 12, 2015*
3. PUBLIC COMMENTS/PRESENTATIONS
4. DISCUSSION/ACTION ITEMS
  - A) *PERS State & Local Government Rate Pool (SLGRP)*
  - B) *Planning Commission*
    - 1) *Letters of Interest from Barbara Davis and James Rolfe*
    - 2) *Consideration of Ordinance Amending Municipal Code Chapter 2.04 "Planning Commission"*
  - C) *Other Issues*
5. COUNCIL COMMENTS AND CONCERNS
6. REPORTS
  - City Manager\**
  - City Librarian*
  - Public Works Director*
  - City Planner*
7. GOOD OF THE ORDER
8. ADJOURNMENT

The City Council Meeting Room is accessible to all individuals. If you will need special accommodations to attend this meeting, please call City Hall, (541)264-7417, during normal office hours.

\* Denotes no material in packet

Notice given this 4<sup>th</sup> day of December, 2015 - Reda Q. Eckerman, City Recorder

*(Note: Immediately following the Council meeting, the Councilors will be joining members of the Planning Commission and other invited guests in a holiday celebration)*

**WALDPORT CITY COUNCIL  
NOVEMBER 12, 2015  
MEETING MINUTES**

1. **CALL TO ORDER AND ROLL CALL:** Mayor Woodruff called the meeting to order at 2:00 p.m. Mayor Woodruff and Councilors O'Brien, Gates, Christenson, Campbell, Cutter and Holland answered the roll. A quorum was present.

2. **MINUTES:** The Council considered the minutes from the October 8, 2015 meeting. Councilor Holland moved to approve the minutes as presented. Councilor Christenson seconded and the motion carried unanimously on a voice vote.

3. **PUBLIC COMMENTS/PRESENTATIONS:**

Request from Pacific Communities Health District Foundation. Representatives from the Foundation were present to address the Council regarding the request for assistance in purchasing a generator for the new Waldport Clinic. Discussion ensued regarding the overall budget for the project, the necessity for the generator, and the timing of the request. Consensus of the Council was to not act at this time, but to suggest that they submit a request during the next annual City budget process.

John Maré, representing Waldport Trails referred to an article in the NewsTimes and the South County News regarding the many trails in Waldport, including the Lint Slough Trail, the Woodland Trail, and the Wazyata beach access. He thanked the Council for their continued support. Councilor Cutter noted an ongoing concern regarding hunting in the Lint Slough area. City Manager Kemp mentioned that the City could put up signage but ODFW may not be receptive.

Dave Peltier, representing the Waldport Alliance for Youth (WAY), asked the support of the Council in allowing his group to acquire the former Public Works shop property. Following discussion, it was suggested that Mr. Peltier contact the Community Colleges' Small Business Development Center for assistance in drafting a business plan before asking for assistance for his program. Jeff Austin also addressed the Council regarding a working relationship in helping to establish something for the youth in the community.

4. **DISCUSSION/ACTION ITEMS:**

A. **Receipt of Annual Audit:** City Manager Kemp provided a brief PowerPoint presentation on the audit. Councilor Cutter noted that the Council of Governments had been provided with a short summary of their audit and suggested staff look at something similar next year.

B. **Review of Recent Changes in PERS:** Mr. Kemp reviewed the memo included in the packet materials, and noted that he and Ms. Lawson would be attending a workshop in Newport on December 4 regarding the recent changes in PERS. He suggested that if any of the Council had questions, they be forwarded to him prior to that workshop.

C. **Consideration of Resolution Amending Budget for FY 2015/16:** Mayor Woodruff noted that the City had received an impressive number of grants so far in the fiscal year. Councilor Cutter expressed reservations regarding an in-depth marketing and economic analysis of an outdoor amphitheater. City Manager Kemp noted that the item could still be

included with direction to not pursue the study at the present time. Councilor Cutter **moved** to approve Resolution 1206. Councilor Campbell **seconded**, and the motion **carried** unanimously.

D. Approval of Infrastructure Finance Authority Grant for Preparation of the Industrial Park Feasibility Study/Master Plan: Following a brief discussion, Councilor Campbell **moved** to approve the contract and authorize a match requirement of \$5000 from Urban Renewal 2. Councilor Cutter **seconded**, and the motion **carried** unanimously.

E. Parks, Recreation and Trails Master Plan/Open Space: City Manager Kemp reviewed the proposed master plan schedule and process. Following discussion, Councilor Cutter **moved** to approve the proposed schedule with a one-month delay. Councilor O'Brien **seconded** and the motion **carried** unanimously.

F. Committee/Commission Appointments:

1) Library Board: The Council considered the letter of interest from Gary Hodges. Councilor Campbell **moved** to appoint Mr. Hodges to the Library Board. Councilor Cutter **seconded**, and the motion **carried** unanimously.

2) Planning Commission: The Council considered the letters of interest from Steven Barham, Bernice Barnett, C. Kevin Quill, Barbara Davis, Jiah Quayle and James Rolph. Two of the applicants, Ms. Barnett and Mr. Quill, had indicated a desire to utilize Skype during the months that they were not actually present in the City. The Council expressed concern that this could be less than efficacious for meeting participation, both for Commissioners and land use applicants. Councilor Campbell nominated Mr. Quayle for one of the two vacancies. Councilor Cutter **seconded** the nomination, which then **carried** unanimously on a voice vote. Councilor Cutter nominated Mr. Barham for the second position. Councilor Holland **seconded** the nomination, which then **carried** unanimously. Noting that there would be an additional vacancy next month due to Commissioner Hafner's relocation to Yachats, staff indicated that the letters of interest from Ms. Davis and Mr. Rolph, along with any additional letters of interest, will be brought forward to the next agenda.

G. Other Issues: None.

5. COUNCIL COMMENTS AND CONCERNS: Councilor Holland announced that he would be unable to attend the December meeting. Councilor Christenson thanked Public Works for their prompt attention to installing reflectors on the intersection of Starr, Norwood and Highway 101, and asked if additional reflectors could be installed on the north side as well. Councilor Cutter suggested forming a working group of not more than three councilors to engage in discussions related to economic development. Further discussion will take place on the idea. Mayor Woodruff noted that she and Councilor Holland were working on the upcoming City Manager evaluation process and Councilor Gates expressed interest in being involved. Mayor Woodruff indicated that she would keep the Council informed.

6. REPORTS: The written reports from the Public Works Director, City Librarian, City Planner and Code Compliance Officer were included in the packet materials. City Manager Kemp pointed out the City's mural, depicting the laying out of the City's streets in October of 1879 by David and Orlena Ruble. The ceramic mural was created by Richard Cabral in 1978, and it hung in the City's Library for many years until Public Works recently moved

it to the Council Chambers. With regard to the old Public Works facility, Mr. Kemp noted that the City will be looking at a future zone change from Public Facilities to possibly either Retail Commercial or General Commercial. He noted that the transient population in town is increasing and becoming more visible, and the Sheriff is be looking into ways to legally address the resulting issues. A brief discussion ensued regarding the December Council meeting and annual holiday celebration. It was decided that the Council would once again invite the Planning Commission, board members and employees to a party on December 10, immediately following the regularly scheduled Council meeting.

7. GOOD OF THE ORDER: Nothing further.

8. ADJOURNMENT: At 4:40 p.m., there being no further business to come before the Council, the meeting was adjourned.

Respectfully submitted,

Reda Q. Eckerman, City Recorder

APPROVED by the Waldport City Council this \_\_\_ day of \_\_\_\_\_, 2015.

SIGNED by the Mayor this \_\_\_ day of \_\_\_\_\_, 2015.

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Susan Woodruff, Mayor



## CITY COUNCIL MEETING AGENDA COVER SHEET

**TITLE OF ISSUE:** PERS State & Local Government Rate Pool (SLGRP)

**REQUESTED BY:** City Manager

**FOR MEETING DATE:** December 10, 2015

### Summary:

Joining the PERS State and Local Government Rate Pool (SLGRP) is voluntary, but once elected it is permanent. If a resolution is submitted to PERS by 12/31/2015, pool rates are effective 7/01/2017 based upon the results of the 2015 actuarial valuation. Election to join the PERS pool may be now, later, or not at all. The opportunity to join is every January 1 of each even numbered year, so if a resolution is not adopted now the City must wait two years.

### Staff Recommendation or Action Requested:

Review individual and pooled PERS rates and consider adopting Resolution to join the State and Local Government Rate Pool.

### Background:

The Oregon Public Employees Retirement System ("PERS") has been in existence for many decades. Attachment 1 is a presentation given by the PERS Executive Director. In a nutshell, there is an unfunded liability system-wide that needs to be substantially closed over the next twenty years. The City of Waldport has been fully funded for many years. The 2001 legislature chose to allow local governments to join the state/community college pool, creating the SLGRP. The City is not part of the pool. Pooling theoretically reduces risk by spreading the costs of unexpected events across multiple employers. Joining a pool does not eliminate rate changes. **Factors such as fluctuating investment earnings, legislation, and legal rulings affect rates for all employers, whether pooled or non-pooled. Pooling lessens or eliminates the rate impact of events that are employer-specific rather than system-wide.** PERS attempts to predict cost of future benefits and fund them before the member retires. Investment earnings assist in paying benefit costs, providing more than 70 percent of system revenue. To predict future pension costs, demographic and economic assumptions are made as outlined below:

#### Demographic assumptions:

1. *Member mortality. Every two years, the PERS Board must adopt the actuarial equivalency factors used to calculate member benefits under various retirement options. By law, these factors must use the best actuarial information on mortality available at the time.*
2. *The number of service retirements.*
3. *The number of disability retirements.*
4. *The number of retirees choosing Total Lump Sum and Partial Lump Sum benefit payment options.*
5. *The number of Tier One/Tier Two members making service time purchases at retirement.*

6. *Salary increase assumptions, such as unused sick leave and lump-sum vacation payouts.*
7. *Probability that vested inactive members will elect to withdraw their accounts.*
8. *Participation in RHIA and RHIPA healthcare subsidies.*

Economic assumptions:

1. *The rate of investment return adopted by the PERS Board.*
2. *The rate of increase or decrease of consumer price inflation.*
3. *The rate of future general wage inflation.*
4. *The rate of healthcare cost inflation.*

When the 2003 legislature enacted the Oregon Public Service Retirement Plan (OPSRP), that legislation included the requirement that all employers be pooled for their OPSRP member employees. The voluntary pooling refers to pooling of Tier One/Tier Two members only. The other cities of Lincoln County are part of the SLGRP. Their Tier1/Tier2 PERS rates are shown below. Toledo joined the PERS pool when it opened in 2001 and receives a transition surplus. Depoe Bay also joined in 2001 and had/has a small transition surplus.

T1/T2 Rates	Independent	SLGRP					
	Waldport	State Agencies	Depoe Bay	Lincoln City	Newport	Toledo	Yachats
2005	10.49	8.69	12.87	8.81	13.34	7.22	7.60
2007	6.00	6.54	11.09	6.59	10.73	2.86	6.28
2009	5.92	3.28	8.49	4.80	8.96	1.20	5.03
2011	8.74	10.73	12.96	10.61	13.87	5.65	9.55
2013	7.59	10.96	13.10	10.72	13.07	6.63	9.64
2015	8.83	13.81	16.16	13.62	14.57	9.38	13.86

As an independent, Waldport's July 2015 rates for Tier1/Tier 2 are better than others that have joined the state's pool, and our rates have been fairly stable over the past few years. (According to State data, there are 41 cities that are independent, and over 140 that are part of the pool. Since there are 476 cities in Oregon, there are about 300 that are apparently not part of PERS. Attachment 2 shows rates by entity.)

Demographic information from the City of Waldport Actuarial Valuation Report for 12/31/2014 is provided on Attachment 3 and shows that of the city's 35 Tier One/Tier Two members, 21 members have retired, leaving 7 active, 3 with previous service, and 4 dormant members. Actuarial assumptions are applied to Waldport employees, both current and past.

**Potential Impact on the City:**

Rate Impact:

The actual rate impact of pooling on any particular employer will not be known until the 2015 valuation is completed next year. Rates for SLGRP vary according to each individual employer's demographics, payroll, funded status upon joining the pool, and other factors. PERS has provided some ESTIMATES for rates and a transition surplus (please see Attachment \_\_\_). The table below summarizes the estimated net rate and dollar impact of the four scenarios:

Scenario	T1/T2	OPSRP
1. Current Rates (2015-17)	8.83%	3.03%
2. Est. Pool Rates (2015-17)	7.35%	1.07%
	(\$5,337)	(\$5,407)
3. Est. Individual Rates (2017-19)	12.20%	4.61%
4. Est. Pool Rates (2017-19)	9.16%	0.43%
	(\$10,962)	(\$11,531)

A transition liability or transition surplus, which is the difference between the employer's and pool's funded status at the time the employer joins the pool, is applied to other rate factors. Transition liabilities and surpluses are reconciled as part of each annual valuation. *The City would have a transition surplus.* This surplus would be amortized as a percentage of payroll over a set period, currently 18 years after the employer joins the pool. The amortization period is set by the PERS Board and is subject to change. For employers that choose to join the pool as of January 1, 2016, the amortization period would end December 31, 2033. After this time period the surplus would presumably go away, potentially leading to higher rates at that time.

Please also note that all rates, whether individual or pooled, are "collared," which is a way to flatten or smooth rates over each biennium so as to provide more employer rate stability while also ensuring adequate system funding. These amounts are established by the PERS Board. The numbers above reflect collared rates. Without the current collar the City's individual rate would be 1.93 percent higher, and its pooled rate would be 6.26 percent higher. If there are future negative impacts to unfunded liability on a system-wide basis, the collar would widen leading to a higher rate.

*Other Factors to Consider:*

PERS advises that employers should not join the pool based solely on an expectation that it will lower rates. The City's PERS portfolio is fully funded as of 2014, which leads to the lower independent rates, a lower collared rate, and a transition surplus in the event of the City joining the SLGRP. One of the considerations when being independent is the possibility of a younger Tier 1/Tier 2 member (whether active or dormant) becoming disabled and requiring payments over a longer period. This would be known as an actuarially adverse event. Another variable is mortality and longevity of members.

Attachment 5 is a Question and Answer for the SLGRP. Attachment 6 is a resolution for consideration by the City Council with respect to joining the pool.

**Attachments:**

1. PERS Employer Town Halls Presentation Slides
2. Summary of PERS Employer Contribution Rates
3. Demographic Information from Actuarial Valuation Report 12/31/2014
4. Employer Rate Estimates for City of Waldport
5. SLGRP Q&A
6. Resolution

# **PERS Employer Town Halls**

**Steven Patrick Rodeman  
Executive Director**

**October – November 2015**



*Attachment 1*

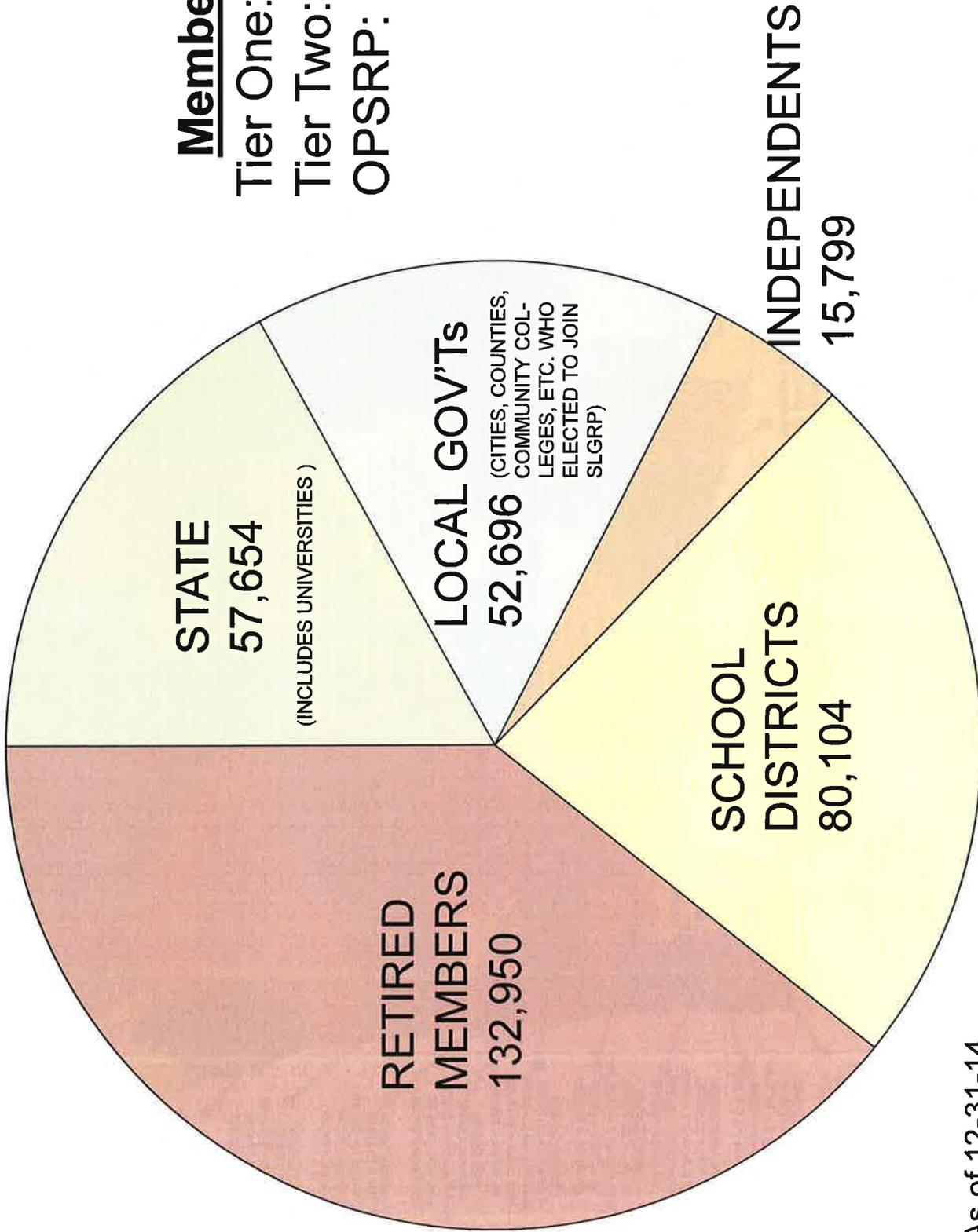
# Welcome – Thank you for participating

- PERS serves 900+ Oregon public employers by administering the retirement plan for approximately 330,000 current and retired members
- Each year, PERS receives \$1 billion in contributions and pays almost \$4 billion to benefit recipients in Oregon
- Your employees may change public employers during their careers, but PERS maintains a relationship with them for their lifetime and beyond

This presentation will:

- Review the PERS funding equation and its dynamics, including the main drivers of the system’s funded status and unfunded actuarial liability (UAL); and
- Review 2017-2019 advisory employer contribution rates and projections for future employer rates.

# Who is PERS?



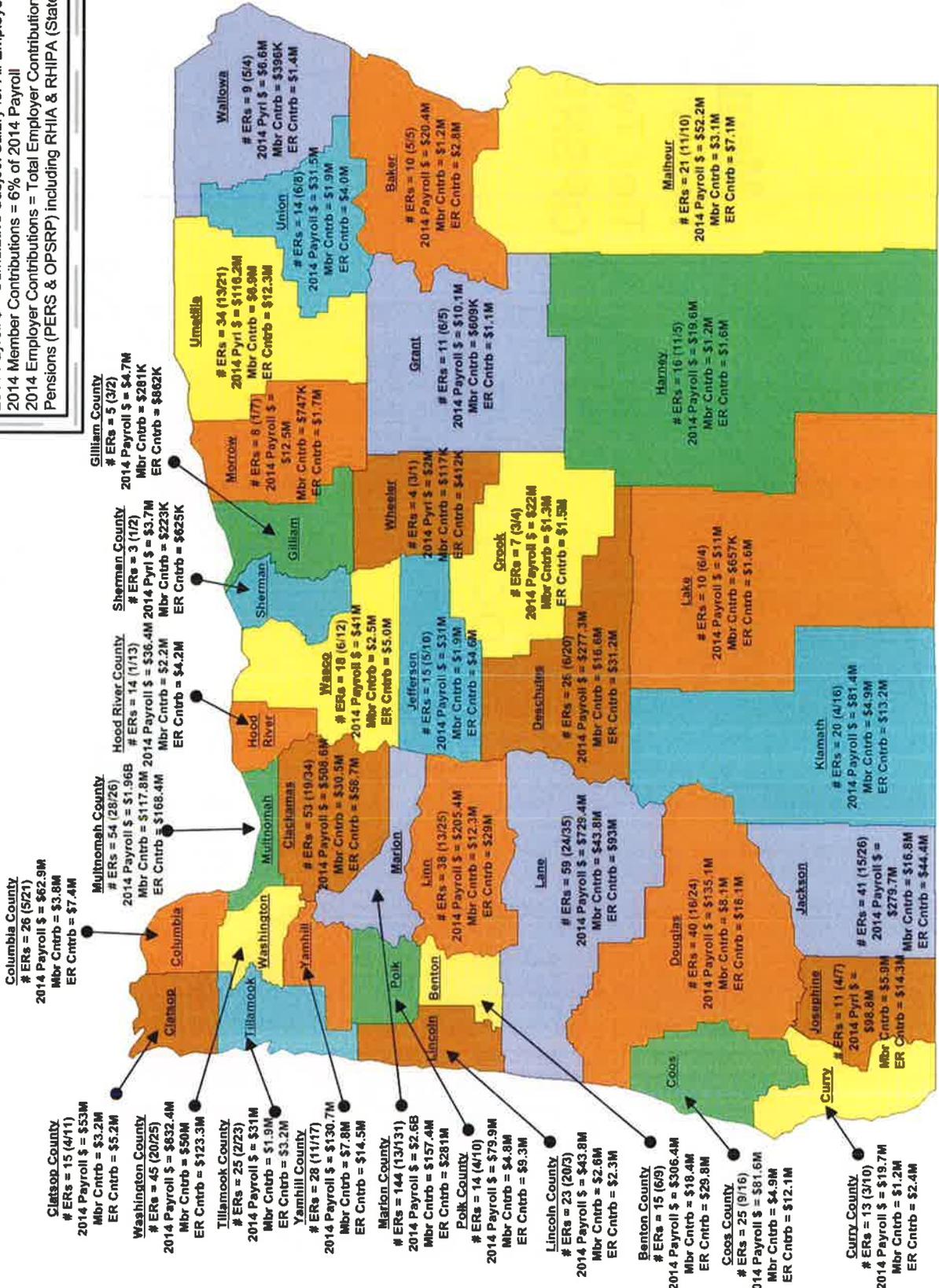
**Membership**  
Tier One: 49,687  
Tier Two: 57,945  
OPSRP: 98,612

As of 12-31-14

# PERS Employer Profile by County in 2014

## LEGEND

# Employers = Total Employers (School Districts/All Other Employers)  
 2014 Payroll \$ = Cumulative Subject Salary for All Employers Within the County  
 2014 Member Contributions = 6% of 2014 Payroll  
 2014 Employer Contributions = Total Employer Contributions Paid in 2014 for Pensions (PERS & OPSRP) including RHIA & RHIPA (State Agencies Only)





# The PERS Funding Equation

At the end of each calendar year, the PERS actuaries calculate the system's funded status using the following basic equation:

$$B = C + E$$

**BENEFITS** = **CONTRIBUTIONS** + **EARNINGS**  
present value of earned benefits      employer funds to pay pension benefits      future returns on invested funds

Set by:  
Oregon Legislature

Set by:  
PERS Board      Oregon Investment Council

Every two years, the PERS Board adjusts contributions so that, over time, those contributions will be sufficient to fund the benefits earned, if earnings follow assumptions.

# Employer Contribution Rate Setting Cycle

Actuarial valuations are conducted annually, but alternate between “advisory” and “rate setting” valuations: e.g., the December 31, 2014, valuation results project what employer rates might become, and the December 31, 2015, valuation will be used to set actual rates.

Once employer rates are adopted by the PERS Board (in the fall of the even-numbered year), they become effective the following July 1 of the odd-numbered year (18 months after the valuation date).

Valuation Date	Employer Contribution Rates
December 31, 2013	→ July 2015 - June 2017
December 31, 2015	→ July 2017 - June 2019
December 31, 2017	→ July 2019 - June 2021

## Solving the Equation . . .

When setting employer contribution rates, the PERS Board has the following objectives:

- Transparent process and inputs
- Predictable and stable employer contribution rates
- Protect funded status to secure future benefit payments 76%
- Equitable across generations of taxpayers funding the system
- Actuarially sound – fully fund the system if assumptions are met
- GASB compliant

*Some of the objectives can conflict, particularly in periods with significant volatility in investment return or projected benefit levels. Overall system funding policies should seek an appropriate balance between conflicting objectives.*

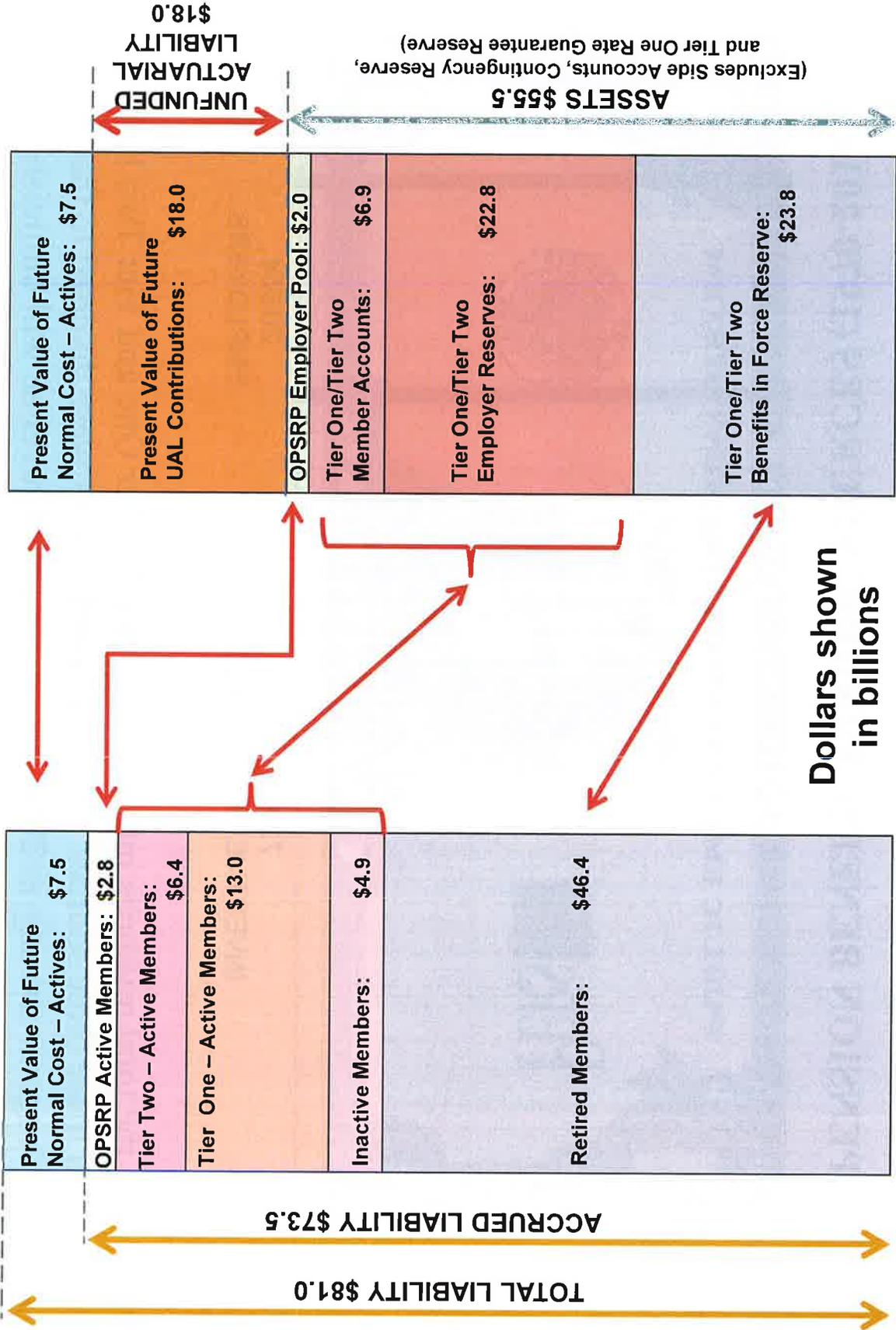
# Balancing the “B”, “C”, and “E”

## PENSION BENEFIT FUNDING SOURCES (1970-2014)



Since 1970, the total revenues into PERS to pay for Tier One and Tier Two benefits have come from these three sources. Member contributions were diverted to the Individual Account Program starting in 2004, so their share of revenue will diminish over time.

# Problem: the “B” and “C+E” Don’t Align



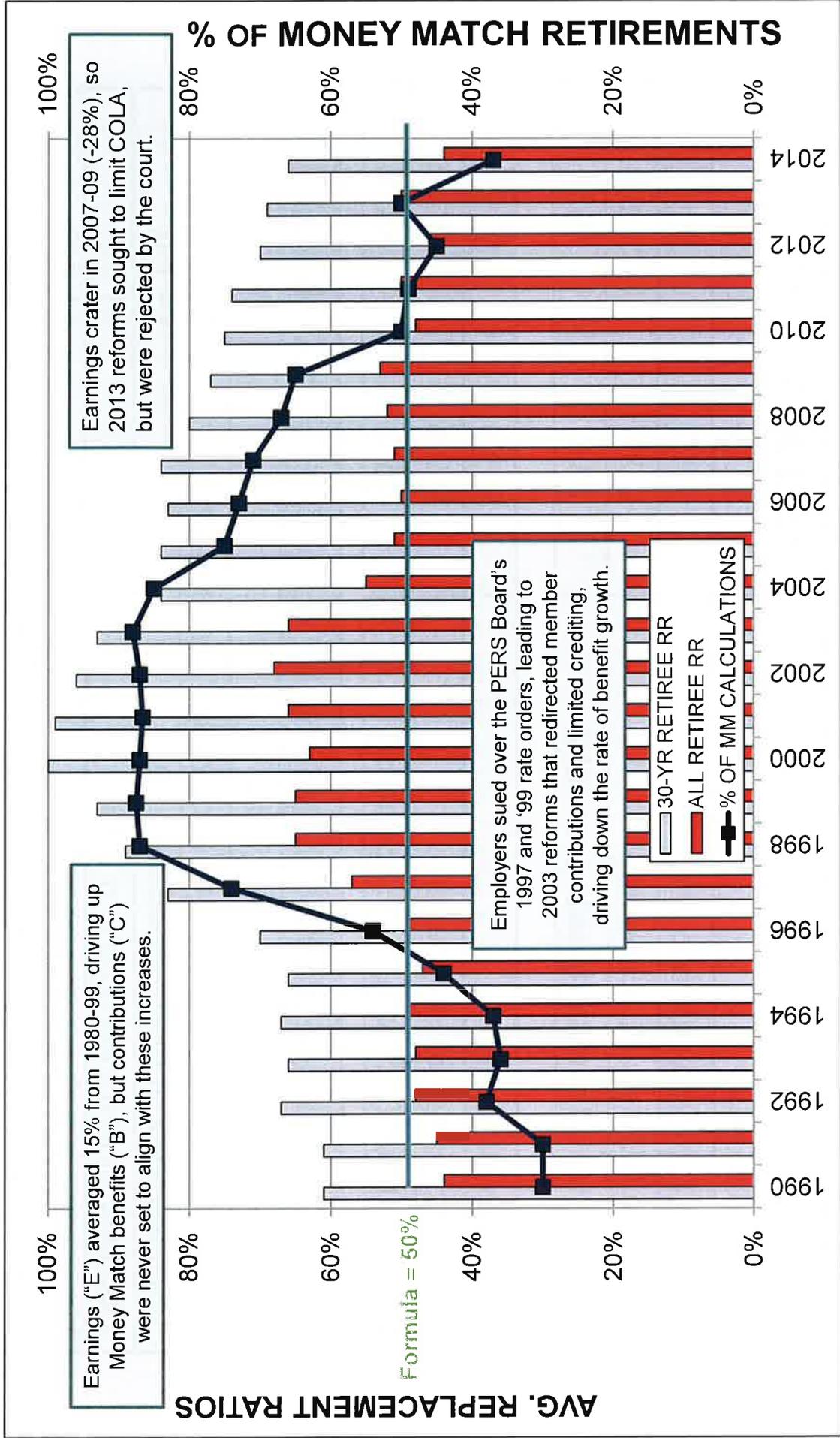
As of 12-31-14

Resources (“C+E”)

Obligations (“B”)

# Where the Funding Balance Got Away --

## Avg. Replacement Ratios (% of "final salary" to monthly benefit)



# System Funded Status and UAL (\$ in billions)

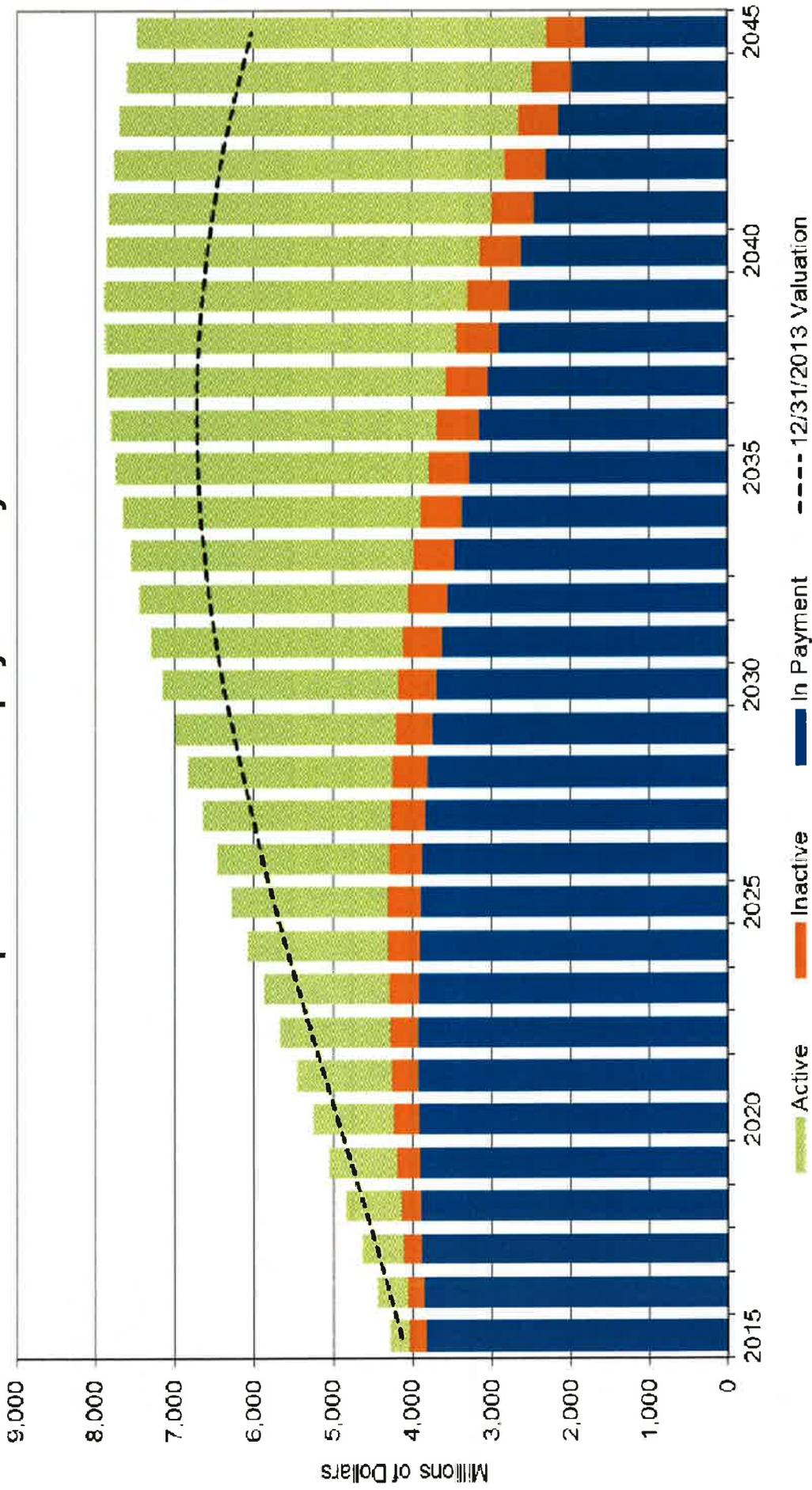
	12/31/2013	12/31/2014
Actuarial liability	\$62.6	\$73.5
Assets (excluding side accounts)	<u>\$54.1</u>	<u>\$55.5</u>
UAL (excluding side accounts)	\$ 8.5	\$18.0
Funded status (excluding side accounts)	86%	76%

Side account assets	<u>\$ 5.9</u>	<u>\$ 5.9</u>
UAL (including side accounts)	\$ 2.6	\$12.1
Funded status (including side accounts)	96%	84%

	UAL Increase
<b>Sources of 2014 UAL Increase</b>	
Expected UAL increase during 2014	\$0.2 B
2014 actual investment performance below assumption	\$0.2 B
<i>Moro</i> adjustment to projected benefits	\$5.1 B
Decrease in assumed return to 7.50%	\$1.7 B
Update to mortality assumption	\$1.8 B
All other assumption changes and actual experience	<u>\$0.5 B</u>
<b>Total</b>	<b><u>\$9.5B</u></b>

# Projected Benefit Payments

Tier One/Tier Two expected benefit payments by status as of 12/31/2014



# System-Wide Pension Rates

Excludes Retiree Health Care, IAP Contributions, Side Accounts

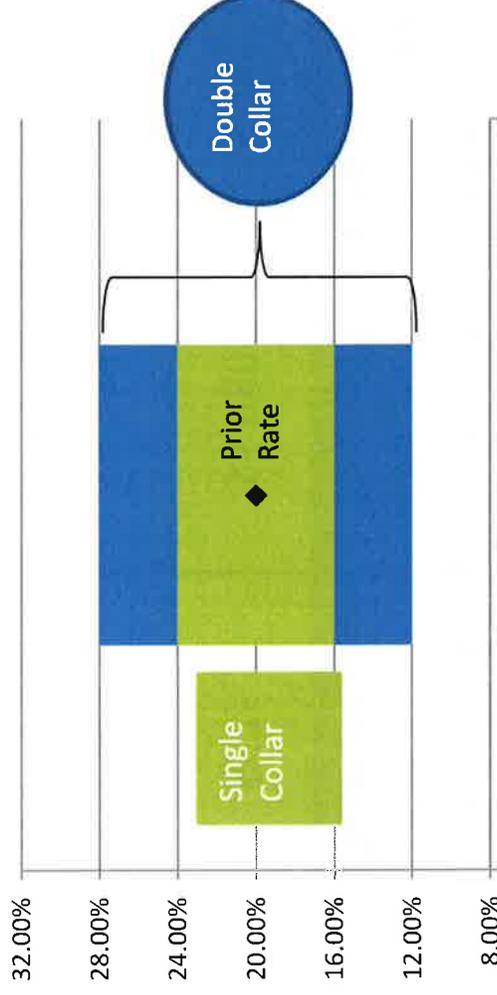
	12/31/2013 2015 - 2017 Final		12/31/2014 2017 - 2019 Advisory			
	Payroll		Payroll			
	Tier 1/ Tier 2	OPSRP	Weighted Average <sup>1</sup>	Tier 1/ Tier 2	OPSRP	Weighted Average <sup>1</sup>
Normal Cost	13.18%	7.79%	10.94%	15.41%	8.63%	12.30%
Tier 1/Tier 2 UAL	6.63%	6.63%	6.63%	13.68%	13.68%	13.68%
OPSRP UAL	0.61%	0.61%	0.61%	1.01%	1.01%	1.01%
<b>Uncollared Rate</b>	<b>20.42%</b>	<b>15.03%</b>	<b>18.18%</b>	<b>30.10%</b>	<b>23.32%</b>	<b>26.99%</b>
<b>Increase</b>				<b>9.68%</b>	<b>8.29%</b>	<b>8.81%</b>
<b>Collar Limitation</b>	(0.72%)	(0.72%)	(0.72%)	(6.25%)	(6.25%)	(6.25%)
<b>Collared Base Rate</b>				<b>4.15%</b>	<b>2.76%</b>	<b>3.28%</b>

<sup>1</sup> Weighting based on the pool's payroll levels (Tier 1/Tier 2, OPSRP) as of the valuation date.

# Current Design of Rate Collar

- The maximum change typically permitted by the collar is 20% of the rate currently in effect (3% of payroll minimum collar width)
- If funded status is 60% or lower, the width of the collar doubles to 40% of rate currently in effect (6% of payroll minimum collar width)
- If the funded status is between 60% and 70%, the collar size is prorated between the initial collar and double collar level

Illustration of Rate Collar



- Rate collars are calculated at a rate pool level and limit the biennium to biennium increase in the UAL rate for a given rate pool

# 2017-19 Contribution Increase Estimates

	Projected 2015-17 Payroll*	(A) Projected 2015-17 Contribution	Projected 2017-19 Payroll*	(B) Projected 2017-19 Contribution	(B) - (A) Projected Contribution Increase
State Agencies	\$5,580	\$575	\$5,980	\$800	\$225
School Districts	\$5,950	\$560	\$6,370	\$850	\$290
All Others	<u>\$7,350</u>	<u>\$870</u>	<u>\$7,870</u>	<u>\$1,155</u>	<u>\$285</u>
<b>Total</b>	<b>\$18,880</b>	<b>\$2,005</b>	<b>\$20,220</b>	<b>\$2,805</b>	<b>\$800</b>

\* Assumes payroll grows at 3.50% annually based on 12/31/2014 active member census, reflecting proportional payroll composition (Tier 1/Tier 2 vs. OPSRP) as of 12/31/2014

- Projected 2017-19 contributions are determined by applying collared net advisory rates calculated in the 12/31/2014 valuation
- Projections do not reflect the effects of actual 2015 investment returns

# Tier One/Tier Two Employer Rate Pool Funded Status and UAL

- Funded status differs for the two large Tier One/Tier Two rate pools

(\$ in billions)	SLGRP*	School Districts
Actuarial liability	\$37.2	\$27.1
Assets (excluding side accounts)	<u>\$28.5</u>	<u>\$20.3</u>
UAL (excluding side accounts)	\$8.7	\$6.8
Funded status (excluding side accounts)	77%	75%
Projected 2015 payroll	\$5.4	\$2.9
Ratio of UAL to payroll	161%	234%

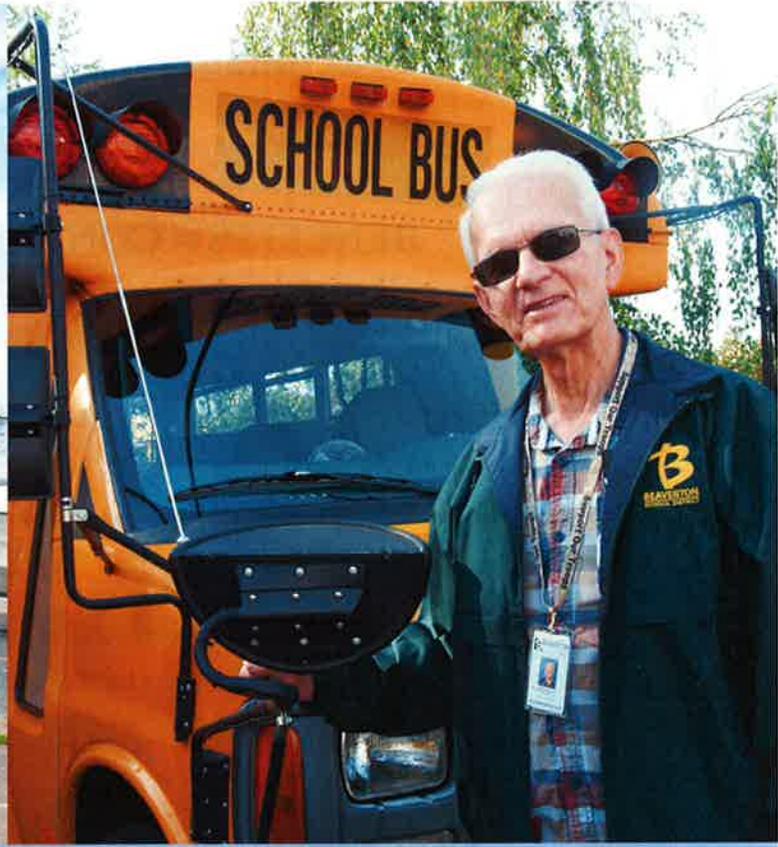
Side account assets	\$2.7	\$3.1
UAL (including side accounts)	\$6.0	\$3.7
Funded status (including side accounts)	84%	86%

\* State and Local Government Rate Pool

# Summary

- PERS Funding Equation: Benefits = Contributions + Earnings
- The equation is reviewed every year and rebalanced by the PERS Board setting employer contribution rates every two years
- Individual 2017-2019 advisory employer contribution rates (based on the December 13, 2014 valuation) will be distributed soon
- Actual 2017-2019 employer contribution rates (effective July 1, 2017) will be approved by the PERS Board in fall 2016, using:
  - Actual investment performance for 2014 and 2015;
  - Restored benefits from the *Moro* decision; and
  - Actuarial methods and assumptions adopted by the PERS Board at its September 25, 2015 meeting

**Questions? Contact the PERS Employer Service Center: 888-320-7377**



## Information for PERS Employers



PERS has provided secure retirement benefits since 1945

# What is the PERS funding equation?

$$B = C + E$$

**BENEFITS = CONTRIBUTIONS + EARNINGS**

Present value of  
earned benefits

Employer funds to  
pay those benefits

Future returns on  
invested funds

Set by:  
Oregon Legislature

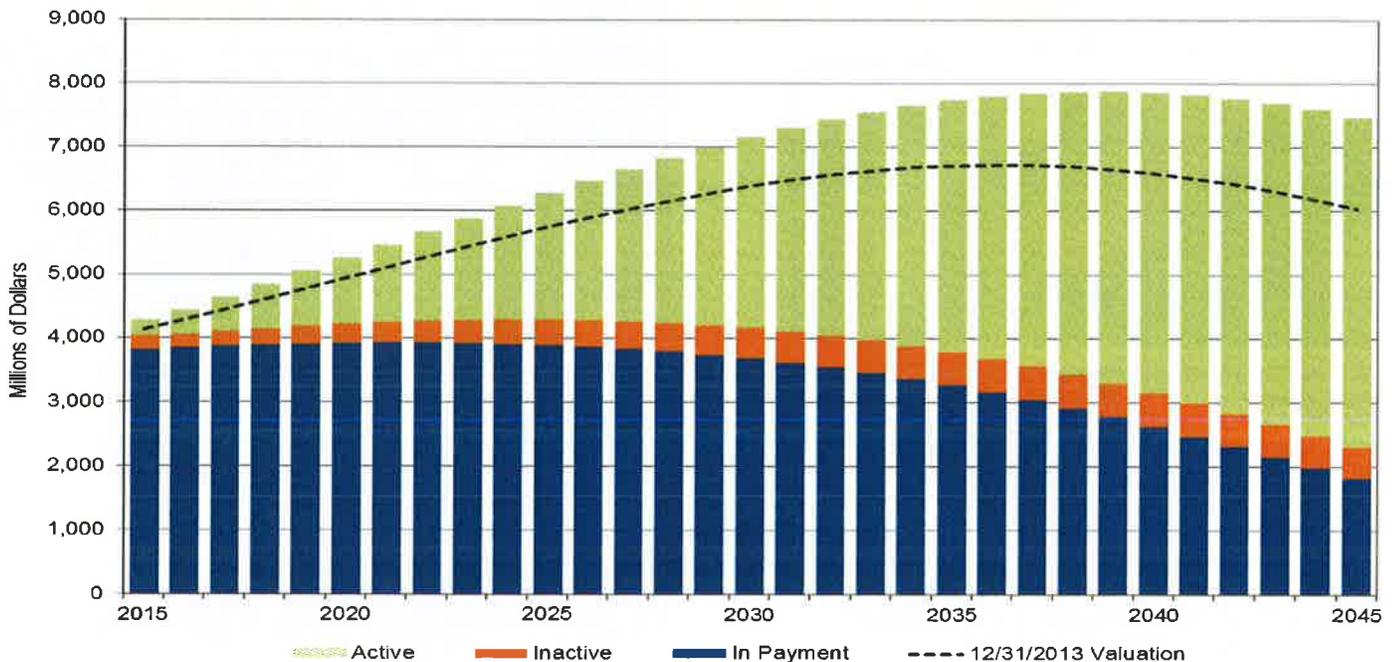
Set by:  
PERS Board

Managed by:  
Oregon Investment Council

## Where does the money to pay for benefits come from? (1970-2014)



## What are PERS' projected estimated benefit payments?



## What are the projected\* 2017-19 system wide employer payroll and contribution rate increases?

(\$ millions)	Projected 2015-17 Payroll*	(A) Projected 2015-17 Contribution	Projected 2017-19 Payroll**	(B) Projected 2017-19 Contribution	(B) - (A) Projected Contribution Increase
State Agencies	\$5,580	\$575	\$5,980	\$800	\$225
School Districts	\$5,950	\$560	\$6,370	\$850	\$290
All Others	\$7,350	\$870	\$7,870	\$1,155	\$285
<b>Total</b>	<b>\$18,880</b>	<b>\$2,005</b>	<b>\$20,220</b>	<b>\$2,805</b>	<b>\$800</b>

\* Projections do not reflect effects of actual 2015 investment returns.

\*\* Assumes payroll growth at 3.5% annually based on December 31, 2014 active member census, reflecting proportional payroll composition (Tier One/Tier Two vs. OPSRP) as of December 31, 2014.

## Funded status and unfunded actuarial liability (UAL)

(\$ billions)	System wide		As of 12/31/14	
	12/31/13	12/31/14	SLGRP*	School Districts
Actuarial liability	\$62.6	\$73.5	\$37.2	\$27.1
Assets (excluding side accounts)	\$54.1	\$55.5	\$28.5	\$20.3
UAL (excluding side accounts)	\$8.5	\$18.0	\$8.7	\$6.8
Funded status (excluding side accounts)	86%	76%	77%	75%
Side account assets	\$5.9	\$5.9	\$2.7	\$3.1
UAL (including side accounts)	\$2.6	\$12.1	\$6.0	\$3.7
Funded status (including side accounts)	96%	84%	84%	86%

\* State and Local Government Rate Pool

Sources of 2014 UAL increase	UAL Increase (\$ billions)
Expected UAL increase/(decrease) during 2014	\$0.2
2014 investment performance below assumption	\$0.2
Moro adjustment to projected benefits	\$5.1
Decrease in assumed rate of return to 7.5%	\$1.7
Update to mortality assumption	\$1.8
All other assumption changes and actual experience	\$0.5
<b>Total</b>	<b>\$9.5</b>

## What is the employer contribution rate setting cycle?

Actuarial valuations are conducted annually, but alternate between “advisory” and “rate setting” valuations: e.g., the December 31, 2014, valuation results project what employer rates might become, and the December 31, 2015, valuation will be used to set actual rates. Once employer rates are adopted by the PERS Board (in the fall of the even-numbered year), they become effective the following July 1 of the odd-numbered year (18 months after the valuation date).

Valuation Date	Employer Contribution Rates
December 31, 2013	→ July 2015 - June 2017
December 31, 2015	→ July 2017 - June 2019
December 31, 2017	→ July 2019 - June 2021

## Problem: benefits (B) and contributions & earnings (C+E) don't align

Obligations (B)	Amount	Resources (C+E)	Amount
Retired members	\$46.4	Tier One/Two benefits in force reserve	\$23.8
Inactive members	\$4.9		
Tier One - active members	\$13.0	Tier One/Two member accounts	\$6.9
Tier Two - active members	\$6.4	Tier One/Two employer reserves	\$22.8
OPSRP - active members	\$2.8	OPSRP employer pool	\$2.0
		<b>Assets:</b>	<b>\$55.5</b>
Present value of future (PVOF) normal cost - actives	\$7.5	PVOF normal cost - actives	\$7.5
		PVOF unfunded actuarial liability contributions	\$18.0
<b>Total obligations:</b>	<b>\$81.0</b>	<b>Total resources:</b>	<b>\$81.0</b>

## Economic Benefit of PERS

Oregon PERS paid approximately \$3.3 billion\* in benefits to PERS retired members living in Oregon in 2014. Funding for these benefits came mostly from investment earnings on contributions previously paid by members and public employers.

- The \$3.3 billion in annual benefit payments multiply to \$3.9 billion in economic value to Oregon when the full financial impact of these dollars spent in local communities is considered.
- These benefit payments sustain an estimated 36,000 Oregon jobs, and add approximately \$1.1 billion\*\* in wages to Oregon's economy.
- Additionally, the state of Oregon collected an estimated \$171.7 million in income taxes on PERS retired member benefits during 2014.

\* Additional benefit payments from the Individual Account Program (IAP) were not used in this study.

\*\* The \$1.1 billion in wages is included as a component of the \$3.9 billion in economic activity.

Public Employees Retirement System  
11410 SW 68th Parkway  
Tigard, Oregon 97223

Contact your PERS representative directly or call the general employer line: 888-320-7377  
Employer website: <http://www.oregon.gov/pers/EMP/pages/index.aspx>

## Summary of PERS Employer Contribution Rates

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

Employer Number	Employer Name	Net Employer Contribution Rate 7/1/13 - 6/30/15			Net Employer Contribution Rate 7/1/15 - 6/30/17			
		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
..... Independent Employers ..... City								
2167	City of Athena		6.15%	4.87%	7.60%	7.52%	4.31%	8.42%
2106	City of Beaverton		11.36%	6.64%	9.37%	14.76%	7.82%	11.93%
2107	City of Bend		13.04%	7.11%	9.84%	15.78%	8.79%	12.90%
2149	City of Canyonville		10.88%	6.29%	9.02%	14.28%	8.08%	12.19%
2186	City of Chiloquin		7.56%	0.49%	2.89%	10.96%	5.22%	9.33%
2162	City of Clatskanie		12.40%	7.86%	10.59%	15.80%	9.40%	13.51%
2152	City of Coos Bay		13.71%	6.51%	9.24%	17.11%	8.81%	12.92%
2165	City of Cornelius		9.39%	5.91%	8.64%	12.79%	7.42%	11.53%
2127	City of Cottage Grove		14.24%	11.95%	14.68%	17.64%	9.15%	13.26%
2257	City of Culver		10.75%	12.84%	15.57%	14.15%	7.83%	11.94%
2262	City of Dufur		15.48%	9.81%	12.54%	16.49%	10.75%	14.86%
2282	City of Eagle Point		11.67%	3.55%	6.28%	15.07%	8.31%	12.42%
2111	City of Eugene		14.10%	9.26%	11.99%	17.50%	10.05%	14.16%
2248	City of Fossil		6.15%	6.60%	9.33%	9.55%	5.51%	9.62%
2309	City of Gearhart		9.45%	0.49%	2.38%	12.85%	5.03%	9.14%
2264	City of Gervais		10.79%	4.71%	7.44%	11.51%	8.39%	12.50%
2250	City of Gold Beach		15.52%	9.00%	11.73%	14.12%	8.14%	12.25%
2114	City of Gresham		8.92%	3.02%	5.75%	11.67%	3.55%	7.66%
2210	City of Helix		7.89%	2.86%	5.59%	9.49%	5.51%	9.62%
2115	City of Hillsboro		12.61%	7.82%	10.55%	16.01%	9.84%	13.95%
2222	City of Jacksonville		11.82%	6.72%	9.45%	15.10%	8.21%	12.32%
2232	City of Joseph		13.99%	10.52%	13.25%	17.39%	13.00%	17.11%
2279	City of Keizer		10.69%	2.19%	4.92%	14.09%	6.19%	10.30%
2283	City of Maupin		6.20%	4.99%	7.72%	9.60%	2.43%	6.54%
2246	City of Merrill		6.15%	2.33%	5.06%	6.61%	0.45%	0.45%
2195	City of Metolius		6.15%	1.15%	3.88%	6.61%	0.45%	0.45%
2290	City of Molalla		8.64%	4.23%	6.96%	11.56%	4.42%	8.53%
2174	City of Mt Angel		8.35%	5.64%	8.37%	10.68%	5.20%	9.31%
2118	City of Ontario		18.70%	14.04%	16.77%	22.69%	14.89%	19.00%
2215	City of Powers		6.56%	1.91%	4.64%	6.61%	0.45%	0.45%
2218	City of Prairie City		9.45%	6.46%	9.19%	9.26%	6.22%	10.33%
2146	City of Prineville		11.17%	5.33%	8.06%	14.57%	7.36%	11.47%
2297	City of Rainier		9.45%	3.62%	6.35%	12.85%	4.27%	8.38%
2101	City of Salem		14.66%	10.28%	13.01%	15.82%	8.62%	12.73%
2219	City of Sheridan		8.13%	4.16%	6.89%	11.53%	5.39%	9.50%
2213	City of Stanfield		6.15%	0.49%	0.72%	6.61%	0.45%	0.45%
2129	City of Sweet Home		6.15%	0.49%	0.49%	6.61%	0.45%	0.81%
2261	City of Waldport		7.59%	2.84%	5.57%	8.83%	3.03%	7.14%
2206	City of Weston		6.15%	0.49%	1.76%	8.63%	4.69%	8.80%

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		Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll	Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll
<b>Independent Employers</b>								
<b>City</b>								
2189	City of Willamina		6.15%	0.49%	2.88%	6.61%	0.45%	3.28%
2253	Town of Butte Falls		6.15%	6.70%	9.43%	9.55%	0.45%	0.45%
<b>County</b>								
2001	Clackamas County		15.49%	11.37%	14.10%	18.89%	12.23%	16.34%
2002	Curry County		14.79%	11.66%	14.39%	18.19%	7.56%	11.67%
2003	Douglas County		22.36%	19.96%	22.69%	26.48%	17.25%	21.36%
2006	Jefferson County		12.81%	8.03%	10.76%	16.21%	8.98%	13.09%
2008	Lane County		11.71%	8.56%	11.29%	15.11%	8.51%	12.62%
2014	Linn County		15.56%	13.73%	16.46%	18.96%	11.60%	15.71%
2039	Malheur County		11.64%	7.32%	10.05%	14.30%	6.94%	11.05%
2037	Polk County		13.73%	8.54%	11.27%	17.13%	10.12%	14.23%
2050	Wallowa County		9.22%	4.84%	7.57%	7.66%	1.17%	5.28%
2015	Yamhill County		9.45%	3.05%	5.78%	12.85%	7.19%	11.30%
<b>Special Districts</b>								
2664	Applegate Valley Rural Fire Protection District #9		11.73%	4.04%	6.77%	14.13%	7.15%	11.26%
2702	Banks Fire District #13		14.88%	6.85%	9.58%	18.28%	12.40%	16.51%
2596	Bend Parks & Recreation		9.05%	6.38%	9.11%	12.45%	7.52%	11.63%
2648	Black Butte Ranch Rural Fire Protection District		9.45%	0.49%	0.49%	12.85%	3.41%	7.52%
2833	Boardman Rural Fire Protection District		16.17%	4.85%	7.58%	18.25%	8.23%	12.34%
2779	Brownsville Rural Fire Protection District		13.78%	4.42%	7.15%	12.74%	3.65%	7.76%
2569	Central Oregon Intergovernmental Council		10.44%	6.63%	9.36%	13.84%	8.47%	12.58%
2678	Central Oregon Regional Housing Authority		6.15%	5.22%	7.95%	9.12%	6.50%	10.61%
2645	Chiloquin Agency Lake Rural Fire Protection District		11.25%	9.20%	11.93%	14.65%	2.97%	7.08%
2518	Clackamas County Housing Authority		14.24%	11.59%	14.32%	17.64%	10.83%	14.94%
2870	Clackamas River Water Providers		6.15%	4.71%	7.44%	8.91%	9.02%	13.13%
2679	Columbia River Public Utility District		10.28%	8.49%	11.22%	13.68%	9.60%	13.71%
2828	Deschutes Public Library District		9.62%	6.02%	8.75%	13.02%	9.13%	13.24%
2527	Deschutes Valley Water District		15.93%	15.88%	18.61%	19.37%	13.24%	17.35%
2729	Douglas County Fire District #2		19.15%	8.99%	11.72%	23.23%	13.95%	18.06%
2743	Douglas Soil & Water Conservation District		6.15%	6.51%	9.24%	9.17%	0.45%	4.41%
2529	East Fork Irrigation District		8.48%	6.93%	9.66%	10.43%	1.91%	6.02%
2618	Estacada Cemetery District		6.15%	1.66%	4.39%	6.61%	0.45%	0.45%
2132	Eugene Water & Electric Board		23.55%	21.73%	24.46%	21.99%	16.94%	21.05%
2623	Evans Valley Fire District #6		6.15%	0.49%	0.49%	6.61%	0.45%	0.45%
2785	Fern Ridge Community Library		10.63%	0.49%	2.82%	10.16%	2.31%	6.42%
2608	Gaston Rural Fire Protection District		11.65%	4.87%	7.60%	15.05%	9.38%	13.49%
2698	Halsey Shedd Rural Fire Protection District		6.15%	0.49%	1.67%	9.52%	0.45%	3.79%
2771	Harbor Water PUD		6.31%	2.32%	5.05%	10.18%	2.98%	7.09%
2815	Hermiston Rural Fire Protection District		13.30%	6.56%	9.29%	16.70%	8.88%	12.99%

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		Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll	Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll
..... <b>Independent Employers</b> .....									
<b>Special Districts</b>									
2717	Ice Fountain Water District		9.45%	5.08%	7.81%		12.85%	7.55%	11.66%
2556	Jackson County Fire District #5		16.37%	7.64%	10.37%		19.90%	9.38%	13.49%
2575	Jefferson County Rural Fire Protection District #1		10.80%	9.95%	12.68%		14.20%	9.16%	13.27%
2841	Jefferson County Soil & Water Conservation District		6.15%	5.45%	8.18%		9.55%	7.83%	11.94%
2646	Keno Rural Fire Protection District		18.64%	7.24%	9.97%		15.46%	6.34%	10.45%
2515	Klamath County Fire District #1		18.49%	8.28%	11.01%		22.44%	12.52%	16.63%
2760	Knappa Svensen Burnside Rural Fire Protection District		9.10%	2.81%	5.54%		12.50%	2.44%	6.55%
2644	Lakeside Water District		14.05%	10.31%	13.04%		13.35%	10.58%	14.69%
2521	League of Oregon Cities		11.33%	7.66%	10.39%		14.73%	11.35%	15.46%
2597	Mapleton Water District		13.22%	7.36%	10.09%		13.16%	7.00%	11.11%
2877	Mid-Columbia Fire And Rescue V1-801		N/A	N/A	N/A		15.12%	8.57%	12.68%
2782	Millington Rural Fire Protection District		6.15%	0.49%	0.49%		6.61%	0.45%	0.45%
2873	Mosier Fire District		9.19%	4.54%	7.27%		12.59%	5.60%	9.71%
2861	Mt Angel Fire District		6.88%	2.23%	4.96%		13.28%	5.07%	9.18%
2724	Nehalem Bay Wastewater Agency		6.15%	12.21%	14.94%		9.55%	2.39%	6.50%
2740	Neskowin Regional Sanitary Authority		8.14%	1.86%	4.59%		9.80%	5.78%	9.89%
2835	North Clackamas County Water Commission		7.67%	6.82%	9.55%		11.07%	2.23%	6.34%
2637	Northeast Oregon Housing Authority		7.31%	5.99%	8.72%		10.71%	2.75%	6.86%
2550	Nyssa Road Assessment District #2		42.39%	44.26%	46.99%		34.46%	26.52%	30.63%
2524	Oak Lodge Sanitary District		10.02%	8.65%	11.38%		13.42%	9.60%	13.71%
2723	Oregon Coastal Zone Management Association		6.15%	4.88%	7.61%		6.61%	0.45%	0.45%
2685	Oregon Community College Association		6.15%	4.15%	6.88%		6.61%	0.64%	4.75%
2876	Oregon Municipal Electric Utilities Association		N/A	N/A	N/A		10.95%	8.23%	12.34%
2533	Owyhee Irrigation District		24.51%	24.96%	27.69%		23.23%	17.05%	21.16%
2688	Polk County Fire District #1		15.04%	7.59%	10.32%		18.44%	10.54%	14.65%
2613	Polk Soil & Water Conservation District		11.25%	7.98%	10.71%		14.65%	8.02%	12.13%
2507	Port of Astoria		11.02%	9.84%	12.57%		11.38%	8.81%	12.92%
2633	Port of Cascade Locks		9.49%	3.03%	5.76%		6.89%	2.50%	6.61%
2788	Port of Hood River		9.45%	5.39%	8.12%		12.76%	8.95%	13.06%
2570	Port of St Helens		8.60%	5.39%	8.12%		11.10%	6.45%	10.56%
2581	Port of Umatilla		14.70%	7.34%	10.07%		18.10%	10.35%	14.46%
2689	Redmond Area Park & Recreation District		6.70%	3.24%	5.97%		10.10%	5.76%	9.87%
2672	Rockwood Water PUD		12.36%	8.51%	11.24%		15.76%	10.64%	14.75%
2747	Salem Housing Authority		15.39%	13.06%	15.79%		16.64%	11.69%	15.80%
2675	Salmon Harbor-Douglas County		6.15%	6.24%	8.97%		9.55%	3.84%	7.95%
2701	Sisters-Camp Sherman Rural Fire Protection District		17.13%	8.94%	11.67%		20.81%	12.32%	16.43%
2859	South Lane County Fire and Rescue		17.20%	6.59%	9.32%		24.18%	14.40%	18.51%
2803	Southwestern Polk County Rural Fire Protection District		6.86%	2.21%	4.94%		11.75%	4.76%	8.87%
2767	Springfield Utility Board		6.15%	9.03%	11.76%		9.55%	3.29%	7.40%

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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
..... <b>Independent Employers</b> .....							
..... <b>Special Districts</b> .....							
2845	Sunrise Water Authority	12.65%	11.21%	13.94%	15.80%	13.98%	18.09%
2643	Sweet Home Cemetery	17.01%	23.18%	25.91%	18.23%	11.52%	15.63%
2722	Tillamook 9-1-1	6.15%	4.60%	7.33%	6.61%	0.45%	4.12%
2821	Tillamook County Soil And Water Conservation District	14.43%	9.94%	12.67%	13.42%	8.83%	12.94%
2783	Tillamook Fire District	10.58%	1.37%	4.10%	13.98%	5.12%	9.23%
2865	Tri-County Cooperative Weed Management Area	9.21%	4.56%	7.29%	12.61%	5.62%	9.73%
2610	Turner Fire District	20.13%	6.67%	9.40%	15.61%	3.65%	7.76%
2874	Umatilla-Morrow Radio and Data District	6.15%	5.23%	7.96%	8.86%	7.74%	11.85%
2536	Valley View Cemetery	6.15%	6.86%	9.59%	6.61%	0.45%	0.45%
2797	Vernonia Fire	6.15%	6.34%	9.07%	6.61%	4.16%	8.27%
2796	West Side Rural Fire Protection District	14.28%	0.66%	3.39%	15.90%	1.72%	5.83%
2725	West Valley Fire District	12.86%	4.26%	6.99%	15.10%	8.10%	12.21%
2686	Weston Cemetery	9.45%	2.33%	5.06%	12.85%	0.45%	4.30%
2714	Winchester Bay Sanitary District	14.52%	8.12%	10.85%	15.05%	10.41%	14.52%
2878	Yamhill Fire Protection District	N/A	N/A	N/A	15.53%	8.54%	12.65%

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		Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll	Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll
Judiciary								
2099	State Judiciary		18.44%	N/A	N/A	15.03%	N/A	N/A

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		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	3.69%	1.69%	4.42%	0.53%	0.45%	0.45%
3003	Baker School District #5J	12.67%	10.67%	13.40%	10.19%	5.50%	9.61%
4035	Banks School District	17.39%	15.39%	18.12%	16.27%	11.58%	15.69%
4062	Beaverton School District	15.94%	13.94%	16.67%	13.97%	9.28%	13.39%
3291	Bend-La Pine Public Schools	13.65%	11.65%	14.38%	12.37%	7.68%	11.79%
3283	Brookings-Harbor School District #17C	7.26%	5.26%	7.99%	4.64%	0.45%	4.06%
4333	Canby School District	9.38%	7.38%	10.11%	2.49%	0.45%	1.91%
4334	Cascade School District #5	8.47%	6.47%	9.20%	3.81%	0.45%	3.23%
3859	Central School District #13J	8.07%	6.07%	8.80%	5.48%	0.79%	4.90%
3414	City of Phoenix School District	13.23%	11.23%	13.96%	10.06%	5.37%	9.48%
4259	Clackamas Education Service District	12.88%	10.88%	13.61%	11.42%	6.73%	10.84%
3179	Clatsop County School District #1C	2.07%	0.49%	2.80%	0.53%	0.45%	0.45%
3242	Coos Bay School District #9	17.34%	15.34%	18.07%	15.30%	10.61%	14.72%
3039	Corvallis School District #509J	12.41%	10.41%	13.14%	9.43%	4.74%	8.85%
3502	Creswell School District #40	18.31%	16.31%	19.04%	17.33%	12.64%	16.75%
3274	Crook County School District	4.29%	2.29%	5.02%	1.57%	0.45%	0.99%
3843	David Douglas School District	19.12%	17.12%	19.85%	18.47%	13.78%	17.89%
4291	Dayton Public Schools	8.85%	6.85%	9.58%	4.47%	0.45%	3.89%
4237	Douglas Education Service District	18.16%	16.16%	18.89%	17.10%	12.41%	16.52%
3927	Echo School District	12.21%	10.21%	12.94%	9.42%	4.73%	8.84%
4323	Estacada School District #108	13.82%	11.82%	14.55%	9.62%	4.93%	9.04%
3473	Eugene School District 4J	17.74%	15.74%	18.47%	16.35%	11.66%	15.77%
3887	Falls City School District	3.00%	1.00%	3.73%	0.53%	0.45%	0.45%
3494	Fern Ridge School District	11.85%	9.85%	12.58%	8.28%	3.59%	7.70%
4313	Forest Grove School District	15.40%	13.40%	16.13%	13.05%	8.36%	12.47%
4034	Gaston Public Schools	5.23%	3.23%	5.96%	0.68%	0.45%	0.45%
4329	Gervais School District #1	6.89%	4.89%	7.62%	2.59%	0.45%	2.01%
3160	Gladstone School District #115	1.79%	0.49%	2.52%	0.53%	0.45%	0.45%
3316	Glide School District #12	13.92%	11.92%	14.65%	10.69%	6.00%	10.11%
4260	Greater Albany School District #8J	14.44%	12.44%	15.17%	12.68%	7.99%	12.10%
4332	Gresham-Barlow School District #10	11.73%	9.73%	12.46%	9.18%	4.49%	8.60%
4326	Harney County School District #3	0.59%	0.49%	0.49%	0.53%	0.45%	0.45%
4258	Hermiston School District #8R	13.14%	11.14%	13.87%	11.99%	7.30%	11.41%
4252	High Desert Education Service District	15.52%	13.52%	16.25%	12.05%	7.36%	11.47%
4341	Hillsboro School District #1J	15.33%	13.33%	16.06%	13.76%	9.07%	13.18%
3409	Hood River County School District	13.79%	11.79%	14.52%	11.26%	6.57%	10.68%
4223	InterMountain Education Service District	14.08%	12.08%	14.81%	10.47%	5.78%	9.89%
3729	Jefferson School District #14Cj	7.91%	5.91%	8.64%	4.43%	0.45%	3.85%
4315	John Day School District	13.17%	11.17%	13.90%	8.77%	4.08%	8.19%

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Employer Number	Employer Name	Net Employer Contribution Rate 7/1/13 - 6/30/15			Net Employer Contribution Rate 7/1/15 - 6/30/17		
		Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll	Tier 1/ Payroll	Tier 2 Payroll
<b>School Districts</b>							
<b>School</b>							
3965	La Grande Public Schools	12.39%	10.39%	13.12%	9.52%	4.83%	8.94%
4268	Lake Oswego School District	10.64%	8.64%	11.37%	7.84%	3.15%	7.26%
4276	Lane County Education Service District	18.15%	16.15%	18.88%	13.93%	9.24%	13.35%
3579	Lincoln County School District	0.59%	0.49%	0.49%	0.53%	0.45%	0.45%
3447	Madras School District	15.50%	13.50%	16.23%	13.99%	9.30%	13.41%
4142	McMinnville Schools	15.00%	13.00%	15.73%	13.28%	8.59%	12.70%
4288	Medford School District #549C	17.66%	15.66%	18.39%	17.01%	12.32%	16.43%
4335	Milton-Freewater Unified School District #7	8.46%	6.46%	9.19%	2.78%	0.45%	2.20%
4331	Molalla River School District	0.68%	0.49%	1.41%	0.53%	0.45%	0.45%
4340	Monroe School District #1J	15.97%	13.97%	16.70%	13.74%	9.05%	13.16%
3809	Morrow County Schools	15.44%	13.44%	16.17%	13.34%	8.65%	12.76%
4238	Multnomah Education Service District	13.85%	11.85%	14.58%	5.55%	0.86%	4.97%
4336	Nestucca Valley School District #101	15.67%	13.67%	16.40%	14.84%	10.15%	14.26%
4135	Newberg School District #29Jt	8.61%	6.61%	9.34%	5.64%	0.95%	5.06%
3245	North Bend Public Schools	12.95%	10.95%	13.68%	11.84%	7.15%	11.26%
4321	North Clackamas School District #12	8.68%	6.68%	9.41%	5.32%	0.63%	4.74%
3730	North Marion School District #15	10.23%	8.23%	10.96%	7.61%	2.92%	7.03%
4342	North Santiam School District #29J	8.15%	6.15%	8.88%	4.78%	0.45%	4.20%
4381	North Wasco County School District #21	12.91%	10.91%	13.64%	9.60%	4.91%	9.02%
3684	Ontario School District #8C	15.16%	13.16%	15.89%	13.09%	8.40%	12.51%
3122	Oregon City School District #62	12.92%	10.92%	13.65%	11.33%	6.64%	10.75%
3931	Pendleton School District #16R	4.07%	2.07%	4.80%	1.01%	0.45%	0.45%
3043	Philomath School District #17J	13.39%	11.39%	14.12%	10.78%	6.09%	10.20%
3958	Pilot Rock School District #2R	11.67%	9.67%	12.40%	8.93%	4.24%	8.35%
3818	Portland Public Schools	3.30%	1.30%	4.03%	0.53%	0.45%	0.45%
4320	Rainier School District #13	10.94%	8.94%	11.67%	7.76%	3.07%	7.18%
4311	Redmond School District #2J	14.56%	12.56%	15.29%	12.75%	8.06%	12.17%
4312	Reedsport School District	11.81%	9.81%	12.54%	6.08%	1.39%	5.50%
3824	Reynolds School District	9.71%	7.71%	10.44%	6.51%	1.82%	5.93%
3847	Riverdale School	11.76%	9.76%	12.49%	8.86%	4.17%	8.28%
3310	Roseburg Public Schools	10.74%	8.74%	11.47%	7.58%	2.89%	7.00%
3735	Salem-Keizer Public Schools	14.28%	12.28%	15.01%	12.36%	7.67%	11.78%
3665	Santiam Canyon School District	9.83%	7.83%	10.56%	0.76%	0.45%	0.45%
3000	School Districts	22.29%	20.29%	23.02%	22.33%	17.64%	21.75%
3187	Seaside Schools	14.23%	12.23%	14.96%	11.76%	7.07%	11.18%
4317	Sherwood School District #88J	18.16%	16.16%	18.89%	17.21%	12.52%	16.63%
4270	Silver Falls School District	13.22%	11.22%	13.95%	11.47%	6.78%	10.89%
3296	Sisters School District	9.19%	7.19%	9.92%	4.19%	0.45%	3.61%
3537	Siuslaw School District #97J	10.79%	8.79%	11.52%	8.29%	3.60%	7.71%

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		Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll	Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll
<b>School Districts</b>								
<b>School</b>								
3506	South Lane School District		6.38%	4.38%	7.11%	4.37%	0.45%	3.79%
3319	South Umpqua School District		0.59%	0.49%	1.14%	0.53%	0.45%	0.45%
3487	Springfield School District #19		13.76%	11.76%	14.49%	11.40%	6.71%	10.82%
4279	St Helens School District #502		6.28%	4.28%	7.01%	0.53%	0.45%	0.45%
3942	Stanfield School District		9.72%	7.72%	10.45%	4.82%	0.45%	4.24%
3353	Sutherlin School District #130		6.07%	4.07%	6.80%	2.42%	0.45%	1.84%
3618	Sweet Home School District #55		6.17%	4.17%	6.90%	0.53%	0.45%	0.45%
4338	Three Rivers U J School District		13.28%	11.28%	14.01%	10.85%	6.16%	10.27%
4316	Tigard-Tualatin School District #23J		18.59%	16.59%	19.32%	17.62%	12.93%	17.04%
3902	Tillamook Public Schools		4.74%	2.74%	5.47%	0.53%	0.45%	0.45%
3928	Umatilla School District #6R		16.72%	14.72%	17.45%	15.59%	10.90%	15.01%
3966	Union County School District		13.30%	11.30%	14.03%	7.62%	2.93%	7.04%
3195	Warrenton-Hammond School District		14.90%	12.90%	15.63%	13.54%	8.85%	12.96%
3075	West Linn School District		14.21%	12.21%	14.94%	12.72%	8.03%	12.14%
4254	Willamette Education Service District		10.78%	8.78%	11.51%	3.44%	0.45%	2.86%
4314	Willamina School District #30J		18.44%	16.44%	19.17%	17.26%	12.57%	16.68%
3349	Winston-Dillard Schools		0.95%	0.49%	1.68%	0.53%	0.45%	0.45%
4166	Yamhill-Carlton School District #1		2.67%	0.67%	3.40%	0.53%	0.45%	0.45%

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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
..... SLGRP (Default Tier 1/Tier 2 Rates) .....							
CC							
2901	Blue Mountain Community College	9.48%	7.58%	10.31%	11.04%	5.49%	9.60%
2999	Central Oregon Community College	11.52%	9.62%	12.35%	15.08%	9.53%	13.64%
2919	Chemeketa Community College	6.99%	5.09%	7.82%	8.89%	3.34%	7.45%
2908	Clackamas Community College	9.24%	7.34%	10.07%	10.16%	4.61%	8.72%
2900	Clatsop Community College	8.37%	6.47%	9.20%	9.27%	3.72%	7.83%
2996	Columbia Gorge Community College	11.02%	9.12%	11.85%	13.93%	8.38%	12.49%
2906	Klamath Community College	15.77%	13.87%	16.60%	19.49%	13.94%	18.05%
2904	Lane Community College	7.80%	5.90%	8.63%	9.67%	4.12%	8.23%
2910	Linn-Benton Community College	8.56%	6.66%	9.39%	10.36%	4.81%	8.92%
2905	Mt Hood Community College	4.86%	2.96%	5.69%	5.38%	0.45%	3.94%
2995	Oregon Coast Community College	10.26%	8.36%	11.09%	11.91%	6.36%	10.47%
2918	Portland Community College	8.32%	6.42%	9.15%	11.23%	5.68%	9.79%
2922	Rogue Community College	9.32%	7.42%	10.15%	11.33%	5.78%	9.89%
2998	Southwestern Community College	7.14%	5.24%	7.97%	9.31%	3.76%	7.87%
2997	Tillamook Bay Community College	9.32%	7.42%	10.15%	10.13%	4.58%	8.69%
2902	Treasure Valley Community College	6.17%	4.27%	7.00%	8.39%	2.84%	6.95%
2903	Umpqua Community College	10.09%	8.19%	10.92%	12.03%	6.48%	10.59%
City							
2258	City of Adair Village	13.68%	13.48%	16.21%	19.78%	11.64%	15.75%
2103	City of Albany	15.38%	10.07%	12.80%	17.20%	9.93%	14.04%
2235	City of Amity	11.67%	8.39%	11.12%	11.04%	6.67%	10.78%
2104	City of Ashland	15.49%	11.63%	14.36%	18.54%	11.55%	15.66%
2105	City of Astoria	17.84%	13.48%	16.21%	20.27%	13.07%	17.18%
2234	City of Aumsville	9.62%	5.93%	8.66%	9.67%	3.30%	7.41%
2272	City of Aurora	7.76%	6.64%	9.37%	0.53%	0.45%	0.45%
2159	City of Baker City	16.16%	10.74%	13.47%	18.00%	10.69%	14.80%
2150	City of Bandon	13.94%	10.88%	13.61%	16.85%	10.84%	14.95%
2231	City of Banks	7.83%	3.58%	6.31%	6.95%	3.63%	7.74%
2241	City of Bay City	11.38%	7.13%	9.86%	10.29%	6.97%	11.08%
2178	City of Boardman	14.66%	11.12%	13.85%	16.86%	10.57%	14.68%
2216	City of Brookings	15.05%	10.15%	12.88%	16.96%	10.19%	14.30%
2204	City of Burns	8.83%	6.87%	9.60%	13.30%	6.10%	10.21%
2109	City of Canby	11.96%	7.61%	10.34%	14.33%	7.08%	11.19%
2223	City of Cannon Beach	12.38%	9.37%	12.10%	15.07%	8.60%	12.71%
2198	City of Carlton	0.59%	0.49%	0.49%	6.04%	0.45%	4.41%
2182	City of Cascade Locks	18.67%	18.22%	20.95%	28.64%	20.50%	24.61%
2194	City of Cave Junction	11.15%	9.98%	12.71%	16.53%	10.00%	14.11%
2181	City of Central Point	15.08%	10.25%	12.98%	16.43%	10.24%	14.35%
2201	City of Coburg	9.56%	4.59%	7.32%	8.30%	2.70%	6.81%

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SLGRP (Default Tier 1/Tier 2 Rates)								
City								
2271	City of Columbia City		12.80%	11.03%	13.76%	19.21%	11.02%	15.13%
2177	City of Condon		26.47%	21.04%	23.77%	27.08%	23.54%	27.65%
2110	City of Coquille		17.45%	12.28%	15.01%	19.45%	12.23%	16.34%
2155	City of Corvallis		10.56%	6.49%	9.22%	12.75%	5.54%	9.65%
2236	City of Creswell		13.28%	10.40%	13.13%	13.58%	9.56%	13.67%
2202	City of Dallas		16.79%	10.88%	13.61%	17.46%	10.79%	14.90%
2252	City of Dayton		4.92%	3.28%	6.01%	8.47%	3.20%	7.31%
2294	City of Depoe Bay		13.10%	11.04%	13.77%	16.16%	11.01%	15.12%
2131	City of Drain		13.43%	11.11%	13.84%	16.43%	11.08%	15.19%
2245	City of Dundee		13.08%	9.47%	12.20%	15.50%	9.29%	13.40%
2299	City of Dunes City		17.54%	14.56%	17.29%	23.55%	17.14%	21.25%
2269	City of Durham		8.45%	8.84%	11.57%	13.55%	5.41%	9.52%
2225	City of Echo		17.39%	17.78%	20.51%	24.96%	17.34%	21.45%
2205	City of Elgin		0.59%	0.49%	0.49%	0.53%	0.45%	0.45%
2305	City of Elkton		15.40%	11.15%	13.88%	14.44%	11.12%	15.23%
2180	City of Enterprise		16.55%	12.90%	15.63%	19.75%	12.83%	16.94%
2179	City of Estacada		13.63%	12.05%	14.78%	18.19%	12.05%	16.16%
2208	City of Fairview		14.34%	9.17%	11.90%	15.37%	9.01%	13.12%
2224	City of Falls City		10.90%	7.99%	10.72%	13.22%	8.44%	12.55%
2291	City of Florence		9.49%	5.32%	8.05%	10.52%	3.67%	7.78%
2220	City of Garibaldi		17.96%	15.34%	18.07%	19.82%	14.81%	18.92%
2242	City of Gaston		0.59%	0.49%	0.49%	0.53%	0.45%	0.45%
2304	City of Gladstone		12.61%	8.16%	10.89%	14.47%	7.14%	11.25%
2274	City of Gold Hill		6.20%	3.94%	6.67%	3.12%	0.45%	3.91%
2113	City of Grants Pass		17.65%	11.43%	14.16%	18.98%	11.65%	15.76%
2284	City of Halsey		11.02%	6.77%	9.50%	3.53%	0.45%	4.32%
2296	City of Happy Valley		15.07%	11.11%	13.84%	14.40%	11.08%	15.19%
2268	City of Harrisburg		12.27%	10.26%	12.99%	15.33%	10.19%	14.30%
2193	City of Heppner		0.59%	0.49%	0.49%	0.53%	0.45%	0.45%
2160	City of Hermiston		16.27%	11.33%	14.06%	17.75%	11.53%	15.64%
2226	City of Hines		11.77%	10.44%	13.17%	15.65%	10.07%	14.18%
2138	City of Hood River		16.54%	10.01%	12.74%	18.21%	9.93%	14.04%
2196	City of Hubbard		17.48%	13.42%	16.15%	21.07%	12.74%	16.85%
2191	City of Huntington		51.47%	48.49%	51.22%	51.03%	44.62%	48.73%
2267	City of Independence		12.76%	8.54%	11.27%	16.11%	8.20%	12.31%
2266	City of Irrigon		11.23%	9.71%	12.44%	14.53%	9.60%	13.71%
2211	City of Jefferson		0.59%	0.49%	0.49%	0.53%	0.45%	0.45%
2229	City of John Day		8.91%	4.76%	7.49%	9.90%	3.45%	7.56%
2256	City of Jordan Valley		0.59%	0.49%	0.49%	0.53%	0.45%	0.45%

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SLGRP (Default Tier 1/Tier 2 Rates)								
City								
2199	City of Junction City	15.61%	10.44%	13.17%	16.43%	10.42%	14.53%	
2287	City of King City	15.84%	6.89%	9.62%	16.07%	7.69%	11.80%	
2148	City of Klamath Falls	9.04%	4.68%	7.41%	11.45%	4.37%	8.48%	
2263	City of La Grande	15.92%	7.00%	9.73%	15.65%	6.27%	10.38%	
2233	City of Lafayette	11.91%	8.91%	11.64%	14.05%	8.43%	12.54%	
2120	City of Lake Oswego	16.56%	11.88%	14.61%	19.45%	11.87%	15.98%	
2244	City of Lakeside	8.25%	5.92%	8.65%	7.03%	3.71%	7.82%	
2140	City of Lebanon	11.21%	7.27%	10.00%	14.57%	7.26%	11.37%	
2298	City of Lincoln City	10.72%	7.12%	9.85%	13.62%	7.10%	11.21%	
2293	City of Lowell	11.80%	10.23%	12.96%	14.59%	9.38%	13.49%	
2270	City of Lyons	13.45%	10.94%	13.67%	16.06%	11.13%	15.24%	
2170	City of Madras	14.31%	9.97%	12.70%	17.66%	9.91%	14.02%	
2247	City of Malin	9.64%	7.51%	10.24%	13.61%	7.68%	11.79%	
2281	City of Manzanita	14.04%	10.06%	12.79%	18.31%	10.05%	14.16%	
2117	City of McMinnville	18.28%	14.03%	16.76%	21.24%	14.02%	18.13%	
2102	City of Medford	12.27%	6.90%	9.63%	13.49%	5.92%	10.03%	
2207	City of Mill City	13.33%	11.56%	14.29%	17.19%	11.25%	15.36%	
2286	City of Millersburg	13.33%	11.57%	14.30%	17.35%	11.36%	15.47%	
2158	City of Milton-Freewater	15.07%	12.90%	15.63%	19.43%	12.68%	16.79%	
2163	City of Milwaukie	12.28%	7.22%	9.95%	13.69%	6.25%	10.36%	
2157	City of Monmouth	11.72%	8.42%	11.15%	14.81%	7.90%	12.01%	
2209	City of Monroe	0.59%	0.49%	0.49%	0.53%	0.45%	0.45%	
2301	City of Moro	3.32%	3.71%	6.44%	11.70%	3.56%	7.67%	
2302	City of Mt. Vernon	6.52%	5.42%	8.15%	13.21%	5.36%	9.47%	
2197	City of Myrtle Creek	11.36%	8.09%	10.82%	14.02%	7.08%	11.19%	
2183	City of Myrtle Point	7.43%	3.48%	6.21%	11.31%	4.10%	8.21%	
2777	City of Newberg	14.91%	7.73%	10.46%	15.09%	7.11%	11.22%	
2276	City of Newport	13.07%	4.15%	6.88%	14.57%	4.99%	9.10%	
2292	City of North Bend	13.94%	8.55%	11.28%	15.57%	8.36%	12.47%	
2192	City of North Plains	14.60%	8.41%	11.14%	14.88%	8.98%	13.09%	
2308	City of North Powder	13.16%	8.91%	11.64%	12.84%	9.52%	13.63%	
2166	City of Nyssa	15.49%	10.74%	13.47%	18.43%	10.58%	14.69%	
2143	City of Oakland	21.78%	18.80%	21.53%	26.39%	19.98%	24.09%	
2168	City of Oakridge	20.08%	15.31%	18.04%	24.26%	16.85%	20.96%	
2119	City of Oregon City	12.51%	8.04%	10.77%	13.38%	7.44%	11.55%	
2154	City of Pendleton	13.03%	7.70%	10.43%	14.59%	6.89%	11.00%	
2187	City of Philomath	12.57%	8.50%	11.23%	14.51%	7.73%	11.84%	
2249	City of Phoenix	8.52%	2.76%	5.49%	7.73%	1.49%	5.60%	
2161	City of Pilot Rock	19.47%	15.33%	18.06%	22.00%	14.89%	19.00%	

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		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							
2184	City of Port Orford	12.53%	10.20%	12.93%	16.05%	10.14%	14.25%
2121	City of Portland	9.34%	7.52%	10.25%	13.34%	7.53%	11.64%
2122	City of Redmond	13.13%	8.57%	11.30%	13.37%	7.04%	11.15%
2139	City of Reedsport	5.12%	0.52%	3.25%	5.80%	0.45%	3.42%
2260	City of Riddle	9.12%	8.60%	11.33%	15.80%	8.63%	12.74%
2203	City of Rockaway Beach	11.97%	8.49%	11.22%	12.75%	8.62%	12.73%
2251	City of Rogue River	18.76%	14.43%	17.16%	21.56%	14.62%	18.73%
2100	City of Roseburg	21.59%	15.37%	18.10%	19.06%	11.08%	15.19%
2172	City of Sandy	13.75%	10.15%	12.88%	16.91%	10.23%	14.34%
2176	City of Scappoose	15.87%	11.80%	14.53%	17.95%	11.26%	15.37%
2254	City of Shady Cove	1.93%	0.49%	0.49%	0.53%	0.45%	0.45%
2142	City of Sherwood	16.01%	10.81%	13.54%	17.15%	10.81%	14.92%
2273	City of Silverton	13.43%	9.11%	11.84%	15.39%	8.68%	12.79%
2221	City of Sisters	10.96%	7.36%	10.09%	11.25%	6.95%	11.06%
2278	City of Springfield	11.28%	5.21%	7.94%	12.13%	5.33%	9.44%
2123	City of St Helens	19.31%	14.66%	17.39%	21.39%	14.99%	19.10%
2757	City of Stayton	19.14%	10.19%	12.92%	18.45%	10.07%	14.18%
2217	City of Sutherlin	8.81%	4.79%	7.52%	10.43%	3.21%	7.32%
2188	City of Talent	9.12%	6.05%	8.78%	13.65%	6.09%	10.20%
2295	City of Tigard	15.37%	6.44%	9.17%	15.07%	5.88%	9.99%
2128	City of Tillamook	13.07%	8.87%	11.60%	15.47%	9.43%	13.54%
2275	City of Toledo	6.63%	3.14%	5.87%	9.38%	2.13%	6.24%
2237	City of Troutdale	11.40%	7.35%	10.08%	14.10%	7.09%	11.20%
2288	City of Tualatin	17.51%	12.60%	15.33%	19.31%	12.50%	16.61%
2228	City of Turner	17.91%	12.21%	14.94%	17.47%	12.12%	16.23%
2175	City of Umatilla	5.87%	1.73%	4.46%	8.69%	2.33%	6.44%
2145	City of Vale	19.06%	17.86%	20.59%	24.47%	18.32%	22.43%
2285	City of Veneta	9.69%	8.16%	10.89%	15.06%	8.53%	12.64%
2125	City of Vernonia	8.07%	5.10%	7.83%	9.82%	4.58%	8.69%
2200	City of Wallowa	7.56%	4.27%	7.00%	9.72%	5.47%	9.58%
2238	City of Warrenton	14.63%	9.93%	12.66%	17.56%	10.36%	14.47%
2126	City of West Linn	12.95%	9.02%	11.75%	15.64%	8.61%	12.72%
2265	City of Westfir	6.15%	1.19%	3.92%	8.68%	2.27%	6.38%
2147	City of Wheeler	11.50%	8.52%	11.25%	18.87%	12.46%	16.57%
2240	City of Wilsonville	12.24%	10.56%	13.29%	16.59%	10.55%	14.66%
2280	City of Winston	8.28%	2.48%	5.21%	10.74%	2.77%	6.88%
2185	City of Wood Village	10.56%	9.60%	12.33%	15.41%	9.33%	13.44%
2303	City of Woodburn	13.42%	9.38%	12.11%	16.29%	9.24%	13.35%
2300	City of Yachats	9.64%	7.38%	10.11%	13.86%	7.56%	11.67%

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SLGRP (Default Tier 1/Tier 2 Rates)							
City							
2214	City of Yamhill	12.56%	6.62%	9.35%	11.68%	5.64%	9.75%
2307	City of Yoncalla	14.99%	10.74%	13.47%	14.02%	10.70%	14.81%
2255	Town of Canyon City	12.98%	13.37%	16.10%	20.91%	14.50%	18.61%
2212	Town of Lakeview	5.71%	0.49%	2.98%	8.24%	1.36%	5.47%
County							
2021	Baker County	13.39%	8.93%	11.66%	14.60%	8.59%	12.70%
2040	Benton County	9.86%	6.27%	9.00%	11.45%	5.51%	9.62%
2036	Clatsop County	10.06%	6.17%	8.90%	12.13%	4.95%	9.06%
2017	Columbia County	10.68%	6.60%	9.33%	11.50%	4.68%	8.79%
2018	Coos County	18.01%	13.79%	16.52%	20.88%	13.90%	18.01%
2044	Crook County	12.02%	3.09%	5.82%	11.80%	2.60%	6.71%
2027	Deschutes County	10.84%	6.70%	9.43%	13.26%	6.67%	10.78%
2022	Gilliam County	13.24%	10.30%	13.03%	16.38%	10.30%	14.41%
2012	Grant County	0.59%	0.49%	0.49%	1.21%	0.45%	0.45%
2004	Harney County	11.81%	8.56%	11.29%	15.08%	8.76%	12.87%
2035	Hood River County	6.23%	2.89%	5.62%	6.79%	0.91%	5.02%
2005	Jackson County	13.59%	9.78%	12.51%	16.10%	9.42%	13.53%
2042	Josephine County	15.36%	11.45%	14.18%	17.59%	11.31%	15.42%
2007	Klamath County	4.69%	0.49%	0.49%	5.99%	0.45%	1.02%
2000	Lake County	12.75%	8.63%	11.36%	14.92%	8.33%	12.44%
2043	Lincoln County	11.44%	2.53%	5.26%	11.95%	2.40%	6.51%
2009	Marion County	10.41%	6.53%	9.26%	12.44%	5.76%	9.87%
2038	Multnomah County	11.86%	8.15%	10.88%	14.79%	8.07%	12.18%
2016	Sherman County	16.46%	12.81%	15.54%	18.89%	12.78%	16.89%
2013	Umatilla County	9.60%	5.64%	8.37%	10.93%	4.21%	8.32%
2020	Wasco County	12.64%	9.80%	12.53%	15.87%	8.86%	12.97%
2011	Washington County	15.23%	11.15%	13.88%	17.75%	11.11%	15.22%
Special Districts							
2742	Amity Fire District	15.63%	6.74%	9.47%	16.02%	5.65%	9.76%
2631	Arch Cape Water-Sanitary District	9.14%	7.59%	10.32%	13.69%	7.55%	11.66%
2602	Aumsville Rural Fire Protection District	16.82%	8.90%	11.63%	14.43%	6.85%	10.96%
2804	Aurora Rural Fire Protection District	11.52%	2.57%	5.30%	11.45%	3.07%	7.18%
2728	Baker County Library District	13.20%	10.44%	13.17%	15.64%	10.69%	14.80%
2601	Baker Valley Irrigation District	0.59%	0.49%	0.49%	1.74%	0.45%	0.45%
2749	Black Butte Ranch Police	13.43%	5.10%	7.83%	13.87%	5.15%	9.26%
2558	Boring Fire Department	16.22%	7.93%	10.66%	17.12%	7.50%	11.61%
2595	Canby Fire District	20.07%	11.31%	14.04%	19.32%	10.41%	14.52%
2731	Canby Utility Board	12.82%	11.28%	14.01%	17.04%	11.23%	15.34%
2840	Cannon Beach Rural Fire Protection District	19.99%	11.04%	13.77%	19.41%	11.03%	15.14%

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SLGRP (Default Tier 1/Tier 2 Rates)							
Special Districts							
2820	Central Oregon Coast Fire & Rescue District	13.74%	4.79%	7.52%	13.02%	4.64%	8.75%
2563	Central Oregon Irrigation District	16.45%	14.12%	16.85%	19.10%	14.03%	18.14%
2567	Charleston Rural Fire Protection District	17.21%	8.30%	11.03%	17.03%	7.23%	11.34%
2699	Chetco Library Board	11.46%	10.72%	13.45%	17.31%	10.64%	14.75%
2745	Clackamas County Fire District	17.82%	9.43%	12.16%	17.55%	8.34%	12.45%
2761	Clackamas River Water	16.37%	13.76%	16.49%	18.71%	13.86%	17.97%
2538	Clackamas Vector Control	17.32%	17.71%	20.44%	23.00%	14.86%	18.97%
2707	Clatskanie Library	12.50%	11.69%	14.42%	18.44%	11.58%	15.69%
2526	Clatskanie PUD	18.22%	16.21%	18.94%	23.28%	17.02%	21.13%
2588	Clatskanie Rural Fire Protection District	13.30%	4.39%	7.12%	14.58%	4.90%	9.01%
2617	Clean Water Services	8.01%	6.87%	9.60%	12.29%	5.96%	10.07%
2681	Cloverdale Rural Fire Protection District	27.76%	18.87%	21.60%	25.27%	15.01%	19.12%
2801	Coburg Rural Fire Protection District	15.21%	6.26%	8.99%	14.26%	5.88%	9.99%
2649	Colton Fire Department	14.97%	6.08%	8.81%	16.92%	6.55%	10.66%
2671	Columbia 911 Communications District	12.80%	10.31%	13.04%	15.13%	10.24%	14.35%
2687	Columbia Drainage Vector Control District	26.57%	24.88%	27.61%	27.00%	21.02%	25.13%
2528	Columbia River Fire & Rescue	14.16%	5.37%	8.10%	13.67%	4.66%	8.77%
2612	Community Services Consortium	12.39%	9.96%	12.69%	14.64%	9.63%	13.74%
2860	Coos County Airport District	10.44%	6.19%	8.92%	10.38%	7.06%	11.17%
2603	Corbett Water District	14.09%	11.11%	13.84%	17.49%	11.08%	15.19%
2545	Council of Governments	13.06%	11.10%	13.83%	16.57%	11.07%	15.18%
2834	Crescent Rural Fire Protection District	20.71%	11.82%	14.55%	21.97%	11.60%	15.71%
2844	Crook County Rural Fire Protection District #1	18.99%	10.72%	13.45%	18.22%	10.73%	14.84%
2647	Crooked River Ranch Rural Fire Protection District	13.62%	10.64%	13.37%	16.13%	9.72%	13.83%
2571	Crystal Springs Water District	12.08%	10.72%	13.45%	13.39%	10.07%	14.18%
2718	Curry Library	0.59%	0.49%	0.49%	0.53%	0.45%	0.45%
2576	Depoe Bay Rural Fire Protection District	12.46%	9.48%	12.21%	17.89%	9.75%	13.86%
2822	Deschutes County Rural Fire Protection District #2	14.95%	10.70%	13.43%	13.98%	10.66%	14.77%
2642	Dexter Rural Fire Protection District	17.63%	8.74%	11.47%	18.43%	8.06%	12.17%
2851	East Umatilla County Rural Fire Protection District	15.47%	6.52%	9.25%	15.60%	7.22%	11.33%
2784	Eisenschmidt Pool	12.70%	8.45%	11.18%	12.68%	9.36%	13.47%
2557	Estacada Fire Department	2.55%	0.49%	0.49%	5.43%	0.45%	0.45%
2798	Fairview Water District	11.26%	11.65%	14.38%	18.34%	10.20%	14.31%
2789	Farmers Irrigation District	4.94%	4.56%	7.29%	10.33%	2.99%	7.10%
2824	Glide Fire Department	7.84%	8.23%	10.96%	15.83%	7.69%	11.80%
2573	Goshen Fire District	32.10%	23.21%	25.94%	35.84%	29.43%	33.54%
2511	Grants Pass Irrigation District	11.77%	12.16%	14.89%	20.24%	12.10%	16.21%
2765	Green Sanitary	11.38%	9.51%	12.24%	15.31%	9.54%	13.65%
2855	Harney Hospital	8.43%	5.73%	8.46%	13.10%	8.05%	12.16%

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..... SLGRP (Default Tier 1/Tier 2 Rates) .....							
..... Special Districts .....							
2819	Harrisburg Fire/Rescue	19.50%	10.61%	13.34%	18.76%	10.38%	14.49%
2838	High Desert Parks & Recreation District	15.75%	11.50%	14.23%	14.79%	11.47%	15.58%
2607	Hoodland Fire District #74	17.59%	9.13%	11.86%	18.45%	9.33%	13.44%
2510	Horsefly Irrigation District	24.76%	21.78%	24.51%	52.13%	45.72%	49.83%
2773	Housing Authority of Jackson County	15.87%	12.94%	15.67%	17.24%	12.76%	16.87%
2829	Hubbard Rural Fire Protection District	2.73%	0.49%	2.48%	7.52%	1.11%	5.22%
2564	Illinois Valley Fire District	6.59%	0.49%	0.49%	10.73%	2.35%	6.46%
2651	Imbler Rural Fire Protection District	22.32%	13.45%	16.18%	22.10%	11.73%	15.84%
2715	Jackson County Fire District #3	13.15%	4.50%	7.23%	14.17%	5.26%	9.37%
2620	Jackson County Fire District #4	22.62%	13.73%	16.46%	23.26%	12.89%	17.00%
2541	Jackson County Vector Control District	9.82%	10.21%	12.94%	17.88%	9.74%	13.85%
2712	Jefferson County EMS	14.28%	11.56%	14.29%	15.11%	11.71%	15.82%
2846	Jefferson County Library District	16.30%	12.36%	15.09%	16.05%	12.27%	16.38%
2561	Jefferson Rural Fire Protection District	7.48%	0.49%	2.96%	10.87%	2.65%	6.76%
2763	Junction City Fire Department	17.73%	9.61%	12.34%	17.71%	9.29%	13.40%
2559	Keizer Fire Department	15.73%	7.18%	9.91%	16.34%	7.32%	11.43%
2710	Klamath County Emergency Communications District	14.14%	12.83%	15.56%	18.35%	12.79%	16.90%
2721	Klamath Housing Authority	11.18%	9.43%	12.16%	14.95%	9.15%	13.26%
2624	Klamath Vector Control	14.61%	15.00%	17.73%	21.12%	12.98%	17.09%
2579	La Pine Rural Fire Protection District	16.38%	7.74%	10.47%	16.24%	7.59%	11.70%
2850	Lake County 4-H & Extension Service	2.72%	3.11%	5.84%	12.82%	6.41%	10.52%
2768	Lake County Library District	11.85%	12.24%	14.97%	19.95%	11.81%	15.92%
2522	Lane Council of Governments	12.63%	11.35%	14.08%	17.12%	10.94%	15.05%
2883	Lane Fire Authority	N/A	N/A	N/A	20.05%	10.64%	14.75%
2849	Lebanon Aquatic District	6.68%	6.98%	9.71%	15.07%	10.75%	14.86%
2705	Lebanon Fire District	18.45%	9.75%	12.48%	19.23%	9.25%	13.36%
2753	Linn-Benton Housing Authority	7.35%	4.47%	7.20%	8.91%	4.41%	8.52%
2572	Local Government Personnel Institute	14.71%	13.55%	16.28%	17.09%	11.44%	15.55%
2700	Lowell Rural Fire Protection District	0.59%	0.49%	0.49%	0.53%	0.45%	0.45%
2823	Lyons Fire District	16.77%	13.79%	16.52%	20.22%	13.81%	17.92%
2580	Marion County Fire District #1	23.16%	14.97%	17.70%	23.45%	14.63%	18.74%
2598	Marion County Housing Authority	0.59%	0.49%	0.67%	0.53%	0.45%	0.45%
2628	McKenzie Fire And Rescue	10.22%	4.58%	7.31%	12.96%	4.65%	8.76%
2592	Medford Irrigation District	10.50%	10.19%	12.92%	16.74%	9.70%	13.81%
2594	Metro	8.94%	7.03%	9.76%	11.82%	6.29%	10.40%
2663	Metropolitan Area Communications Commission	8.28%	7.92%	10.65%	17.10%	9.73%	13.84%
2811	Mid-Columbia Center For Living	13.69%	11.35%	14.08%	16.66%	11.34%	15.45%
2657	Mid-Willamette Valley Senior Service Agency	9.83%	7.90%	10.63%	12.76%	7.19%	11.30%
2853	Mill City Rural Fire Protection District	11.77%	2.82%	5.55%	11.22%	2.84%	6.95%

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SLGRP (Default Tier 1/Tier 2 Rates)							
Special Districts							
2752	Mist-Birkenfeld Rural Fire Protection District	13.64%	5.35%	8.08%	0.53%	0.45%	0.45%
2758	Mohawk Valley Rural Fire District	13.22%	4.33%	7.06%	7.60%	1.19%	5.30%
2568	Molalla Rural Fire Protection District #73	25.25%	16.32%	19.05%	25.90%	17.19%	21.30%
2555	Monroe Fire Department	12.91%	3.96%	6.69%	12.26%	3.88%	7.99%
2778	Mulino Water District #23	15.52%	11.27%	14.00%	14.59%	11.27%	15.38%
2806	Multnomah County Rural Fire Protection District #14	15.25%	11.00%	13.73%	14.29%	10.97%	15.08%
2508	Multnomah Drainage	16.99%	15.05%	17.78%	18.62%	13.91%	18.02%
2869	Nehalem Bay Fire & Rescue	22.32%	13.40%	16.13%	23.26%	12.89%	17.00%
2780	Nehalem Bay Health District	13.42%	10.44%	13.17%	13.69%	7.28%	11.39%
2858	Nesika Beach-Ophir Water District	11.57%	8.59%	11.32%	16.74%	8.73%	12.84%
2716	Neskowin Water District	10.86%	11.25%	13.98%	19.20%	11.06%	15.17%
2674	Nestucca Rural Fire District	13.05%	4.10%	6.83%	11.86%	3.48%	7.59%
2818	Netarts Water District	13.33%	9.08%	11.81%	12.60%	9.28%	13.39%
2830	Netarts-Oceanside Rural Fire Protection District	19.69%	10.74%	13.47%	18.91%	10.53%	14.64%
2604	Netarts-Oceanside Sanitary District	6.53%	3.69%	6.42%	8.68%	3.88%	7.99%
2837	NORCOM	8.39%	6.14%	8.87%	12.67%	7.38%	11.49%
2781	North Bend/Coos-Curry Housing Authority	27.64%	26.42%	29.15%	40.26%	33.72%	37.83%
2638	North Douglas County Fire and EMS	18.03%	9.10%	11.83%	15.58%	7.01%	11.12%
2793	North Lincoln Fire & Rescue District #1	16.53%	8.12%	10.85%	17.97%	8.94%	13.05%
2839	North Morrow Vector Control District	15.50%	11.25%	13.98%	14.53%	11.21%	15.32%
2792	North Wasco County Parks And Recreation District	10.88%	11.27%	14.00%	19.22%	11.08%	15.19%
2825	Northern Oregon Corrections	9.08%	2.96%	5.69%	11.07%	4.38%	8.49%
2504	Oak Lodge Water District	16.29%	14.89%	17.62%	21.20%	14.94%	19.05%
2852	Ochoco Irrigation District	9.89%	5.64%	8.37%	8.30%	4.98%	9.09%
2562	Odell Rural Fire Protection District	16.60%	13.62%	16.35%	21.18%	12.80%	16.91%
2816	Odell Sanitary District	15.53%	11.28%	14.01%	15.39%	12.07%	16.18%
2880	Oregon Health & Science University	9.47%	7.79%	10.52%	12.69%	6.76%	10.87%
2531	Oregon School Boards Association	14.09%	12.97%	15.70%	19.93%	13.00%	17.11%
2774	Oregon Trail Library District	10.70%	11.09%	13.82%	18.14%	10.00%	14.11%
2684	Parkdale Fire District	22.55%	13.60%	16.33%	21.86%	13.48%	17.59%
2694	Philomath Fire Department	18.91%	10.00%	12.73%	19.03%	9.54%	13.65%
2650	Pleasant Hill Fire Department	11.93%	8.95%	11.68%	14.54%	8.13%	12.24%
2513	Port of Coos Bay	12.61%	11.14%	13.87%	16.75%	11.16%	15.27%
2741	Port of Garibaldi	9.97%	8.78%	11.51%	14.14%	8.54%	12.65%
2625	Port of Newport	4.06%	4.01%	6.74%	6.68%	0.45%	3.65%
2512	Port of Portland	9.80%	6.51%	9.24%	11.61%	5.54%	9.65%
2501	Port of The Dalles	0.59%	0.49%	0.49%	3.79%	0.45%	3.31%
2713	Port of Tillamook Bay	10.90%	9.19%	11.92%	13.06%	8.54%	12.65%
2673	Port Orford Library	2.41%	0.49%	0.89%	0.53%	0.45%	0.45%

## Summary of PERS Employer Contribution Rates

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

Employer Number	Employer Name	Net Employer Contribution Rate 7/1/13 - 6/30/15			Net Employer Contribution Rate 7/1/15 - 6/30/17		
		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							
2519	Portland Housing Authority	10.70%	8.41%	11.14%	13.06%	7.87%	11.98%
2542	Rainbow Water District	12.99%	13.38%	16.11%	21.22%	13.08%	17.19%
2776	Rainier Cemetery District	0.59%	0.49%	0.49%	7.67%	1.26%	5.37%
2590	Redmond Fire & Rescue	15.80%	7.17%	9.90%	16.71%	7.66%	11.77%
2549	Rogue River Fire District	14.89%	6.96%	9.69%	14.61%	5.81%	9.92%
2585	Rogue River Valley Irrigation District	24.60%	21.59%	24.32%	26.08%	22.76%	26.87%
2669	Roseburg Urban Sanitary Authority	9.01%	8.02%	10.75%	14.63%	8.10%	12.21%
2802	Rural Road Assessment District #3	15.53%	11.28%	14.01%	14.55%	11.23%	15.34%
2551	Sandy Fire Department	15.53%	7.12%	9.85%	13.94%	5.08%	9.19%
2544	Santa Clara Rural Fire Protection District	19.34%	10.45%	13.18%	21.81%	11.44%	15.55%
2709	Scappoose Public Library	0.59%	0.49%	2.95%	11.68%	3.54%	7.65%
2739	Scappoose Rural Fire Protection District	19.69%	10.76%	13.49%	19.55%	10.48%	14.59%
2605	Scio Fire District	0.59%	0.49%	0.49%	0.53%	0.45%	0.45%
2786	Seal Rock Rural Fire Protection District	6.46%	0.49%	0.49%	10.45%	2.07%	6.18%
2734	Seal Rock Water District	7.03%	4.68%	7.41%	11.85%	7.07%	11.18%
2630	Sheridan Fire District	16.64%	7.75%	10.48%	18.31%	7.94%	12.05%
2790	Silver Falls Library District	13.07%	10.19%	12.92%	15.25%	10.59%	14.70%
2659	Silverton Fire District	16.31%	8.73%	11.46%	17.92%	8.60%	12.71%
2692	Siuslaw Public Library	12.27%	9.13%	11.86%	13.36%	8.52%	12.63%
2794	Siuslaw Rural Fire Protection District #1	18.75%	11.50%	14.23%	22.41%	12.08%	16.19%
2599	South Suburban Sanitary District	11.76%	10.65%	13.38%	17.17%	10.88%	14.99%
2766	Southwest Lincoln County Water District	13.10%	9.86%	12.59%	13.98%	9.48%	13.59%
2706	Stanfield Fire District	16.07%	7.18%	9.91%	15.85%	5.48%	9.59%
2696	Stayton Fire District	19.40%	11.29%	14.02%	19.21%	11.34%	15.45%
2799	Sublimity Fire District	14.11%	6.65%	9.38%	14.43%	7.47%	11.58%
2641	Suburban East Salem Water District	11.83%	10.77%	13.50%	16.76%	10.65%	14.76%
2857	Sunriver Service District	15.03%	6.42%	9.15%	13.66%	5.54%	9.65%
2810	Sutherlin Water Control District	12.45%	9.47%	12.20%	15.88%	9.47%	13.58%
2847	Sweet Home Fire and Ambulance District	18.82%	10.86%	13.59%	19.62%	10.02%	14.13%
2582	Talent Irrigation District	13.33%	12.84%	15.57%	19.47%	12.25%	16.36%
2553	Tangent Rural Fire Protection District	32.96%	39.09%	41.82%	36.26%	25.89%	30.00%
2814	The Job Council	34.21%	31.89%	34.62%	38.57%	33.68%	37.79%
2652	The Oregon Consortium	16.30%	15.18%	17.91%	24.25%	16.11%	20.22%
2626	Tillamook Peoples Utility District	12.31%	10.91%	13.64%	17.11%	10.85%	14.96%
2864	Tri-City Water and Sanitary Authority	10.99%	9.15%	11.88%	12.36%	9.04%	13.15%
2660	Tualatin Valley Fire & Rescue	15.92%	7.75%	10.48%	16.03%	7.17%	11.28%
2587	Tualatin Valley Irrigation District	9.32%	8.40%	11.13%	13.81%	7.98%	12.09%
2842	Tualatin Valley Water District	10.09%	8.02%	10.75%	13.66%	8.22%	12.33%
2772	Umatilla County Soil & Water District	9.55%	6.57%	9.30%	13.32%	6.91%	11.02%

## Summary of PERS Employer Contribution Rates

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

Employer Number	Employer Name	Net Employer Contribution Rate 7/1/13 - 6/30/15			Net Employer Contribution Rate 7/1/15 - 6/30/17			
		Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll	Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll
SLGRP (Default Tier 1/Tier 2 Rates)								
Special Districts								
2732	Umatilla County Special Library District		3.77%	4.16%	6.89%	10.69%	2.55%	6.66%
2653	Umatilla Fire Department		14.98%	6.09%	8.82%	18.07%	7.70%	11.81%
2826	Wasco County Soil-Water Conservation District		12.14%	7.89%	10.62%	10.84%	7.52%	11.63%
2695	Washington County Consolidated Communications Agency		14.10%	11.78%	14.51%	17.53%	11.79%	15.90%
2578	Washington County Fire District #2		22.59%	13.65%	16.38%	22.24%	13.61%	17.72%
2540	West Extension Irrigation District		10.66%	6.41%	9.14%	9.28%	5.96%	10.07%
2867	West Multnomah Soil And Water Conservation District		14.14%	12.97%	15.70%	19.35%	12.89%	17.00%
2589	West Slope Water District		19.75%	16.62%	19.35%	21.59%	16.86%	20.97%
2606	West Valley Housing Authority		11.14%	9.74%	12.47%	15.22%	9.29%	13.40%
2754	Western Lane Ambulance District		12.85%	10.83%	13.56%	15.43%	10.81%	14.92%
2817	Wickiup Water District		14.79%	11.81%	14.54%	17.36%	10.95%	15.06%
2552	Winston-Dillard Fire District		28.46%	19.84%	22.57%	29.58%	20.07%	24.18%
2600	Winston-Dillard Water District		12.74%	10.01%	12.74%	14.88%	10.09%	14.20%
2676	Woodburn Fire District		27.45%	18.52%	21.25%	27.08%	18.19%	22.30%
2843	Yachats Rural Fire Protection District		17.45%	8.60%	11.33%	18.18%	9.67%	13.78%
2726	Yamhill Communications Agency		13.30%	11.02%	13.75%	16.72%	10.97%	15.08%
State								
1000	State Agencies		10.96%	8.14%	10.87%	13.81%	7.31%	11.42%

## Data

### Demographic Information

#### *Employer Valuation Payroll*

	General Service	Police & Fire	Total
Tier 1	\$304,859	\$0	\$304,859
Tier 2	55,739	0	55,739
Tier 1/Tier 2 valuation payroll	360,598	0	360,598
OPSRP valuation payroll	275,850	0	275,850
<b>Combined valuation payroll</b>	<b>\$636,448</b>	<b>\$0</b>	<b>\$636,448</b>

#### *Employer Member Census*

	December 31							
	2014				2013			
	Tier 1	Tier 2	OPSRP	Total	Tier 1	Tier 2	OPSRP	Total
<b>Active Members <sup>1</sup></b>								
General Service	6	1	7	14	6	3	6	15
Police & Fire	0	0	0	0	0	0	0	0
Total	6	1	7	14	6	3	6	15
<b>Active Members with previous service segments with the employer</b>								
General Service	0	0	N/A	0	0	0	N/A	0
Police & Fire	3	0	N/A	3	3	0	N/A	3
Total	3	0	N/A	3	3	0	N/A	3
<b>Dormant Members</b>								
General Service	3	0	0	3	4	0	0	4
Police & Fire	1	0	0	1	1	0	0	1
Total	4	0	0	4	5	0	0	5
<b>Retired Members and Beneficiaries</b>								
General Service	10	4	0	14	10	3	0	13
Police & Fire	7	0	0	7	7	0	0	7
Total	17	4	0	21	17	3	0	20
<b>Grand Total Number of Members</b>	<b>30</b>	<b>5</b>	<b>7</b>	<b>42</b>	<b>31</b>	<b>6</b>	<b>6</b>	<b>43</b>

<sup>1</sup> Active counts do not include concurrent employees who have a separate dominant employer.

# Data

## Demographic Information (continued)

### *Employer Tier 1/Tier 2 Active Members as of December 31, 2014*

Age	Years of Service									Total
	0-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	
<20										
20-24										
25-29										
30-34										
35-39										
40-44										
45-49				1						1
50-54										
55-59				3	1					4
60-64				1	1					2
65-69										
70-74										
75+										
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7</b>

### *Distribution of Employer Tier 1/Tier 2 Members as of December 31, 2014*

Dormant Members			Retired Members and Beneficiaries		
Age	Count	Average Deferred Monthly Benefit	Age	Count	Average Monthly Benefit
<20			<45		
20-24			45-49		
25-29			50-54	1	853
30-34			55-59		
35-39			60-64	4	357
40-44			65-69	6	705
45-49			70-74	4	419
50-54	1	2,730	75-79	1	257
55-59	2	578	80-84	3	719
60-64	1	108	85-89	2	628
65-69			90-94		
70-74			95-99		
75+			100+		
<b>Total</b>	<b>4</b>	<b>998</b>	<b>Total</b>	<b>21</b>	<b>565</b>

### Employer Rate Estimates

1 The first scenario is Waldport current rates as an independent (non-pooled) employer. The payroll for calendar year 2014 has been applied to these rates for the comparison. Waldport's payroll of \$651,864 in calendar year 2013 not only decreased to \$636,448 in calendar year 2014 but a greater percentage of payroll was associated with OPSRP rather than T1/T2.

**Scenarios 2, 3 and 4 are estimated rates provided by the PERS Pool Coordinator. The actuary did not calculate them. The coordinator reiterated "Deciding to join the pool or not should not be based on these rates."**

2 The second table provides estimated rate components if City of Waldport had joined the SLGRP 1/01/2014. Notice some components are the same for all employers regardless of pooling (OPSRP UAL, RHIA NC, and RHIA UAL). The T1/T2 UAL rate of 4.5% is the same for all employers in the SLGRP. Pension NC (13.53%) and Transition surplus (-11.82%) are both employer-specific rates.

**3&4** The rates for estimates 3 and 4 include changes from the Moro court decision. **The actual rates for 2017- 2019 will be different because 2015 actuarial valuation will be added to the calculations.** One more consideration, both of the 2017-2019 rates below are collared. Without the current collar, the rates for City of Waldport would be 1.93% higher. The SLGRP's rates are currently collared by 6.26%. This means that the SLGRP's T1/T2 UAL rate would be 6.26% higher.

**1**

Waldport Current Rates 2015 - 2017	T1/T2	OPSRP
Pension NC	13.05%	7.33%
T1/T2 UAL	-5.36%	-5.36%
OPSRP UAL	0.61%	0.61%
T1/T2 Pension Rate	8.30%	2.58%
RHIA NC	0.08%	0.00%
RHIA UAL	0.45%	0.45%
Combined UAL Rate	0.53%	0.45%
<b>Total Net ER Rate</b>	<b>8.83%</b>	<b>3.03%</b>

<i>Payroll for calendar year 2014</i>	360,598	275,850
<i>Estimated ER Cost</i>	31,841	8,358

**3**

Waldport Estimated Rates 2017 - 2019	T1/T2	OPSRP
Pension NC	15.62%	8.10%
T1/T2 UAL	-4.93%	-4.93%
OPSRP UAL	1.01%	1.01%
T1/T2 Pension Rate	11.70%	4.18%
RHIA NC	0.07%	0.00%
RHIA UAL	0.43%	0.43%
Combined UAL Rate	0.50%	0.43%
<b>Total Net ER Rate</b>	<b>12.20%</b>	<b>4.61%</b>

<i>Payroll for calendar year 2014</i>	360,598	275,850
<i>Estimated ER Cost</i>	43,993	12,717

**2**

SLGRP Estimated Rates 2015 - 2017	T1/T2	OPSRP
Pension NC	13.53%	7.33%
T1/T2 UAL	4.50%	4.50%
OPSRP UAL	0.61%	0.61%
Transition Surplus	-11.82%	-11.82%
T1/T2 Pension Rate	6.82%	0.62%
RHIA NC	0.08%	0.00%
RHIA UAL	0.45%	0.45%
Combined UAL Rate	0.53%	0.45%
<b>Total Net ER Rate</b>	<b>7.35%</b>	<b>1.07%</b>

<i>Payroll for calendar year 2014</i>	360,598	275,850
<i>Estimated ER Cost</i>	26,504	2,952
<i>Estimated Savings</i>	5,337	5,407

**4**

SLGRP Estimated Rates 2017 - 2019	T1/T2	OPSRP
Pension NC	17.04%	8.10%
T1/T2 UAL	5.76%	5.76%
OPSRP UAL	1.01%	1.01%
Transition Surplus	-15.15%	-15.15%
T1/T2 Pension Rate	8.66%	-0.28%
RHIA NC	0.07%	0.00%
RHIA UAL	0.43%	0.43%
Combined UAL Rate	0.50%	0.43%
<b>Total Net ER Rate</b>	<b>9.16%</b>	<b>0.43%</b>

<i>Payroll for calendar year 2014</i>	360,598	275,850
<i>Estimated ER Cost</i>	33,031	1,186
<i>Estimated Savings</i>	10,962	11,531

## Tier One/Tier Two State & Local Government Rate Pool Q & A

### 1. *What is pooling?*

Pooling allows separate employers to be part of one group for the purpose of determining employer pension costs and contribution rates. Pool participants share pension assets and liabilities, with some exceptions. Employers in the pool jointly fund the pension costs of all pool participants.

### 2. *Why join a pool?*

Pooled employers are less vulnerable to large rate increases than non-pooled employers. Pooling reduces risk by spreading the costs of unexpected events, such as employee disabilities, across multiple employers. Non-pooled employers bear the entire cost of any negative demographic or financial event, making their rates less predictable than rates for pooled employers. This means non-pooled employers may find themselves facing significant rate increases with no warning and little time to prepare.

Because of the demonstrated stability of pooled rates for the state/community college and school district pools, the 2001 Legislature chose to allow local governments to join the state/community college pool, creating the State and Local Government Rate Pool (SLGRP). Since January 1, 2002, nearly three-fourths of PERS-participating local governments have joined the SLGRP.

When the 2003 Legislature enacted the Oregon Public Service Retirement Plan (OPSRP), that legislation included the requirement that all employers be pooled for their OPSRP member employees. The voluntary pooling discussed in this Q & A refers to pooling of Tier One/Tier Two members only.

**Note:** Joining a pool does not eliminate rate changes. Factors such as fluctuating investment earnings, legislation, and legal rulings affect rates for all employers, whether pooled or non-pooled. Pooling lessens or eliminates the rate impact of events that are employer-specific rather than system-wide.

### 3. *Will joining the pool lower our employer rates?*

Maybe; maybe not. For most employers, joining the pool won't result in a significant rate change. It is also important to note that an employer's rates can increase upon joining the pool. The actual rate impact of pooling on any particular employer will not be known until the 2015 valuation is completed next year, although PERS may be able to provide an estimate upon request.

Again, the advantage of joining the pool is protection from rate increases due to employer-specific demographic or financial changes (such as employee disabilities or payroll changes). Pooling provides no assurance of lower rates overall, and employers should not join the pool based solely on an expectation that it will lower their rates.

**Note:** There is a six percent minimum employer rate for non-pooled employers, no matter how well-funded the employer is. For employers that join the pool, the minimum rate is the rate for the Retirement Health Insurance Account (RHIA), which is currently 0.53%.

#### **4. *What is the SLGRP contribution rate?***

There isn't a single rate for participants in the SLGRP. Rates vary according to each individual employer's demographics, payroll, funded status upon joining the pool, and other factors.

There are three primary components to the SLGRP employer rate:

- "Normal cost," which is the projected cost of future pension obligations for current employees;
- Pooled unfunded actuarial liability (UAL), which is the difference between the assets and liabilities of the pool; and
- "Transition liability" or "transition surplus," which is the difference between the employer's and pool's funded status at the time the employer joins the pool.

The normal cost rate is adjusted for each pooled employer to reflect the employer's specific mix of Tier One/Tier Two and General Service/Police & Fire employees, as outlined later in this Q & A, so normal cost rates vary by employer. Transition liability or surplus rates also vary by employer. The result is that even within the pool employers each have their own rate calculation.

#### **5. *Which employers are eligible to join the SLGRP?***

All PERS-participating cities, counties, and special districts are eligible to join the pool.

#### **6. *Why are pooled employers less vulnerable to large rate increases than non-pooled employers?***

All PERS pension programs are pre-funded. This means that PERS attempts to predict the cost of future benefits and fund them before the member retires. The advantage of this method is that investment earnings assist in paying benefit costs. For Oregon PERS, this advantage has been significant, with investment earnings providing more than 70 percent of system revenue.

To predict future pension costs, a number of assumptions must be made about the future experience of PERS members and their benefits. These assumptions include assumptions about investment returns, salary growth, retirement dates, number of disabilities, member mortality, and other demographic and financial experiences.

To the degree that these assumptions are accurate, pension costs will be predictable and employer rates will be stable. These assumptions have proved to be accurate for the school district pool and the SLGRP. For non-pooled employers, however, it is much less likely that actual experience will match assumptions. This is because non-pooled employers have far fewer employees than a pool does. The fewer employees an employer has, the less likely it is that assumptions about demographic and financial experience will be accurate.

**Example:** PERS provides a disability retirement benefit to eligible members. Funding this benefit requires that PERS predict the future cost and charge employers accordingly. On average, fewer than 1 out of 1,000 members will become disabled in any particular year, so employer rates reflect that expectation. If an employer with only five employees has one become disabled, that employer has experienced a 1 out of 5 disability rate, not the 1 out of 1,000 that it has been paying for. This creates a UAL and the employer's rate must be increased, maybe dramatically, to pay for the additional liability.

A pooled employer shares its experiences with all the other pool participants. It is much more likely that the pool's disability rate is close to the 1 in 1,000 assumption, because predictions for large groups tend to be more accurate than for small groups. In the pool, the five-member employer's disability case would therefore have no effect on rates because it is viewed as part of the entire pool's experience, and the pool is paying the appropriate rate for that experience.

Once again, the primary advantage of pooling is increased rate predictability. Predictable rates in turn allow employers to budget pension costs with greater confidence.

***7. Is pooling mandatory or voluntary for PERS employers?***

Joining the SLGRP is voluntary.

***8. If we join the pool, can we later elect to leave it?***

No. Once an employer elects to join the pool, that election is permanent. If employers were allowed to enter and leave the pool at will, rate predictability would be difficult—perhaps impossible—to achieve.

***9. How does an employer join the pool?***

To join the SLGRP, the employer's governing body must pass an ordinance or a resolution and submit the resolution to PERS. The resolution must be delivered to PERS on or before December 31 of the year preceding the effective date of entry into the pool. Effective dates are January 1 of each even-numbered year. So, to join the pool effective January 1, 2016, an employer's resolution must be sent to PERS no later than 5 p.m., December 31, 2015. If mailed, the resolution or ordinance must be postmarked no later than midnight, December 31.

***10. When would pooling begin for local governments electing to join the SLGRP?***

Those local governments that submit a pooling resolution to PERS by December 31, 2015, will enter the pool effective January 1, 2016.

***11. When would rates change based on membership in the SLGRP?***

Employers joining the pool effective January 1, 2016, will begin paying pooled rates effective July 1, 2017, based upon the results of the 2015 actuarial valuation. There would be no impact on 2015-17 rates.

***12. Will the SLGRP absorb a newly joining employer's unfunded actuarial liabilities or surpluses?***

No. Unfunded actuarial liabilities or surpluses that existed prior to the employer's entry into the pool remain the responsibility of the individual employer. They become "transition liabilities" or "transition surpluses" of the individual employer, and do not affect the funded status of the pool.

***13. How is the amount of the transition liability or surplus determined?***

The PERS actuary will determine whether an employer joining the SLGRP is over- or underfunded (assets compared to liabilities) compared to the funded status of the pool. For instance, if the employer is 90% funded and the pool is 85% funded, the employer will be overfunded compared to the pool. This surplus becomes a transition surplus for the employer. An employer that is underfunded compared to the pool will have a transition liability. Employers enter the pool at the same funding level as the pool so that the pool does not gain or lose when new employers join. The transition liability or surplus belongs solely to the individual employer.

***14. How are these transition liabilities or surpluses eliminated?***

They are amortized as a percentage of payroll over a set period, currently 18 years after the employer joins the pool. This amortization period is set by the PERS Board and is subject to change. The employer will be charged (if liability) or credited with (if surplus) annual interest at the assumed rate adopted by the PERS Board (7.5% effective January 1, 2016). The actuary will calculate a transition liability or surplus rate that will result in the elimination of the transition liability or surplus within the approved amortization period. The pooled rate for each employer will be adjusted by the amount of the transition liability or surplus rate.

Transition liabilities and surpluses are reconciled as part of each annual valuation. The actuary adjusts the transition liability or surplus balance by the amount amortized over the valuation year and the amount of interest charged or earned. During the biennial rate-setting valuation, the actuary also adjusts the transition liability or surplus rate to reflect the new balance, changes in the employer's payroll and, if applicable, changes in the assumed rate and/or amortization period, to ensure that the liability or surplus continues to amortize on schedule.

***15. Can employers pay off their transition liabilities early? How does this work?***

An employer with a transition liability may choose to pay off all or part of the liability through a lump-sum payment to PERS. Reducing or eliminating the transition liability will cause the employer's transition liability rate to be reduced or eliminated. OAR 459-009-0084 describes this process.

***16. How will actuarial gains and losses that arise after employers enter the pool be treated?***

Actuarial gains and losses arising after an employer enters the SLGRP affect the liabilities of the pool. These liabilities are amortized over the PERS Board-approved amortization period,

and pooled rate components are adjusted accordingly for the next biennium. This methodology is the same as that used for a non-pooled employer.

Because the funded status of new employers joining the pool is sized to match the funded status of the SLGRP through creation of the transition liability or surplus, the new employers will pay the same rates as other pooled employers plus or minus the rate associated with the transition liability or surplus.

***17. What will happen to the balance in an individual employer's contribution account if the employer joins the SLGRP?***

The employer's contribution account balance will be consolidated into a single contribution account for the pool. Earnings distributions and employer contributions made after the date the employer joins the pool will be credited to the pooled account, not to the individual employer's account. However, the individual employer will continue to receive invoices reflecting only the wages and contributions reported by that employer.

***18. How will the rates for the SLGRP be assigned so that general service employers do not subsidize employers with police and fire?***

Because P&F members are eligible for higher benefits, contribution rates for P&F employees are generally higher than contribution rates for GS employees. In the pool, a P&F rate is calculated based solely on the experience of the pool's P&F employees. A separate GS rate is calculated based upon the experience of the pool's GS employees. The actuary will calculate a blended rate for each pooled employer that reflects that employer's particular mix of GS and P&F employees. Employers with only GS employees will pay a GS-only rate and will therefore not subsidize P&F employers.

RESOLUTION NO. \_\_\_\_\_

**A RESOLUTION ELECTING APPLICATION FOR ENTRY TO THE OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM STATE & LOCAL GOVERNMENT RATE POOL.**

WHEREAS, the 2001 Oregon Legislative Assembly amended ORS 238.227 to allow Oregon local government PERS employers to pool their pension costs with the State of Oregon; and

WHEREAS, the Board of Trustees of the Public Employees Retirement System has adopted Oregon Administrative Rule 459-009-0070, which allows formation of a State & Local Government Rate Pool; and

WHEREAS, participation in the State & Local Government Rate Pool has been determined by the Waldport City Council to be a prudent action;

NOW, THEREFORE, be it resolved that the City of Waldport, OPERS employer number 2261, has elected to apply for acceptance into the State & Local Government Rate Pool.

APPROVED by the Waldport City Council this \_\_\_\_\_ day of \_\_\_\_\_, 2015.

SIGNED by the Mayor this \_\_\_\_\_ day of \_\_\_\_\_, 2015.

\_\_\_\_\_  
Susan Woodruff, Mayor

ATTEST:

\_\_\_\_\_  
Reda Eckerman, City Recorder



## CITY COUNCIL MEETING AGENDA COVER SHEET FOR DISCUSSION / ACTION

**TITLE OF ISSUE:** Planning Commission

**REQUESTED BY:** City Manager

**FOR MEETING DATE:** December 10, 2015

**SUMMARY OF ISSUE:**

There are two candidates to fill one vacancy on the seven member Planning Commission.

**STAFF RECOMMENDATION or ACTION REQUESTED:**

Review candidates for Planning Commission vacancy.

**BACKGROUND:**

Section 2.04.020 of the Waldport Municipal Code provides membership criteria for the Planning Commission:

*The commission shall consist of seven members who are not officials or employees of the city. All members of the commission shall reside within the city limits, or own and actively operate a business within the city limits and reside in Lincoln County, or reside within the urban growth boundary of the city of Waldport, and must have done so for a period of at least one year prior to the appointment. No more than one member may be an individual residing within the urban growth boundary of the city of Waldport but outside the municipal boundaries of the city of Waldport, or an individual residing outside the city who owns and actively operates a business within the boundary of the city and resides within Lincoln County.*

*The letter of interest for application to the planning commission shall state the principal occupation of the applicant, the principal residency and/or business address of the applicant, and the number of years of residency or business ownership. Additional information regarding qualifications may also be included.*

*No more than two members of the commission may engage principally in the buying, selling or developing of real estate for profit as individuals, or be members of any partnership, or officers or employees of any corporation, that engages principally in the buying, selling or developing of real estate for profit. No more than two members shall be engaged in the same kind of occupation, business, trade or profession.*

Should the City Council consider any other criteria, please note that the above specifically only references businesses, professions, and the like, and no other measures. The Council should refrain from deliberating based on any protected classes, and should also be aware that limiting the number of commissioners from any one geographic area is problematic, as it would be difficult to demarcate neighborhoods or areas, and it would be difficult to predetermine ones potential for success as a commissioner based on where they live.

Section 2.04.030 states that terms are for currently for four years, and Section 2.04.040 states that appointments to fill vacancies shall be for the remainder of the unexpired term. Staff recommends that this be restated in the Municipal Code to provide for a term of service of up to 12 years, which is the maximum term allowed for a City Council or Mayoral seat.

Attachments: Candidate correspondence  
Ordinance

October 22, 2015

Dear Waldport City Council Members:

I am an approximately ten-year resident of Waldport. I have periodically attended City Council and Planning Commission meetings. I would like to become more involved in the Waldport community. Therefore, please consider my appointment to one of the vacant seats on the Waldport Planning Commission.

Thank you,

A handwritten signature in cursive script that reads "Barbara B. Davis". The signature is written in dark ink and is positioned below the "Thank you," text.

Barbara B. Davis  
1235 SW Fairway Drive  
Waldport, OR 97394

[jibdavis@peak.org](mailto:jibdavis@peak.org)

Waldport City Council  
Waldport, Oregon  
ATTENTION REDA ECKERMAN

Dear Waldport City Council members,  
Please consider me as a candidate for an open Waldport Planning Commission position. I have lived in Waldport since 1997 and have been retired since 2009. I would enjoy being more involved in the development of Waldport's future and growth.

Sincerely,

James (Jim) Rolfe,  
945 Skyline Terrace,  
(P.O. Box 2044)  
Waldport, OR., 97394

ORDINANCE NO. \_\_\_\_\_

AN ORDINANCE OF THE CITY OF WALDPOR, OREGON, AMENDING THE WALDPOR MUNICIPAL CODE AND DECLARING AN EMERGENCY.

WHEREAS, the City Council of the City of Waldport has determined that the language in the Waldport Municipal Code, Chapter 2.04 "Planning Commission" is in need of updating and revision

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF WALDPOR ORDAINS AS FOLLOWS:

Section 1. There is hereby adopted "Chapter 2.04, Planning Commission" as attached hereto as "Exhibit A" and incorporated herein by reference to replace the current section so entitled in the Waldport Municipal Code.

Section 2. Constitutionality. If any section, subsection, sentence, clause or phrase of this chapter is for any reason held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining portions of this Chapter.

Section 3. Emergency Clause. Inasmuch as it is the duty of the City Council to maintain the public health, safety and welfare, and because it is important to implement this Chapter as soon as practicable to avoid confusion, and to resolve any issues of which language applies, now, therefore, an emergency is declared to exist and this Ordinance shall go into full force and effect immediately upon its passage and approval.

FIRST read to the Council this \_\_\_\_ day of \_\_\_\_\_, 2015.

PASSED by the Common Council of the City of Waldport this \_\_\_\_ day of \_\_\_\_\_, 2015.

SIGNED by the Mayor this \_\_\_\_ day of \_\_\_\_\_, 2015.

\_\_\_\_\_  
Susan Woodruff, Mayor

ATTEST:

\_\_\_\_\_  
Reda Eckerman, City Recorder

## EXHIBIT "A"

### Chapter 2.04

#### PLANNING COMMISSION

##### Sections:

- 2.04.010 Establishment.
- 2.04.020 Membership.
- 2.04.030 Term of office.
- 2.04.040 Removal from office.
- 2.04.050 Presiding members.
- 2.04.060 Chairperson—Limits on authority.
- 2.04.070 Secretary.
- 2.04.080 Meetings.
- 2.04.090 Powers and duties.

##### 2.04.010 Establishment.

There is established a city planning commission for the city of Waldport, Oregon.

##### 2.04.020 Membership.

The commission shall consist of seven members who are not officials or employees of the city. All members of the commission shall reside within the city limits, or own and actively operate a business within the city limits and reside in Lincoln County, or reside within the urban growth boundary of the city of Waldport, and must have done so for a period of at least one year prior to the appointment. No more than one member may be an individual residing within the urban growth boundary of the city of Waldport but outside the municipal boundaries of the city of Waldport, or an individual residing outside the city who owns and actively operates a business within the boundary of the city and resides within Lincoln County.

The letter of interest for application to the planning commission shall state the principal occupation of the applicant, the principal residency and/or business address of the applicant, and the number of years of residency or business ownership. Additional information regarding qualifications may also be included.

No more than two members of the commission may engage principally in the buying, selling or developing of real estate for profit as individuals, or be members of any partnership, or officers or employees of any corporation, that engages principally in the buying, selling or developing of real estate for profit. No more than two members shall be engaged in the same kind of occupation, business, trade or profession.

##### 2.04.030 Term of office.

Members of the planning commission shall be appointed by the city council for a term not to exceed twelve years. No commissioner shall serve a continuous period in office of more than twelve years.

##### 2.04.040 Removal from office.

A member may be removed by the city council for misconduct, nonperformance of duty, or any other reason. A member who is absent from three consecutive meetings without an excuse as approved by the planning commission is rebuttably presumed to be in nonperformance of duty, and the city council may declare the position vacant.

2.04.050 Presiding members.

The commission shall elect a chairperson and vice-chairperson to serve two-year terms. No member may serve more than six consecutive terms as chairperson of the commission. The election shall take place at the first meeting of that calendar year.

2.04.060 Chairperson—Limits on authority.

The chairperson of the planning commission does not have authority to:

- A. Independently review building permits on behalf of the city to determine if such permits comply with the city zoning ordinance; or
- B. Perform any function independent of the planning commission.

2.04.070 Secretary.

The city recorder shall serve as secretary to the planning commission and shall keep a record of commission proceedings.

2.04.080 Meetings.

A majority of the members of the planning commission shall constitute a quorum. Meetings of the commission shall be open to the public, and will normally be held once a month, unless cancelled or otherwise noticed. Meetings other than at regularly scheduled times may be announced at a prior meeting and thereby be made a part of the meeting records. The chairperson upon his or her own motion may, or at the request of three members of the commission shall, by giving notice to members of the commission, call a previously unannounced special meeting of the commission for a time not earlier than twenty-four (24) hours after the notice is given. Notice of a previously unannounced meeting shall be provided to and properly publicized by news media as specified by the law. Only matters set forth in the notice of the meeting shall be discussed at such meeting.

2.04.090 Powers and duties.

The commission shall have the powers and duties which are now or may hereafter be assigned to it by charter, ordinances or resolutions of this city and general laws of this state.



**Waldport Public Library  
Board of Trustees  
Minutes of Regular Meeting October 13, 2015**

**Members Present:**

Shirley Hanes, Chairman  
Jan Hansen, Vice Chairman  
Barbara Smith-Huggins  
Brian Fodness

**Others Present:**

Jill Tierce, Director  
Gary Hodges

**Call to Order:** The meeting was called to order by Ms. Shirley Hanes at 9:32 a.m. Gary Hodges was introduced. He has voiced an interest in filling the open position on the Library Board.

**Minutes:** The Board reviewed minutes for the regular meeting of September 8 and made corrections.

**Financial Report:** Revenues for the month of September included \$1,790 contributions. The majority of these are earmarked for Vic Bucy's memorial. Expenditures included \$11,566 for Personnel and \$3,175 for Materials and Services.

**Committee Reports:** Friends will hold its annual all members meeting on Saturday, November 21 at the Community Center at 2 pm. At that time the group is to elect new officers. There are some vacancies to be filled. There will need to be a new secretary and Yvonne is retiring from the presidency. The group approved a \$400 contribution to the Vic Bucy memorial project.

**Director's Report:** Circulation for the month of September totaled 6,016 items checked out, 1,189 computer sessions and 252 WiFi sessions noted. Thirty-three patrons were added, and 159 persons attended programs at the library.

Progress continues on the east wall in the fiction room. Painting is completed inside and out and a volunteer is designing the shelving to span the area where the door was removed. PUD has locked open their gate on the adjoining alley. The Director would like to have a new "One Way" sign placed to assure library traffic moves north when using that exit. Mr. Hodges offered that studies show that ground marking traffic signs is the most effective. Ms. Tierce will speak with Public Works about repainting PUD's arrows on the alley.

With other departments of the City, Library workers are participating in a First Aid and CPR refresher course today.

Over \$2,500 from individual donors has been collected for the Vic Bucy memorial globe. Adding the monies from Lincoln County Library District and Friends of the Waldport Library there is more than required for a very nice globe. An idea has been put forward to contract metal work to depict dahlias perhaps as a hand railing on the front steps. Perhaps a globe base could be constructed to include dahlia shapes. Jill Bucy and Jill Tierce are open to ideas. They decided to wait one month for donations to come in before deciding on the purchase.

**Old Business:** **Policy Reviews:** **4.5 Petition Policy:** This policy was tabled last month with the request for comparisons from other libraries and an opinion from the City Manager, Kerry Kemp. The Board will also review the policy regarding "Postings" at its October meeting. The sample policies ranged from providing a specific outside area for petitioners to not allowing any petitioning. There have been challenges to policies that deny use of public space for petitioners. City Manager, Kerry Kemp

**Waldport Public Library, Board of Trustees  
Regular Meeting October 13, 2015**

expressed that allowing petitioners on the porch was reasonable so long as patrons are not blocked from entering the library.

Some edits to the current policy were offered. Second paragraph second line: “. . . address, and phone number and sign to confirm they have read this policy”. Third paragraph strike the final phrase “and the Library will not assist the petitioners.” Jan Hansen moved to adopt the policy with these revisions. Mr. Fodness seconded this motion. So Approved.

**New Business: Scheduling Volunteer Party:** The Board agreed to schedule the holiday party for volunteers on December 6, 2015. We will serve soups, breads, cake. We request volunteers bring new, unwrapped books for children 0-18 years of age. These are added to the South County Children’s Holiday gift drive. Similarly we will be collecting books from the community at the library for this program.

**Policy Reviews: Postings Policy:** Two changes in wording were suggested: Item 4 should be shortened to read: Library staff will post materials. Item 8 should be changed to read: Once items are removed, they will be discarded. Jan Hansen moved to adopt the Posting Policy as here emended. Shirley Hanes seconded the motion. So Approved.

**2014-2015 Public Library Statistical Report:** The director went over the annual report with the Board. This report reflects the services we provide our community in a format collected from libraries across the country. This provides an objective tool for evaluating libraries and for recognizing trends.

The number of registered users in this year was 400 less than the previous year. This is the result of a concerted effort to purge cards not active for 3 years or more. This purge is in line with standards recommended by the State Library. Similarly, Waldport has been working to clear the catalog of titles long lost and to withdraw volumes no longer pertinent to the collection. Our print and audio collections are down slightly from the previous year. The video collection is undergoing a similar accounting and weeding this year. Circulation of 71,360 items is a 7% decline from the previous year.

**Board members concerns:** none

**Actions or recommendations to the City Council:** The Board requests the City Council appoint Mr. Gary Hodges to this Board to complete Mr. Bucy’s term running to June 30, 2016. This will be the second district member on the Board.

**Public Comment:** none

**Announcements:** Teen Scream, Halloween party Thursday October 22.  
Family Fun Night, October 29, 5:30 p.m.

**Next Regular Meeting:** Tuesday, November 10, 9:30 a.m.

**Adjournment:** The meeting adjourned at 11:00 a.m.

**Approved in regular meeting November 10, 2015.**

# Public Works Department

## Report for the month of November 2015

### Water Treatment Plant

Plant Production:	<u>5.99</u>	MG
Rainfall:	<u>11.2</u>	inches

### Wastewater Treatment Facility

Effluent Flow:	<u>6.5</u>	MG
Rainfall:	<u>11.5</u>	Inches

### Public Works Dept.

Alarm call outs:	<u>3</u>
Locates:	<u>7</u>
Sewer plugs:	<u>2</u>
Water service installations:	<u>0</u>
Sewer connections:	<u>0</u>
Water Leaks:	<u>0</u>

### Department General Overview

The City of Waldport Public Works Department is excited to report the progress they have made the last month. We spent November working on many projects that ensure clean water, maintained equipment, up kept streets. In addition to our usual tasks we cleaned storm drains, and removed trees that present dangers to motorists in the upcoming months. Most of November was spent preparing for the stormy season ahead.

The plant operators are doing an exceptional job operating and maintaining the city's water treatment facilities. Both plants are continuing to do a great job processing great standards in water quality.

Administratively, Mike and I have been working very hard planning our future and direction as a successfully operating department. We have spent the last several months organizing a departmental move in addition to assuring that all the normal operational duties are met. Other projects that we are working on include the first phase of the Water Plant study, updating our soon to be operational Beehive mapping software, working with the planning department to continue work on the Lint Slough Trail, and working with Kerry Kemp on the digital sign installation.

**City of Waldport  
2015 LAND USE / BUILDING PERMIT ACTIVITY**

<b>Date</b>	<b>Application/ Activity</b>	<b>Applicant</b>	<b>Zoning</b>	<b>Tax Map/Lot Location</b>	<b>Description</b>	<b>Status</b>
7/31/15	Building Permit	Nathan Gushwa	R-1	13-11-30BD/700 2040 Crestline Dr	New detached garage	Approved 7/31/15
8/6/15	Building Permit	Ray & Linda Nendel	R-2	13-11-30BA/10000 1255 Wedge Ct Land & Sea Subdiv.	New single family dwelling	Approved 7/7/15
8/20/15	Building Permit	City of Waldport	D-D	13-11-19AC/6200 265 Alsea Hwy Community Center	New detached sign	Approved 8/22/15
8/17/15	Appeal of Planning Commission Decision	Norwood Heights Subdivision II & III	R-1	13-11-19CC/143, 147, 148 South end of Skyline Tr., west side	Appeal of Planning Commission preliminary plan approval of a 6-lot Planned Development	Pending 10/8/15 City Council meeting
8/18/15	Land Use Compatibility Statement (LUCS)	Seal Rock Water District	R-1, C-1	City limits north of bridge	Application to Oregon Water Resources Dept. for water use permit to use water from Beaver Ck.	Completed 8/21/15
8/19/15	Land Use Compatibility Statement (LUCS)	Oregon Dept. of Transportation	Public Facilities	Hwy 101 – just south of seawall	Application to repair slide damage	Completed 8/22/15
8/28/15	On-site Waste Management Permit	Don Chin	R-1	13-11-20BB/1400 585 Waldport Heights	Septic tank replacement	Approved 8/28/15
9/10/15	Building Permit	Ruth Miller	R-1	13-11-19DC/113 1045 Crestline Dr	Remodel and covered porch addition	Approved 9/14/15
9/10/15	Building Permit	Donna Walker	R-2	13-11-19DC/217 220 Brentwood Dr	Replace manufactured home w/ new manufactured home	Approved 9/14/15
9/17/15	Building Permit	Anna Woods	R-1	13-11-19BD/10601 200 Maple	Reinforce concrete pier foundation on existing single family dwelling	Approved 9/18/15
9/18/15	Land Use Compatibility Statement (LUCS)	Dahl & Dahl	I-P	13-11-31B/400 235 Dahl Avenue	Oregon Dept. of Env. Quality LUCS for new compost facility	Signed 9/18/15

**For the Period July 21, 2015 through September 30, 2015**

**City of Waldport  
2015 LAND USE / BUILDING PERMIT ACTIVITY**

<b>Date</b>	<b>Application/ Activity</b>	<b>Applicant</b>	<b>Zoning</b>	<b>Tax Map/Lot Location</b>	<b>Description</b>	<b>Status</b>
<b>For the Period October 1, 2015 through November 30, 2015</b>						
10/1/15	Manufactured Home Placement Permit	Michael & Sandra Frazier	R-2	13-11-30BA/7400 420 Wedge Drive Land & Sea Subdiv.	New manufactured home	Approved 10/2/15
10/1/15	Building Permit	Michael & Sandra Frazier	R-2	13-11-30BA/7400 420 Wedge Drive Land & Sea Subdiv.	New detached garage	Approved 10/2/15
10/16/15	Land Use Compatibility Statement (LUCS)	Port of Alsea	M-W	Adjacent to 13-11-18/2400 Port Street	LUCS for joint Oregon Dept. of State Lands/U.S. Army Corps of Engineers for removal of sand/silt from boat basin/launch ramp areas.	Completed 10/16/15
10/20/15	Building Permit	Terry Remmers	D-D	13-11-19AC/2600 220 Alsea Hwy Bayshore Realty bldg.	Permit/inspection for residential code compliance	Approved 10/23/16