



**RETIREMENT BOARD MEETING
FIRST MONTHLY MEETING
9:00 a.m.**

Retirement Board Conference Room
The Willows Office Park
1355 Willow Way, Suite 221
Concord, California

February 12, 2014

THE RETIREMENT BOARD MAY DISCUSS AND TAKE ACTION ON THE FOLLOWING:

1. Pledge of Allegiance.
2. Accept comments from the public.
3. Approve minutes from the January 8, 2014 meeting.
4. Routine items for February 12, 2014.
 - a. Approve certifications of membership.
 - b. Approve service and disability allowances.
 - c. Accept disability applications and authorize subpoenas as required.
 - d. Approve death benefits.
 - e. Accept Asset Allocation Report
5. Presentation of Total Compensation Study for all CCCERA staff.

CLOSED SESSION

6. The Board will go into closed session under Gov. Code Section 54957 to consider recommendations from the Medical Advisor and/or staff regarding the following disability retirement applications:

<u>Member</u>	<u>Type Sought</u>	<u>Recommendation</u>
a. Bobby McMorris	Non-service Connected	Non-service Connected

7. The Board will continue in closed session to consider the Hearing Officer/Staff recommendation regarding the disability application for Carolyn Jensen-Jordon.
8. The Board will continue in closed session under Govt. Code Section 54956.9(a) to confer with legal counsel regarding existing litigation :
 - a. *Contra Costa County Deputy Sheriffs Association, et al., v. CCCERA, et al., Contra Costa County Superior Court, Case No. N12-1870.*

The Retirement Board will provide reasonable accommodations for persons with disabilities planning to attend Board meetings who contact the Retirement Office at least 24 hours before a meeting.

9. The Board will go into closed session under Govt. Code Section 54956.9(b) to confer with legal counsel regarding potential litigation.

OPEN SESSION

10. Consider and take possible action on request from Kristina Rochin for pre-election of Optional Settlement Allowance 2.
11. Review of semi-annual rebalancing report.
12. Consider and take possible action on PIMCO organizational changes.
13. Consider and take possible action on contribution rates effective July 1, 2014 for Central Contra Costa Sanitary District.
14. Consider and take possible action to adopt the automatic cost-of-living increases for retirees effective April 1, 2014.
15. Update regarding the completion of the IRS Letter of Determination filing and the 2014 CCCERA Lawbook.
16. Consider and take possible action to change the Board April 9, 2014 Board meeting date.
17. Consider authorizing the attendance of Board and/or staff:
 - a. Compass Conference, Robert F. Kennedy Center, March 6 – 7, 2014, Half Moon Bay, CA.
 - b. Public Retirement Showdown, Manatt, March 28, 2014, San Francisco, CA.
18. Miscellaneous
 - a. Staff Report
 - b. Outside Professionals' Report
 - c. Trustees' comments

The Retirement Board will provide reasonable accommodations for persons with disabilities planning to attend Board meetings who contact the Retirement Office at least 24 hours before a meeting.



Meeting Date
02/12/14
Agenda Item
#3

RETIREMENT BOARD MEETING MINUTES

FIRST MONTHLY BOARD MEETING
9:00 a.m.

January 8, 2014

Retirement Board Conference Room
The Willows Office Park
1355 Willow Way, Suite 221
Concord, California

Present: Debora Allen, Richard Cabral, Scott Gordon, Brian Hast, Jerry Holcombe, Louie Kroll, Karen Mitchoff, John Phillips, William Pigeon, Gabe Rodrigues, Jerry Telles and Russell Watts

Absent: None

Staff: Marilyn Leedom, Retirement Chief Executive Officer; Kurt Schneider, Retirement Deputy Chief Executive Officer; Timothy Price, Retirement Chief Investment Officer; Karen Levy, Retirement General Counsel; Vickie Kaplan, Retirement Accounting Manager; and Christina Dunn, Retirement Administration Manager

Outside Professional Support: Harvey Leiderman
Representing: Reed Smith LLP

1. Pledge of Allegiance

Hast led all in the *Pledge of Allegiance*.

2. Accept comments from the public

No members of the public offered comment.

3. Approval of Minutes

It was M/S/C to approve the minutes of the October 30, 2013 meeting. (Yes: Allen, Gordon, Hast, Mitchoff, Phillips, Telles and Watts. Abs.: Cabral and Pigeon)

It was M/S/C to approve the minutes of the November 6, 2013 meeting. (Yes: Allen, Cabral, Gordon, Hast, Mitchoff, Phillips, Pigeon, Telles and Watts)

It was M/S/C to approve the minutes of the November 26, 2013 meeting with a correction to Item 5, line 1, changing the first part of the sentence to "Schneider explained this issue was brought before the Board" (Yes: Allen, Cabral, Gordon, Hast, Mitchoff, Phillips, Pigeon, Telles and Watts)

It was M/S/C to approve the minutes of the December 11, 2013 meeting with a correction of moving the "at the January 22, 2014 meeting" to the end of the sentence for clarity. (Yes: Allen, Cabral, Gordon, Hast, Mitchoff, Phillips, Pigeon, Telles and Watts).

4. Routine Items

It was M/S/C to approve the routine items of the January 8, 2014 Board meeting. (Yes: Allen, Cabral, Gordon, Hast, Mitchoff, Phillips, Pigeon, Telles and Watts).

CLOSED SESSION

The Board moved into closed session pursuant to Govt. Code Section 54957.

The Board moved into open session.

5. Disability Retirements

It was M/S/C to accept the Medical Advisor's recommendation and grant the following disability benefits:

- (a) David Shorum – Service Connected (Yes: Allen, Cabral, Gordon, Hast, Mitchoff, Phillips, Pigeon, Telles and Watts)
- (b) James Daugherty – Service Connected (Yes: Allen, Cabral, Gordon, Hast, Mitchoff, Phillips, Pigeon, Telles and Watts)

6. It was M/S/C to accept the Hearing Officer's recommendation and grant the non-service connected disability retirement for Colleen Kay. (Yes: Allen, Cabral, Gordon, Hast, Mitchoff, Phillips, Pigeon, Telles and Watts)

7. This item was continued to a future agenda.

It was the consensus of the Board to move to Item 12.

12. Consider and take possible action on staff recommendation for the for temporary hire of retiree Joelle Luhn to fill a critically needed position

Leedom reported staff is beginning to work on the CAFR and PAFR. The Communications Coordinator retired and we are actively working with Human Resources to begin the recruitment process for this position.

After discussion, it was M/S/C to grant a waiver of the 180 day waiting period for Joelle Luhn, Retirement Communications Coordinator, on a part-time basis, in order to complete the CAFR and the PAFR for 2013. (Yes: Allen, Gordon, Hast, Mitchoff, Phillips, Pigeon and Watts. No: Cabral. Abs.: Telles)

11. Presentation of Market Stabilization Account report

Kaplan and Schneider reviewed the Market Stabilization Account's deferred return as of June 30, 2013.

It was the consensus of the Board to have an educational presentation on the Contra Tracking Account at an upcoming meeting and to also include a cover memo with future Market Stabilization Account reports.

13. Consider and take possible action on staff recommendation regarding the IRS Letter of Determination

Levy requested authorization to file an application with the Internal Revenue Service for a Letter of Determination during Cycle C ending on January 31, 2014 and authorize payment of \$2,500 in filing fees.

It was **M/S/C** to file an application with the Internal Revenue Service for a Letter of Determination during Cycle C ending on January 31, 2014 and authorizing payment of \$2,500 in filing fees. (Yes: Allen, Cabral, Gordon, Hast, Mitchoff, Phillips, Pigeon, Telles and Watts)

14. Conference Seminar Attendance

- a. It was **M/S/C** to authorize the attendance of 4 Board members at the Trustees Roundtable, CALAPRS, February 7, 2014, Burbank, CA. (Yes: Allen, Cabral, Gordon, Hast, Mitchoff, Phillips, Pigeon, Telles and Watts)

Cabral was not present for subsequent discussion and voting.

- b. It was **M/S/C** to authorize the attendance of 4 Board members at the CAPP Program, Part I, IFEBP, June 3-4, 2014, San Jose, CA. (Yes: Allen, Gordon, Hast, Mitchoff, Phillips, Pigeon, Rodrigues, Telles and Watts)
- c. It was **M/S/C** to authorize the attendance of 2 Board members and 1 staff member at the 21st Annual Investment Forum, Emerald, February 6, 2014, Philadelphia, PA. (Yes: Allen, Gordon, Hast, Mitchoff, Phillips, Pigeon, Rodrigues, Telles and Watts)
- d. It was **M/S/C** to authorize the attendance of 1 staff member at the Protecting Securities Portfolios Against Fraud, BLB&G, March 31-April 1, 2014, New York, NY. (Yes: Allen, Gordon, Hast, Mitchoff, Phillips, Pigeon, Rodrigues, Telles and Watts)
- e. It was **M/S/C** to authorize the attendance of 2 Board members and 1 staff member at the Roundtable for Public Plans and Taft-Hartley Plans, Institutional Investor, April 23-25, 2014, Beverly Hills, CA. (Yes: Allen, Gordon, Hast, Mitchoff, Phillips, Pigeon, Rodrigues, Telles and Watts)
- f. It was **M/S/C** to authorize the attendance of 1 staff member at the Investment Forum for Public CIOs, PIMCO, March 11, 2014, Newport Beach, CA. (Yes: Allen, Gordon, Hast, Mitchoff, Phillips, Pigeon, Rodrigues, Telles and Watts)
- g. No action taken on the Annual Member Conference, NIRS, March 3-4, 2014, Washington, D.C.
- h. It was **M/S/C** to authorize the attendance of 1 staff member at the Conference 2014, Oaktree, March 12-13, 2014, Beverly Hills, CA. (Yes: Allen, Gordon, Hast, Mitchoff, Phillips, Pigeon, Rodrigues, Telles and Watts)

Cabral was present for subsequent discussion and voting.

It was the consensus of the Board to move to Item #8.

CLOSED SESSION

The Board moved into closed session pursuant to Govt. Code Section 54956.9(a), 54956.9(b) and Govt. Code Section 54957.

The Board moved into open session.

- 8.** There was no reportable action related to Govt. Code Section 54956.9(a).

9. There was no reportable action related to Govt. Code Section 54956.9(b).

Cabral and Mitchoff were not present for subsequent discussion and voting.

10. There was no reportable action related to Govt. Code Section 54957.

Gordon and Kroll were not present for subsequent discussion and voting.

15. **Miscellaneous**

(a) Staff Report –

Price provided handouts regarding the change in CEO at Wellington and a memo from Milliman regarding the change in ownership of the parent company of Ceredex and their assessment of this change.

He reported the onsite with Pyrford was positive and he is working on finalizing the commingled fund structure with them.

He reported there is an onsite visit scheduled to Siguler Guff for the following week.

He reviewed his memo in the agenda packet regarding the OCERS P4 Initiative noting CCCERA's involvement at this time will likely include reviewing the RFP responses and offering notes to OCERS staff.

Leedom reported that she attended the onsite visit to Pyrford, William Blair and JP Morgan with Allen and Helliesen and felt it went well at Pyrford. She also felt the meeting with JP Morgan was fine.

Leedom also reported on the responses to the Vocational Services RFI.

She also reported that CCCERA received a certificate for outstanding financial reporting from the GFOA again.

Leedom provided an update on the on-call pay reported for doctors in Health Services noting the County is working to refund contributions and provide the adjustments needed.

Leedom reported we have started reviewing the Fire-Fighter Recruit job description to determine if the classification should be included in CCCERA membership.

Leedom reported the list of completed educational trainings completed by the Board in 2013 is now on the CCCERA website.

Leedom reported a copy of a letter sent to the County regarding retirees hired as independent contractors are in Board member's mailboxes.

She also reported at the next meeting staff will be requesting to issue an RFP for a new website.

Leedom reported the percentage of the cost of living (COLA) for retirees should be on the next agenda.

(b) Outside Professionals' Report –

Leiderman reported the legislation for CCCERA to establish independent district status is now numbered SB 673.

He also reported on the status of Mayor Reed's pension reform initiative, Public Employees' Pension and Retirees' Health Benefits Initiative Constitutional Amendment.

(c) Trustees' comments –

Allen reported on the onsite visit to Pyrford and felt reassured that it was the right choice. She feels there are items to watch with William Blair and she will provide staff with a written report of the onsite visit.

It was M/S/C to adjourn the meeting. (Yes: Allen, Hast, Holcombe, Phillips, Pigeon, Rodrigues, Telles and Watts)

Brian Hast, Chairman

Jerry Telles, Secretary

CONTRA COSTA COUNTY EMPLOYEES' RETIREMENT ASSOCIATION

BOARD OF RETIREMENT

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February 12, 2014

Items requiring Board Action

- A. Certifications of Membership – see list and classification forms.
- B. Service and Disability Retirement Allowances:

Meeting Date
02/12/14
Agenda Item
#4

<u>Name</u>	<u>Number</u>	<u>Effective Date</u>	<u>Option Type</u>	<u>Group</u>	<u>Selected</u>
Demunnik, Brian	65816	12/01/13	SR	SA	Unmod
Donovan, Carol	69753	11/12/13	SR	III	Unmod
Douglas, Keith	65168	11/13/13	SR	I	Unmod
Flynn, Barbara	76056	11/14/13	SR	III	Unmod
Gomez, Joycelyn	D9500	10/31/13	SR	II & III	Unmod
Gordon, Janice	67695	09/03/13	SR	III	Option 1
Gutierrez, Richard	40446	09/10/13	SR	II & III	Unmod
Howe, James	50235	12/22/13	SR	I	Unmod
Keller, Gregory	64949	11/30/13	SR	II & III	Unmod
Lawler, Gregory	42159	10/31/13	SR	III & SA	Unmod
Luhn, Joelle	62108	12/07/13	SR	I	Unmod
Navarra, Arlene	67142	11/30/13	SR	II & III	Unmod
Pedersen, Catherine	63096	11/14/13	SR	II & III	Unmod
Peters, Tamara	44334	12/20/13	SR	SA	Unmod
Ryan, Robert	D7830	11/23/13	SR	SA	Unmod
Smith, Frances	34045	10/12/13	SR	II & III	Unmod
Thompson, Paula	46671	10/30/13	SR	II & III	Unmod
Tikoo, Sonia	41987	11/30/13	SR	II & III	Unmod
Weinbrandt, Therese	54643	11/01/13	SR	III	Unmod

Disability Retirement Applications: The Board's Hearing Officer is hereby authorized to issue subpoenas in the following cases involving disability applications:

<u>Name</u>	<u>Number</u>	<u>Filed</u>	<u>Type</u>
Ryan, Robert	D/7830	01/13/14	SCD
Tinsley, Francine	38381	01/28/14	SCD
Pounds, Leslie	68261	01/29/14	SCD
Rashad-Mubarak, Colleen	62643	01/31/14	NSD
Burtis, Denise	46913	02/05/14	SCD
Stralovich, Michael	54210	02/05/14	SCD

KEY:

Group
I = Tier I
II = Tier II
III = Tier III
S/A = Safety Tier A
S/C = Safety Tier C

Option
* = County Advance
Selected w/option

Type
NSP = Non-Specified
SCD = Service Disability
SR = Service Retirement
NSD = Non-Service Disability

CONTRA COSTA COUNTY EMPLOYEES' RETIREMENT ASSOCIATION

BOARD OF RETIREMENT

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February 12, 2014

Deaths:

<u>Name</u>	<u>Date of Death</u>	<u>Employer</u>
Alexander, Sadie	01/08/14	Contra Costa County
Bertholf, Carol	01/14/14	Contra Costa County
Carey, Beulah	01/06/14	Contra Costa County
Dobbins, Augusteen	12/21/13	Contra Costa County
Edson, Mark	11/27/13	Beneficiary
Fletcher, Mildred	02/02/14	Beneficiary
Franklin, Marvinell	12/02/13	Contra Costa County
Fronk, John	12/26/13	Contra Costa County
Grote, Charlotte	12/05/13	Contra Costa County
Hull, Louise	01/16/14	Contra Costa County
Jones, Gilbert	06/11/13	Contra Costa County
Kotter, Evelyn	12/26/13	Contra Costa County
Latchaw, Joanne	11/11/13	Beneficiary
Lawrence, Virgil	12/28/13	Contra Costa County
Perez, Orpha	01/03/14	Contra Costa County
Runge, Mary	01/08/14	Contra Costa County
Russell, Lola	01/11/14	Contra Costa County
Rutledge, Ida	12/26/13	Contra Costa County
Smothers, Harold	01/29/14	Contra Costa County
Troyer, Robert	12/23/13	Contra Costa County
Wagnon, Elena	01/15/14	Contra Costa County
Weltz, Johanna	01/01/14	Beneficiary
White, Lois	01/16/14	Contra Costa County
Whittington, Ethel	12/23/13	Contra Costa County
Wilson, John	12/31/13	Contra Costa County

KEY:

Group
I = Tier I
II = Tier II
III = Tier III
S/A = Safety Tier A
S/C = Safety Tier C

Option
* = County Advance
Selected w/option

Type
NSP = Non-Specified
SCD = Service Disability
SR = Service Retirement
NSD = Non-Service Disability

ASSET ALLOCATION

Current Assets (Market Value)

\$6,557,322,000

Reporting Month End: December 31, 2013

Prepared By: Chih-Chi Chu

Meeting Date
02/12/14
Agenda Item
#4

Robeco

Delaware Investment Adv.

Emerald Investors

Intech (Core)

PIMCO Stock +

Ceredex

Total Domestic Equity

SSgM

William Blair

Total International Equity

JPMorgan Global Opportunities

First Eagle

Artisan Global Opportunities

Intech (Global Low Volatility)

Total Global Equity

Total Equity

AFL-CIO Housing Investment Trust

PIMCO

GSAM "Park" Portfolio

Goldman Sachs Asset Management

Lord Abbett

Torchlight Debt Opportunity Fund II

Torchlight Debt Opportunity Fund III

Torchlight Debt Opportunity Fund IV

Total Domestic Fixed Income

Lazard Asset Management

Total Global Fixed Income

Allianz Global Investors (fka Nicholas Applegate)

Total High Yield Fixed Income

Wellington Real Total Return

PIMCO All Asset

Private Real Asset

Total Real Asset

Total Real Estate

Total Alternative Investments

County Treasurer

State Street Bank

Total Cash & Equivalents

Oaktree 2009

Total Market Opportunities

TOTAL ASSETS

A	B	C	D	C-B	D-A	Range
% of Target	Target Assets	Market Value	Actual Assets	Over (Under)	Over (Under)	
4.5%	295,079,490	308,685,000	4.71%	13,605,510	0.21%	
4.5%	295,079,490	327,544,000	5.00%	32,464,510	0.50%	
3.0%	196,719,660	220,620,000	3.36%	23,900,340	0.36%	
4.3%	281,964,846	296,251,000	4.52%	14,286,154	0.22%	
4.2%	275,407,524	254,227,000	3.88%	(21,180,524)	(0.32%)	
3.0%	196,719,660	212,912,000	3.25%	16,192,340	0.25%	
23.5%	1,540,970,670	1,620,239,000	24.71%	79,268,330	1.21%	
5.3%	347,538,066	350,252,000	5.34%	2,713,934	0.04%	
5.3%	347,538,066	367,945,000	5.61%	20,406,934	0.31%	
10.6%	695,076,132	718,197,000	10.95%	23,120,868	0.35%	
4.0%	262,292,880	286,843,000	4.37%	24,550,120	0.37%	
4.0%	262,292,880	270,363,000	4.12%	8,070,120	0.12%	
4.0%	262,292,880	277,613,000	4.23%	15,320,120	0.23%	
0.3%	19,671,966	21,663,000	0.33%	1,991,034	0.03%	
12.3%	806,550,606	856,482,000	13.06%	49,931,394	0.76%	
46.4%	3,042,597,408	3,194,918,000	48.72%	152,320,592	2.32%	40% TO 55%
3.2%	209,834,304	199,092,000	3.04%	(10,742,304)	(0.16%)	
5.0%	327,866,100	312,818,000	4.77%	(15,048,100)	(0.23%)	
0.0%	0	4,000	0.00%	4,000	0.00%	
4.2%	275,407,524	245,187,000	3.74%	(30,220,524)	(0.46%)	
4.2%	275,407,524	262,708,000	4.01%	(12,699,524)	(0.19%)	
1.2%	78,687,864	76,045,000	1.16%	(2,642,864)	(0.04%)	
0.8%	52,458,576	50,987,000	0.78%	(1,471,576)	(0.02%)	
1.0%	65,573,220	38,395,000	0.59%	(27,178,220)	(0.41%)	
19.6%	1,285,235,112	1,185,236,000	18.08%	(99,999,112)	(1.52%)	
4.0%	262,292,880	254,675,000	3.88%	(7,617,880)	(0.12%)	
23.6%	1,547,527,992	1,439,911,000	21.96%	(107,616,992)	(1.64%)	20% TO 30%
5.0%	327,866,100	312,113,000	4.76%	(15,753,100)	(0.24%)	
5.0%	327,866,100	312,113,000	4.76%	(15,753,100)	(0.24%)	2% TO 9%
0.8%	49,179,915	200,274,000	3.05%	151,094,085	2.30%	
1.8%	114,753,135	112,430,000	1.71%	(2,323,135)	(0.04%)	
2.5%	163,933,050	6,501,000	0.10%	(157,432,050)	(2.40%)	
5.0%	327,866,100	319,205,000	4.87%	(8,661,100)	(0.13%)	0% TO 10%
12.5%	819,665,250	803,944,000	12.26%	(15,721,250)	(0.24%)	10% TO 16%
6.5%	426,225,930	424,124,000	6.47%	(2,101,930)	(0.03%)	5% TO 12%
		28,903,000	0.00%			
			0.44%			
0.5%	32,786,610	28,903,000	0.44%	(3,883,610)	(0.06%)	0% TO 1%
0.5%	32,786,610	34,204,000	0.52%	1,417,390	0.02%	
0.5%	32,786,610	34,204,000	0.52%	1,417,390	0.02%	0% TO 5%
100.0%	6,557,322,000	6,557,322,000	100%	0	0%	

UNDER REVIEW:

Long Wharf - Performance, Organization, Board Action 05/23/12

Invesco IREF - Performance, Board Action 02/24/10

GMO - Terminated, Board Action 05/22/13

Nogales Investors - Performance, Board Action 05/28/08

INTECH (both Core and Global Low Vol.) - Organization, Board Action 12/12/12

WHV - Terminated, Board Action 5/22/13

**Real Estate & Alternative Investments
As of December 31, 2013**

REAL ESTATE INVESTMENTS

	Inception Date	Target Termination	Funding Commitment	Market Value	% of Total Asset	Outstanding Commitment
DLJ Real Estate Capital Partners, L.P. II	04/00/99	7/14/2009	40,000,000	4,410,000	0.07%	
DLJ Real Estate Capital Partners, L.P. III	06/01/05	1/1/2014	75,000,000	43,413,000	0.66%	18,958,000
DLJ Real Estate Capital Partners, L.P. IV	12/26/07	1/1/2016	100,000,000	78,100,000	1.19%	19,476,000
DLJ Real Estate Capital Partners, L.P. V	09/30/13	9/30/2020	75,000,000			75,000,000
Hearthstone Partners I	06/15/95	12/31/2003	3,750,000	56,000	0.00%	
Hearthstone Partners II	06/17/98	12/31/2009	6,250,000	(31,000)	0.00%	
Invesco IREF I	10/22/03	4/30/2011	50,000,000	9,565,000	0.15%	
Invesco IREF II	05/30/07	12/31/2015	85,000,000	39,489,000	0.60%	
Invesco IREF III	08/01/13	8/1/2021	35,000,000	16,309,000	0.25%	19,732,000
Long Wharf FREG II	02/26/04	2/26/2012	50,000,000	6,963,000	0.11%	
Long Wharf FREG III	03/31/07	3/31/2015	75,000,000	44,404,000	0.68%	
Long Wharf FREG IV	07/16/13	7/31/2021	25,000,000	6,823,000	0.10%	18,879,000
Oaktree Real Estate Opportunities Fund V	12/15/11	12/31/2016	50,000,000	57,120,000	0.87%	
Oaktree Real Estate Opportunities Fund VI	09/30/13	9/30/2020	80,000,000	37,526,000	0.57%	53,682,000
Siguler Guff Distressed Real Estate Opportunities Fund	12/31/11	12/31/2016	75,000,000	59,969,000	0.91%	22,518,000
Siguler Guff Distressed Real Estate Opportunities Fund I	08/31/13	8/31/2020	70,000,000	10,500,000	0.16%	59,500,000
Paulson Real Estate Fund II	11/10/13	11/10/2020	20,000,000	9,455,000	0.14%	10,545,000
Angelo Gordon Realty Fund VIII	12/31/11	12/31/2018	80,000,000	47,918,000	0.73%	32,545,000
LaSalle Income & Growth Fund VI	01/31/12	1/31/2019	75,000,000	31,065,000	0.47%	43,077,000
Adelante Capital Management (REIT)			0	201,754,000	3.08%	
INVESTCO International REIT			0	91,136,000	1.39%	
Willows Office: \$10,774,100 ***			0	8,000,000	0.12%	
			1,175,000,000	803,944,000	12.26%	373,912,000

*** Purchase price \$10,600,000 plus acquisition cost and fees \$174,100.

Outstanding Commitments

373,912,000

Total

1,177,856,000

PRIVATE DEBT INVESTMENTS

	Inception Date	Target Termination	Funding Commitment	Market Value	% of Total Asset	Outstanding Commitment
ING Clarion Commercial Mortgage Fund II	09/28/06	9/30/2014	128,000,000	76,045,000	1.16%	
ING Clarion Commercial Mortgage Fund III	09/30/08	9/30/2016	75,000,000	50,987,000	0.78%	
Torchlight Commercial Mortgage Fund IV	08/01/12	8/30/2020	60,000,000	38,395,000	0.59%	27,072,000
			263,000,000	165,427,000	2.52%	27,072,000

Outstanding Commitments

27,072,000

Total

192,499,000

ALTERNATIVE INVESTMENTS

	Inception Date	Target Termination	Funding Commitment	Market Value	% of Total Asset	Outstanding Commitment
Adams Street Partners	12/22/95	INDEFINITE	180,000,000	93,016,000	1.42%	79,396,000
Adams Street Secondary II	12/31/08	12/31/2012	30,000,000	29,399,000	0.45%	13,552,000
Adams Street Secondary V	10/31/12	10/31/2016	40,000,000	5,958,000	0.09%	33,132,000
Pathway	11/09/98	11/9/2013	125,000,000	74,529,000	1.14%	18,249,000
Pathway 2008	07/31/09	12/31/2016	30,000,000	15,632,000	0.00%	16,664,000
Pathway 6	08/31/11	12/31/2018	40,000,000	7,229,000	0.00%	35,232,000
Pathway 7	07/10/13	7/31/2020	70,000,000	2,870,000	0.00%	67,207,000
EIF USPF I	11/26/03	6/30/2011	30,000,000	1,559,000	0.02%	0
EIF USPF II	07/13/05	6/30/2015	50,000,000	41,448,000	0.63%	0
EIF USPF III	05/30/07	3/31/2017	65,000,000	52,387,000	0.80%	0
EIF USPF IV	08/31/10	9/1/2020	50,000,000	17,063,000	0.26%	28,979,000
Nogales Investment	02/15/04	2/15/2014	15,000,000	3,361,000	0.05%	1,651,000
Bay Area Equity Fund	06/14/04	12/31/2012	10,000,000	18,102,000	0.28%	0
Bay Area Equity Fund II	2/29/09	12/31/2017	10,000,000	7,079,000	0.11%	3,070,000
Paladin III	11/30/07	12/31/2017	25,000,000	18,583,000	0.28%	3,752,000
Carpenter Community BancFund	01/31/08	1/31/2016	30,000,000	35,909,000	0.55%	6,032,000
			800,000,000	424,124,000	6.08%	306,916,000

Outstanding Commitments

306,916,000

Total

731,040,000

OPPORTUNISTIC INVESTMENTS

	Inception Date	Target Termination	Funding Commitment	Market Value	% of Total Asset	Outstanding Commitment
Oaktree Private Investment Fund 2009	02/28/10	1/31/2017	40,000,000	34,204,000	0.52%	5,163,000

Outstanding Commitments

5,163,000

Total

39,367,000

REAL ASSET INVESTMENTS

	Inception Date	Target Termination	Funding Commitment	Market Value	% of Total Asset	Outstanding Commitment
Commonfund Capital Natural Resources IX	06/30/13	06/30/20	50,000,000	5,750,000	0.09%	44,250,000
Aether III & III Surplus	11/30/13	11/30/20	75,000,000	751,000	0.01%	74,249,000
			125,000,000	6,501,000	0.10%	118,499,000

Outstanding Commitments

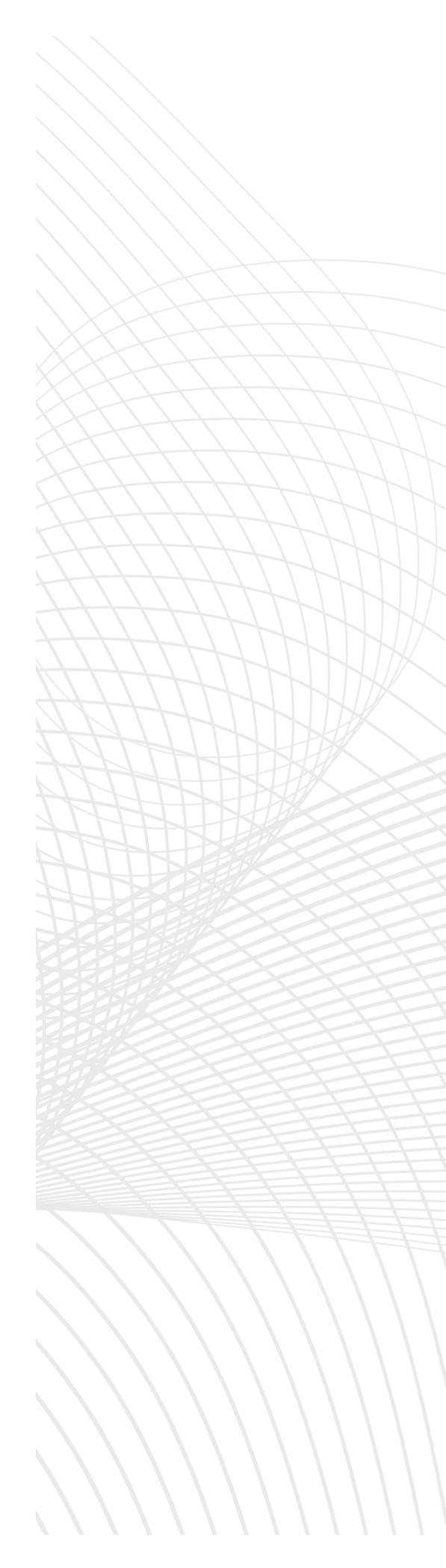
118,499,000

Total

125,000,000

Market value column is the latest ending quarter plus any additional capital calls after the ending quarter.

The Target Termination column is the beginning of liquidation of the fund, however, some funds may be extended for an additional two or three years.



Compensation Report Contra Costa County Employees' Retirement Association

January 10, 2014
Project Staff: Doug Johnson

Ralph Andersen & Associates
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SECTION I

PROJECT OVERVIEW

Ralph Andersen & Associates was retained by the Contra Costa County Employees' Retirement Association to conduct a Compensation Study involving all CCCERA job classifications. This report presents the results of the study through the following sections:

- Section I – Project Overview
- Section II – Methodologies
- Section III – Compensation Findings & Recommendations

All recommendations are based on policy decisions that may be further discussed by the Board of Directors. Updates to the recommendations will be provided based on the desired policy objectives.

Effective Compensation Plans

The Association's compensation plan is one of the most important elements in its personnel system. Combining a sound compensation system with an effective classification system contributes to the overall effectiveness of an organization. In broad terms, the CCCERA compensation plan should:

- Ensure that the CCCERA has the ability to attract and retain well-qualified employees
- Provide a defensible and rational basis for compensating employees
- Allow flexibility and adaptability for making CCCERA-wide compensation decisions based on changing market conditions
- Recognize the CCCERA's responsibility as a public agency in establishing a pay plan that is consistent with prudent public practices
- Ensure that the CCCERA's compensation practices are competitive and consistent with those of comparable employers.

Policy decisions resulting from the compensation study will ultimately balance the above goals with CCCERA's ability to pay and other budget priorities.

Study Objectives

Based on the identified needs of CCCERA, this study was designed to achieve the following overall objectives:

- Conduct a market survey using comparable employers
- Collect and analyze salary and benefits data to provide a picture of total compensation trends

- Document comparisons with the CCCERA compensation plan and identify any issues with the data, comparable jobs, or market agencies
- Conduct an internal relationship analysis and develop internal relationship guidelines
- Present specific salary recommendations based on the results of the market survey and internal relationship analysis.

The primary objective of the compensation survey and subsequent analysis is to provide a “picture” of wage practices in the labor market for comparable jobs. Additionally, the compensation survey documents how CCCERA management classifications compare to similar employers in terms of compensation. The results of the compensation survey provide a basis for compensating employees in a consistent, equitable, defensible, and competitive manner. The methodologies used to accomplish these objectives are presented in Section II.

SECTION II

METHODOLOGIES

This section provides an overview of the methodologies that have been used to conduct the compensation analyses and develop specific recommendations. Methods and systems presented include:

- Labor Market Survey Agencies
- Labor Market Position
- Market Data Collection Process
- Point of Comparison.

All methodologies used by *Ralph Andersen & Associates* are consistent with established professional standards of compensation.

Labor Market Definition

One of the most important policy components of a compensation plan is a definition of the labor market within which CCCERA must compete. There are typically five important criteria utilized in identifying those employers that comprise an agency's labor market. They are:

- **Historical Practices** — Over time, an employer will develop some level of continuity regarding labor market comparables for the purposes of conducting compensation surveys. There may be a strong history of surveying a specific set of employers either by agreement or by practice. In some instances, survey agencies can be more formally defined by policy documents or memorandums of understanding. Historical practices are an important consideration if for no other reason than deviating from a long term historical practice typically requires a strong, defensible rationale.
- **Nature of Services Provided** — In order to ensure comparable jobs are found when conducting a market survey, it is important to utilize employers that provide similar services to CCCERA. Recognizing that CCCERA provides services that are unique to selected California counties, cities, and special districts, the selection of labor market agencies cannot be based exclusively on geographic region and employer size. This factor recognizes that employers who provide similar services are most likely to compete with one another for employees, have similar jobs, and share organizational and economic characteristics.
- **Geographic Proximity** — Geographic proximity of potential employers is a major factor utilized in identifying an organization's labor market. This factor is particularly important because it identifies those employers that directly compete with CCCERA to recruit and retain personnel. If a sufficient number of comparable agencies exist within close proximity to CCCERA, the defined geographic area may be confined to a one, two or "surrounding" county region. If insufficient comparables exist locally, a more extensive statewide or surrounding state market may be required. There may also be local employers that don't have the same nature of services that are still relevant due to having comparable local jobs.
- **Employer Size** — The more similar employers are in size and complexity, the greater the likelihood that comparable positions exist within both organizations. This factor is

less important for jobs where employer size makes little difference in the nature of duties and more important where employee or other resources are a defining characteristic of the job. A balancing consideration is that many comparably sized retirement systems are outside of the Bay Area region. Where size has a significant correlation with executive salaries, this will be analyzed and adjusted in the data analysis.

- **Economic Similarity** – While there are a number of economic factors that can be compared among agencies, the most important factor related to compensation is cost of living or the relative differences in labor costs (wage differential). In some regions or states, living costs can vary significantly and have an important impact on how potential candidates evaluate compensation. This factor is important if labor market agencies are used beyond the local market. Ralph Andersen & Associates uses cost of living indexes published by the Economic Research Institute (ERI).

Using these factors, the survey agencies should primarily focus on other employees' retirement systems within the State of California with the addition of local employers.

Labor Market Survey Agencies

Exhibit A presents the survey agencies that were utilized for all job classifications in this survey.

Exhibit A - Survey Agencies

Agency	Assets	Membership	ERI COL ¹	ERI Wage ²
Contra Costa County ERA	\$5.7 Bil	19,445	100.0	100.0
Alameda County ERA	\$6.0 Bil	20,798	122.0	100.2
City & County of San Francisco ERS	\$15.3 Bil	53,287	180.0	108.6
City of Los Angeles ERS	\$10.6 Bil	47,948	119.2	95.0
City of San Diego ERS	\$4.7 Bil	20,485	128.1	92.7
Fresno County ERA	\$3.1 Bil	13,139	84.2	89.3
Kern County ERA	\$3.0 Bil	16,891	87.3	91.3
Los Angeles County ERA	\$38.3 Bil	156,563	144.1	95.2
Marin County ERA	\$1.5 Bil	5,769	129.3	103.3
Orange County ERS	\$9.8 Bil	39,618	105.1	94.7
PERS	\$237.0 Bil	1,678,996	99.3	92.4
Sacramento County ERS	\$5.9 Bil	24,426	99.3	92.4
San Bernardino County ERA	\$6.8 Bil	38,824	88.7	91.2
San Diego County ERA	\$8.5 Bil	36,662	128.1	92.7
San Joaquin County ERA	\$2.2 Bil	11,357	87.7	90.9

Exhibit A - Survey Agencies

Agency	Assets	Membership	ERI COL ¹	ERI Wage ²
San Mateo County ERA	\$2.7 Bil	10,621	146.6	103.9
Sonoma County ERA	\$1.9 Bil	7,878	116.9	95.4
State Teachers' Retirement System	\$143.1 Bil	862,192	99.3	92.4
Central Contra Costa Sanitary District			100.0	100.0
Private Sector Data (ERI)				
Contra Costa Water District			100.0	100.0
Contra Costa County			100.0	100.0
Ventura County ERA	\$3.4 Bil	15,838	114.4	94.1
Median	\$5.9 Bil	22,612	105.1	94.7

¹ Source: Economic Research Institute Relocation Assessor

² Source: Economic Research Institute Geographic Assessor

These agencies represent retirement systems throughout California that meet the market selection criteria including a mix of larger, smaller, and similar sized retirement systems. The objective is to have a sufficient number of comparable agencies to obtain at least six comparable job matches. Further analysis of the data will ensure that skewing impacts of an unrepresentative sample of agencies do not occur. This is explained later in this report.

Cost of living (ERI COL) and wage differential (ERI Wage) data are provided as a reference and are from the Economic Research Institute. Because the CCCERA market is statewide, there will be differences in cost of living among some of the survey employers.

As shown in Exhibit A, there the median indicators of asset size and ERI Wage are within approximately 5% of CCCERA. While the ERI COL (cost of living) differences are more significant, this is less critical since market wages (labor costs) do not have a high correlation with the cost of living differences in different employer locations. While our analysis of market trends includes all agencies, we have also analyzed a more optimized subset of agencies. We have also taken into consideration size differences when analyzing the usefulness of the market data for salary setting purposes.

Private sector data has been provided as a reference and is compiled from sources provided by the Economic Research Institute.

Labor Market Position

Considering that the recommended survey agencies represent both a comprehensive and balanced set of employers, it is recommended that all initial analyses be based on the labor market median (defined as the “middle” of the labor market). The median statistic will not be significantly skewed with the addition of some larger or smaller survey agencies. Ultimately, when establishing CCCERA’ desired labor market position, some key elements for consideration will include:

- CCCERA' ability to pay
- Historical practices
- Priority of compensation versus other expenditures
- Recruitment and retention of qualified staff.

A solid, defensible labor market position will rely on a balancing of these factors in order to meet CCCERA' compensation goals and objectives.

Market Data Collection Process

To ensure reliability and completeness, survey data was collected according to a structured methodology. In conducting the compensation survey, the following specific steps were taken:

- Survey employers were contacted to confirm participation and to request background information including current salary schedules, benefits information, and organizational charts
- Salary schedules and other documentation were analyzed for each survey agency in order to determine comparability issues and obtain salary/benefit data
- Follow-up reviews were conducted by e-mail and telephone to verify and clarify the data to ensure accuracy and comparability.

Throughout the data collection process, careful efforts were made to document the full range of duties and requirements of all job classes as compared to the CCCERA's corresponding survey classes.

When conducting labor market surveys, one of the most important objectives is to ensure that the labor market data is sufficiently comparable to CCCERA jobs while also serving as a strong indicator of market trends. Since the purpose of the labor market analysis is to identify general wage trends with other agencies, broad comparability guidelines are used when collecting data. If the comparability guidelines are too narrow, then insufficient data will be found.

Common comparability criteria typically include similar core functional duties, education/skill requirements, level of duties, and scope of supervisory and management duties. It is not as critical for all job duties to be the same or for the number of employees supervised to be the same. Furthermore, it is not essential that comparable market jobs use the same equipment, have the same workload, or work in an identical facility. While *Ralph Andersen & Associates* has been careful not to include "gross" job comparisons, there will be some variability in the job matches. In some instances, a comparable market job may exceed the responsibilities and duties of the CCCERA's job and in other cases, the market job may perform duties at a slightly lower level. Overall, the market comparabilities are intended to provide a balanced indication of market trends.

The data sheets presented in Appendix A contain job matches that are sufficiently comparable based on the professional judgment of Ralph Andersen & Associates. Wherever possible, comparability similarities and differences are supported by survey forms and other documentation received from the survey participants. However, it should be noted that job descriptions were not used as a primary basis for establishing comparabilities due to their unreliability and the inconsistent formats used in the survey agencies. Many agencies are unable to sufficiently maintain and update their job descriptions while other agencies use job description formats that provide little insight into the actual job duties of the class. In addition, requiring public agencies to copy and send a large number of job descriptions is burdensome and costly, and some agencies refuse to provide copies to an outside consulting firm.

The term “No Comparable Class” has been used in the data sheets in Appendix A to indicate instances where the job does not exist within the survey agency, the level of responsibilities/duties are not sufficiently comparable, or the comparable job duties are spread among several job classifications.

Statistics Used in Analyzing the Market Data

The salary survey data has been analyzed using a variety of statistical measures that are standards in compensation analysis. The purpose of the statistics is to describe the data and identify data trends that can be used to describe the labor market. The three most common statistics used in analyzing compensation data include:

- **Mean (average)** – This is a common statistical measure in which the market data is summed and divided by the number of agencies in which data is reported. While this is a valuable statistical measure, it is not stable for data sets of less than 30 agencies. In addition, this statistic can be significantly skewed by a significantly high or low paying agency that may not represent the entire sample.
- **Median (50th percentile)** – This statistic is based on the ranking of the data and represents the “middle” of the data set; as such, half of the data is above the median and half is below. This is the most stable statistical measure of the market, even for highly variable data sets, and is not skewed by unusually high or low payers.
- **75th Percentile (3rd quartile)** – This is also a rank based statistic in which one quarter of the data is above the 75th percentile and three quarters of the data are below this point. This statistic effectively captures the high end of the data set, however, it is not as stable a measure as the median. Since the relationship between the median and the 75th percentile is based both on the ranking and on variability of the data, no consistent percentage relationship exists between these statistics.

It is a policy decision as to which market reference point best serves CCCERA for purposes of establishing a competitive salary plan. Our analysis has focused on the market median which is the most stable statistical measure and minimizes the impact of large/small agencies or other anomalies.

Point of Comparison

When comparing CCCERA salaries with market agencies, it is important to establish a consistent point of comparison. Since all the survey agencies used in the market study utilize pay range structures, a critical review was needed to find the salary range “control point.” This is the point in the salary range that:

- Is used to “anchor” the pay range to the labor market
- Employees will attain through step or other increases based on satisfactory performance (range progression beyond the control point is usually based on superior job performance)
- The majority of employee salaries cluster around as measured by calculating a compa-ratio (employee salary divided by the range maximum).

For the vast majority of agencies, the salary range maximum (top step) is the reference control point. Longevity steps, one-time lump sum payments, and incentive pays are not included in this comparison. These salaries are compared to CCCERA’s salary range.

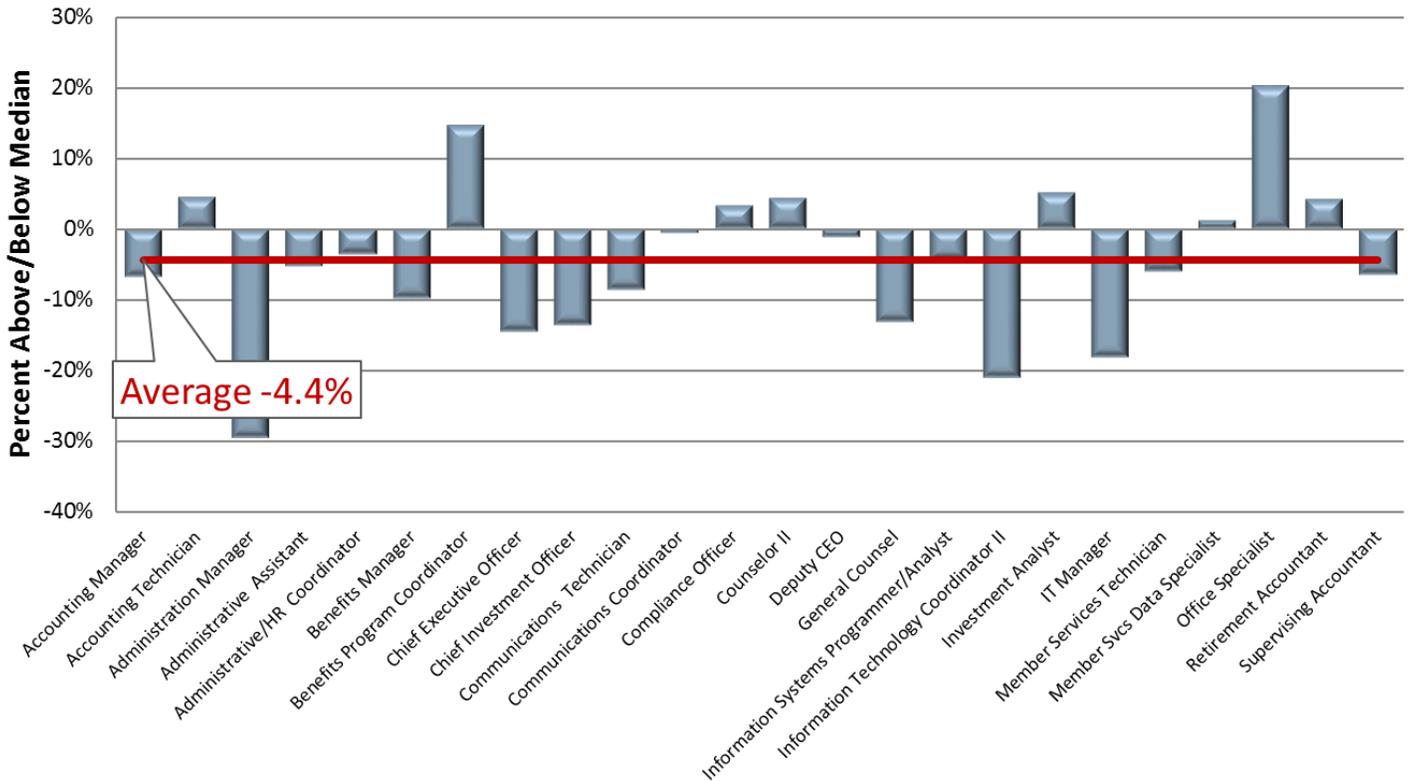
SECTION III COMPENSATION FINDINGS & RECOMMENDATIONS

This section of the report documents the key findings and observations resulting from the consultant's compensation analyses. The focus of the compensation analysis is to identify significant differences in the pay practices of CCCERA as compared to the other labor market agencies. Ideally, CCCERA should be consistent with any pay or benefit item that is a common practice in the market (half or more of the survey agencies).

Salary Survey Results – Base Pay

Based on an evaluation of the survey data, general salary trends in the marketplace have been identified. A summary of the salary survey using all labor market employers is provided in the following graph using the market median as a reference point.

Median Market Relationship – Base Salary



As indicated in the graph, most job are below the market median with an average deviation of 4.4% below median. Insufficient data was found in the market for the Assistant General Counsel and Accounting Specialist II. A summary table is provided on the following page including the job title, number of job matches found in the market survey, the current monthly

CCCERA range maximum, the median range maximums of comparable market jobs, and the percentage above/below the market median.

Exhibit B - Labor Market Summary				
Class Title	Range Max	# of Obs.	Market Median	% +/- Median
Accounting Manager	9,577	19	10,237	-6.9%
Accounting Specialist II	4,944	3	I.D.	--
Accounting Technician	4,710	13	4,500	4.5%
Administration Manager	7,825	8	10,137	-29.5%
Administrative Assistant	4,789	20	5,047	-5.4%
Administrative/HR Coordinator	7,318	9	7,585	-3.7%
Assistant General Counsel	Drift	1	I.D.	--
Benefits Manager	9,577	13	10,520	-9.9%
Benefits Program Coordinator	7,316	15	6,242	14.7%
Chief Executive Officer	16,535	14	18,950	-14.6%
Chief Investment Officer	14,587	9	16,580	-13.7%
Communications Technician	4,944	7	5,372	-8.7%
Communications Coordinator	7,529	13	7,585	-0.7%
Compliance Officer	9,577	3	9,264	3.3%
Counselor II	4,944	18	4,729	4.4%
Deputy CEO	11,982	12	12,142	-1.3%
General Counsel	12,475	6	14,122	-13.2%
Information Systems Programmer/Analyst	7,096	18	7,415	-4.5%
Information Technology Coordinator II	7,172	6	8,691	-21.2%
Investment Analyst	9,096	13	8,635	5.1%
IT Manager	9,189	18	10,869	-18.3%
Member Services Technician	4,315	9	4,579	-6.1%
Member Svcs Data Specialist	4,944	16	4,886	1.2%
Office Specialist	4,315	18	3,440	20.3%
Retirement Accountant	6,201	21	5,938	4.2%
Supervising Accountant	6,962	13	7,420	-6.6%

In an effort to provide a more optimal sample of market comparables, the consultants further analyzed the size and location of the 21 survey agencies. This analysis included regression and correlation analyses to determine the impact of employer size on the salary levels paid in competing employers. Using the results of this analysis, job comparables were removed from the survey sample. These are shown in Appendix A using strikethroughs. Only three survey jobs required size adjustments: Chief Executive Officer, Chief Investment Officer, and General Counsel. The size difference for other survey jobs were not significant enough to require an adjustment in the job comparisons.

Base salary survey datasheets are provided in Appendix A.

Salary Survey Results – Benefits

In order to provide CCCERA with a more accurate assessment of how its compensation plan compares with those of other retirement agencies, *Ralph Andersen & Associates* collected and analyzed total compensation expenditures for each survey agency's comparable class. All comparisons of CCCERA to the labor market agencies are based on the labor market median.

The total compensation data presented in Appendix B of this report is broken into three categories:

- **Base Salary** – This column contains base salary range maximum data for each agency where a comparable job was identified.
- **Cash Supplements** – These columns display the following cash equivalent benefits:
 - deferred compensation paid by the employer
 - education incentives for advanced degrees/training
 - longevity pay
 - car allowances
 - retirement pick-up paid by the employer on behalf of the employee
 - other cash benefits.

A cumulative sub-total follows these columns that sums base salary and cash supplements for each employer.

- **Insurances** – These columns show the maximum employer contribution for the following insurance benefits:
 - health insurance, including dependent coverage as provided
 - dental insurance
 - vision insurance
 - life insurance
 - long term disability insurance (LTD).

A cumulative sub-total follows these columns that sums base salary, cash supplements and insurances for each employer

Summary Table of Total Compensation Trends

The summary information presented in Exhibit C has been extracted from the detailed total compensation data sheets presented in Appendix B. The non-shaded columns in the table present the percentage relationship between CCCERA' cumulative compensation for each benefit category and the median of the market agencies. The percentages provided in the non-shaded columns can be seen in each of the individual total compensation data sheets provided in Appendix B.

Shaded columns have been added to show the percentage gain/loss between each compensation component. For example:

- The base salary relationship for the class of Retirement Accountant indicates that CCCERA is 4.2% above the market median.
- When cash supplements (deferred compensation, education incentives, longevity pay, car allowances and retirement pick-up amounts) are added to base pay, CCCERA is 6.8% above the market median, which is a 2.5% gain.

Exhibit C - Total Compensation Summary						
Class Title	Base	Base + Cash	Gain/ Loss	Base + Cash + Insurance	Gain/ Loss	Total Gain/ Loss
Accounting Manager	-6.9%	-7.2%	-0.3%	-1.4%	5.9%	5.5%
Accounting Specialist II	Insufficient Data					
Accounting Technician	4.5%	4.3%	-0.1%	3.2%	-1.1%	-1.2%
Administration Manager	-29.5%	-32.3%	-2.7%	-22.3%	10.0%	7.2%
Administrative Assistant	-5.4%	-5.0%	0.4%	0.4%	5.4%	5.8%
Administrative/HR Coordinator	-3.7%	-2.2%	1.5%	2.1%	4.3%	5.8%
Assistant General Counsel	Insufficient Data					
Benefits Manager	-9.9%	-8.0%	1.9%	-5.6%	2.4%	4.3%
Benefits Program Coordinator	14.7%	10.4%	-4.3%	16.3%	5.9%	1.6%
Chief Executive Officer	-14.6%	-18.8%	-4.2%	-14.0%	4.8%	0.6%
Chief Investment Officer	-13.7%	-17.8%	-4.2%	-18.0%	-0.2%	-4.3%
Communications Technician	-8.7%	-9.1%	-0.5%	-2.7%	6.4%	5.9%
Communications Coordinator	-0.7%	-0.7%	0.1%	-3.5%	-2.8%	-2.7%
Compliance Officer	3.3%	1.8%	-1.5%	8.2%	6.4%	4.9%
Counselor II	4.4%	3.4%	-1.0%	10.8%	7.5%	6.5%
Deputy CEO	-1.3%	-1.9%	-0.6%	0.3%	2.3%	1.7%
General Counsel	-13.2%	-16.3%	-3.1%	-15.7%	0.6%	-2.5%
Information Systems Programmer/Analyst	-4.5%	-2.1%	2.3%	2.3%	4.4%	6.8%
Information Technology Coordinator II	-21.2%	-17.6%	3.5%	-9.6%	8.1%	11.6%
Investment Analyst	5.1%	7.0%	1.9%	2.9%	-4.1%	-2.2%
IT Manager	-18.3%	-16.4%	1.9%	-11.5%	4.9%	6.8%
Member Services Technician	-6.1%	-5.4%	0.7%	5.8%	11.2%	11.9%
Member Svcs Data Specialist	1.2%	1.4%	0.2%	8.1%	6.7%	6.9%
Office Specialist	20.3%	20.6%	0.3%	17.9%	-2.7%	-2.4%
Retirement Accountant	4.2%	6.8%	2.5%	10.7%	4.0%	6.5%
Supervising Accountant	-6.6%	-5.4%	1.2%	-7.8%	-2.4%	-1.2%
Median	-4.9%	-3.6%	0.1%	0.4%	4.6%	5.2%

- When insurances (the maximum an employer will pay for health, dental, vision, life, long-term disability and any other insurances) are added to base salary and cash supplements, CCCERA is 10.7% above market median, which is a gain in market position of 4.0%.
- When total compensation for the Retirement Accountant is compared back to base salary, CCCERA gains market position by a total of 6.5% (+10.7% compared to +4.2%).

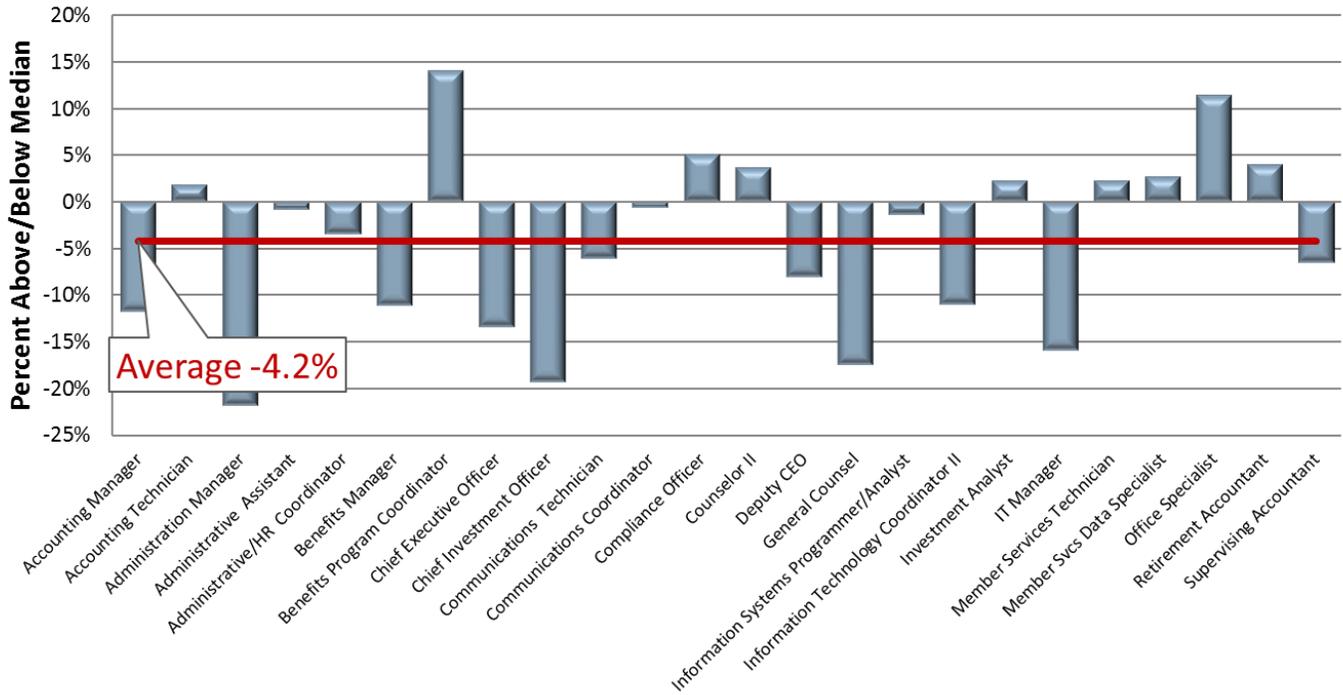
On average, CCCERA' classes gain 5.2% in market position when benefits are taken into consideration. This is due to strong insurance benefits. These difference do not need to be incorporated into salary setting but may need to be addressed as the CCCERA reviews it's benefit practices.

Cost of Living/Economic Differences

In order to capture specific market differences for each survey agencies, Appendix B contains adjustments using indexes provided by the Economic Research Institute (ERI). One index presented in Appendix B is a relative cost of living difference that shows differences in the cost for goods, services, housing, utilities, and other costs. While this index can provide information for living cost differences, it is not typically used to adjust wages. ERI provides a Wage Adjustment Index that corrects for salary differences from one city/geographic region to another.

Using the Wage Adjustment Index, Appendix B provides adjusted data for each benefit category analyzed. The following graph provides salary and benefit data adjusted for geographic differences in wages. It is recommended that these figures be used for setting benchmark salaries as described in the next section.

Median Market Relationship – Base + Cash + Ins.; Adjusted Individually for Wage Differences Using ERI Index



Salary Recommendations

In addition to market data, it is equally important to consider internal salary relationships both across similar jobs and between supervisory and subordinate jobs. Recognizing the importance of market and internal equity, Appendix C provides recommended salary levels for each CCCERA job title included in the scope of this study. Appendix C provides salary range recommendations using base market data with no adjustment for cost of living impacts.

The objective of a market-based compensation study is to identify wage differences for selected “benchmark” classes. Benchmark classes are jobs that are easily compared with the pay practices of other agencies and are directly comparable to CCCERA jobs. In order to establish market equity, benchmark classes are placed into a salary range based on the labor market data. Since the benchmark classes serve as the basis for any internal relationship guidelines, the entire pay plan is anchored to the labor market data.

For non-benchmark classifications, salary levels are established using internal relationship guidelines among related job classes. This process not only maximizes the use of available market data but also preserves important salary relationships.

It should be noted that CCCERA currently uses a “flexibly staffed” structure for two job classifications, Accounting Specialist I/II/III and Counselor I/II/III. Using this structure, all CCCERA employees eventually end up at the III level. While one way of conducting the survey

is to compare CCCERA's III levels in the survey comparisons, the structure first needs to be studied through a job classification study to make sure the complexity and nature of duties are accurately reflected in the Association's classification plan.

Summary

The results of the Compensation Study indicate that the CCCERA's compensation plan is below the labor market, particularly for management job classifications. Appropriate adjustments as provided in Appendix C will help ensure the ability to recruit and retain staff.



APPENDIX A
BASE DATASHEETS

**CONTRA COSTA COUNTY ERA
LABOR MARKET SALARY SURVEY**

Statistics computed using range maximum

				Median	\$5.9 Bil	22,612	
				Corr w/Max \$	0.12	0.09	
Agency	Comparable Class Title	Minimum	Maximum	\$ Assets	# Members		
Central Contra Costa Sanitary District	Finance Manager	\$ 10,537	\$ 12,808				
City of San Diego ERS	Principal Accountant		\$ 12,697	\$4.7 Bil	20,485		
Los Angeles County ERA	Division Manager, LACERA	\$ 8,294	\$ 12,553	\$38.3 Bil	156,563		
Ventura County ERA	Chief Financial Officer	\$ 8,810	\$ 12,334	\$3.4 Bil	15,838		
City of Los Angeles ERS	Departmental Chief Accountant III	\$ 9,831	\$ 12,215	\$10.6 Bil	47,948		
Alameda County ERA	Fiscal Services Officer, ACERA	\$ 10,008	\$ 12,159	\$6.0 Bil	20,798		
Orange County ERS	Finance Director	\$ 7,808	\$ 11,711	\$9.8 Bil	39,618		
City & County of San Francisco ERS	Manager III	\$ 8,472	\$ 10,814	\$15.3 Bil	53,287		
PERS	Deputy Executive Officer, Operations	\$ 9,544	\$ 10,520	\$237.0 Bil	1,678,996		
State Teachers' Retirement System	Career Executive Assignment (Level B)	\$ 8,594	\$ 10,237	\$143.1 Bil	862,192		
San Bernardino County ERA	Accounting Manager	\$ 8,104	\$ 10,077	\$6.8 Bil	38,824		
Contra Costa County ERA	Accounting Manager	\$ 7,879	\$ 9,577	\$5.7 Bil	19,445		
San Mateo County ERA	Retirement Finance Officer	\$ 7,377	\$ 9,221	\$2.7 Bil	10,621		
San Diego County ERA	Retirement Services Manager	\$ 6,540	\$ 8,852	\$8.5 Bil	36,662		
Sonoma County ERA	Retirement Accounting Manager	\$ 7,150	\$ 8,693	\$1.9 Bil	7,878		
Contra Costa County	Chief Accountant	\$ 6,758	\$ 8,234				
Sacramento County ERS	Accounting Manager	\$ 7,388	\$ 8,145	\$5.9 Bil	24,426		
Marin County ERA	Retirement Manager	\$ 6,561	\$ 8,053	\$1.5 Bil	5,769		
San Joaquin County ERA	Retirement Financial Officer	\$ 6,065	\$ 7,375	\$2.2 Bil	11,357		
Kern County ERA	Retirement Financial Officer	\$ 5,934	\$ 7,245	\$3.0 Bil	16,891		
Contra Costa Water District	No Comparable Class						
Fresno County ERA	No Comparable Class						
Reliability (coefficient of variation)	19%						
Number of Observations	19						
Variability	High						
		Market Value		% Above/ Below Market			
Labor Market Median		\$ 10,237		-6.90%			
Labor Market Mean		\$ 10,208		-6.59%			
75th Percentile		\$ 12,187		-27.26%			
Private Sector Data		\$ 9,693		-1.22%			
CONTRA COSTA COUNTY ERA SALARY PERCENTILE		41st Percentile					

Footnotes

- City of San Diego ERS - Assistant Retirement Administrator/CFO 17328
- Kern County ERA - Asst Exec Dir - 9389-11468
- Fresno County ERA - Asst Retirement Admin - 6138-11078 - over benefits, IT, and Accting
- Alameda County ERA - Asst. CEO, ACERA - 10013-16013
- Sacramento County ERS - Asst. Retirement Admin./COO - 8895-10812
- PERS - Chief, Financial Officer, Public Employees' Retirement System 17500-25833
- Contra Costa Water District - Dir of Finance & HR - 13315-16184 - Over Finance, HR, IT, Water Conservation, Purchasing; Supervising Accountant - 8072-9812
- San Bernardino County ERA - Range A; Range B - 14392-17894; Accounting Mgr (A) - 8104-10077; Range B - 9685-12042
- San Diego County ERA - Retirement Assistant Administrator - 9599-15356
- Orange County ERS - rprts to Asst CEO - Internal Operations
- Central Contra Costa Sanitary District - rprts to Dir of Admin

**CONTRA COSTA COUNTY ERA
LABOR MARKET SALARY SURVEY**

Statistics computed using range maximum

				Median	
				Corr w/Max \$	
Accounting Specialist II					
Agency	Comparable Class Title	Minimum	Maximum	\$ Assets	# Members
Alameda County ERA	Financial Services Specialist II	\$ 4,798	\$ 6,427	\$6.0 Bil	20,798
Contra Costa County ERA	Accounting Specialist II	\$ 3,874	\$ 4,944	\$5.7 Bil	19,445
San Diego County ERA	Retirement Accounting Specialist	\$ 2,948	\$ 3,995	\$8.5 Bil	36,662
Kern County ERA	Fiscal Support Specialist	\$ 3,262	\$ 3,982	\$3.0 Bil	16,891
Central Contra Costa Sanitary District	No Comparable Class				
City & County of San Francisco ERS	No Comparable Class				
City of Los Angeles ERS	No Comparable Class				
City of San Diego ERS	No Comparable Class				
Contra Costa County	No Comparable Class				
Contra Costa Water District	No Comparable Class				
Fresno County ERA	No Comparable Class				
Los Angeles County ERA	No Comparable Class				
Marin County ERA	No Comparable Class				
Orange County ERS	No Comparable Class				
PERS	No Comparable Class				
Sacramento County ERS	No Comparable Class				
San Bernardino County ERA	No Comparable Class				
San Joaquin County ERA	No Comparable Class				
San Mateo County ERA	No Comparable Class				
Sonoma County ERA	No Comparable Class				
State Teachers' Retirement System	No Comparable Class				
Ventura County ERA	No Comparable Class				
Reliability (coefficient of variation)	29%				
Number of Observations	3				
Variability	High				
		Market Value		% Above/ Below Market	
Labor Market Median		\$ 3,995		19.20%	
Labor Market Mean		\$ 4,801		2.89%	
75th Percentile		\$ 5,211		-5.40%	
Private Sector Data		I.D.		--	
CONTRA COSTA COUNTY ERA SALARY PERCENTILE		70th Percentile			

Footnotes

City of San Diego ERS - Account Clerk - 2633-3171; Sr. Acct Clerk - 3016-3639
 Contra Costa County ERA - Accounting Specialist III 4467-5702
 Alameda County ERA - Prof level requires BA

**CONTRA COSTA COUNTY ERA
LABOR MARKET SALARY SURVEY**

Statistics computed using range maximum

				Median	\$5.9 Bil	24,426	
				Corr w/Max \$	-0.55	-0.55	
Agency	Comparable Class Title	Minimum	Maximum	\$ Assets	# Members		
Central Contra Costa Sanitary District	Accounting Technician II	\$ 4,929	\$ 5,957				
Contra Costa Water District	Account Clerk III	\$ 4,836	\$ 5,881				
Marin County ERA	Accounting Technician	\$ 4,573	\$ 5,514	\$1.5 Bil	5,769		
City of Los Angeles ERS	Accounting Clerk II	\$ 4,225	\$ 5,248	\$10.6 Bil	47,948		
Contra Costa County ERA	Accounting Technician	\$ 3,690	\$ 4,710	\$5.7 Bil	19,445		
San Mateo County ERA	Retirement Accounting Technician II	\$ 3,671	\$ 4,588	\$2.7 Bil	10,621		
San Joaquin County ERA	Accounting Technician II	\$ 3,760	\$ 4,571	\$2.2 Bil	11,357		
Contra Costa County	Accounting Technician	\$ 3,524	\$ 4,500				
San Bernardino County ERA	Accounting Technician	\$ 3,598	\$ 4,474	\$6.8 Bil	38,824		
Sacramento County ERS	Accounting Technician	\$ 3,503	\$ 4,260	\$5.9 Bil	24,426		
Los Angeles County ERA	Accounting Technician I, LACERA	\$ 3,226	\$ 4,219	\$38.3 Bil	156,563		
Orange County ERS	Accounting Technician	\$ 3,103	\$ 4,163	\$9.8 Bil	39,618		
Kern County ERA	Fiscal Support Technician	\$ 2,739	\$ 3,344	\$3.0 Bil	16,891		
PERS	Accounting Technician	\$ 2,638	\$ 3,305	\$237.0 Bil	1,678,996		
Alameda County ERA	No Comparable Class						
City & County of San Francisco ERS	No Comparable Class						
City of San Diego ERS	No Comparable Class						
Fresno County ERA	No Comparable Class						
San Diego County ERA	No Comparable Class						
Sonoma County ERA	No Comparable Class						
State Teachers' Retirement System	No Comparable Class						
Ventura County ERA	No Comparable Class						
Reliability (coefficient of variation)	18%						
Number of Observations	13						
Variability	High						
		Market Value		% Above/ Below Market			
Labor Market Median		\$ 4,500		4.46%			
Labor Market Mean		\$ 4,617		1.97%			
75th Percentile		\$ 5,248		-11.42%			
Private Sector Data		\$ 4,925		-4.57%			
CONTRA COSTA COUNTY ERA SALARY PERCENTILE		68th Percentile					

Footnotes

City of San Diego ERS - Account Clerk - 2633-3171; Sr. Acct Clerk - 3016-3639
 Contra Costa Water District - Account Clerk II - 4482-5450
 Fresno County ERA - Account Clerk III 2396-3057
 San Bernardino County ERA - Range A; Range B - 4300-5347

**CONTRA COSTA COUNTY ERA
LABOR MARKET SALARY SURVEY**

Statistics computed using range maximum

				Median	\$7.7 Bil	37,743
				Corr w/Max \$	0.10	0.05
Agency	Comparable Class Title	Minimum	Maximum	\$ Assets	# Members	
Alameda County ERA	Human Resources Officer, ACERA	\$ 7,006	\$ 11,553	\$6.0 Bil	20,798	
City of San Diego ERS	Human Resources Manager		\$ 11,531	\$4.7 Bil	20,485	
City & County of San Francisco ERS	Manager III	\$ 8,472	\$ 10,814	\$15.3 Bil	53,287	
Orange County ERS	Administrative Services Manager	\$ 6,779	\$ 10,169	\$9.8 Bil	39,618	
Los Angeles County ERA	Section Head, LACERA	\$ 6,676	\$ 10,105	\$38.3 Bil	156,563	
San Diego County ERA	Retirement Services Manager	\$ 6,540	\$ 8,852	\$8.5 Bil	36,662	
San Bernardino County ERA	Human Resources Manager	\$ 6,648	\$ 8,266	\$6.8 Bil	38,824	
Contra Costa County	Administrative Services Officer	\$ 5,831	\$ 7,843			
Contra Costa County ERA	Administration Manager	\$ 6,438	\$ 7,825	\$5.7 Bil	19,445	
Central Contra Costa Sanitary District	No Comparable Class					
City of Los Angeles ERS	No Comparable Class					
Contra Costa Water District	No Comparable Class					
Fresno County ERA	No Comparable Class					
Kern County ERA	No Comparable Class					
Marin County ERA	No Comparable Class					
PERS	No Comparable Class					
Sacramento County ERS	No Comparable Class					
San Joaquin County ERA	No Comparable Class					
San Mateo County ERA	No Comparable Class					
Sonoma County ERA	No Comparable Class					
State Teachers' Retirement System	No Comparable Class					
Ventura County ERA	No Comparable Class					
Reliability (coefficient of variation)	14%					
Number of Observations	8					
Variability	Moderate					
		Market Value		% Above/ Below Market		
Labor Market Median		\$ 10,137		-29.54%		
Labor Market Mean		\$ 9,892		-26.41%		
75th Percentile		\$ 10,993		-40.49%		
Private Sector Data		\$ 8,292		-5.97%		
CONTRA COSTA COUNTY ERA SALARY PERCENTILE		0 Percentile				

Footnotes

- State Teachers' Retirement System - Chief Operating Officer (CEA Level C) is responsible - 9544-10836
- Contra Costa County - Public Works Chief of Admin Services - 7123-8678
- San Bernardino County ERA - Range A; Range B - 7945-9879
- Central Contra Costa Sanitary District - rprts to Dir of Admin - 13155-16617 - over Finance, IT, Purchasing, HR Communications
- Contra Costa Water District - rprts to Dir of Finance and HR - 13315-16184; HR/Risk Mgr 10520-12787
- Los Angeles County ERA - Section Head, LACERA - 6676-10105

**CONTRA COSTA COUNTY ERA
LABOR MARKET SALARY SURVEY**

Statistics computed using range maximum

				Median	\$5.9 Bil	22,612
				Corr w/Max \$	0.29	0.27
Administrative Assistant						
Agency	Comparable Class Title	Minimum	Maximum	\$ Assets	# Members	
City of Los Angeles ERS	Executive Administrative Assistant II	\$ 5,232	\$ 6,501	\$10.6 Bil	47,948	
Contra Costa Water District	Administrative Secretary	\$ 5,302	\$ 6,446			
Central Contra Costa Sanitary District	Administrative Assistant	\$ 5,045	\$ 6,091			
City & County of San Francisco ERS	Executive Secretary I	\$ 4,765	\$ 5,789	\$15.3 Bil	53,287	
Marin County ERA	Senior Secretary	\$ 4,822	\$ 5,767	\$1.5 Bil	5,769	
San Mateo County ERA	Retirement Executive Secretary	\$ 4,559	\$ 5,699	\$2.7 Bil	10,621	
PERS	Administrative Assistant II	\$ 4,400	\$ 5,508	\$237.0 Bil	1,678,996	
State Teachers' Retirement System	Administrative Assistant II	\$ 4,400	\$ 5,508	\$143.1 Bil	862,192	
Alameda County ERA	Administrative Support Specialist, ACERA	\$ 4,373	\$ 5,207	\$6.0 Bil	20,798	
Orange County ERS	Executive Secretary II	\$ 3,862	\$ 5,160	\$9.8 Bil	39,618	
Sonoma County ERA	Administrative Aide	\$ 4,058	\$ 4,934	\$1.9 Bil	7,878	
Los Angeles County ERA	Senior Secretary, LACERA	\$ 3,733	\$ 4,892	\$38.3 Bil	156,563	
Contra Costa County ERA	Administrative Assistant	\$ 3,940	\$ 4,789	\$5.7 Bil	19,445	
City of San Diego ERS	Executive Secretary	\$ 3,642	\$ 4,404	\$4.7 Bil	20,485	
Contra Costa County	Secretary	\$ 3,386	\$ 4,344			
San Bernardino County ERA	Executive Secretary	\$ 3,259	\$ 4,052	\$6.8 Bil	38,824	
San Diego County ERA	Retirement Administrative Secretary	\$ 2,948	\$ 3,995	\$8.5 Bil	36,662	
Fresno County ERA	Administrative Secretary	\$ 3,115	\$ 3,975	\$3.1 Bil	13,139	
Sacramento County ERS	Senior Office Specialist	\$ 2,831	\$ 3,440	\$5.9 Bil	24,426	
Kern County ERA	Office Services Specialist	\$ 2,781	\$ 3,394	\$3.0 Bil	16,891	
San Joaquin County ERA	Senior Office Assistant	\$ 2,713	\$ 3,297	\$2.2 Bil	11,357	
Ventura County ERA	No Comparable Class					
Reliability (coefficient of variation)		21%				
Number of Observations		20				
Variability		High				
			Market Value		% Above/ Below Market	
Labor Market Median			\$ 5,047		-5.40%	
Labor Market Mean			\$ 4,920		-2.75%	
75th Percentile			\$ 5,716		-19.37%	
Private Sector Data			\$ 4,379		8.55%	
CONTRA COSTA COUNTY ERA SALARY PERCENTILE			41st Percentile			

Footnotes

- State Teachers' Retirement System - Admin Asst I - 3658-4579
- Fresno County ERA - Admin Sec and Office Asst only levels
- Alameda County ERA - Exec Secretary - 4923-7488
- City of Los Angeles ERS - Executive Admin Asst III - 5608-6967
- Marin County ERA - journey level; only level in retirement agency
- Kern County ERA - Office Services Coord, Office Services Tech, Office Services Asst
- City & County of San Francisco ERS - only class
- San Mateo County ERA - only class
- San Bernardino County ERA - Range A; Range B - 3895-4843; Sr. Exec Sec (A) - 3973-4940; B - 4748-5903; Executive Asst (A) - 5139-6390; B - 6142-7637
- Los Angeles County ERA - Secretary - 3125-4198; Executive Secretary, LACERA - 5165-6773
- Contra Costa County - Secretary - Journey level - 2933-4043; Secretary - Adv Level - 3386-4334
- San Joaquin County ERA - Sr. OA - 2713-3297 and OA only classes
- Contra Costa Water District - Supports a DH; Admin Asst - 6058-7363 (in GM office)

**CONTRA COSTA COUNTY ERA
LABOR MARKET SALARY SURVEY**

Statistics computed using range maximum

				Median	\$10.6 Bil	47,948
				Corr w/Max \$	-0.30	-0.30
Agency	Comparable Class Title	Minimum	Maximum	\$ Assets	# Members	
Contra Costa Water District	Human Resources Supervisor	\$ 8,869	\$ 10,781			
City of Los Angeles ERS	Senior Personnel Analyst I	\$ 7,190	\$ 8,931	\$10.6 Bil	47,948	
Alameda County ERA	Human Resources Technician	\$ 4,943	\$ 7,791	\$6.0 Bil	20,798	
Los Angeles County ERA	Supervising Administrative Asst. II, LACERA	\$ 5,886	\$ 7,719	\$38.3 Bil	156,563	
San Diego County ERA	Senior Departmental HR Officer	\$ 5,659	\$ 7,585	\$8.5 Bil	36,662	
Contra Costa County ERA	Administrative/HR Coordinator	\$ 5,734	\$ 7,318	\$5.7 Bil	19,445	
City & County of San Francisco ERS	Personnel Analyst	\$ 4,890	\$ 7,198	\$15.3 Bil	53,287	
PERS	Staff Services Manager II (Supervisory)	\$ 5,576	\$ 6,929	\$237.0 Bil	1,678,996	
State Teachers' Retirement System	Staff Services Manager II (Supervisory)	\$ 5,576	\$ 6,929	\$143.1 Bil	862,192	
Sacramento County ERS	Personnel Analyst	\$ 5,011	\$ 6,092	\$5.9 Bil	24,426	
Central Contra Costa Sanitary District	No Comparable Class					
City of San Diego ERS	No Comparable Class					
Contra Costa County	No Comparable Class					
Fresno County ERA	No Comparable Class					
Kern County ERA	No Comparable Class					
Marin County ERA	No Comparable Class					
Orange County ERS	No Comparable Class					
San Bernardino County ERA	No Comparable Class					
San Joaquin County ERA	No Comparable Class					
San Mateo County ERA	No Comparable Class					
Sonoma County ERA	No Comparable Class					
Ventura County ERA	No Comparable Class					
Reliability (coefficient of variation)	18%					
Number of Observations	9					
Variability	High					
		Market Value		% Above/ Below Market		
Labor Market Median		\$ 7,585		-3.65%		
Labor Market Mean		\$ 7,773		-6.22%		
75th Percentile		\$ 7,791		-6.47%		
Private Sector Data		\$ 6,985		4.54%		
CONTRA COSTA COUNTY ERA SALARY PERCENTILE		41st Percentile				

Footnotes

Contra Costa County - Admin Services Asst III - 5224-6350; Personnel Services Supervisor - 6626-8073
 Central Contra Costa Sanitary District - HR Analyst - 7239-8764
 Contra Costa Water District - rprts to HR/Risk Mgr - 10520-12787; HR Analyst II - 6679-8117

**CONTRA COSTA COUNTY ERA
LABOR MARKET SALARY SURVEY**

Statistics computed using range maximum

				Median	
				Corr w/Max \$	
Assistant General Counsel					
Agency	Comparable Class Title	Minimum	Maximum	\$ Assets	# Members
Contra Costa County	Assistant County Counsel	\$ 11,186	\$ 13,597		
Alameda County ERA	No Comparable Class				
Central Contra Costa Sanitary District	No Comparable Class				
City & County of San Francisco ERS	No Comparable Class				
City of Los Angeles ERS	No Comparable Class				
City of San Diego ERS	No Comparable Class				
Contra Costa County ERA	Assistant General Counsel				
Contra Costa Water District	No Comparable Class				
Fresno County ERA	No Comparable Class				
Kern County ERA	No Comparable Class				
Los Angeles County ERA	No Comparable Class				
Marin County ERA	No Comparable Class				
Orange County ERS	No Comparable Class				
PERS	No Comparable Class				
Sacramento County ERS	No Comparable Class				
San Bernardino County ERA	No Comparable Class				
San Diego County ERA	No Comparable Class				
San Joaquin County ERA	No Comparable Class				
San Mateo County ERA	No Comparable Class				
Sonoma County ERA	No Comparable Class				
State Teachers' Retirement System	No Comparable Class				
Ventura County ERA	No Comparable Class				
Reliability (coefficient of variation)					
Number of Observations	1				
Variability		Market Value	% Above/ Below Market		
Labor Market Median		I.D.	--		
Labor Market Mean		I.D.	--		
75th Percentile		I.D.	--		
Private Sector Data		I.D.	--		
CONTRA COSTA COUNTY ERA SALARY PERCENTILE					

Footnotes

Alameda County ERA - Investment Officer, ACERA - 5663-9625; rprts to Chief Investment Officer, ACERA
 City of San Diego ERS - Investment Program Mgr - 14445
 San Joaquin County ERA - Retirement Financial Officer - 5949-7233

**CONTRA COSTA COUNTY ERA
LABOR MARKET SALARY SURVEY**

Statistics computed using range maximum

				Median	\$8.5 Bil	36,662
				Corr w/Max \$	-0.04	-0.06
Agency	Comparable Class Title	Minimum	Maximum	\$ Assets	# Members	
City of San Diego ERS	Benefits Manager		\$ 14,445	\$4.7 Bil	20,485	
City of Los Angeles ERS	Chief Benefits Analyst	\$ 10,612	\$ 13,184	\$10.6 Bil	47,948	
Los Angeles County ERA	Division Manager, LACERA	\$ 8,294	\$ 12,553	\$38.3 Bil	156,563	
City & County of San Francisco ERS	Manager IV	\$ 9,094	\$ 11,607	\$15.3 Bil	53,287	
Alameda County ERA	Retirement Benefits Manager	\$ 7,006	\$ 11,553	\$6.0 Bil	20,798	
San Mateo County ERA	Retirement Benefits Manager	\$ 8,538	\$ 10,674	\$2.7 Bil	10,621	
PERS	Deputy Executive Officer, Benefits Admin	\$ 9,544	\$ 10,520	\$237.0 Bil	1,678,996	
State Teachers' Retirement System	Career Executive Assignment (Level B)	\$ 8,594	\$ 10,237	\$143.1 Bil	862,192	
Orange County ERS	Member Services Director	\$ 6,631	\$ 9,947	\$9.8 Bil	39,618	
Contra Costa County ERA	Benefits Manager	\$ 7,879	\$ 9,577	\$5.7 Bil	19,445	
Sacramento County ERS	Retirement Services Manager	\$ 8,126	\$ 8,958	\$5.9 Bil	24,426	
Contra Costa County	Employee Benefits Manager	\$ 7,329	\$ 8,908			
San Diego County ERA	Retirement Member Services Manager	\$ 6,540	\$ 8,852	\$8.5 Bil	36,662	
Ventura County ERA	Retirement Operations Manager	\$ 5,768	\$ 8,076	\$3.4 Bil	15,838	
Central Contra Costa Sanitary District	No Comparable Class					
Contra Costa Water District	No Comparable Class					
Fresno County ERA	No Comparable Class					
Kern County ERA	No Comparable Class					
Marin County ERA	No Comparable Class					
San Bernardino County ERA	No Comparable Class					
San Joaquin County ERA	No Comparable Class					
Sonoma County ERA	No Comparable Class					
Reliability (coefficient of variation)	18%					
Number of Observations	13					
Variability	High					
Labor Market Median		\$ 10,520				-9.85%
Labor Market Mean		\$ 10,732				-12.06%
75th Percentile		\$ 11,607				-21.20%
Private Sector Data		\$ 9,469				1.12%
CONTRA COSTA COUNTY ERA SALARY PERCENTILE		30th Percentile				

Footnotes

- Orange County ERS - Asst CEO, Internal - 18119 - over IT, Finance, and Admin Services
- Kern County ERA - Asst Exec Dir - 9389-11468
- Los Angeles County ERA - Asst Exec Officer - 9585-14507
- Sonoma County ERA - Asst Retirement Admin - 8660-10524
- Alameda County ERA - Asst. CEO, ACERA - 10013-16013
- Sacramento County ERS - Asst. Retirement Admin./CBO - 8895-10812
- San Bernardino County ERA - Range A; Range B - 14392-17894
- San Diego County ERA - Retirement Assistant Administrator - 9599-15356

**CONTRA COSTA COUNTY ERA
LABOR MARKET SALARY SURVEY**

Statistics computed using range maximum

				Median	\$5.9 Bil	22,612
				Corr w/Max \$	-0.35	-0.40
Agency	Comparable Class Title	Minimum	Maximum	\$ Assets	# Members	
Los Angeles County ERA	Section Head, LACERA	\$ 6,676	\$ 10,105	\$38.3 Bil	156,563	
Alameda County ERA	Retirement Assistant Benefits Manager	\$ 5,782	\$ 9,818	\$6.0 Bil	20,798	
City & County of San Francisco ERS	Benefits Supervisor	\$ 7,037	\$ 8,554	\$15.3 Bil	53,287	
Orange County ERS	Member Services Manager	\$ 4,167	\$ 8,147	\$9.8 Bil	39,618	
Ventura County ERA	Staff Services Manager II	\$ 5,369	\$ 7,517	\$3.4 Bil	15,838	
Contra Costa County ERA	Benefits Program Coordinator	\$ 6,019	\$ 7,316	\$5.7 Bil	19,445	
City of San Diego ERS	Supervising Management Analyst	\$ 5,583	\$ 6,764	\$4.7 Bil	20,485	
Marin County ERA	Retirement Benefits Supervisor	\$ 5,538	\$ 6,732	\$1.5 Bil	5,769	
Sonoma County ERA	Benefits Coordinator	\$ 5,134	\$ 6,242	\$1.9 Bil	7,878	
San Diego County ERA	Retirement Member Services Supervisor	\$ 3,936	\$ 5,904	\$8.5 Bil	36,662	
State Teachers' Retirement System	Pension Program Supervisor	\$ 4,654	\$ 5,784	\$143.1 Bil	862,192	
Kern County ERA	Retirement Supervisor	\$ 4,694	\$ 5,731	\$3.0 Bil	16,891	
San Bernardino County ERA	Retirement Specialist Supervisor	\$ 4,386	\$ 5,454	\$6.8 Bil	38,824	
Sacramento County ERS	Retirement Services Supervisor	\$ 4,263	\$ 5,184	\$5.9 Bil	24,426	
Fresno County ERA	Retirement Coordinator Supervisor	\$ 3,451	\$ 4,196	\$3.1 Bil	13,139	
PERS	Supervising Benefit Program Specialist, CALPERS	\$ 3,352	\$ 3,995	\$237.0 Bil	1,678,996	
Central Contra Costa Sanitary District	No Comparable Class					
City of Los Angeles ERS	No Comparable Class					
Contra Costa County	No Comparable Class					
Contra Costa Water District	No Comparable Class					
San Joaquin County ERA	No Comparable Class					
San Mateo County ERA	No Comparable Class					
Reliability (coefficient of variation)	28%					
Number of Observations	15					
Variability	High					
		Market Value		% Above/ Below Market		
Labor Market Median		\$ 6,242		14.68%		
Labor Market Mean		\$ 6,675		8.75%		
75th Percentile		\$ 7,832		-7.06%		
Private Sector Data		\$ 7,992		-9.25%		
CONTRA COSTA COUNTY ERA SALARY PERCENTILE		70th Percentile				

Footnotes

- Alameda County ERA - 3 employees
- Contra Costa County - Employee Benefits Supervisor - 6626-8073
- Orange County ERS - Member Services Supervisor - 4245-5718
- Los Angeles County ERA - oversees a section - reports to Division Mgr; Sr. Retirement Benefits Spec - 5101-6690 - supervisory level
- San Bernardino County ERA - Range A; Range B - 5242-6518
- San Mateo County ERA - Retirement Benefits Manager - 8538-10674

**CONTRA COSTA COUNTY ERA
LABOR MARKET SALARY SURVEY**

Statistics computed using range maximum

				Median	\$5.9 Bil	20,798
				Corr w/Max \$	0.69	0.67
Agency	Comparable Class Title	Minimum	Maximum	\$ Assets	# Members	
PERS	Chief Executive Officer	\$ 18,667	\$ 28,000	\$237.0 Bil	1,678,996	
State Teachers' Retirement System	Chief Executive Officer	\$ 20,000	\$ 26,250	\$143.1 Bil	862,192	
City of San Diego ERS	Retirement Administrator/CEO		\$ 24,383	\$4.7 Bil	20,485	
Central Contra Costa Sanitary District	General Manager	\$ 19,048	\$ 23,153			
City & County of San Francisco ERS	Department Head V	\$ 17,108	\$ 21,836	\$15.3 Bil	53,287	
Alameda County ERA	CEO, ACERA	\$ 17,850	\$ 21,249	\$6.0 Bil	20,798	
Orange County ERS	Chief Executive Officer		\$ 20,535	\$9.8 Bil	39,618	
City of Los Angeles ERS	General Manager - LACERS	\$ 13,565	\$ 20,338	\$10.6 Bil	47,948	
Contra Costa Water District	General Manager		\$ 20,335			
San Diego County ERA	Retirement Chief Executive Officer	\$ 12,310	\$ 20,315	\$8.5 Bil	36,662	
San Bernardino County ERA	Chief Executive Officer	\$ 15,273	\$ 18,990	\$6.8 Bil	38,824	
Marin County ERA	Retirement Administrator	\$ 16,250	\$ 18,911	\$1.5 Bil	5,769	
Los Angeles County ERA	Chief Executive Officer/LACERA		\$ 18,591	\$38.3 Bil	156,563	
San Mateo County ERA	Chief Executive Officer/SAMCERA	\$ 13,909	\$ 17,387	\$2.7 Bil	10,621	
Sonoma County ERA	Retirement Administrator	\$ 14,071	\$ 17,104	\$1.9 Bil	7,878	
Kern County ERA	Executive Director	\$ 13,717	\$ 16,746	\$3.0 Bil	16,891	
Contra Costa County ERA	Chief Executive Officer		\$ 16,535	\$5.7 Bil	19,445	
San Joaquin County ERA	Retirement Administrator	\$ 12,373	\$ 15,038	\$2.2 Bil	11,357	
Sacramento County ERS	Retirement Administrator/CEO	\$ 13,259	\$ 14,618	\$5.9 Bil	24,426	
Ventura County ERA	Retirement Administrator	\$ 10,150	\$ 14,210	\$3.4 Bil	15,838	
Fresno County ERA	Retirement Administrator		\$ 11,250	\$3.1 Bil	13,139	
Contra Costa County	No Comparable Class					
Reliability (coefficient of variation)	16%					
Number of Observations	14					
Variability	High					
Labor Market Median		\$ 18,950				-14.61%
Labor Market Mean		\$ 18,690				-13.04%
75th Percentile		\$ 20,486				-23.90%
Private Sector Data		I.D.				--
CONTRA COSTA COUNTY ERA SALARY PERCENTILE		22nd Percentile				

Footnotes

Los Angeles County ERA - Actual
 Orange County ERS - actual salary
 Contra Costa County - County Administrator - 21667

**CONTRA COSTA COUNTY ERA
LABOR MARKET SALARY SURVEY**

Statistics computed using range maximum

				Median	\$6.4 Bil	30,544
				Corr w/Max \$	0.90	0.88
Agency	Comparable Class Title	Minimum	Maximum	\$ Assets	# Members	
PERS	Chief Investment Officer	\$ 34,000	\$ 51,000	\$237.0 Bil	1,678,996	
Los Angeles County ERA	Chief Investment Officer	\$ 31,668	\$ 31,668	\$38.3 Bil	156,563	
State Teachers' Retirement System	Chief Investment Officer	\$ 22,917	\$ 30,417	\$143.1 Bil	862,192	
City & County of San Francisco ERS	Deputy Dir for Investments, Retirement	\$ 20,943	\$ 25,454	\$15.3 Bil	53,287	
City of Los Angeles ERS	Chief Investment Officer	\$ 15,181	\$ 18,859	\$10.6 Bil	47,948	
San Bernardino County ERA	Chief Investment Officer	\$ 14,680	\$ 18,252	\$6.8 Bil	38,824	
San Diego County ERA	Retirement Chief Investment Officer	\$ 11,126	\$ 17,796	\$8.5 Bil	36,662	
City of San Diego ERS	Investment Officer		\$ 17,328	\$4.7 Bil	20,485	
Orange County ERS	Chief Investment Officer, Retirement		\$ 16,580	\$9.8 Bil	39,618	
Alameda County ERA	Chief Investment Officer, ACERA	\$ 10,215	\$ 16,333	\$6.0 Bil	20,798	
San Mateo County ERA	Chief Investment Officer	\$ 12,852	\$ 16,066	\$2.7 Bil	10,621	
Contra Costa County ERA	Chief Investment Officer	\$ 12,001	\$ 14,587	\$5.7 Bil	19,445	
Sacramento County ERS	Chief Investment Officer	\$ 10,457	\$ 12,712	\$5.9 Bil	24,426	
Kern County ERA	Retirement Investment Officer	\$ 9,389	\$ 11,468	\$3.0 Bil	16,891	
Sonoma County ERA	Senior Retirement Investment Officer	\$ 8,660	\$ 10,524	\$1.9 Bil	7,878	
San Joaquin County ERA	Retirement Investment Officer	\$ 8,252	\$ 10,031	\$2.2 Bil	11,357	
Central Contra Costa Sanitary District	No Comparable Class					
Contra Costa County	No Comparable Class					
Contra Costa Water District	No Comparable Class					
Fresno County ERA	No Comparable Class					
Marin County ERA	No Comparable Class					
Ventura County ERA	No Comparable Class					
Reliability (coefficient of variation)	15%					
Number of Observations	9					
Variability	High					
Labor Market Median		\$ 16,580				-13.66%
Labor Market Mean		\$ 16,155				-10.75%
75th Percentile		\$ 17,796				-22.00%
Private Sector Data		I.D.				--
CONTRA COSTA COUNTY ERA SALARY PERCENTILE		19th Percentile				

Footnotes

- Los Angeles County ERA - Actual
- Orange County ERS - actual salary
- City & County of San Francisco ERS - Additional \$70k Annual Bonus
- Alameda County ERA - Rpts to CEO; Investment Officer, ACERA - 5663-9625

**CONTRA COSTA COUNTY ERA
LABOR MARKET SALARY SURVEY**

Statistics computed using range maximum

				Median	\$4.5 Bil	18,168
				Corr w/Max \$	0.45	0.42
Communications Technician						
Agency	Comparable Class Title	Minimum	Maximum	\$ Assets	# Members	
Central Contra Costa Sanitary District	Graphics Technician	\$ 6,242	\$ 7,556			
Contra Costa County	Community & Medial Relations Specialist	\$ 4,639	\$ 5,638			
PERS	Information Officer I (Specialist)	\$ 4,400	\$ 5,508	\$237.0 Bil	1,678,996	
Los Angeles County ERA	Graphics Artist, LACERA	\$ 4,096	\$ 5,372	\$38.3 Bil	156,563	
Sonoma County ERA	Senior Retirement Benefits Specialist	\$ 4,193	\$ 5,100	\$1.9 Bil	7,878	
Ventura County ERA	Retirement Communications Specialist	\$ 3,523	\$ 5,020	\$3.4 Bil	15,838	
Contra Costa County ERA	Communications Technician	\$ 3,874	\$ 4,944	\$5.7 Bil	19,445	
Kern County ERA	Marketing & Promotions Assistant	\$ 2,726	\$ 3,327	\$3.0 Bil	16,891	
Alameda County ERA	No Comparable Class					
City & County of San Francisco ERS	No Comparable Class					
City of Los Angeles ERS	No Comparable Class					
City of San Diego ERS	No Comparable Class					
Contra Costa Water District	No Comparable Class					
Fresno County ERA	No Comparable Class					
Marin County ERA	No Comparable Class					
Orange County ERS	No Comparable Class					
Sacramento County ERS	No Comparable Class					
San Bernardino County ERA	No Comparable Class					
San Diego County ERA	No Comparable Class					
San Joaquin County ERA	No Comparable Class					
San Mateo County ERA	No Comparable Class					
State Teachers' Retirement System	No Comparable Class					
Reliability (coefficient of variation)	23%					
Number of Observations	7					
Variability	High					
Labor Market Median		\$ 5,372				-8.66%
Labor Market Mean		\$ 5,360				-8.42%
75th Percentile		\$ 5,573				-12.72%
Private Sector Data		\$ 5,196				-5.10%
CONTRA COSTA COUNTY ERA SALARY PERCENTILE			16th Percentile			

Footnotes

- Sonoma County ERA - assigned to communications
- San Bernardino County ERA - Communications Officer (A) - 5674-7055; B - 6781-8432
- State Teachers' Retirement System - Information Officer I (Specialist) - requires degree - 4400-5508 is responsible
- City of Los Angeles ERS - Principal Public Relations Rep - 5671-7047
- City of San Diego ERS - Public Information Clerk - 2633-3171
- Contra Costa Water District - Public Information Specialist - 7023-8537 requires BA
- Contra Costa County - Requires BA
- PERS - Requires degree
- San Mateo County ERA - Retirement Communication Spec - (requires BA) - 6068-7585
- San Diego County ERA - Retirement Communications Officer (requires BA) - 3943-5332

**CONTRA COSTA COUNTY ERA
LABOR MARKET SALARY SURVEY**

Statistics computed using range maximum

				Median	\$8.5 Bil	38,824	
				Corr w/Max \$	-0.31	-0.30	
Agency	Comparable Class Title	Minimum	Maximum	\$ Assets	# Members		
City of San Diego ERS	Communications Manager		\$ 14,445	\$4.7 Bil	20,485		
Central Contra Costa Sanitary District	Communication Services Manager	\$ 9,088	\$ 11,047				
City of Los Angeles ERS	Public Information Director I	\$ 7,484	\$ 9,297	\$10.6 Bil	47,948		
Contra Costa Water District	Public Information Specialist	\$ 7,023	\$ 8,537				
Orange County ERS	Public Relations Analyst	\$ 4,167	\$ 8,147	\$9.8 Bil	39,618		
Los Angeles County ERA	Creative Coordinator, LACERA	\$ 6,048	\$ 7,932	\$38.3 Bil	156,563		
San Mateo County ERA	Retirement Communications Specialist	\$ 6,068	\$ 7,585	\$2.7 Bil	10,621		
Contra Costa County ERA	Communications Coordinator	\$ 6,194	\$ 7,529	\$5.7 Bil	19,445		
San Bernardino County ERA	Communications Officer	\$ 5,674	\$ 7,055	\$6.8 Bil	38,824		
Alameda County ERA	Communications Manager, ACERA	\$ 5,165	\$ 6,862	\$6.0 Bil	20,798		
PERS	Information Officer II	\$ 5,312	\$ 6,601	\$237.0 Bil	1,678,996		
State Teachers' Retirement System	Information Officer II	\$ 5,312	\$ 6,601	\$143.1 Bil	862,192		
Contra Costa County	Departmental Comm & Media Rel Coord	\$ 5,424	\$ 6,593				
San Diego County ERA	Retirement Senior Communications Officer	\$ 4,718	\$ 6,380	\$8.5 Bil	36,662		
City & County of San Francisco ERS	No Comparable Class						
Fresno County ERA	No Comparable Class						
Kern County ERA	No Comparable Class						
Marin County ERA	No Comparable Class						
Sacramento County ERS	No Comparable Class						
San Joaquin County ERA	No Comparable Class						
Sonoma County ERA	No Comparable Class						
Ventura County ERA	No Comparable Class						
Reliability (coefficient of variation)	28%						
Number of Observations	13						
Variability	High						
Labor Market Median		\$ 7,585				-0.75%	
Labor Market Mean		\$ 8,237				-9.41%	
75th Percentile		\$ 8,537				-13.39%	
Private Sector Data		I.D.				--	
CONTRA COSTA COUNTY ERA SALARY PERCENTILE							49th Percentile

Footnotes

- Contra Costa Water District - Dir of Public Affairs - 10305-12525
- City & County of San Francisco ERS - Manager III - 8472-10814
- City of Los Angeles ERS - Principal Public Relations Rep - 5671-7047
- Los Angeles County ERA - Public Information Officer, LACERA - 5547-7275
- San Bernardino County ERA - Range A; Range B - 6781-8432
- Central Contra Costa Sanitary District - rprts to Dir of Admin - 13155-16617 - over Finance, IT, Purchasing, HR Communications

**CONTRA COSTA COUNTY ERA
LABOR MARKET SALARY SURVEY**

Statistics computed using range maximum

				Median	
				Corr w/Max \$	
Compliance Officer					
Agency	Comparable Class Title	Minimum	Maximum	\$ Assets	# Members
San Bernardino County ERA	Compliance Officer	\$ 8,104	\$ 10,077	\$6.8 Bil	38,824
Contra Costa County ERA	Compliance Officer	\$ 7,879	\$ 9,577	\$5.7 Bil	19,445
Los Angeles County ERA	Legislative Affairs Officer, LACERA	\$ 7,063	\$ 9,264	\$38.3 Bil	156,563
Alameda County ERA	Compliance Officer, ACERA	\$ 5,521	\$ 7,398	\$6.0 Bil	20,798
Central Contra Costa Sanitary District	No Comparable Class				
City & County of San Francisco ERS	No Comparable Class				
City of Los Angeles ERS	No Comparable Class				
City of San Diego ERS	No Comparable Class				
Contra Costa County	No Comparable Class				
Contra Costa Water District	No Comparable Class				
Fresno County ERA	No Comparable Class				
Kern County ERA	No Comparable Class				
Marin County ERA	No Comparable Class				
Orange County ERS	No Comparable Class				
PERS	No Comparable Class				
Sacramento County ERS	No Comparable Class				
San Diego County ERA	No Comparable Class				
San Joaquin County ERA	No Comparable Class				
San Mateo County ERA	No Comparable Class				
Sonoma County ERA	No Comparable Class				
State Teachers' Retirement System	No Comparable Class				
Ventura County ERA	No Comparable Class				
Reliability (coefficient of variation)	15%				
Number of Observations	3				
Variability	Moderate				
		Market Value		% Above/ Below Market	
Labor Market Median		\$ 9,264		3.26%	
Labor Market Mean		\$ 8,913		6.93%	
75th Percentile		\$ 9,670		-0.98%	
Private Sector Data		\$ 9,693		-1.22%	
CONTRA COSTA COUNTY ERA SALARY PERCENTILE		69th Percentile			

Footnotes

State Teachers' Retirement System - Attorney is responsible
 City of San Diego ERS - Duties performed by General Counsel
 San Bernardino County ERA - Range A; Range B - 9685-12042

**CONTRA COSTA COUNTY ERA
LABOR MARKET SALARY SURVEY**

Statistics computed using range maximum

				Median	\$5.9 Bil	20,798
				Corr w/Max \$	-0.55	-0.54
Agency	Comparable Class Title	Minimum	Maximum	\$ Assets	# Members	
Ventura County ERA	Program Administrator II	\$ 4,546	\$ 6,364	\$3.4 Bil	15,838	
City & County of San Francisco ERS	Assistant Retirement Analyst	\$ 5,174	\$ 6,288	\$15.3 Bil	53,287	
Marin County ERA	Retirement Benefits Specialist	\$ 4,789	\$ 5,775	\$1.5 Bil	5,769	
City of Los Angeles ERS	Benefits Specialist	\$ 4,609	\$ 5,728	\$10.6 Bil	47,948	
San Joaquin County ERA	Retirement Services Officer	\$ 4,708	\$ 5,722	\$2.2 Bil	11,357	
San Mateo County ERA	Retirement Analyst	\$ 4,567	\$ 5,710	\$2.7 Bil	10,621	
City of San Diego ERS	Retirement Counselor	\$ 4,520	\$ 5,463	\$4.7 Bil	20,485	
Contra Costa County ERA	Counselor II	\$ 3,874	\$ 4,944	\$5.7 Bil	19,445	
Alameda County ERA	Retirement Specialist II	\$ 4,024	\$ 4,940	\$6.0 Bil	20,798	
Los Angeles County ERA	Retirement Benefits Specialist II	\$ 3,687	\$ 4,832	\$38.3 Bil	156,563	
Kern County ERA	Retirement Services Representative II	\$ 3,788	\$ 4,625	\$3.0 Bil	16,891	
Sonoma County ERA	Retirement Benefits Specialist II	\$ 3,708	\$ 4,508	\$1.9 Bil	7,878	
Orange County ERS	Retirement Program Specialist	\$ 3,361	\$ 4,500	\$9.8 Bil	39,618	
San Bernardino County ERA	Retirement Specialist	\$ 3,598	\$ 4,474	\$6.8 Bil	38,824	
Sacramento County ERS	Retirement Benefits Specialist Lv 2	\$ 3,369	\$ 4,096	\$5.9 Bil	24,426	
San Diego County ERA	Retirement Member Services Associate	\$ 2,948	\$ 3,995	\$8.5 Bil	36,662	
Fresno County ERA	Retirement Coordinator II	\$ 2,857	\$ 3,473	\$3.1 Bil	13,139	
PERS	Benefit Program Specialist, CALPERS	\$ 2,638	\$ 3,305	\$237.0 Bil	1,678,996	
State Teachers' Retirement System	Pension Program Representative	\$ 2,638	\$ 3,305	\$143.1 Bil	862,192	
Central Contra Costa Sanitary District	No Comparable Class					
Contra Costa County	No Comparable Class					
Contra Costa Water District	No Comparable Class					
Reliability (coefficient of variation)	20%					
Number of Observations	18					
Variability	High					
		Market Value		% Above/ Below Market		
Labor Market Median		\$ 4,729		4.36%		
Labor Market Mean		\$ 4,839		2.12%		
75th Percentile		\$ 5,719		-15.67%		
Private Sector Data		\$ 4,761		3.70%		
CONTRA COSTA COUNTY ERA SALARY PERCENTILE		59th Percentile				

Footnotes

- Contra Costa County ERA - Counselor III - 4467-5702
- Los Angeles County ERA - Disability Retirement Specialist - 4738-6214
- Contra Costa County - Employee Benefits Specialist - 5234-7014
- Ventura County ERA - Program Administrator I - 4037-5652
- San Bernardino County ERA - Range A; Range B - 4300-5347; Sr. Retirement Spec (A) - 3973-4940; B - 4748-5903
- Fresno County ERA - Retirement Coord III - 3089-3757
- San Diego County ERA - Retirement Disability Specialist - 4718-6380; Retirement Member Services Spec - 3229-4734 (lead level)
- Sacramento County ERS - Retirement Disability Specialist - 5514-6701
- San Joaquin County ERA - Retirement Services Associate - 3872-4708
- Sonoma County ERA - Sr. Retirement Benefits Spec - 4193-5100 (disability, advanced)

**CONTRA COSTA COUNTY ERA
LABOR MARKET SALARY SURVEY**

Statistics computed using range maximum

				Median	\$5.7 Bil	19,445	
				Corr w/Max \$	-0.11	-0.14	
Agency	Comparable Class Title	Minimum	Maximum	\$ Assets	# Members		
Alameda County ERA	Assistant CEO, ACERA	\$ 10,215	\$ 16,333	\$6.0 Bil	20,798		
San Diego County ERA	Retirement Assistant Administrator	\$ 9,599	\$ 15,356	\$8.5 Bil	36,662		
City of Los Angeles ERS	Assistant General Manager - LACERS	\$ 11,945	\$ 14,840	\$10.6 Bil	47,948		
Los Angeles County ERA	Assistant Executive Officer	\$ 9,585	\$ 14,507	\$38.3 Bil	156,563		
San Mateo County ERA	Assistant Executive Officer	\$ 10,899	\$ 13,624	\$2.7 Bil	10,621		
Marin County ERA	Assistant Retirement Administrator	\$ 10,284	\$ 12,501	\$1.5 Bil	5,769		
Contra Costa County ERA	Deputy CEO	\$ 9,388	\$ 11,982	\$5.7 Bil	19,445		
San Joaquin County ERA	Assistant Retirement Administrator	\$ 9,696	\$ 11,783	\$2.2 Bil	11,357		
Kern County ERA	Assistant Executive Director	\$ 9,389	\$ 11,468	\$3.0 Bil	16,891		
State Teachers' Retirement System	Career Executive Assignment (Level C)	\$ 9,544	\$ 10,836	\$143.1 Bil	862,192		
Sacramento County ERS	Asst. Retirement Admin./CBO	\$ 8,895	\$ 10,812	\$5.9 Bil	24,426		
Sonoma County ERA	Assistant Retirement Administrator	\$ 8,660	\$ 10,524	\$1.9 Bil	7,878		
Fresno County ERA	Assistant Retirement Administrator		\$ 7,643	\$3.1 Bil	13,139		
Central Contra Costa Sanitary District	No Comparable Class						
City & County of San Francisco ERS	No Comparable Class						
City of San Diego ERS	No Comparable Class						
Contra Costa County	No Comparable Class						
Contra Costa Water District	No Comparable Class						
Orange County ERS	No Comparable Class						
PERS	No Comparable Class						
San Bernardino County ERA	No Comparable Class						
Ventura County ERA	No Comparable Class						
Reliability (coefficient of variation)	20%						
Number of Observations	12						
Variability	High						
Labor Market Median		\$ 12,142				-1.34%	
Labor Market Mean		\$ 12,519				-4.49%	
75th Percentile		\$ 14,590				-21.77%	
Private Sector Data		I.D.				--	
CONTRA COSTA COUNTY ERA SALARY PERCENTILE							48th Percentile

Footnotes

- Fresno County ERA - Actual - range is 6138-11078
- Orange County ERS - actual salary; over Member Services and Public Relations; combined with Gen Counsel
- Contra Costa County - Asst County Administrator - 10102-11137
- Contra Costa Water District - Asst GM - Eng/Const/O&M - 14491-18162; Asst GM - Planning/Water Resources - 13823-16805
- City of San Diego ERS - Asst Retirement Administrator/CFO - 17328

**CONTRA COSTA COUNTY ERA
LABOR MARKET SALARY SURVEY**

Statistics computed using range maximum

				Median	\$5.9 Bil	22,612
				Corr w/Max \$	0.86	0.86
Agency	Comparable Class Title	Minimum	Maximum	\$ Assets	# Members	
PERS	General Counsel	\$ 17,833	\$ 26,833	\$237.0 Bil	1,678,996	
State Teachers' Retirement System	General Counsel	\$ 14,167	\$ 20,000	\$143.1 Bil	862,192	
Los Angeles County ERA	Chief Counsel, Legal Chief Counsel, Disability Litigation		\$ 18,500	\$38.3 Bil	156,563	
San Bernardino County ERA	Chief Counsel	\$ 14,680	\$ 18,252	\$6.8 Bil	38,824	
City of San Diego ERS	Retirement General Counsel		\$ 17,076	\$4.7 Bil	20,485	
San Mateo County ERA	Chief Deputy County Counsel	\$ 13,247	\$ 16,560	\$2.7 Bil	10,621	
Alameda County ERA	Chief Counsel, ACERA	\$ 11,910	\$ 15,688	\$6.0 Bil	20,798	
Contra Costa County	Deputy County Counsel - Advanced EX	\$ 10,563	\$ 12,556			
Contra Costa County ERA	General Counsel	\$ 10,264	\$ 12,475	\$5.7 Bil	19,445	
Kern County ERA	Retirement General Counsel II	\$ 10,174	\$ 12,415	\$3.0 Bil	16,891	
Sacramento County ERS	General Counsel	\$ 9,661	\$ 11,743	\$5.9 Bil	24,426	
Central Contra Costa Sanitary District	No Comparable Class					
City & County of San Francisco ERS	No Comparable Class					
City of Los Angeles ERS	No Comparable Class					
Contra Costa Water District	No Comparable Class					
Fresno County ERA	No Comparable Class					
Marin County ERA	No Comparable Class					
Orange County ERS	No Comparable Class					
San Diego County ERA	No Comparable Class					
San Joaquin County ERA	No Comparable Class					
Sonoma County ERA	No Comparable Class					
Ventura County ERA	No Comparable Class					
Reliability (coefficient of variation)	18%					
Number of Observations	6					
Variability	High					
Labor Market Median		\$ 14,122				-13.20%
Labor Market Mean		\$ 14,536				-16.51%
75th Percentile		\$ 16,342				-30.99%
Private Sector Data		I.D.				--
CONTRA COSTA COUNTY ERA SALARY PERCENTILE		29th Percentile				

Footnotes

Los Angeles County ERA - Actual
 Contra Costa County - County Counsel 13758-16723

**CONTRA COSTA COUNTY ERA
LABOR MARKET SALARY SURVEY**

Statistics computed using range maximum

				Median	\$6.4 Bil	30,544
				Corr w/Max \$	-0.44	-0.44
Information Systems Programmer/Analyst						
Agency	Comparable Class Title	Minimum	Maximum	\$ Assets	# Members	
Central Contra Costa Sanitary District	Programmer Analyst	\$ 8,113	\$ 9,831			
Contra Costa Water District	Senior System Analyst	\$ 8,072	\$ 9,812			
San Bernardino County ERA	Departmental Systems Engineer	\$ 7,340	\$ 9,127	\$6.8 Bil		38,824
Alameda County ERA	Retirement System Program Analyst, ACERA	\$ 6,202	\$ 8,993	\$6.0 Bil		20,798
City of Los Angeles ERS	Programmer/Analyst IV	\$ 7,071	\$ 8,787	\$10.6 Bil		47,948
San Mateo County ERA	Information Technology Analyst	\$ 6,569	\$ 8,213	\$2.7 Bil		10,621
City & County of San Francisco ERS	IS Programmer Analyst - Senior	\$ 6,370	\$ 8,023	\$15.3 Bil		53,287
San Diego County ERA	Retirement Technology Systems Specialist	\$ 5,704	\$ 7,717	\$8.5 Bil		36,662
Los Angeles County ERA	Data Systems Analyst II, LACERA	\$ 5,700	\$ 7,476	\$38.3 Bil		156,563
Marin County ERA	Dept. Technology & Support Specialist	\$ 6,091	\$ 7,355	\$1.5 Bil		5,769
Orange County ERS	Systems/Programmer Analyst II	\$ 5,295	\$ 7,114	\$9.8 Bil		39,618
Contra Costa County ERA	Information Systems Programmer/Analyst	\$ 5,560	\$ 7,096	\$5.7 Bil		19,445
Sacramento County ERS	Information Technology Analyst Lv 2	\$ 5,429	\$ 6,930	\$5.9 Bil		24,426
City of San Diego ERS	Information Systems Analyst IV	\$ 5,583	\$ 6,764	\$4.7 Bil		20,485
Kern County ERA	Retirement Technology Systems Administrator	\$ 5,213	\$ 6,363	\$3.0 Bil		16,891
Contra Costa County PERS	Information Systems Programmer/Analyst II	\$ 5,036	\$ 6,121			
State Teachers' Retirement System	Associate Information Systems Analyst (Specialist)	\$ 4,619	\$ 6,074	\$237.0 Bil		1,678,996
Fresno County ERA	Associate Information Systems Analyst (Specialist)	\$ 4,619	\$ 6,074	\$143.1 Bil		862,192
San Joaquin County ERA	Systems and Procedures Analyst III	\$ 4,688	\$ 5,698	\$3.1 Bil		13,139
Sonoma County ERA	No Comparable Class					
Ventura County ERA	No Comparable Class					
Reliability (coefficient of variation)		17%		Market Value	% Above/ Below Market	
Number of Observations		18				
Variability		High				
Labor Market Median		\$ 7,415			-4.49%	
Labor Market Mean		\$ 7,582			-6.84%	
75th Percentile		\$ 8,644			-21.80%	
Private Sector Data		\$ 8,438			-18.91%	
CONTRA COSTA COUNTY ERA SALARY PERCENTILE				41st Percentile		

Footnotes

- San Joaquin County ERA - Dept IS Spec II - 4125-5015
- Los Angeles County ERA - EDP Programmer Analyst, LACERA - 5616-6977
- Fresno County ERA - flexed to III
- Contra Costa County - IS Programmer/Analyst III - 5560-6758; IV - 6097-7410
- Central Contra Costa Sanitary District - IT Analyst - 7208-8725; System Administrator - 6874-8315
- Contra Costa Water District - only level
- City & County of San Francisco ERS - only level in retirement agency
- City of Los Angeles ERS - only level of Programmer/Analyst in ERS
- Marin County ERA - Principal Systems Analyst - 8353-10135
- San Bernardino County ERA - Range A; Range B - 8772-10907
- Ventura County ERA - Technology Manager

**CONTRA COSTA COUNTY ERA
LABOR MARKET SALARY SURVEY**

Statistics computed using range maximum

				Median	\$10.6 Bil	47,948
				Corr w/Max \$	0.70	0.68
Information Technology Coordinator II						
Agency	Comparable Class Title	Minimum	Maximum	\$ Assets	# Members	
Contra Costa Water District	Senior Network Analyst	\$ 8,072	\$ 9,812			
City & County of San Francisco ERS	IS Business Analyst - Senior	\$ 7,031	\$ 8,844	\$15.3 Bil	53,287	
Los Angeles County ERA	Data Systems Coordinator, LACERA	\$ 6,707	\$ 8,796	\$38.3 Bil	156,563	
City of Los Angeles ERS	Senior Systems Analyst I	\$ 6,910	\$ 8,585	\$10.6 Bil	47,948	
Contra Costa County	Network Administrator II	\$ 6,097	\$ 7,410			
Contra Costa County ERA	Information Technology Coordinator II	\$ 6,019	\$ 7,172	\$5.7 Bil	19,445	
Kern County ERA	Network Systems Administrator	\$ 5,817	\$ 7,101	\$3.0 Bil	16,891	
Alameda County ERA	No Comparable Class					
Central Contra Costa Sanitary District	No Comparable Class					
City of San Diego ERS	No Comparable Class					
Fresno County ERA	No Comparable Class					
Marin County ERA	No Comparable Class					
Orange County ERS	No Comparable Class					
PERS	No Comparable Class					
Sacramento County ERS	No Comparable Class					
San Bernardino County ERA	No Comparable Class					
San Diego County ERA	No Comparable Class					
San Joaquin County ERA	No Comparable Class					
San Mateo County ERA	No Comparable Class					
Sonoma County ERA	No Comparable Class					
State Teachers' Retirement System	No Comparable Class					
Ventura County ERA	No Comparable Class					
Reliability (coefficient of variation)		12%		Market Value	% Above/ Below Market	
Number of Observations		6				
Variability		Moderate				
Labor Market Median		\$ 8,691			-21.17%	
Labor Market Mean		\$ 8,425			-17.46%	
75th Percentile		\$ 8,832			-23.14%	
Private Sector Data		I.D.			--	
CONTRA COSTA COUNTY ERA SALARY PERCENTILE				5th Percentile		

Footnotes

San Joaquin County ERA - Dept IS Spec II - 4125-5015

Contra Costa County - Network Admin I - 5560-6758; Network Analyst II - 6097-7410; Network Analyst I - 5560-6758; System Software Analyst II - 6711-8157; System Software Analyst I - 6097-

Contra Costa Water District - only level

City & County of San Francisco ERS - only level in retirement agency

City of Los Angeles ERS - Systems Analyst II - 5845-7261; Sr. Systems Analyst II-8554-10624; Systems Programmer III - 8455-10504

**CONTRA COSTA COUNTY ERA
LABOR MARKET SALARY SURVEY**

Statistics computed using range maximum

				Median	\$7.7 Bil	37,743
				Corr w/Max \$	0.13	0.10
Agency	Comparable Class Title	Minimum	Maximum	\$ Assets	# Members	
Los Angeles County ERA	Financial Analyst II, LACERA	\$ 8,294	\$ 12,553	\$38.3 Bil	156,563	
City of Los Angeles ERS	Investment Officer II	\$ 9,906	\$ 12,307	\$10.6 Bil	47,948	
City of San Diego ERS	Assistant Investment Officer		\$ 11,531	\$4.7 Bil	20,485	
PERS	Investment Officer III, CALPERS	\$ 7,794	\$ 9,294	\$237.0 Bil	1,678,996	
State Teachers' Retirement System	Investment Officer III, CALSTRS	\$ 7,794	\$ 9,294	\$143.1 Bil	862,192	
Contra Costa County ERA	Investment Analyst	\$ 7,483	\$ 9,096	\$5.7 Bil	19,445	
City & County of San Francisco ERS	Security Analyst	\$ 7,126	\$ 8,662	\$15.3 Bil	53,287	
San Mateo County ERA	Retirement Investment Analyst II	\$ 6,909	\$ 8,635	\$2.7 Bil	10,621	
Orange County ERS	Investment Analyst	\$ 4,167	\$ 8,147	\$9.8 Bil	39,618	
Alameda County ERA	Investment Analyst, ACERA	\$ 4,621	\$ 7,855	\$6.0 Bil	20,798	
Sonoma County ERA	Retirement Investment Analyst	\$ 6,312	\$ 7,672	\$1.9 Bil	7,878	
San Diego County ERA	Retirement Investment Analyst	\$ 4,855	\$ 7,526	\$8.5 Bil	36,662	
San Bernardino County ERA	Investment Analyst	\$ 5,674	\$ 7,055	\$6.8 Bil	38,824	
Sacramento County ERS	Retirement Investment Analyst Lv 2	\$ 5,514	\$ 6,701	\$5.9 Bil	24,426	
Central Contra Costa Sanitary District	No Comparable Class					
Contra Costa County	No Comparable Class					
Contra Costa Water District	No Comparable Class					
Fresno County ERA	No Comparable Class					
Kern County ERA	No Comparable Class					
Marin County ERA	No Comparable Class					
San Joaquin County ERA	No Comparable Class					
Ventura County ERA	No Comparable Class					
Reliability (coefficient of variation)	22%					
Number of Observations	13					
Variability	High					
			Market Value			% Above/ Below Market
Labor Market Median		\$ 8,635				5.07%
Labor Market Mean		\$ 9,018				0.86%
75th Percentile		\$ 9,294				-2.18%
Private Sector Data		\$ 7,842				13.79%
CONTRA COSTA COUNTY ERA SALARY PERCENTILE		64th Percentile				

Footnotes

City of Los Angeles ERS - 3 incumbents; Invest Off I - 7952-9880 (2 incumbents); Invest Off III - 12457-15476 (1 incumbent)
 San Bernardino County ERA - Range A; Range B - 6781-8432; Sr. Investment Analyst (A) - 6648-8266; Range B - 7945-9879
 San Joaquin County ERA - Retirement Investment Accountant - 5015-6094
 Kern County ERA - Retirement Investment Officer - 9389-11468

**CONTRA COSTA COUNTY ERA
LABOR MARKET SALARY SURVEY**

Statistics computed using range maximum

				Median	\$5.8 Bil	20,642
				Corr w/Max \$	0.17	0.11
IT Manager						
Agency	Comparable Class Title	Minimum	Maximum	\$ Assets	# Members	
Los Angeles County ERA	Information Systems Manager, LACERA	\$ 8,916	\$ 13,495	\$38.3 Bil	156,563	
Contra Costa Water District	IS Manager	\$ 10,520	\$ 12,787			
Alameda County ERA	Project & Information Services Mgr, ACERA	\$ 7,006	\$ 11,553	\$6.0 Bil	20,798	
City of San Diego ERS	Chief Information Officer		\$ 11,531	\$4.7 Bil	20,485	
Central Contra Costa Sanitary District	Information Technology Administrator	\$ 9,416	\$ 11,386			
City of Los Angeles ERS	Information Systems Manager I	\$ 8,949	\$ 11,119	\$10.6 Bil	47,948	
San Mateo County ERA	Retirement Chief Technology Officer	\$ 8,852	\$ 11,066	\$2.7 Bil	10,621	
San Bernardino County ERA	Information Services Division Chief	\$ 8,550	\$ 10,944	\$6.8 Bil	38,824	
San Diego County ERA	Retirement IT Services Manager	\$ 6,557	\$ 10,923	\$8.5 Bil	36,662	
City & County of San Francisco ERS	Manager III	\$ 8,472	\$ 10,814	\$15.3 Bil	53,287	
State Teachers' Retirement System	Chief Technology Officer	\$ 8,594	\$ 10,237	\$143.1 Bil	862,192	
Marin County ERA	Principal Systems Analyst	\$ 8,353	\$ 10,135	\$1.5 Bil	5,769	
Contra Costa County	Information Systems Manager II	\$ 7,763	\$ 9,435			
San Joaquin County ERA	Dept. Information Systems Manager	\$ 7,745	\$ 9,415	\$2.2 Bil	11,357	
Orange County ERS	Information Technology Supervisor	\$ 6,888	\$ 9,296	\$9.8 Bil	39,618	
Contra Costa County ERA	IT Manager	\$ 7,200	\$ 9,189	\$5.7 Bil	19,445	
Sonoma County ERA	Dept. Information Systems Manager	\$ 7,322	\$ 8,902	\$1.9 Bil	7,878	
Ventura County ERA	Senior Office Systems Coordinator	\$ 5,447	\$ 7,626	\$3.4 Bil	15,838	
Kern County ERA	Retirement Information Technology Manager	\$ 6,145	\$ 7,502	\$3.0 Bil	16,891	
Fresno County ERA	No Comparable Class					
PERS	No Comparable Class					
Sacramento County ERS	No Comparable Class					
Reliability (coefficient of variation)		15%		Market Value	% Above/ Below Market	
Number of Observations		18				
Variability		High				
Labor Market Median		\$ 10,869			-18.28%	
Labor Market Mean		\$ 10,454			-13.76%	
75th Percentile		\$ 11,319			-23.18%	
Private Sector Data		\$ 11,571			-25.92%	
CONTRA COSTA COUNTY ERA SALARY PERCENTILE			16th Percentile			

Footnotes

Contra Costa Water District - highest level IT; rpts to Dir of Finance & HR
 Contra Costa County - IS Mgr I - 6711-8157
 Ventura County ERA - no staff
 Orange County ERS - rpts to Asst CEO - Internal Operations

**CONTRA COSTA COUNTY ERA
LABOR MARKET SALARY SURVEY**

Statistics computed using range maximum

				Median	\$5.2 Bil	19,965	
				Corr w/Max \$	-0.19	-0.30	
Agency	Comparable Class Title	Minimum	Maximum	\$ Assets	# Members		
City & County of San Francisco ERS	Benefits Technician	\$ 4,095	\$ 4,977	\$15.3 Bil	53,287		
San Mateo County ERA	Retirement Support Specialist	\$ 3,777	\$ 4,722	\$2.7 Bil	10,621		
San Joaquin County ERA	Retirement Services Associate	\$ 3,872	\$ 4,708	\$2.2 Bil	11,357		
Marin County ERA	Retirement Member Services Technician	\$ 3,813	\$ 4,683	\$1.5 Bil	5,769		
Ventura County ERA	Technical Specialist IV - MB	\$ 3,271	\$ 4,579	\$3.4 Bil	15,838		
Contra Costa County ERA	Member Services Technician	\$ 3,067	\$ 4,315	\$5.7 Bil	19,445		
Alameda County ERA	Retirement Support Specialist	\$ 3,387	\$ 4,118	\$6.0 Bil	20,798		
City of San Diego ERS	Retirement Assistant	\$ 3,164	\$ 3,828	\$4.7 Bil	20,485		
Orange County ERS	Retirement Benefits Technician	\$ 2,664	\$ 3,539	\$9.8 Bil	39,618		
San Diego County ERA	Retirement Member Services Clerk	\$ 2,380	\$ 3,222	\$8.5 Bil	36,662		
Central Contra Costa Sanitary District	No Comparable Class						
City of Los Angeles ERS	No Comparable Class						
Contra Costa County	No Comparable Class						
Contra Costa Water District	No Comparable Class						
Fresno County ERA	No Comparable Class						
Kern County ERA	No Comparable Class						
Los Angeles County ERA	No Comparable Class						
PERS	No Comparable Class						
Sacramento County ERS	No Comparable Class						
San Bernardino County ERA	No Comparable Class						
Sonoma County ERA	No Comparable Class						
State Teachers' Retirement System	No Comparable Class						
Reliability (coefficient of variation)	14%						
Number of Observations	9						
Variability	High						
Labor Market Median		\$ 4,579				-6.12%	
Labor Market Mean		\$ 4,264				1.18%	
75th Percentile		\$ 4,708				-9.11%	
Private Sector Data		\$ 4,093				5.14%	
CONTRA COSTA COUNTY ERA SALARY PERCENTILE							43rd Percentile

Footnotes

San Joaquin County ERA - Retirement Services Tech - 3264-3966 (works in Disability)

**CONTRA COSTA COUNTY ERA
LABOR MARKET SALARY SURVEY**

Statistics computed using range maximum

				Median	\$5.7 Bil	20,485
				Corr w/Max \$	-0.01	-0.04
Agency	Comparable Class Title	Minimum	Maximum	\$ Assets	# Members	
Ventura County ERA	Program Administrator II	\$ 4,546	\$ 6,364	\$3.4 Bil	15,838	
City & County of San Francisco ERS	Assistant Retirement Analyst	\$ 5,174	\$ 6,288	\$15.3 Bil	53,287	
Marin County ERA	Retirement Benefits Specialist	\$ 4,789	\$ 5,775	\$1.5 Bil	5,769	
City of Los Angeles ERS	Benefits Specialist	\$ 4,609	\$ 5,728	\$10.6 Bil	47,948	
San Joaquin County ERA	Retirement Services Officer	\$ 4,708	\$ 5,722	\$2.2 Bil	11,357	
San Mateo County ERA	Retirement Analyst	\$ 4,567	\$ 5,710	\$2.7 Bil	10,621	
City of San Diego ERS	Retirement Counselor	\$ 4,520	\$ 5,463	\$4.7 Bil	20,485	
Contra Costa County ERA	Member Svcs Data Specialist	\$ 3,874	\$ 4,944	\$5.7 Bil	19,445	
Alameda County ERA	Retirement Specialist II	\$ 4,024	\$ 4,940	\$6.0 Bil	20,798	
Los Angeles County ERA	Retirement Benefits Specialist II	\$ 3,687	\$ 4,832	\$38.3 Bil	156,563	
Kern County ERA	Retirement Services Representative II	\$ 3,788	\$ 4,625	\$3.0 Bil	16,891	
Sonoma County ERA	Retirement Benefits Specialist II	\$ 3,708	\$ 4,508	\$1.9 Bil	7,878	
Orange County ERS	Retirement Program Specialist	\$ 3,361	\$ 4,500	\$9.8 Bil	39,618	
San Bernardino County ERA	Retirement Specialist	\$ 3,598	\$ 4,474	\$6.8 Bil	38,824	
Sacramento County ERS	Retirement Benefits Specialist Lv 2	\$ 3,369	\$ 4,096	\$5.9 Bil	24,426	
San Diego County ERA	Retirement Member Services Associate	\$ 2,948	\$ 3,995	\$8.5 Bil	36,662	
Fresno County ERA	Retirement Coordinator II	\$ 2,857	\$ 3,473	\$3.1 Bil	13,139	
Central Contra Costa Sanitary District	No Comparable Class					
Contra Costa County	No Comparable Class					
Contra Costa Water District	No Comparable Class					
PERS	No Comparable Class					
State Teachers' Retirement System	No Comparable Class					
Reliability (coefficient of variation)	17%					
Number of Observations	16					
Variability	High					
Labor Market Median		\$ 4,886			1.17%	
Labor Market Mean		\$ 5,031			-1.76%	
75th Percentile		\$ 5,724			-15.77%	
Private Sector Data		I.D.			--	
CONTRA COSTA COUNTY ERA SALARY PERCENTILE		53rd Percentile				

Footnotes

- PERS - Actuarial Assistant, CALPERS - 4400-5508 - requires Degree
- State Teachers' Retirement System - Associate Pension Program Analyst - 4400-5508 (requires Degree)
- San Diego County ERA - Journey level; Retirement Member Services Spec - 3229-4734 (lead level)
- Ventura County ERA - Program Administrator I - 4037-5652
- San Bernardino County ERA - Range A; Range B - 4300-5347; Sr. Retirement Spec (A) - 3973-4940; B - 4748-5903
- San Joaquin County ERA - Retirement Services Associate - 3872-4708
- Sonoma County ERA - Sr. Retirement Benefits Spec - 4193-5100

**CONTRA COSTA COUNTY ERA
LABOR MARKET SALARY SURVEY**

Statistics computed using range maximum

				Median	\$5.8 Bil	20,642
				Corr w/Max \$	-0.14	-0.13
Agency	Comparable Class Title	Minimum	Maximum	\$ Assets	# Members	
Central Contra Costa Sanitary District	Administrative Technician	\$ 4,929	\$ 5,957			
Marin County ERA	Administrative Services Technician	\$ 4,491	\$ 5,417	\$1.5 Bil	5,769	
Contra Costa Water District	Office Services Clerk	\$ 4,261	\$ 5,177			
City of Los Angeles ERS	Senior Clerk Typist	\$ 4,000	\$ 4,969	\$10.6 Bil	47,948	
Contra Costa County ERA	Office Specialist	\$ 3,067	\$ 4,315	\$5.7 Bil	19,445	
Contra Costa County	Clerk - Specialist Level	\$ 3,256	\$ 4,157			
Sonoma County ERA	Senior Office Assistant	\$ 3,176	\$ 3,861	\$1.9 Bil	7,878	
Alameda County ERA	Clerk II	\$ 3,341	\$ 3,762	\$6.0 Bil	20,798	
Orange County ERS	Office Specialist	\$ 2,756	\$ 3,650	\$9.8 Bil	39,618	
Sacramento County ERS	Office Specialist Lv 2	\$ 2,894	\$ 3,517	\$5.9 Bil	24,426	
PERS	Office Technician (Typing)	\$ 2,686	\$ 3,362	\$237.0 Bil	1,678,996	
State Teachers' Retirement System	Office Technician (Typing)	\$ 2,686	\$ 3,362	\$143.1 Bil	862,192	
Los Angeles County ERA	Intermediate Typist Clerk, LACERA	\$ 2,481	\$ 3,330	\$38.3 Bil	156,563	
San Bernardino County ERA	Office Specialist	\$ 2,674	\$ 3,324	\$6.8 Bil	38,824	
San Joaquin County ERA	Office Assistant	\$ 2,610	\$ 3,172	\$2.2 Bil	11,357	
City of San Diego ERS	Clerical Assistant II	\$ 2,503	\$ 3,016	\$4.7 Bil	20,485	
Kern County ERA	Office Services Technician	\$ 2,455	\$ 2,997	\$3.0 Bil	16,891	
Fresno County ERA	Office Assistant III	\$ 2,272	\$ 2,901	\$3.1 Bil	13,139	
Ventura County ERA	Office Assistant II	\$ 2,074	\$ 2,897	\$3.4 Bil	15,838	
City & County of San Francisco ERS	No Comparable Class					
San Diego County ERA	No Comparable Class					
San Mateo County ERA	No Comparable Class					
Reliability (coefficient of variation)	24%					
Number of Observations	18					
Variability	High					
Labor Market Median		\$ 3,440				20.29%
Labor Market Mean		\$ 3,824				11.38%
75th Percentile		\$ 4,083				5.38%
Private Sector Data		\$ 3,706				14.11%
CONTRA COSTA COUNTY ERA SALARY PERCENTILE		78th Percentile				

Footnotes

- City of Los Angeles ERS - 14 incumbents; Clerk Typist - 3238-4025 (11 incumbents)
- Fresno County ERA - Admin Sec and Office Asst only levels
- Contra Costa County - Clerk - Experienced Level - 2608-3236; Clerk - Sr. Level - 2882-3681;
- PERS - Executive Secretary II - 3288-4116
- State Teachers' Retirement System - Executive Secretary II - 3288-4116
- Marin County ERA - OA III 3 incumbents - 3718-4403; OA II - 3140-3696 (1 incumbent)
- Kern County ERA - Office Services Coord, Office Services Tech, Office Services Asst
- Ventura County ERA - only class
- Sonoma County ERA - only level in retirement agency
- San Bernardino County ERA - Range A; Range B - 3195-3973; Sr. Office Spec (A) - 2952-3670; B - 3528-4386
- San Diego County ERA - Retirement Administrative Sec - 2948-3995
- Los Angeles County ERA - Secretary - 3125-4198; Executive Secretary, LACERA - 5165-6773
- Orange County ERS - Secretary III - 3245-4333
- San Joaquin County ERA - Sr. OA - 2713-3297 and OA only classes
- Sacramento County ERS - Sr. Office Spec - 3158-3838; Sr. OA - 2831-3440; Office Asst Lv 2 - 2459-2989 and Office Spec Lv 2 only classes

**CONTRA COSTA COUNTY ERA
LABOR MARKET SALARY SURVEY**

Statistics computed using range maximum

				Median	\$5.9 Bil	20,798
				Corr w/Max \$	-0.08	-0.08
Agency	Comparable Class Title	Minimum	Maximum	\$ Assets	# Members	
Contra Costa Water District	Accountant II	\$ 6,464	\$ 7,857			
Central Contra Costa Sanitary District	Accountant	\$ 6,397	\$ 7,740			
Marin County ERA	Senior Accountant	\$ 6,165	\$ 7,381	\$1.5 Bil	5,769	
Alameda County ERA	Retirement Accountant II	\$ 5,541	\$ 6,869	\$6.0 Bil	20,798	
Sacramento County ERS	Senior Accountant	\$ 5,290	\$ 6,431	\$5.9 Bil	24,426	
City & County of San Francisco ERS	Accountant II	\$ 5,265	\$ 6,398	\$15.3 Bil	53,287	
Contra Costa County ERA	Retirement Accountant	\$ 5,101	\$ 6,201	\$5.7 Bil	19,445	
San Joaquin County ERA	Retirement Investment Accountant	\$ 5,015	\$ 6,094	\$2.2 Bil	11,357	
Contra Costa County	Accountant III	\$ 4,947	\$ 6,013			
City of San Diego ERS	Accountant III	\$ 4,964	\$ 6,001	\$4.7 Bil	20,485	
San Mateo County ERA	Retirement Accountant II	\$ 4,781	\$ 5,977	\$2.7 Bil	10,621	
Sonoma County ERA	Accountant II	\$ 4,886	\$ 5,938	\$1.9 Bil	7,878	
Orange County ERS	Accountant/Auditor II	\$ 4,373	\$ 5,897	\$9.8 Bil	39,618	
PERS	Associate Accounting Analyst	\$ 4,619	\$ 5,784	\$237.0 Bil	1,678,996	
State Teachers' Retirement System	Associate Accounting Analyst	\$ 4,619	\$ 5,784	\$143.1 Bil	862,192	
City of Los Angeles ERS	Accountant II	\$ 4,585	\$ 5,697	\$10.6 Bil	47,948	
San Bernardino County ERA	Accountant	\$ 4,386	\$ 5,454	\$6.8 Bil	38,824	
Fresno County ERA	Senior Accountant	\$ 4,411	\$ 5,362	\$3.1 Bil	13,139	
San Diego County ERA	Retirement Accountant	\$ 3,943	\$ 5,332	\$8.5 Bil	36,662	
Los Angeles County ERA	Accountant, LACERA	\$ 4,056	\$ 5,320	\$38.3 Bil	156,563	
Ventura County ERA	Accounting Officer II	\$ 3,879	\$ 4,965	\$3.4 Bil	15,838	
Kern County ERA	Accountant II	\$ 4,062	\$ 4,959	\$3.0 Bil	16,891	
Reliability (coefficient of variation)	14%					
Number of Observations	21					
Variability	High					
Labor Market Median		\$ 5,938				4.24%
Labor Market Mean		\$ 6,060				2.27%
75th Percentile		\$ 6,398				-3.19%
Private Sector Data		\$ 5,540				10.65%
CONTRA COSTA COUNTY ERA SALARY PERCENTILE		72nd Percentile				

Footnotes

- Kern County ERA - Accountant III - 4885-5964 - lead level
- Contra Costa County - Accountant III - 4947-6013
- City of San Diego ERS - Accountant IV - 5583-7441
- Fresno County ERA - flexed to Senior
- Marin County ERA - only level in retirement agency
- Sacramento County ERS - only level in retirement agency
- San Bernardino County ERA - Range A; Range B - 5242-6518
- City of Los Angeles ERS - Senior Acct II - 5765-7162; Principal Acct II - 6991-8688

**CONTRA COSTA COUNTY ERA
LABOR MARKET SALARY SURVEY**

Statistics computed using range maximum

				Median	\$8.3 Bil	39,221
				Corr w/Max \$	-0.46	-0.46
Agency	Comparable Class Title	Minimum	Maximum	\$ Assets	# Members	
Alameda County ERA	Retirement Associate Accounting Mgr	\$ 5,782	\$ 9,818	\$6.0 Bil	20,798	
Contra Costa Water District	Supervising Accountant	\$ 8,072	\$ 9,812			
City & County of San Francisco ERS	Accountant IV	\$ 7,373	\$ 8,964	\$15.3 Bil	53,287	
City of Los Angeles ERS	Principal Accountant II	\$ 6,991	\$ 8,688	\$10.6 Bil	47,948	
Orange County ERS	Finance Manager	\$ 4,167	\$ 8,147	\$9.8 Bil	39,618	
Ventura County ERA	Fiscal Manager II		\$ 8,076	\$3.4 Bil	15,838	
Los Angeles County ERA	Accounting Officer II, LACERA	\$ 5,657	\$ 7,420	\$38.3 Bil	156,563	
San Mateo County ERA	Senior Accountant	\$ 5,864	\$ 7,330	\$2.7 Bil	10,621	
San Bernardino County ERA	Senior Accountant	\$ 5,674	\$ 7,055	\$6.8 Bil	38,824	
Contra Costa County ERA	Supervising Accountant	\$ 5,728	\$ 6,962	\$5.7 Bil	19,445	
Contra Costa County PERS	Supervising Accountant	\$ 5,610	\$ 6,819			
State Teachers' Retirement System	Accounting Administrator I Supervisor	\$ 5,079	\$ 6,311	\$237.0 Bil	1,678,996	
Fresno County ERA	Accounting Administrator I Supervisor	\$ 5,079	\$ 6,311	\$143.1 Bil	862,192	
Central Contra Costa Sanitary District	Supervising Accountant	\$ 4,810	\$ 5,847	\$3.1 Bil	13,139	
City of San Diego ERS	No Comparable Class					
Kern County ERA	No Comparable Class					
Marin County ERA	No Comparable Class					
Sacramento County ERS	No Comparable Class					
San Diego County ERA	No Comparable Class					
San Joaquin County ERA	No Comparable Class					
Sonoma County ERA	No Comparable Class					
Reliability (coefficient of variation)	17%					
Number of Observations	13					
Variability	High					
Labor Market Median		\$ 7,420				-6.58%
Labor Market Mean		\$ 7,738				-11.15%
75th Percentile		\$ 8,688				-24.79%
Private Sector Data		\$ 7,869				-13.02%
CONTRA COSTA COUNTY ERA SALARY PERCENTILE		30th Percentile				

Footnotes

- Sacramento County ERS - Accounting Manager - 7388-8145
- San Bernardino County ERA - Range A; Range B - 6781-8432
- Orange County ERS - rprts to Finance Director
- Central Contra Costa Sanitary District - rprts to Finance Manager
- City of Los Angeles ERS - Senior Acct II - 5765-7162; Principal Acct II - 6991-8688

APPENDIX B
BENEFIT DATA SHEETS

**Contra Costa County ERA
Accounting Manager**

Survey Agency	Comparable Class	Range Max	Cash Equivalent Benefits					Insurance Benefits						
			Def. Comp.	Educ. Incent.	Car Allow	Other Cash	Ret. Pick-up	Base + Cash	Health	Dental	Vision	Life	LTD	Base + Cash + Ins.
Alameda County ERA	Fiscal Services Officer, ACERA	\$12,159				\$242	\$365	\$12,765	\$2,330	\$124		\$4		\$15,223
Central Contra Costa Sanitary District	Finance Manager	\$12,808	\$794			\$425	\$799	\$14,826	\$2,479	\$227	inc	\$189	\$47	\$17,770
City & County of San Francisco ERS	Manager III	\$10,814						\$10,814						\$10,814
City of Los Angeles ERS	Departmental Chief Accountant III	\$12,215						\$12,215	\$1,306	\$43	inc	\$1		\$13,565
City of San Diego ERS	Principal Accountant	\$12,697						\$12,697						\$12,697
Contra Costa County	Chief Accountant	\$8,234	\$235					\$8,469	\$1,540	\$77		\$8	\$55	\$10,149
Contra Costa Water District	No Comparable Class													
Fresno County ERA	No Comparable Class													
Kern County ERA	Retirement Financial Officer	\$7,245	\$435					\$7,680	\$1,081	inc	inc	\$17		\$8,778
Los Angeles County ERA	Division Manager, LACERA	\$12,553	\$502					\$13,055	\$1,255	inc	inc	inc		\$14,311
Marin County ERA	Retirement Manager	\$8,053				\$161		\$8,214	\$955	inc	inc	inc		\$9,169
Orange County ERS	Finance Director	\$11,711	\$761					\$12,473	\$1,431	\$95	inc	\$28		\$14,027
PERS	Deputy Executive Officer, Operations	\$10,520						\$10,520	\$1,448	inc	inc	inc		\$11,968
Sacramento County ERS	Accounting Manager	\$8,145						\$8,145	\$1,220	\$122	inc	\$4		\$9,491
San Bernardino County ERA	Accounting Manager	\$10,077	\$806				\$705	\$11,589	\$1,046	\$20	\$7	\$2	\$33	\$12,697
San Diego County ERA	Retirement Services Manager	\$8,852					\$531	\$9,383	\$989	inc	inc	\$13	\$17	\$10,402
San Joaquin County ERA	Retirement Financial Officer	\$7,375	\$74					\$7,449	\$1,534	inc	inc	\$20		\$9,002
San Mateo County ERA	Retirement Finance Officer	\$9,221					\$283	\$9,504	\$1,964	\$104	\$15	\$7		\$11,595
Sonoma County ERA	Retirement Accounting Manager	\$8,693	\$196			\$600		\$9,489	\$500	\$107	\$17	\$56	\$100	\$10,269
State Teachers' Retirement System	Career Executive Assignment (Level B)	\$10,237						\$10,237	\$1,402	inc	inc	\$17		\$11,656
Ventura County ERA	Chief Financial Officer	\$12,334	\$370	\$617			\$337	\$13,657	\$592	inc	inc	\$4	\$30	\$14,283
Contra Costa County ERA	Accounting Manager	\$9,577	\$235					\$9,812	\$1,540	\$77		\$8	\$64	\$11,500
	Median	\$10,237						\$10,520						\$11,656
	% +/- Median	-6.9%						-7.2%						-1.4%
								Gain/Loss	-0.3%				Gain/Loss	5.9%

**Contra Costa County ERA
Accounting Specialist II**

Survey Agency	Comparable Class	Range Max	Cash Equivalent Benefits					Insurance Benefits						
			Def. Comp.	Educ. Incent.	Car Allow	Other Cash	Ret. Pick-up	Base + Cash	Health	Dental	Vision	Life	LTD	Base + Cash + Ins.
Alameda County ERA	Financial Services Specialist II	\$6,427						\$6,427	\$2,330	\$124		\$4		\$8,884
Central Contra Costa Sanitary District	No Comparable Class													
City & County of San Francisco ERS	No Comparable Class													
City of Los Angeles ERS	No Comparable Class													
City of San Diego ERS	No Comparable Class													
Contra Costa County	No Comparable Class													
Contra Costa Water District	No Comparable Class													
Fresno County ERA	No Comparable Class													
Kern County ERA	Fiscal Support Specialist	\$3,982	\$239					\$4,221	\$1,081	inc	inc	\$2		\$5,304
Los Angeles County ERA	No Comparable Class													
Marin County ERA	No Comparable Class													
Orange County ERS	No Comparable Class													
PERS	No Comparable Class													
Sacramento County ERS	No Comparable Class													
San Bernardino County ERA	No Comparable Class													
San Diego County ERA	Retirement Accounting Specialist	\$3,995						\$240	\$4,235	\$989	inc	inc	\$1	\$5,225
San Joaquin County ERA	No Comparable Class													
San Mateo County ERA	No Comparable Class													
Sonoma County ERA	No Comparable Class													
State Teachers' Retirement System	No Comparable Class													
Ventura County ERA	No Comparable Class													
Contra Costa County ERA	Accounting Specialist II	\$4,944	\$150					\$5,094	\$1,540	\$77		\$1		\$6,712
	Median	\$3,995						\$4,235						\$5,304
	% +/- Median	19.2%						16.9%						21.0%
								Gain/Loss	-2.3%				Gain/Loss	4.1%

**Contra Costa County ERA
Accounting Technician**

Survey Agency	Comparable Class	Range Max	Cash Equivalent Benefits						Insurance Benefits						
			Def. Comp.	Educ. Incent.	Car Allow	Other Cash	Ret. Pick-up	Base + Cash	Health	Dental	Vision	Life	LTD	Base + Cash + Ins.	
Alameda County ERA	No Comparable Class														
Central Contra Costa Sanitary District	Accounting Technician II	\$5,957	\$369				\$100	\$372	\$6,798	\$2,479	\$227	inc	\$88	\$22	\$9,615
City & County of San Francisco ERS	No Comparable Class														
City of Los Angeles ERS	Accounting Clerk II	\$5,248							\$5,248	\$1,306	\$43	inc	\$1		\$6,598
City of San Diego ERS	No Comparable Class														
Contra Costa County	Accounting Technician	\$4,500	\$150						\$4,650	\$1,540	\$77		\$1		\$6,268
Contra Costa Water District	Account Clerk III	\$5,881						\$59	\$5,940	\$2,163	\$187	\$16	\$5	\$25	\$8,337
Fresno County ERA	No Comparable Class														
Kern County ERA	Fiscal Support Technician	\$3,344	\$201						\$3,545	\$1,081	inc	inc	\$2		\$4,628
Los Angeles County ERA	Accounting Technician I, LACERA	\$4,219							\$4,219	\$1,523	inc	inc	inc		\$5,742
Marin County ERA	Accounting Technician	\$5,514					\$110		\$5,624	\$953	inc	inc	inc		\$6,577
Orange County ERS	Accounting Technician	\$4,163							\$4,163	\$1,431	\$52	inc			\$5,646
PERS	Accounting Technician	\$3,305							\$3,305	\$1,288	\$105	\$9			\$4,707
Sacramento County ERS	Accounting Technician	\$4,260							\$4,260	\$1,220	\$122	inc	\$1		\$5,604
San Bernardino County ERA	Accounting Technician	\$4,474	\$22					\$313	\$4,810	\$996	\$20	\$7	\$1		\$5,834
San Diego County ERA	No Comparable Class														
San Joaquin County ERA	Accounting Technician II	\$4,571							\$4,571	\$2,012	\$52	\$6	\$20		\$6,661
San Mateo County ERA	Retirement Accounting Technician II	\$4,588						\$141	\$4,729	\$1,964	\$84	\$15	\$3		\$6,796
Sonoma County ERA	No Comparable Class														
State Teachers' Retirement System	No Comparable Class														
Ventura County ERA	No Comparable Class														
Contra Costa County ERA	Accounting Technician	\$4,710	\$150						\$4,860	\$1,540	\$77		\$1		\$6,478
	Median	\$4,500							\$4,650						\$6,268
	% +/- Median	4.5%							4.3%						3.2%
									Gain/Loss	-0.1%				Gain/Loss	-1.1%

**Contra Costa County ERA
Administration Manager**

Survey Agency	Comparable Class	Range Max	Cash Equivalent Benefits					Insurance Benefits					Base + Cash + Ins.	
			Def. Comp.	Educ. Incent.	Car Allow	Other Cash	Ret. Pick-up	Base + Cash	Health	Dental	Vision	Life		LTD
Alameda County ERA	Human Resources Officer, ACERA	\$11,553				\$242	\$347	\$12,141	\$2,330	\$124		\$4		\$14,599
Central Contra Costa Sanitary District	No Comparable Class													
City & County of San Francisco ERS	Manager III	\$10,814						\$10,814	\$1,307	\$175	inc	inc	inc	\$12,297
City of Los Angeles ERS	No Comparable Class													
City of San Diego ERS	Human Resources Manager	\$11,531						\$11,531	\$1,025	inc	inc	inc		\$12,556
Contra Costa County	Administrative Services Officer	\$7,843	\$235					\$8,078	\$1,540	\$77		\$8	\$52	\$9,755
Contra Costa Water District	No Comparable Class													
Fresno County ERA	No Comparable Class													
Kern County ERA	No Comparable Class													
Los Angeles County ERA	Section Head, LACERA	\$10,105	\$404					\$10,509	\$1,011	inc	inc	inc		\$11,520
Marin County ERA	No Comparable Class													
Orange County ERS	Administrative Services Manager	\$10,169	\$661					\$10,830	\$1,431	\$95	inc	\$22		\$12,378
PERS	No Comparable Class													
Sacramento County ERS	No Comparable Class													
San Bernardino County ERA	Human Resources Manager	\$8,266	\$661				\$579	\$9,506	\$1,046	\$20	\$7	\$2	\$27	\$10,609
San Diego County ERA	Retirement Services Manager	\$8,852					\$531	\$9,383	\$989	inc	inc	\$13	\$17	\$10,402
San Joaquin County ERA	No Comparable Class													
San Mateo County ERA	No Comparable Class													
Sonoma County ERA	No Comparable Class													
State Teachers' Retirement System	No Comparable Class													
Ventura County ERA	No Comparable Class													
Contra Costa County ERA	Administration Manager	\$7,825	\$235					\$8,060	\$1,540	\$77		\$8	\$52	\$9,737
	Median	\$10,137						\$10,662						\$11,908
	% +/- Median	-29.5%						-32.3%						-22.3%
							Gain/Loss	-2.7%				Gain/Loss		10.0%

**Contra Costa County ERA
Administrative Assistant**

Survey Agency	Comparable Class	Range Max	Cash Equivalent Benefits						Insurance Benefits						
			Def. Comp.	Educ. Incent.	Car Allow	Other Cash	Ret. Pick-up	Base + Cash	Health	Dental	Vision	Life	LTD	Base + Cash + Ins.	
Alameda County ERA	Administrative Support Specialist, ACERA	\$5,207						\$5,207	\$2,330	\$124		\$4		\$7,664	
Central Contra Costa Sanitary District	Administrative Assistant	\$6,091	\$378				\$100	\$380	\$6,949	\$2,479	\$227	inc	\$90	\$23	\$9,768
City & County of San Francisco ERS	Executive Secretary I	\$5,789							\$5,789	\$1,307	\$175	inc			\$7,272
City of Los Angeles ERS	Executive Administrative Assistant II	\$6,501							\$6,501	\$1,306	\$43	inc	\$1		\$7,851
City of San Diego ERS	Executive Secretary	\$4,404							\$4,404	\$506	inc	inc	inc		\$4,910
Contra Costa County	Secretary	\$4,344	\$235						\$4,579	\$1,540	\$77		\$8	\$29	\$6,233
Contra Costa Water District	Administrative Secretary	\$6,446	\$258				\$135	\$193	\$7,032	\$2,163	\$187	\$16	\$26	\$27	\$9,452
Fresno County ERA	Administrative Secretary	\$3,975							\$3,975	\$667	inc	inc	\$3		\$4,646
Kern County ERA	Office Services Specialist	\$3,394	\$204						\$3,598	\$1,081	inc	inc	\$2		\$4,681
Los Angeles County ERA	Senior Secretary, LACERA	\$4,892							\$4,892	\$1,523	inc	inc	inc		\$6,415
Marin County ERA	Senior Secretary	\$5,767					\$115		\$5,882	\$953	inc	inc	inc		\$6,835
Orange County ERS	Executive Secretary II	\$5,160							\$5,160	\$1,431	\$52	inc			\$6,643
PERS	Administrative Assistant II	\$5,508							\$5,508	\$1,288	\$105	\$9			\$6,910
Sacramento County ERS	Senior Office Specialist	\$3,440							\$3,440	\$1,220	\$122	inc	\$1		\$4,784
San Bernardino County ERA	Executive Secretary	\$4,052	\$20					\$284	\$4,356	\$996	\$20	\$7	\$1		\$5,381
San Diego County ERA	Retirement Administrative Secretary	\$3,995						\$240	\$4,235	\$989	inc	inc	\$1		\$5,225
San Joaquin County ERA	Senior Office Assistant	\$3,297							\$3,297	\$2,012	\$52	\$6	\$20		\$5,387
San Mateo County ERA	Retirement Executive Secretary	\$5,699						\$175	\$5,874	\$1,964	\$84	\$15	\$3		\$7,941
Sonoma County ERA	Administrative Aide	\$4,934					\$600		\$5,534	\$500	\$107	\$17	\$3	\$57	\$6,218
State Teachers' Retirement System	Administrative Assistant II	\$5,508							\$5,508	\$1,288	\$105	\$9			\$6,910
Ventura County ERA	No Comparable Class														
Contra Costa County ERA	Administrative Assistant	\$4,789	\$150						\$4,939	\$1,540	\$77		\$1		\$6,557
	Median	\$5,047							\$5,184						\$6,529
	% +/- Median	-5.4%							-5.0%						0.4%
									Gain/Loss	0.4%				Gain/Loss	5.4%

**Contra Costa County ERA
Administrative/HR Coordinator**

Survey Agency	Comparable Class	Range Max	Cash Equivalent Benefits						Insurance Benefits					
			Def. Comp.	Educ. Incent.	Car Allow	Other Cash	Ret. Pick-up	Base + Cash	Health	Dental	Vision	Life	LTD	Base + Cash + Ins.
Alameda County ERA	Human Resources Technician	\$7,791						\$7,791	\$2,330	\$124		\$4		\$10,248
Central Contra Costa Sanitary District	No Comparable Class													
City & County of San Francisco ERS	Personnel Analyst	\$7,198						\$7,198	\$1,307	\$175	inc	inc		\$8,681
City of Los Angeles ERS	Senior Personnel Analyst I	\$8,931						\$8,931	\$1,241	\$43	inc	\$1		\$10,216
City of San Diego ERS	No Comparable Class													
Contra Costa County	No Comparable Class													
Contra Costa Water District	Human Resources Supervisor	\$10,781	\$431			\$135	\$323	\$11,671	\$2,163	\$187	\$16	\$43	\$45	\$14,126
Fresno County ERA	No Comparable Class													
Kern County ERA	No Comparable Class													
Los Angeles County ERA	Supervising Administrative Asst. II, LACERA	\$7,719						\$7,719	\$1,523	inc	inc	inc		\$9,242
Marin County ERA	No Comparable Class													
Orange County ERS	No Comparable Class													
PERS	Staff Services Manager II (Supervisory)	\$6,929						\$6,929	\$1,288	\$105	\$9			\$8,331
Sacramento County ERS	Personnel Analyst	\$6,092						\$6,092	\$1,220	\$122	inc	\$1		\$7,436
San Bernardino County ERA	No Comparable Class													
San Diego County ERA	Senior Departmental HR Officer	\$7,585					\$455	\$8,040	\$989	inc	inc	\$1		\$9,030
San Joaquin County ERA	No Comparable Class													
San Mateo County ERA	No Comparable Class													
Sonoma County ERA	No Comparable Class													
State Teachers' Retirement System	Staff Services Manager II (Supervisory)	\$6,929						\$6,929	\$1,288	\$105	\$9			\$8,331
Ventura County ERA	No Comparable Class													
Contra Costa County ERA	Administrative/HR Coordinator	\$7,318	\$235					\$7,553	\$1,540	\$77		\$8	\$49	\$9,226
	Median	\$7,585						\$7,719						\$9,030
	% +/- Median	-3.7%						-2.2%						2.1%
								Gain/Loss	1.5%				Gain/Loss	4.3%

**Contra Costa County ERA
Assistant General Counsel**

Survey Agency	Comparable Class	Range Max	Cash Equivalent Benefits						Insurance Benefits						
			Def. Comp.	Educ. Incent.	Car Allow	Other Cash	Ret. Pick-up	Base + Cash	Health	Dental	Vision	Life	LTD	Base + Cash + Ins.	
Alameda County ERA	No Comparable Class														
Central Contra Costa Sanitary District	No Comparable Class														
City & County of San Francisco ERS	No Comparable Class														
City of Los Angeles ERS	No Comparable Class														
City of San Diego ERS	No Comparable Class														
Contra Costa County	Assistant County Counsel	\$13,597	\$235						\$13,832	\$1,540	\$77		\$8	\$90	\$15,547
Contra Costa Water District	No Comparable Class														
Fresno County ERA	No Comparable Class														
Kern County ERA	No Comparable Class														
Los Angeles County ERA	No Comparable Class														
Marin County ERA	No Comparable Class														
Orange County ERS	No Comparable Class														
PERS	No Comparable Class														
Sacramento County ERS	No Comparable Class														
San Bernardino County ERA	No Comparable Class														
San Diego County ERA	No Comparable Class														
San Joaquin County ERA	No Comparable Class														
San Mateo County ERA	No Comparable Class														
Sonoma County ERA	No Comparable Class														
State Teachers' Retirement System	No Comparable Class														
Ventura County ERA	No Comparable Class														
Contra Costa County ERA	Assistant General Counsel														
	Median % +/- Median	I.D.							I.D.					I.D.	

Gain/Loss

Gain/Loss

**Contra Costa County ERA
Benefits Manager**

Survey Agency	Comparable Class	Range Max	Cash Equivalent Benefits					Insurance Benefits					Base + Cash + Ins.	
			Def. Comp.	Educ. Incent.	Car Allow	Other Cash	Ret. Pick-up	Base + Cash	Health	Dental	Vision	Life		LTD
Alameda County ERA	Retirement Benefits Manager	\$11,553				\$242	\$347	\$12,141	\$2,330	\$124		\$4		\$14,599
Central Contra Costa Sanitary District	No Comparable Class													
City & County of San Francisco ERS	Manager IV	\$11,607						\$11,607	\$1,307	\$175	inc	inc	inc	\$13,090
City of Los Angeles ERS	Chief Benefits Analyst	\$13,184						\$13,184	\$1,306	\$43	inc	\$1		\$14,534
City of San Diego ERS	Benefits Manager	\$14,445						\$14,445	\$1,025	inc	inc	inc		\$15,470
Contra Costa County	Employee Benefits Manager	\$8,908	\$235					\$9,143	\$1,540	\$77		\$8	\$59	\$10,827
Contra Costa Water District	No Comparable Class													
Fresno County ERA	No Comparable Class													
Kern County ERA	No Comparable Class													
Los Angeles County ERA	Division Manager, LACERA	\$12,553	\$502					\$13,055	\$1,255	inc	inc	inc		\$14,311
Marin County ERA	No Comparable Class													
Orange County ERS	Member Services Director	\$9,947	\$647					\$10,593	\$1,431	\$95	inc	\$22		\$12,141
PERS	Deputy Executive Officer, Benefits Admin	\$10,520						\$10,520	\$1,448	inc	inc	inc		\$11,968
Sacramento County ERS	Retirement Services Manager	\$8,958	\$90			\$300		\$9,348	\$1,220	\$122	inc	\$4		\$10,694
San Bernardino County ERA	No Comparable Class													
San Diego County ERA	Retirement Member Services Manager	\$8,852					\$531	\$9,383	\$989	inc	inc	\$13	\$17	\$10,402
San Joaquin County ERA	No Comparable Class													
San Mateo County ERA	Retirement Benefits Manager	\$10,674					\$328	\$11,002	\$1,964	\$104	\$15	\$7		\$13,093
Sonoma County ERA	No Comparable Class													
State Teachers' Retirement System	Career Executive Assignment (Level B)	\$10,237						\$10,237	\$1,402	inc	inc	\$17		\$11,656
Ventura County ERA	Retirement Operations Manager	\$8,076	\$242	\$404			\$220	\$8,943	\$592	inc	inc	\$4	\$20	\$9,558
Contra Costa County ERA	Benefits Manager	\$9,577	\$235					\$9,812	\$1,540	\$77		\$8	\$64	\$11,500
	Median	\$10,520						\$10,593						\$12,141
	% +/- Median	-9.9%						-8.0%						-5.6%
								Gain/Loss	1.9%				Gain/Loss	2.4%

**Contra Costa County ERA
Benefits Program Coordinator**

Survey Agency	Comparable Class	Range Max	Cash Equivalent Benefits						Insurance Benefits					
			Def. Comp.	Educ. Incent.	Car Allow	Other Cash	Ret. Pick-up	Base + Cash	Health	Dental	Vision	Life	LTD	Base + Cash + Ins.
Alameda County ERA	Retirement Assistant Benefits Manager	\$9,818				\$242	\$295	\$10,354	\$2,330	\$124		\$4		\$12,812
Central Contra Costa Sanitary District	No Comparable Class													
City & County of San Francisco ERS	Benefits Supervisor	\$8,554						\$8,554	\$1,307	\$175	inc			\$10,037
City of Los Angeles ERS	No Comparable Class													
City of San Diego ERS	Supervising Management Analyst	\$6,764						\$6,764	\$1,025	inc	inc	inc		\$7,789
Contra Costa County	No Comparable Class													
Contra Costa Water District	No Comparable Class													
Fresno County ERA	Retirement Coordinator Supervisor	\$4,196						\$4,196	\$667	inc	inc	\$3		\$4,867
Kern County ERA	Retirement Supervisor	\$5,731	\$344					\$6,075	\$1,081	inc	inc	\$2		\$7,158
Los Angeles County ERA	Section Head, LACERA	\$10,105	\$404					\$10,509	\$1,011	inc	inc	inc		\$11,520
Marin County ERA	Retirement Benefits Supervisor	\$6,732				\$135		\$6,867	\$955	inc	inc	inc		\$7,821
Orange County ERS	Member Services Manager	\$8,147	\$530					\$8,676	\$1,431	\$95	inc	\$22		\$10,225
PERS	Supervising Benefit Program Specialist, CALPERS	\$3,995						\$3,995	\$1,288	\$105	\$9			\$5,397
Sacramento County ERS	Retirement Services Supervisor	\$5,184						\$5,184	\$1,220	\$122	inc	\$1		\$6,528
San Bernardino County ERA	Retirement Specialist Supervisor	\$5,454	\$27				\$382	\$5,863	\$996	\$20	\$7	\$1		\$6,888
San Diego County ERA	Retirement Member Services Supervisor	\$5,904					\$354	\$6,258	\$989	inc	inc	\$1		\$7,249
San Joaquin County ERA	No Comparable Class													
San Mateo County ERA	No Comparable Class													
Sonoma County ERA	Benefits Coordinator	\$6,242	\$140			\$600		\$6,982	\$500	\$107	\$17	\$40	\$72	\$7,719
State Teachers' Retirement System	Pension Program Supervisor	\$5,784						\$5,784	\$1,288	\$105	\$9			\$7,186
Ventura County ERA	Staff Services Manager II	\$7,517	\$226	\$376			\$205	\$8,324	\$592	inc	inc	\$4	\$18	\$8,937
Contra Costa County ERA	Benefits Program Coordinator	\$7,316	\$235					\$7,551	\$1,540	\$77		\$8	\$49	\$9,224
	Median	\$6,242						\$6,764						\$7,719
	% +/- Median	14.7%						10.4%						16.3%
								Gain/Loss	-4.3%				Gain/Loss	5.9%

**Contra Costa County ERA
Chief Executive Officer**

Survey Agency	Comparable Class	Range Max	Cash Equivalent Benefits						Insurance Benefits					
			Def. Comp.	Educ. Incent.	Car Allow	Other Cash	Ret. Pick-up	Base + Cash	Health	Dental	Vision	Life	LTD	Base + Cash + Ins.
Alameda County ERA	CEO, ACERA	\$21,249			\$638	\$242	\$637	\$22,766	\$2,330	\$124		\$4		\$25,223
Central Contra Costa Sanitary District	Scope too Large													
City & County of San Francisco ERS	Department Head V	\$21,836						\$21,836	\$1,307	\$175	inc	inc	inc	\$23,319
City of Los Angeles ERS	General Manager - LACERS	\$20,338			\$500			\$20,838	\$1,306	\$43	inc	\$1		\$22,188
City of San Diego ERS	Retirement Administrator/CEO	\$24,383			\$300			\$24,683	\$1,025	inc	inc	inc		\$25,708
Contra Costa County	No Comparable Class													
Contra Costa Water District	Scope too Large													
Fresno County ERA	Scope too Small													
Kern County ERA	Executive Director	\$16,746	\$1,005					\$17,751	\$1,081	inc	inc	\$17		\$18,849
Los Angeles County ERA	Scope too Large													
Marin County ERA	Retirement Administrator	\$18,911			\$800	\$378		\$20,089	\$955	inc	inc	inc		\$21,044
Orange County ERS	Chief Executive Officer	\$20,535	\$1,335					\$21,870	\$1,431	\$95	inc	\$28		\$23,424
PERS	Scope too Large													
Sacramento County ERS	Retirement Administrator/CEO	\$14,618	\$146		\$450	\$490		\$15,704	\$1,220	\$122	inc	\$4		\$17,050
San Bernardino County ERA	Chief Executive Officer	\$18,990	\$1,519		\$1,217		\$1,329	\$23,055	\$1,046	\$20	\$7	\$2	\$63	\$24,193
San Diego County ERA	Retirement Chief Executive Officer	\$20,315			\$600		\$1,219	\$22,134	\$1,040	inc	inc	\$59	\$39	\$23,271
San Joaquin County ERA	Retirement Administrator	\$15,038	\$752		\$585			\$16,375	\$2,001	inc	inc	\$20		\$18,396
San Mateo County ERA	Chief Executive Officer/SAMCERA	\$17,387			\$1,001		\$534	\$18,922	\$1,964	\$104	\$15	\$7		\$21,013
Sonoma County ERA	Retirement Administrator	\$17,104	\$385		\$466	\$600		\$18,555	\$500	\$107	\$17	\$109	\$197	\$19,485
State Teachers' Retirement System	Scope too Large													
Ventura County ERA	Retirement Administrator	\$14,210	\$426	\$711	\$375		\$246	\$15,968	\$592	inc	inc	\$4	\$35	\$16,598
Contra Costa County ERA	Chief Executive Officer	\$16,535	\$85		\$600			\$17,220	\$1,540	\$77		\$9	\$110	\$18,956
	Median	\$18,950						\$20,464						\$21,616
	% +/- Median	-14.6%						-18.8%						-14.0%
								Gain/Loss	-4.2%				Gain/Loss	4.8%

**Contra Costa County ERA
Chief Investment Officer**

Survey Agency	Comparable Class	Range Max	Cash Equivalent Benefits						Insurance Benefits					
			Def. Comp.	Educ. Incent.	Car Allow	Other Cash	Ret. Pick-up	Base + Cash	Health	Dental	Vision	Life	LTD	Base + Cash + Ins.
Alameda County ERA	Chief Investment Officer, ACERA	\$16,333				\$242	\$490	\$17,065	\$2,330	\$124		\$4		\$19,522
Central Contra Costa Sanitary District	No Comparable Class													
City & County of San Francisco ERS	Scope too Large													
City of Los Angeles ERS	Chief Investment Officer	\$18,859						\$18,859	\$1,306	\$43	inc	\$1		\$20,209
City of San Diego ERS	Investment Officer	\$17,328						\$17,328	\$1,025	inc	inc	inc		\$18,353
Contra Costa County	No Comparable Class													
Contra Costa Water District	No Comparable Class													
Fresno County ERA	No Comparable Class													
Kern County ERA	Retirement Investment Officer	\$11,468						\$11,468						\$11,468
Los Angeles County ERA	Scope too Large													
Marin County ERA	No Comparable Class													
Orange County ERS	Chief Investment Officer, Retirement	\$16,580	\$1,078					\$17,658	\$1,431	\$95	inc	\$28		\$19,212
PERS	Scope too Large													
Sacramento County ERS	Chief Investment Officer	\$12,712	\$127			\$426		\$13,265	\$1,220	\$122	inc	\$4		\$14,611
San Bernardino County ERA	Chief Investment Officer	\$18,252	\$1,460				\$1,278	\$20,990	\$1,046	\$20	\$7	\$2	\$60	\$22,126
San Diego County ERA	Retirement Chief Investment Officer	\$17,796					\$1,068	\$18,864	\$1,040	inc	inc	\$51	\$34	\$19,989
San Joaquin County ERA	Scope too Small													
San Mateo County ERA	Chief Investment Officer	\$16,066			\$904		\$493	\$17,463	\$1,964	\$104	\$15	\$7		\$19,554
Sonoma County ERA	Scope too Small													
State Teachers' Retirement System	Scope too Large													
Ventura County ERA	No Comparable Class													
Contra Costa County ERA	Chief Investment Officer	\$14,587	\$235					\$14,822	\$1,540	\$77		\$8	\$97	\$16,544
	Median	\$16,580						\$17,463						\$19,522
	% +/- Median	-13.7%						-17.8%						-18.0%
							Gain/Loss	-4.2%				Gain/Loss		-0.2%

**Contra Costa County ERA
Communications Technician**

Survey Agency	Comparable Class	Range Max	Cash Equivalent Benefits						Insurance Benefits							
			Def. Comp.	Educ. Incent.	Car Allow	Other Cash	Ret. Pick-up	Base + Cash	Health	Dental	Vision	Life	LTD	Base + Cash + Ins.		
Alameda County ERA	No Comparable Class															
Central Contra Costa Sanitary District	Graphics Technician	\$7,556	\$468				\$100	\$472	\$8,596	\$2,479	\$227	inc	\$112	\$28	\$11,442	
City & County of San Francisco ERS	No Comparable Class															
City of Los Angeles ERS	No Comparable Class															
City of San Diego ERS	No Comparable Class															
Contra Costa County	Community & Medial Relations Specialist	\$5,638	\$235						\$5,873	\$1,540	\$77		\$8	\$37	\$7,535	
Contra Costa Water District	No Comparable Class															
Fresno County ERA	No Comparable Class															
Kern County ERA	Marketing & Promotions Assistant	\$3,327	\$200						\$3,527	\$1,081	inc	inc	\$2		\$4,610	
Los Angeles County ERA	Graphics Artist, LACERA	\$5,372							\$5,372	\$1,523	inc	inc	inc		\$6,895	
Marin County ERA	No Comparable Class															
Orange County ERS	No Comparable Class															
PERS	Information Officer I (Specialist)	\$5,508							\$5,508	\$1,288	\$105	\$9			\$6,910	
Sacramento County ERS	No Comparable Class															
San Bernardino County ERA	No Comparable Class															
San Diego County ERA	No Comparable Class															
San Joaquin County ERA	No Comparable Class															
San Mateo County ERA	No Comparable Class															
Sonoma County ERA	Senior Retirement Benefits Specialist	\$5,100					\$600		\$5,700	\$500	\$107	\$17	\$3	\$59	\$6,386	
State Teachers' Retirement System	No Comparable Class															
Ventura County ERA	Retirement Communications Specialist	\$5,020	\$151	\$251				\$137	\$5,559	\$592	inc	inc	\$4	\$12	\$6,166	
Contra Costa County ERA	Communications Technician	\$4,944	\$150						\$5,094	\$1,540	\$77		\$1		\$6,712	
	Median	\$5,372							\$5,559						\$6,895	
	% +/- Median	-8.7%							-9.1%						-2.7%	
									Gain/Loss						Gain/Loss	6.4%

Gain/Loss -0.5%

Gain/Loss 6.4%

**Contra Costa County ERA
Communications Coordinator**

Survey Agency	Comparable Class	Range Max	Cash Equivalent Benefits						Insurance Benefits					
			Def. Comp.	Educ. Incent.	Car Allow	Other Cash	Ret. Pick-up	Base + Cash	Health	Dental	Vision	Life	LTD	Base + Cash + Ins.
Alameda County ERA	Communications Manager, ACERA	\$6,862				\$242	\$206	\$7,310	\$2,330	\$124		\$4		\$9,767
Central Contra Costa Sanitary District	Communication Services Manager	\$11,047	\$685			\$425	\$689	\$12,846	\$2,479	\$227	inc	\$163	\$41	\$15,757
City & County of San Francisco ERS	No Comparable Class													
City of Los Angeles ERS	Public Information Director I	\$9,297						\$9,297	\$1,306	\$43	inc	\$1		\$10,647
City of San Diego ERS	Communications Manager	\$14,445						\$14,445	\$1,025	inc	inc	inc		\$15,470
Contra Costa County	Departmental Comm & Media Rel Coord	\$6,593	\$235					\$6,828	\$1,540	\$77		\$8	\$44	\$8,497
Contra Costa Water District	Public Information Specialist	\$8,537	\$256		\$475	\$170	\$256	\$9,694	\$2,163	\$187	\$16	\$34	\$36	\$12,131
Fresno County ERA	No Comparable Class													
Kern County ERA	No Comparable Class													
Los Angeles County ERA	Creative Coordinator, LACERA	\$7,932	\$317					\$8,249	\$793	inc	inc	inc		\$9,043
Marin County ERA	No Comparable Class													
Orange County ERS	Public Relations Analyst	\$8,147	\$530					\$8,676	\$1,431	\$95	inc	\$22		\$10,225
PERS	Information Officer II	\$6,601						\$6,601	\$1,288	\$105	\$9			\$8,003
Sacramento County ERS	No Comparable Class													
San Bernardino County ERA	Communications Officer	\$7,055	\$35				\$494	\$7,584	\$996	\$20	\$7	\$1		\$8,609
San Diego County ERA	Retirement Senior Communications Officer	\$6,380					\$383	\$6,763	\$989	inc	inc	\$9	\$12	\$7,773
San Joaquin County ERA	No Comparable Class													
San Mateo County ERA	Retirement Communications Specialist	\$7,585					\$233	\$7,818	\$1,964	\$84	\$15	\$3		\$9,885
Sonoma County ERA	No Comparable Class													
State Teachers' Retirement System	Information Officer II	\$6,601						\$6,601	\$1,288	\$105	\$9			\$8,003
Ventura County ERA	No Comparable Class													
Contra Costa County ERA	Communications Coordinator	\$7,529	\$235					\$7,764	\$1,540	\$77		\$8	\$50	\$9,439
	Median	\$7,585						\$7,818						\$9,767
	% +/- Median	-0.7%						-0.7%						-3.5%
								Gain/Loss	0.1%				Gain/Loss	-2.8%

**Contra Costa County ERA
Compliance Officer**

Survey Agency	Comparable Class	Range Max	Cash Equivalent Benefits						Insurance Benefits					
			Def. Comp.	Educ. Incent.	Car Allow	Other Cash	Ret. Pick-up	Base + Cash	Health	Dental	Vision	Life	LTD	Base + Cash + Ins.
Alameda County ERA	Compliance Officer, ACERA	\$7,398				\$242	\$222	\$7,862	\$2,330	\$124		\$4		\$10,319
Central Contra Costa Sanitary District	No Comparable Class													
City & County of San Francisco ERS	No Comparable Class													
City of Los Angeles ERS	No Comparable Class													
City of San Diego ERS	No Comparable Class													
Contra Costa County	No Comparable Class													
Contra Costa Water District	No Comparable Class													
Fresno County ERA	No Comparable Class													
Kern County ERA	No Comparable Class													
Los Angeles County ERA	Legislative Affairs Officer, LACERA	\$9,264	\$371					\$9,635	\$926	inc	inc	inc		\$10,561
Marin County ERA	No Comparable Class													
Orange County ERS	No Comparable Class													
PERS	No Comparable Class													
Sacramento County ERS	No Comparable Class													
San Bernardino County ERA	Compliance Officer	\$10,077	\$50				\$705	\$10,832	\$996	\$20	\$7	\$1		\$11,857
San Diego County ERA	No Comparable Class													
San Joaquin County ERA	No Comparable Class													
San Mateo County ERA	No Comparable Class													
Sonoma County ERA	No Comparable Class													
State Teachers' Retirement System	No Comparable Class													
Ventura County ERA	No Comparable Class													
Contra Costa County ERA	Compliance Officer	\$9,577	\$235					\$9,812	\$1,540	\$77		\$8	\$64	\$11,500
	Median	\$9,264						\$9,635						\$10,561
	% +/- Median	3.3%						1.8%						8.2%
							Gain/Loss	-1.5%				Gain/Loss		6.4%

**Contra Costa County ERA
Counselor II**

Survey Agency	Comparable Class	Range Max	Cash Equivalent Benefits						Insurance Benefits					
			Def. Comp.	Educ. Incent.	Car Allow	Other Cash	Ret. Pick-up	Base + Cash	Health	Dental	Vision	Life	LTD	Base + Cash + Ins.
Alameda County ERA	Retirement Specialist II	\$4,940						\$4,940	\$2,330	\$124		\$4		\$7,397
Central Contra Costa Sanitary District	No Comparable Class													
City & County of San Francisco ERS	Assistant Retirement Analyst	\$6,288						\$6,288	\$1,307	\$175	inc			\$7,771
City of Los Angeles ERS	Benefits Specialist	\$5,728						\$5,728	\$1,241	\$43	inc	\$1		\$7,013
City of San Diego ERS	Retirement Counselor	\$5,463						\$5,463	\$506	inc	inc	inc		\$5,969
Contra Costa County	No Comparable Class													
Contra Costa Water District	No Comparable Class													
Fresno County ERA	Retirement Coordinator II	\$3,473						\$3,473	\$667	inc	inc	\$3		\$4,144
Kern County ERA	Retirement Services Representative II	\$4,625	\$278					\$4,903	\$1,081	inc	inc	\$2		\$5,985
Los Angeles County ERA	Retirement Benefits Specialist II	\$4,832						\$4,832	\$1,523	inc	inc	inc		\$6,355
Marin County ERA	Retirement Benefits Specialist	\$5,775				\$116		\$5,891	\$953	inc	inc	inc		\$6,844
Orange County ERS	Retirement Program Specialist	\$4,500						\$4,500	\$1,431	\$52	inc			\$5,983
PERS	Benefit Program Specialist, CALPERS	\$3,305						\$3,305	\$1,288	\$105	\$9			\$4,707
Sacramento County ERS	Retirement Benefits Specialist Lv 2	\$4,096						\$4,096	\$1,220	\$122	inc	\$1		\$5,440
San Bernardino County ERA	Retirement Specialist	\$4,474	\$22				\$313	\$4,810	\$996	\$20	\$7	\$1		\$5,834
San Diego County ERA	Retirement Member Services Associate	\$3,995					\$240	\$4,235	\$989	inc	inc	\$1		\$5,225
San Joaquin County ERA	Retirement Services Officer	\$5,722						\$5,722	\$2,012	\$52	\$6	\$20		\$7,812
San Mateo County ERA	Retirement Analyst	\$5,710					\$175	\$5,885	\$1,964	\$84	\$15	\$3		\$7,952
Sonoma County ERA	Retirement Benefits Specialist II	\$4,508				\$600		\$5,108	\$500	\$107	\$17	\$3	\$52	\$5,787
State Teachers' Retirement System	Pension Program Representative	\$3,305						\$3,305	\$1,288	\$105	\$9			\$4,707
Ventura County ERA	Program Administrator II	\$6,364	\$191	\$318			\$174	\$7,047	\$592	inc	inc	\$4	\$16	\$7,658
Contra Costa County ERA	Counselor II	\$4,944	\$150					\$5,094	\$1,540	\$77		\$1		\$6,712
	Median	\$4,729						\$4,921						\$5,984
	% +/- Median	4.4%						3.4%						10.8%
								Gain/Loss	-1.0%				Gain/Loss	7.5%

**Contra Costa County ERA
Deputy CEO**

Survey Agency	Comparable Class	Range Max	Cash Equivalent Benefits					Insurance Benefits						
			Def. Comp.	Educ. Incent.	Car Allow	Other Cash	Ret. Pick-up	Base + Cash	Health	Dental	Vision	Life	LTD	Base + Cash + Ins.
Alameda County ERA	Assistant CEO, ACERA	\$16,333				\$242	\$490	\$17,065	\$2,330	\$124		\$4		\$19,522
Central Contra Costa Sanitary District	No Comparable Class													
City & County of San Francisco ERS	No Comparable Class													
City of Los Angeles ERS	Assistant General Manager - LACERS	\$14,840						\$14,840	\$1,306	\$43	inc	\$1		\$16,190
City of San Diego ERS	No Comparable Class													
Contra Costa County	No Comparable Class													
Contra Costa Water District	No Comparable Class													
Fresno County ERA	Assistant Retirement Administrator	\$7,643						\$7,643						\$7,643
Kern County ERA	Assistant Executive Director	\$11,468	\$688					\$12,156	\$1,081	inc	inc	\$17		\$13,254
Los Angeles County ERA	Assistant Executive Officer	\$14,507	\$580					\$15,087	\$2,202	inc	inc	inc	inc	\$17,289
Marin County ERA	Assistant Retirement Administrator	\$12,501				\$250		\$12,751	\$955	inc	inc	inc		\$13,706
Orange County ERS	No Comparable Class													
PERS	No Comparable Class													
Sacramento County ERS	Asst. Retirement Admin./CBO	\$10,812	\$108			\$362		\$11,282	\$1,220	\$122	inc	\$4		\$12,628
San Bernardino County ERA	No Comparable Class													
San Diego County ERA	Retirement Assistant Administrator	\$15,356					\$921	\$16,277	\$1,040	inc	inc	\$44	\$29	\$17,391
San Joaquin County ERA	Assistant Retirement Administrator	\$11,783	\$236					\$12,019	\$2,001	inc	inc	\$20		\$14,040
San Mateo County ERA	Assistant Executive Officer	\$13,624			\$904		\$418	\$14,946	\$1,964	\$104	\$15	\$7		\$17,037
Sonoma County ERA	Assistant Retirement Administrator	\$10,524	\$237			\$600		\$11,361	\$500	\$107	\$17	\$67	\$121	\$12,174
State Teachers' Retirement System	Career Executive Assignment (Level C)	\$10,836						\$10,836	\$1,402	inc	inc	\$17		\$12,255
Ventura County ERA	No Comparable Class													
Contra Costa County ERA	Deputy CEO	\$11,982	\$235					\$12,217	\$1,540	\$77		\$8	\$80	\$13,921
	Median	\$12,142						\$12,454						\$13,873
	% +/- Median	-1.3%						-1.9%						0.3%
								Gain/Loss	-0.6%				Gain/Loss	2.3%

**Contra Costa County ERA
General Counsel**

Survey Agency	Comparable Class	Range Max	Cash Equivalent Benefits						Insurance Benefits					
			Def. Comp.	Educ. Incent.	Car Allow	Other Cash	Ret. Pick-up	Base + Cash	Health	Dental	Vision	Life	LTD	Base + Cash + Ins.
Alameda County ERA	Chief Counsel, ACERA	\$15,688				\$242	\$471	\$16,400	\$2,330	\$124		\$4		\$18,858
Central Contra Costa Sanitary District	No Comparable Class													
City & County of San Francisco ERS	No Comparable Class													
City of Los Angeles ERS	No Comparable Class													
City of San Diego ERS	Scope too Large													
Contra Costa County	Deputy County Counsel - Advanced EX	\$12,556	\$235					\$12,791	\$1,540	\$77		\$8	\$83	\$14,500
Contra Costa Water District	No Comparable Class													
Fresno County ERA	No Comparable Class													
Kern County ERA	Retirement General Counsel II	\$12,415	\$745					\$13,160	\$1,081	inc	inc	\$17		\$14,258
Los Angeles County ERA	Scope too Large													
Marin County ERA	No Comparable Class													
Orange County ERS	No Comparable Class													
PERS	Scope too Large													
Sacramento County ERS	General Counsel	\$11,743	\$117			\$393		\$12,254	\$1,220	\$122	inc	\$4		\$13,600
San Bernardino County ERA	Chief Counsel	\$18,252	\$1,460				\$1,278	\$20,990	\$1,046	\$20	\$7	\$2	\$60	\$22,126
San Diego County ERA	No Comparable Class													
San Joaquin County ERA	No Comparable Class													
San Mateo County ERA	Chief Deputy County Counsel	\$16,560					\$508	\$17,068	\$1,964	\$104	\$15			\$19,152
Sonoma County ERA	No Comparable Class													
State Teachers' Retirement System	Scope too Large													
Ventura County ERA	No Comparable Class													
Contra Costa County ERA	General Counsel	\$12,475	\$235					\$12,710	\$1,540	\$77		\$8	\$83	\$14,418
	Median	\$14,122						\$14,780						\$16,679
	% +/- Median	-13.2%						-16.3%						-15.7%
								Gain/Loss	-3.1%				Gain/Loss	0.6%

**Contra Costa County ERA
Information Systems Programmer/Analyst**

Survey Agency	Comparable Class	Range Max	Cash Equivalent Benefits						Insurance Benefits						
			Def. Comp.	Educ. Incent.	Car Allow	Other Cash	Ret. Pick-up	Base + Cash	Health	Dental	Vision	Life	LTD	Base + Cash + Ins.	
Alameda County ERA	Retirement System Program Analyst, ACERA	\$8,993						\$8,993	\$2,330	\$124		\$4		\$11,450	
Central Contra Costa Sanitary District	Programmer Analyst	\$9,831	\$610				\$100	\$614	\$11,154	\$2,479	\$227	inc	\$145	\$36	\$14,042
City & County of San Francisco ERS	IS Programmer Analyst - Senior	\$8,023							\$8,023	\$1,307	\$175	inc	inc		\$9,506
City of Los Angeles ERS	Programmer/Analyst IV	\$8,787							\$8,787	\$1,306	\$43	inc	\$1		\$10,137
City of San Diego ERS	Information Systems Analyst IV	\$6,764							\$6,764	\$1,025	inc	inc	inc		\$7,789
Contra Costa County	Information Systems Programmer/Analyst II	\$6,121	\$235						\$6,356	\$1,540	\$77		\$8	\$41	\$8,021
Contra Costa Water District	Senior System Analyst	\$9,812	\$294				\$50	\$294	\$10,451	\$2,163	\$193	\$16	\$39	\$41	\$12,904
Fresno County ERA	Systems and Procedures Analyst III	\$5,698							\$5,698	\$667	inc	inc	\$3		\$6,369
Kern County ERA	Retirement Technology Systems Administrator	\$6,363	\$382						\$6,745	\$1,081	inc	inc	\$2		\$7,828
Los Angeles County ERA	Data Systems Analyst II, LACERA	\$7,476							\$7,476	\$1,523	inc	inc	inc		\$8,999
Marin County ERA	Dept. Technology & Support Specialist	\$7,355					\$147		\$7,502	\$953	inc	inc	inc		\$8,454
Orange County ERS	Systems/Programmer Analyst II	\$7,114							\$7,114	\$1,431	\$52	inc			\$8,597
PERS	Associate Information Systems Analyst (Specialist)	\$6,074							\$6,074	\$1,288	\$105	\$9			\$7,476
Sacramento County ERS	Information Technology Analyst Lv 2	\$6,930							\$6,930	\$1,220	\$122	inc	\$1		\$8,274
San Bernardino County ERA	Departmental Systems Engineer	\$9,127	\$46					\$639	\$9,811	\$996	\$20	\$7	\$1		\$10,836
San Diego County ERA	Retirement Technology Systems Specialist	\$7,717						\$463	\$8,180	\$989	inc	inc	\$11	\$15	\$9,195
San Joaquin County ERA	No Comparable Class														
San Mateo County ERA	Information Technology Analyst	\$8,213						\$252	\$8,465	\$1,964	\$84	\$15	\$3		\$10,532
Sonoma County ERA	No Comparable Class														
State Teachers' Retirement System	Associate Information Systems Analyst (Specialist)	\$6,074							\$6,074	\$1,288	\$105	\$9			\$7,476
Ventura County ERA	No Comparable Class														
Contra Costa County ERA	Information Systems Programmer/Analyst	\$7,096	\$235						\$7,331	\$1,540	\$77		\$8	\$47	\$9,004
	Median	\$7,415							\$7,489						\$8,798
	% +/- Median	-4.5%							-2.1%						2.3%
								Gain/Loss	2.3%				Gain/Loss		4.4%

**Contra Costa County ERA
Information Technology Coordinator II**

Survey Agency	Comparable Class	Range Max	Cash Equivalent Benefits						Insurance Benefits					
			Def. Comp.	Educ. Incent.	Car Allow	Other Cash	Ret. Pick-up	Base + Cash	Health	Dental	Vision	Life	LTD	Base + Cash + Ins.
Alameda County ERA	No Comparable Class													
Central Contra Costa Sanitary District	No Comparable Class													
City & County of San Francisco ERS	IS Business Analyst - Senior	\$8,844						\$8,844	\$1,307	\$175	inc	inc		\$10,327
City of Los Angeles ERS	Senior Systems Analyst I	\$8,585						\$8,585	\$1,241	\$43	inc	\$1		\$9,870
City of San Diego ERS	No Comparable Class													
Contra Costa County	Network Administrator II	\$7,410	\$235					\$7,645	\$1,540	\$77		\$8	\$49	\$9,319
Contra Costa Water District	Senior Network Analyst	\$9,812	\$294			\$50	\$294	\$10,451	\$2,163	\$193	\$16	\$39	\$41	\$12,904
Fresno County ERA	No Comparable Class													
Kern County ERA	Network Systems Administrator	\$7,101	\$426					\$7,527	\$1,081	inc	inc	\$2		\$8,610
Los Angeles County ERA	Data Systems Coordinator, LACERA	\$8,796	\$352					\$9,148	\$880	inc	inc	inc		\$10,028
Marin County ERA	No Comparable Class													
Orange County ERS	No Comparable Class													
PERS	No Comparable Class													
Sacramento County ERS	No Comparable Class													
San Bernardino County ERA	No Comparable Class													
San Diego County ERA	No Comparable Class													
San Joaquin County ERA	No Comparable Class													
San Mateo County ERA	No Comparable Class													
Sonoma County ERA	No Comparable Class													
State Teachers' Retirement System	No Comparable Class													
Ventura County ERA	No Comparable Class													
Contra Costa County ERA	Information Technology Coordinator II	\$7,172	\$235					\$7,407	\$1,540	\$77		\$8	\$48	\$9,080
	Median	\$8,691						\$8,715						\$9,949
	% +/- Median	-21.2%						-17.6%						-9.6%
								Gain/Loss 3.5%					Gain/Loss 8.1%	

**Contra Costa County ERA
Investment Analyst**

Survey Agency	Comparable Class	Range Max	Cash Equivalent Benefits						Insurance Benefits						
			Def. Comp.	Educ. Incent.	Car Allow	Other Cash	Ret. Pick-up	Base + Cash	Health	Dental	Vision	Life	LTD	Base + Cash + Ins.	
Alameda County ERA	Investment Analyst, ACERA	\$7,855				\$242	\$236	\$8,332	\$2,330	\$124		\$4		\$10,790	
Central Contra Costa Sanitary District	No Comparable Class														
City & County of San Francisco ERS	Security Analyst	\$8,662						\$8,662	\$1,307	\$175	inc			\$10,145	
City of Los Angeles ERS	Investment Officer II	\$12,307						\$12,307	\$1,241	\$43	inc	\$1		\$13,592	
City of San Diego ERS	Assistant Investment Officer	\$11,531						\$11,531	\$1,025	inc	inc	inc		\$12,556	
Contra Costa County	No Comparable Class														
Contra Costa Water District	No Comparable Class														
Fresno County ERA	No Comparable Class														
Kern County ERA	No Comparable Class														
Los Angeles County ERA	Financial Analyst II, LACERA	\$12,553	\$502					\$13,055	\$1,255	inc	inc	inc		\$14,311	
Marin County ERA	No Comparable Class														
Orange County ERS	Investment Analyst	\$8,147	\$530					\$8,676	\$1,431	\$95	inc	\$22		\$10,225	
PERS	Investment Officer III, CALPERS	\$9,294						\$9,294	\$1,288	\$105	\$9			\$10,696	
Sacramento County ERS	Retirement Investment Analyst Lv 2	\$6,701						\$6,701	\$1,220	\$122	inc	\$1		\$8,045	
San Bernardino County ERA	Investment Analyst	\$7,055	\$35					\$494	\$7,584	\$996	\$20	\$7	\$1	\$8,609	
San Diego County ERA	Retirement Investment Analyst	\$7,526						\$452	\$7,978	\$989	inc	inc	\$11	\$14	\$8,992
San Joaquin County ERA	No Comparable Class														
San Mateo County ERA	Retirement Investment Analyst II	\$8,635						\$265	\$8,900	\$1,964	\$84	\$15	\$3	\$10,967	
Sonoma County ERA	Retirement Investment Analyst	\$7,672	\$173					\$600	\$8,445	\$500	\$107	\$17	\$49	\$88	\$9,206
State Teachers' Retirement System	Investment Officer III, CALSTRS	\$9,294							\$9,294	\$1,288	\$105	\$9		\$10,696	
Ventura County ERA	No Comparable Class														
Contra Costa County ERA	Investment Analyst	\$9,096	\$235					\$9,331	\$1,540	\$77		\$8	\$60	\$11,016	
	Median	\$8,635						\$8,676						\$10,696	
	% +/- Median	5.1%						7.0%						2.9%	
								Gain/Loss	1.9%				Gain/Loss	-4.1%	

**Contra Costa County ERA
IT Manager**

Survey Agency	Comparable Class	Range Max	Cash Equivalent Benefits					Insurance Benefits						
			Def. Comp.	Educ. Incent.	Car Allow	Other Cash	Ret. Pick-up	Base + Cash	Health	Dental	Vision	Life	LTD	Base + Cash + Ins.
Alameda County ERA	Project & Information Services Mgr, ACERA	\$11,553				\$242	\$347	\$12,141	\$2,330	\$124		\$4		\$14,599
Central Contra Costa Sanitary District	Information Technology Administrator	\$11,386	\$706			\$220	\$711	\$13,023	\$2,479	\$227	inc	\$168	\$42	\$15,940
City & County of San Francisco ERS	Manager III	\$10,814						\$10,814	\$1,307	\$175	inc	inc	inc	\$12,297
City of Los Angeles ERS	Information Systems Manager I	\$11,119						\$11,119	\$1,306	\$43	inc	\$1		\$12,469
City of San Diego ERS	Chief Information Officer	\$11,531						\$11,531	\$1,025	inc	inc	inc		\$12,556
Contra Costa County	Information Systems Manager II	\$9,435	\$235					\$9,670	\$1,540	\$77		\$8	\$63	\$11,358
Contra Costa Water District	IS Manager	\$12,787	\$384		\$475	\$170	\$384	\$14,199	\$2,163	\$187	\$16	\$51	\$54	\$16,671
Fresno County ERA	No Comparable Class													
Kern County ERA	Retirement Information Technology Manager	\$7,502	\$450					\$7,952	\$1,081	inc	inc	\$17		\$9,050
Los Angeles County ERA	Information Systems Manager, LACERA	\$13,495	\$540					\$14,035	\$1,350	inc	inc	inc		\$15,384
Marin County ERA	Principal Systems Analyst	\$10,135				\$203		\$10,338	\$955	inc	inc	inc		\$11,292
Orange County ERS	Information Technology Supervisor	\$9,296	\$604					\$9,900	\$1,431	\$95	inc	\$22		\$11,449
PERS	No Comparable Class													
Sacramento County ERS	No Comparable Class													
San Bernardino County ERA	Information Services Division Chief	\$10,944	\$876				\$766	\$12,586	\$1,046	\$20	\$7	\$2	\$36	\$13,697
San Diego County ERA	Retirement IT Services Manager	\$10,923					\$655	\$11,578	\$989	inc	inc	\$16	\$21	\$12,604
San Joaquin County ERA	Dept. Information Systems Manager	\$9,415	\$94					\$9,509	\$1,534	inc	inc	\$20		\$11,062
San Mateo County ERA	Retirement Chief Technology Officer	\$11,066					\$340	\$11,406	\$1,964	\$104	\$15	\$7		\$13,497
Sonoma County ERA	Dept. Information Systems Manager	\$8,902	\$200			\$600		\$9,702	\$500	\$107	\$17	\$57	\$102	\$10,486
State Teachers' Retirement System	Chief Technology Officer	\$10,237						\$10,237	\$1,402	inc	inc	\$17		\$11,656
Ventura County ERA	Senior Office Systems Coordinator	\$7,626	\$229	\$381			\$208	\$8,444	\$592	inc	inc	\$4	\$19	\$9,058
Contra Costa County ERA	IT Manager	\$9,189	\$235					\$9,424	\$1,540	\$77		\$8	\$61	\$11,110
	Median	\$10,869						\$10,967						\$12,383
	% +/- Median	-18.3%						-16.4%						-11.5%
								Gain/Loss	1.9%				Gain/Loss	4.9%

**Contra Costa County ERA
Member Services Technician**

Survey Agency	Comparable Class	Range Max	Cash Equivalent Benefits						Insurance Benefits					
			Def. Comp.	Educ. Incent.	Car Allow	Other Cash	Ret. Pick-up	Base + Cash	Health	Dental	Vision	Life	LTD	Base + Cash + Ins.
Alameda County ERA	Retirement Support Specialist	\$4,118						\$4,118	\$2,330	\$124		\$4		\$6,575
Central Contra Costa Sanitary District	No Comparable Class													
City & County of San Francisco ERS	Benefits Technician	\$4,977						\$4,977	\$1,307	\$175	inc			\$6,460
City of Los Angeles ERS	No Comparable Class													
City of San Diego ERS	Retirement Assistant	\$3,828						\$3,828	\$506	inc	inc	inc		\$4,334
Contra Costa County	No Comparable Class													
Contra Costa Water District	No Comparable Class													
Fresno County ERA	No Comparable Class													
Kern County ERA	No Comparable Class													
Los Angeles County ERA	No Comparable Class													
Marin County ERA	Retirement Member Services Technician	\$4,683				\$94		\$4,777	\$953	inc	inc	inc		\$5,730
Orange County ERS	Retirement Benefits Technician	\$3,539						\$3,539	\$1,431	\$52	inc			\$5,022
PERS	No Comparable Class													
Sacramento County ERS	No Comparable Class													
San Bernardino County ERA	No Comparable Class													
San Diego County ERA	Retirement Member Services Clerk	\$3,222					\$193	\$3,415	\$989	inc	inc	\$1		\$4,406
San Joaquin County ERA	Retirement Services Associate	\$4,708						\$4,708	\$2,012	\$52	\$6	\$20		\$6,798
San Mateo County ERA	Retirement Support Specialist	\$4,722					\$145	\$4,867	\$1,964	\$84	\$15	\$3		\$6,934
Sonoma County ERA	No Comparable Class													
State Teachers' Retirement System	No Comparable Class													
Ventura County ERA	Technical Specialist IV - MB	\$4,579	\$137	\$229			\$125	\$5,070	\$592	inc	inc	\$4	\$11	\$5,677
Contra Costa County ERA	Member Services Technician	\$4,315	\$150					\$4,465	\$1,540	\$77		\$1		\$6,083
	Median	\$4,579						\$4,708						\$5,730
	% +/- Median	-6.1%						-5.4%						5.8%
								Gain/Loss	0.7%				Gain/Loss	11.2%

**Contra Costa County ERA
Member Svcs Data Specialist**

Survey Agency	Comparable Class	Range Max	Cash Equivalent Benefits						Insurance Benefits					
			Def. Comp.	Educ. Incent.	Car Allow	Other Cash	Ret. Pick-up	Base + Cash	Health	Dental	Vision	Life	LTD	Base + Cash + Ins.
Alameda County ERA	Retirement Specialist II	\$4,940						\$4,940	\$2,330	\$124		\$4		\$7,397
Central Contra Costa Sanitary District	No Comparable Class													
City & County of San Francisco ERS	Assistant Retirement Analyst	\$6,288						\$6,288	\$1,307	\$175	inc			\$7,771
City of Los Angeles ERS	Benefits Specialist	\$5,728						\$5,728	\$1,241	\$43	inc	\$1		\$7,013
City of San Diego ERS	Retirement Counselor	\$5,463						\$5,463	\$506	inc	inc	inc		\$5,969
Contra Costa County	No Comparable Class													
Contra Costa Water District	No Comparable Class													
Fresno County ERA	Retirement Coordinator II	\$3,473						\$3,473	\$667	inc	inc	\$3		\$4,144
Kern County ERA	Retirement Services Representative II	\$4,625	\$278					\$4,903	\$1,081	inc	inc	\$2		\$5,985
Los Angeles County ERA	Retirement Benefits Specialist II	\$4,832						\$4,832	\$1,523	inc	inc	inc		\$6,355
Marin County ERA	Retirement Benefits Specialist	\$5,775				\$116		\$5,891	\$953	inc	inc	inc		\$6,844
Orange County ERS	Retirement Program Specialist	\$4,500						\$4,500	\$1,431	\$52	inc			\$5,983
PERS	No Comparable Class													
Sacramento County ERS	Retirement Benefits Specialist Lv 2	\$4,096						\$4,096	\$1,220	\$122	inc	\$1		\$5,440
San Bernardino County ERA	Retirement Specialist	\$4,474	\$22					\$4,810	\$996	\$20	\$7	\$1		\$5,834
San Diego County ERA	Retirement Member Services Associate	\$3,995						\$4,235	\$989	inc	inc	\$1		\$5,225
San Joaquin County ERA	Retirement Services Officer	\$5,722						\$5,722	\$2,012	\$52	\$6	\$20		\$7,812
San Mateo County ERA	Retirement Analyst	\$5,710						\$5,885	\$1,964	\$84	\$15	\$3		\$7,952
Sonoma County ERA	Retirement Benefits Specialist II	\$4,508				\$600		\$5,108	\$500	\$107	\$17	\$3	\$52	\$5,787
State Teachers' Retirement System	No Comparable Class													
Ventura County ERA	Program Administrator II	\$6,364	\$191	\$318				\$7,047	\$592	inc	inc	\$4	\$16	\$7,658
Contra Costa County ERA	Member Svcs Data Specialist	\$4,944	\$150					\$5,094	\$1,540	\$77		\$1		\$6,712
	Median	\$4,886						\$5,024						\$6,170
	% +/- Median	1.2%						1.4%						8.1%
								Gain/Loss	0.2%				Gain/Loss	6.7%

**Contra Costa County ERA
Office Specialist**

Survey Agency	Comparable Class	Range Max	Cash Equivalent Benefits						Insurance Benefits					
			Def. Comp.	Educ. Incent.	Car Allow	Other Cash	Ret. Pick-up	Base + Cash	Health	Dental	Vision	Life	LTD	Base + Cash + Ins.
Alameda County ERA	Clerk II	\$3,762						\$3,762	\$2,330	\$124		\$4		\$6,219
Central Contra Costa Sanitary District	Administrative Technician	\$5,957	\$369			\$100	\$372	\$6,798	\$2,479	\$227	inc	\$88	\$22	\$9,615
City & County of San Francisco ERS	No Comparable Class													
City of Los Angeles ERS	Senior Clerk Typist	\$4,969						\$4,969	\$1,306	\$43	inc	\$1		\$6,319
City of San Diego ERS	Clerical Assistant II	\$3,016						\$3,016	\$506	inc	inc	inc		\$3,522
Contra Costa County	Clerk - Specialist Level	\$4,157	\$150					\$4,307	\$1,540	\$77		\$1		\$5,925
Contra Costa Water District	Office Services Clerk	\$5,177					\$52	\$5,229	\$2,163	\$187	\$16	\$5	\$22	\$7,623
Fresno County ERA	Office Assistant III	\$2,901						\$2,901	\$667	inc	inc	\$3		\$3,572
Kern County ERA	Office Services Technician	\$2,997	\$180					\$3,177	\$1,081	inc	inc	\$2		\$4,260
Los Angeles County ERA	Intermediate Typist Clerk, LACERA	\$3,330						\$3,330	\$1,523	inc	inc	inc		\$4,853
Marin County ERA	Administrative Services Technician	\$5,417				\$108		\$5,525	\$953	inc	inc	inc		\$6,478
Orange County ERS	Office Specialist	\$3,650						\$3,650	\$1,431	\$52	inc			\$5,133
PERS	Office Technician (Typing)	\$3,362						\$3,362	\$1,288	\$105	\$9			\$4,764
Sacramento County ERS	Office Specialist Lv 2	\$3,517						\$3,517	\$1,220	\$122	inc	\$1		\$4,861
San Bernardino County ERA	Office Specialist	\$3,324	\$17				\$233	\$3,574	\$996	\$20	\$7	\$1		\$4,598
San Diego County ERA	No Comparable Class													
San Joaquin County ERA	Office Assistant	\$3,172						\$3,172	\$2,012	\$52	\$6	\$20		\$5,262
San Mateo County ERA	No Comparable Class													
Sonoma County ERA	Senior Office Assistant	\$3,861				\$600		\$4,461	\$500	\$107	\$17	\$3	\$44	\$5,133
State Teachers' Retirement System	Office Technician (Typing)	\$3,362						\$3,362	\$1,288	\$105	\$9			\$4,764
Ventura County ERA	Office Assistant II	\$2,897	\$51	\$145			\$79	\$3,172	\$592	inc	inc			\$3,763
Contra Costa County ERA	Office Specialist	\$4,315	\$150					\$4,465	\$1,540	\$77		\$1		\$6,083
	Median	\$3,440						\$3,545						\$4,997
	% +/- Median	20.3%						20.6%						17.9%
								Gain/Loss	0.3%				Gain/Loss	-2.7%

**Contra Costa County ERA
Retirement Accountant**

Survey Agency	Comparable Class	Range Max	Cash Equivalent Benefits						Insurance Benefits					
			Def. Comp.	Educ. Incent.	Car Allow	Other Cash	Ret. Pick-up	Base + Cash	Health	Dental	Vision	Life	LTD	Base + Cash + Ins.
Alameda County ERA	Retirement Accountant II	\$6,869						\$6,869	\$2,330	\$124		\$4		\$9,326
Central Contra Costa Sanitary District	Accountant	\$7,740	\$480			\$100	\$483	\$8,803	\$2,479	\$227	inc	\$114	\$29	\$11,653
City & County of San Francisco ERS	Accountant II	\$6,398						\$6,398	\$1,307	\$175	inc	inc		\$7,881
City of Los Angeles ERS	Accountant II	\$5,697						\$5,697	\$1,241	\$43	inc	\$1		\$6,982
City of San Diego ERS	Accountant III	\$6,001						\$6,001	\$506	inc	inc	inc		\$6,507
Contra Costa County	Accountant III	\$6,013	\$235					\$6,248	\$1,540	\$77		\$8	\$40	\$7,913
Contra Costa Water District	Accountant II	\$7,857	\$236			\$50	\$236	\$8,378	\$2,163	\$193	\$16	\$31	\$33	\$10,816
Fresno County ERA	Senior Accountant	\$5,362						\$5,362	\$667	inc	inc	\$3		\$6,033
Kern County ERA	Accountant II	\$4,959	\$298					\$5,257	\$1,081	inc	inc	\$2		\$6,340
Los Angeles County ERA	Accountant, LACERA	\$5,320						\$5,320	\$1,523	inc	inc	inc		\$6,843
Marin County ERA	Senior Accountant	\$7,381				\$148		\$7,528	\$953	inc	inc	inc		\$8,481
Orange County ERS	Accountant/Auditor II	\$5,897						\$5,897	\$1,431	\$52	inc			\$7,380
PERS	Associate Accounting Analyst	\$5,784						\$5,784	\$1,288	\$105	\$9			\$7,186
Sacramento County ERS	Senior Accountant	\$6,431						\$6,431	\$1,220	\$122	inc	\$1		\$7,775
San Bernardino County ERA	Accountant	\$5,454	\$27				\$382	\$5,863	\$996	\$20	\$7	\$1		\$6,888
San Diego County ERA	Retirement Accountant	\$5,332					\$320	\$5,652	\$989	inc	inc	\$1		\$6,642
San Joaquin County ERA	Retirement Investment Accountant	\$6,094						\$6,094	\$2,012	\$52	\$6	\$20		\$8,184
San Mateo County ERA	Retirement Accountant II	\$5,977					\$183	\$6,160	\$1,964	\$84	\$15	\$3		\$8,227
Sonoma County ERA	Accountant II	\$5,938				\$600		\$6,538	\$500	\$107	\$17	\$3	\$68	\$7,234
State Teachers' Retirement System	Associate Accounting Analyst	\$5,784						\$5,784	\$1,288	\$105	\$9			\$7,186
Ventura County ERA	Accounting Officer II	\$4,965	\$87	\$248			\$136	\$5,436	\$592	inc	inc			\$6,027
Contra Costa County ERA	Retirement Accountant	\$6,201	\$235					\$6,436	\$1,540	\$77		\$8	\$41	\$8,102
	Median	\$5,938						\$6,001						\$7,234
	% +/- Median	4.2%						6.8%						10.7%
								Gain/Loss 2.5%						Gain/Loss 4.0%

**Contra Costa County ERA
Supervising Accountant**

Survey Agency	Comparable Class	Range Max	Cash Equivalent Benefits						Insurance Benefits					
			Def. Comp.	Educ. Incent.	Car Allow	Other Cash	Ret. Pick-up	Base + Cash	Health	Dental	Vision	Life	LTD	Base + Cash + Ins.
Alameda County ERA	Retirement Associate Accounting Mgr	\$9,818				\$242	\$295	\$10,354	\$2,330	\$124		\$4		\$12,812
Central Contra Costa Sanitary District	No Comparable Class													
City & County of San Francisco ERS	Accountant IV	\$8,964						\$8,964	\$1,307	\$175	inc	inc		\$10,447
City of Los Angeles ERS	Principal Accountant II	\$8,688						\$8,688	\$1,241	\$43	inc	\$1		\$9,973
City of San Diego ERS	No Comparable Class													
Contra Costa County	Supervising Accountant	\$6,819	\$235					\$7,054	\$1,540	\$77		\$8	\$45	\$8,724
Contra Costa Water District	Supervising Accountant	\$9,812	\$294		\$475	\$170	\$294	\$11,046	\$2,163	\$187	\$16	\$39	\$41	\$13,493
Fresno County ERA	Supervising Accountant	\$5,847						\$5,847	\$667	inc	inc	\$3		\$6,518
Kern County ERA	No Comparable Class													
Los Angeles County ERA	Accounting Officer II, LACERA	\$7,420						\$7,420	\$1,523	inc	inc	inc		\$8,943
Marin County ERA	No Comparable Class													
Orange County ERS	Finance Manager	\$8,147	\$530					\$8,676	\$1,431	\$95	inc	\$22		\$10,225
PERS	Accounting Administrator I Supervisor	\$6,311						\$6,311	\$1,288	\$105	\$9			\$7,713
Sacramento County ERS	No Comparable Class													
San Bernardino County ERA	Senior Accountant	\$7,055	\$35				\$494	\$7,584	\$996	\$20	\$7	\$1		\$8,609
San Diego County ERA	No Comparable Class													
San Joaquin County ERA	No Comparable Class													
San Mateo County ERA	Senior Accountant	\$7,330					\$225	\$7,555	\$1,964	\$84	\$15	\$3		\$9,622
Sonoma County ERA	No Comparable Class													
State Teachers' Retirement System	Accounting Administrator I Supervisor	\$6,311						\$6,311	\$1,288	\$105	\$9			\$7,713
Ventura County ERA	Fiscal Manager II	\$8,076	\$242	\$404			\$220	\$8,943	\$592	inc	inc	\$4	\$20	\$9,558
Contra Costa County ERA	Supervising Accountant	\$6,962	\$235					\$7,197	\$1,540	\$77		\$8	\$46	\$8,868
	Median	\$7,420						\$7,584						\$9,558
	% +/- Median	-6.6%						-5.4%						-7.8%
								Gain/Loss	1.2%				Gain/Loss	-2.4%

**Contra Costa County ERA
Accounting Manager**

Cost of Living and Wage Differential Analysis

Survey Agency	Comparable Class	ERI COL	ERI Wage	Wage Adj. Base	Wage Adj. Base+ Cash	Wage Adj. Base+ Cash+Ins.
Alameda County ERA	Fiscal Services Officer, ACERA	122.0	99.7	\$ 12,196	\$ 12,804	\$ 15,269
Central Contra Costa Sanitary District	Finance Manager	100.0	100.0	\$ 12,808	\$ 14,826	\$ 17,770
City & County of San Francisco ERS	Manager III	180.0	104.0	\$ 10,398	\$ 10,398	\$ 10,398
City of Los Angeles ERS	Departmental Chief Accountant III	119.2	96.5	\$ 12,658	\$ 12,658	\$ 14,057
City of San Diego ERS	Principal Accountant	128.1	92.9	\$ 13,667	\$ 13,667	\$ 13,668
Contra Costa County	Chief Accountant	100.0	100.0	\$ 8,234	\$ 8,469	\$ 10,149
Contra Costa Water District	No Comparable Class					
Fresno County ERA	No Comparable Class					
Kern County ERA	Retirement Financial Officer	87.3	92.2	\$ 7,858	\$ 8,329	\$ 9,520
Los Angeles County ERA	Division Manager, LACERA	144.1	96.8	\$ 12,968	\$ 13,487	\$ 14,784
Marin County ERA	Retirement Manager	129.3	103.5	\$ 7,781	\$ 7,936	\$ 8,859
Orange County ERS	Finance Director	105.1	95.0	\$ 12,328	\$ 13,129	\$ 14,765
PERS	Deputy Executive Officer, Operations	99.3	90.7	\$ 11,599	\$ 11,599	\$ 13,195
Sacramento County ERS	Accounting Manager	99.3	90.7	\$ 8,980	\$ 8,980	\$ 10,464
San Bernardino County ERA	Accounting Manager	88.7	91.1	\$ 11,061	\$ 12,721	\$ 13,938
San Diego County ERA	Retirement Services Manager	128.1	92.9	\$ 9,529	\$ 10,100	\$ 11,197
San Joaquin County ERA	Retirement Financial Officer	87.7	89.3	\$ 8,259	\$ 8,342	\$ 10,081
San Mateo County ERA	Retirement Finance Officer	146.6	104.0	\$ 8,866	\$ 9,139	\$ 11,149
Sonoma County ERA	Retirement Accounting Manager	116.9	94.6	\$ 9,189	\$ 10,030	\$ 10,855
State Teachers' Retirement System	Career Executive Assignment (Level B)	99.3	90.7	\$ 11,287	\$ 11,287	\$ 12,852
Ventura County ERA	Chief Financial Officer	114.4	95.5	\$ 12,915	\$ 14,301	\$ 14,956
Contra Costa County ERA	Accounting Manager	100.0	100.0	\$ 9,577	\$ 9,812	\$ 11,500
	Median	114.4	95.0	\$11,061	\$11,287	\$12,852
	% +/- Median			-15.5%	-15.0%	-11.8%

**Contra Costa County ERA
Accounting Specialist II**

Cost of Living and Wage Differential Analysis

Survey Agency	Comparable Class	ERI COL	ERI Wage	Wage Adj. Base	Wage Adj. Base+ Cash	Wage Adj. Base+ Cash+Ins.
Alameda County ERA	Financial Services Specialist II	122.0	99.7	\$ 6,446	\$ 6,446	\$ 8,911
Central Contra Costa Sanitary District	No Comparable Class					
City & County of San Francisco ERS	No Comparable Class					
City of Los Angeles ERS	No Comparable Class					
City of San Diego ERS	No Comparable Class					
Contra Costa County	No Comparable Class					
Contra Costa Water District	No Comparable Class					
Fresno County ERA	No Comparable Class					
Kern County ERA	Fiscal Support Specialist	87.3	92.2	\$ 4,319	\$ 4,578	\$ 5,753
Los Angeles County ERA	No Comparable Class					
Marin County ERA	No Comparable Class					
Orange County ERS	No Comparable Class					
PERS	No Comparable Class					
Sacramento County ERS	No Comparable Class					
San Bernardino County ERA	No Comparable Class					
San Diego County ERA	Retirement Accounting Specialist	128.1	92.9	\$ 4,300	\$ 4,558	\$ 5,624
San Joaquin County ERA	No Comparable Class					
San Mateo County ERA	No Comparable Class					
Sonoma County ERA	No Comparable Class					
State Teachers' Retirement System	No Comparable Class					
Ventura County ERA	No Comparable Class					
Contra Costa County ERA	Accounting Specialist II	100.0	100.0	\$ 4,944	\$ 5,094	\$ 6,712
	Median	122.0	92.9	\$4,319	\$4,578	\$5,753
	% +/- Median			12.6%	10.1%	14.3%

**Contra Costa County ERA
Accounting Technician**

Cost of Living and Wage Differential Analysis

Survey Agency	Comparable Class	ERI COL	ERI Wage	Wage Adj. Base	Wage Adj. Base+ Cash	Wage Adj. Base+ Cash+Ins.
Alameda County ERA	No Comparable Class					
Central Contra Costa Sanitary District	Accounting Technician II	100.0	100.0	\$ 5,957	\$ 6,798	\$ 9,615
City & County of San Francisco ERS	No Comparable Class					
City of Los Angeles ERS	Accounting Clerk II	119.2	96.5	\$ 5,438	\$ 5,438	\$ 6,837
City of San Diego ERS	No Comparable Class					
Contra Costa County	Accounting Technician	100.0	100.0	\$ 4,500	\$ 4,650	\$ 6,268
Contra Costa Water District	Account Clerk III	100.0	100.0	\$ 5,881	\$ 5,940	\$ 8,337
Fresno County ERA	No Comparable Class					
Kern County ERA	Fiscal Support Technician	87.3	92.2	\$ 3,627	\$ 3,845	\$ 5,019
Los Angeles County ERA	Accounting Technician I, LACERA	144.1	96.8	\$ 4,358	\$ 4,358	\$ 5,932
Marin County ERA	Accounting Technician	129.3	103.5	\$ 5,327	\$ 5,434	\$ 6,354
Orange County ERS	Accounting Technician	105.1	95.0	\$ 4,382	\$ 4,382	\$ 5,944
PERS	Accounting Technician	99.3	90.7	\$ 3,644	\$ 3,644	\$ 5,190
Sacramento County ERS	Accounting Technician	99.3	90.7	\$ 4,697	\$ 4,697	\$ 6,178
San Bernardino County ERA	Accounting Technician	88.7	91.1	\$ 4,911	\$ 5,280	\$ 6,404
San Diego County ERA	No Comparable Class					
San Joaquin County ERA	Accounting Technician II	87.7	89.3	\$ 5,119	\$ 5,119	\$ 7,459
San Mateo County ERA	Retirement Accounting Technician II	146.6	104.0	\$ 4,412	\$ 4,547	\$ 6,534
Sonoma County ERA	No Comparable Class					
State Teachers' Retirement System	No Comparable Class					
Ventura County ERA	No Comparable Class					
Contra Costa County ERA	Accounting Technician	100.0	100.0	\$ 4,710	\$ 4,860	\$ 6,478
	Median	100.0	96.5	\$4,697	\$4,697	\$6,354
	% +/- Median			0.3%	3.4%	1.9%

**Contra Costa County ERA
Administration Manager**

Cost of Living and Wage Differential Analysis

Survey Agency	Comparable Class	ERI COL	ERI Wage	Wage Adj. Base	Wage Adj. Base+ Cash	Wage Adj. Base+ Cash+Ins.
Alameda County ERA	Human Resources Officer, ACERA	122.0	99.7	\$ 11,588	\$ 12,178	\$ 14,643
Central Contra Costa Sanitary District	No Comparable Class					
City & County of San Francisco ERS	Manager III	180.0	104.0	\$ 10,398	\$ 10,398	\$ 11,824
City of Los Angeles ERS	No Comparable Class					
City of San Diego ERS	Human Resources Manager	128.1	92.9	\$ 12,412	\$ 12,412	\$ 13,515
Contra Costa County	Administrative Services Officer	100.0	100.0	\$ 7,843	\$ 8,078	\$ 9,755
Contra Costa Water District	No Comparable Class					
Fresno County ERA	No Comparable Class					
Kern County ERA	No Comparable Class					
Los Angeles County ERA	Section Head, LACERA	144.1	96.8	\$ 10,439	\$ 10,857	\$ 11,901
Marin County ERA	No Comparable Class					
Orange County ERS	Administrative Services Manager	105.1	95.0	\$ 10,704	\$ 11,400	\$ 13,029
PERS	No Comparable Class					
Sacramento County ERS	No Comparable Class					
San Bernardino County ERA	Human Resources Manager	88.7	91.1	\$ 9,074	\$ 10,435	\$ 11,645
San Diego County ERA	Retirement Services Manager	128.1	92.9	\$ 9,529	\$ 10,100	\$ 11,197
San Joaquin County ERA	No Comparable Class					
San Mateo County ERA	No Comparable Class					
Sonoma County ERA	No Comparable Class					
State Teachers' Retirement System	No Comparable Class					
Ventura County ERA	No Comparable Class					
Contra Costa County ERA	Administration Manager	100.0	100.0	\$ 7,825	\$ 8,060	\$ 9,737
	Median	125.1	95.9	\$10,419	\$10,646	\$11,862
	% +/- Median			-33.1%	-32.1%	-21.8%

**Contra Costa County ERA
Administrative Assistant**

Cost of Living and Wage Differential Analysis

Survey Agency	Comparable Class	ERI COL	ERI Wage	Wage Adj. Base	Wage Adj. Base+ Cash	Wage Adj. Base+ Cash+Ins.
Alameda County ERA	Administrative Support Specialist, ACERA	122.0	99.7	\$ 5,223	\$ 5,223	\$ 7,687
Central Contra Costa Sanitary District	Administrative Assistant	100.0	100.0	\$ 6,091	\$ 6,949	\$ 9,768
City & County of San Francisco ERS	Executive Secretary I	180.0	104.0	\$ 5,567	\$ 5,567	\$ 6,992
City of Los Angeles ERS	Executive Administrative Assistant II	119.2	96.5	\$ 6,737	\$ 6,737	\$ 8,136
City of San Diego ERS	Executive Secretary	128.1	92.9	\$ 4,741	\$ 4,741	\$ 5,286
Contra Costa County	Secretary	100.0	100.0	\$ 4,344	\$ 4,579	\$ 6,233
Contra Costa Water District	Administrative Secretary	100.0	100.0	\$ 6,446	\$ 7,032	\$ 9,452
Fresno County ERA	Administrative Secretary	84.2	89.7	\$ 4,431	\$ 4,431	\$ 5,179
Kern County ERA	Office Services Specialist	87.3	92.2	\$ 3,681	\$ 3,902	\$ 5,077
Los Angeles County ERA	Senior Secretary, LACERA	144.1	96.8	\$ 5,054	\$ 5,054	\$ 6,627
Marin County ERA	Senior Secretary	129.3	103.5	\$ 5,572	\$ 5,683	\$ 6,604
Orange County ERS	Executive Secretary II	105.1	95.0	\$ 5,432	\$ 5,432	\$ 6,993
PERS	Administrative Assistant II	99.3	90.7	\$ 6,073	\$ 6,073	\$ 7,619
Sacramento County ERS	Senior Office Specialist	99.3	90.7	\$ 3,793	\$ 3,793	\$ 5,274
San Bernardino County ERA	Executive Secretary	88.7	91.1	\$ 4,448	\$ 4,782	\$ 5,906
San Diego County ERA	Retirement Administrative Secretary	128.1	92.9	\$ 4,300	\$ 4,558	\$ 5,624
San Joaquin County ERA	Senior Office Assistant	87.7	89.3	\$ 3,692	\$ 3,692	\$ 6,032
San Mateo County ERA	Retirement Executive Secretary	146.6	104.0	\$ 5,480	\$ 5,648	\$ 7,635
Sonoma County ERA	Administrative Aide	116.9	94.6	\$ 5,216	\$ 5,850	\$ 6,573
State Teachers' Retirement System	Administrative Assistant II	99.3	90.7	\$ 6,073	\$ 6,073	\$ 7,619
Ventura County ERA	No Comparable Class					
Contra Costa County ERA	Administrative Assistant	100.0	100.0	\$ 4,789	\$ 4,939	\$ 6,557
	Median	102.6	94.8	\$5,219	\$5,327	\$6,615
	% +/- Median			-9.0%	-7.9%	-0.9%

**Contra Costa County ERA
Administrative/HR Coordinator**

Cost of Living and Wage Differential Analysis

Survey Agency	Comparable Class	ERI COL	ERI Wage	Wage Adj. Base	Wage Adj. Base+ Cash	Wage Adj. Base+ Cash+Ins.
Alameda County ERA	Human Resources Technician	122.0	99.7	\$ 7,814	\$ 7,814	\$ 10,279
Central Contra Costa Sanitary District	No Comparable Class					
City & County of San Francisco ERS	Personnel Analyst	180.0	104.0	\$ 6,921	\$ 6,921	\$ 8,347
City of Los Angeles ERS	Senior Personnel Analyst I	119.2	96.5	\$ 9,255	\$ 9,255	\$ 10,586
City of San Diego ERS	No Comparable Class					
Contra Costa County	No Comparable Class					
Contra Costa Water District	Human Resources Supervisor	100.0	100.0	\$ 10,781	\$ 11,671	\$ 14,126
Fresno County ERA	No Comparable Class					
Kern County ERA	No Comparable Class					
Los Angeles County ERA	Supervising Administrative Asst. II, LACERA	144.1	96.8	\$ 7,974	\$ 7,974	\$ 9,548
Marin County ERA	No Comparable Class					
Orange County ERS	No Comparable Class					
PERS	Staff Services Manager II (Supervisory)	99.3	90.7	\$ 7,639	\$ 7,639	\$ 9,185
Sacramento County ERS	Personnel Analyst	99.3	90.7	\$ 6,717	\$ 6,717	\$ 8,198
San Bernardino County ERA	No Comparable Class					
San Diego County ERA	Senior Departmental HR Officer	128.1	92.9	\$ 8,165	\$ 8,655	\$ 9,721
San Joaquin County ERA	No Comparable Class					
San Mateo County ERA	No Comparable Class					
Sonoma County ERA	No Comparable Class					
State Teachers' Retirement System	Staff Services Manager II (Supervisory)	99.3	90.7	\$ 7,639	\$ 7,639	\$ 9,185
Ventura County ERA	No Comparable Class					
Contra Costa County ERA	Administrative/HR Coordinator	100.0	100.0	\$ 7,318	\$ 7,553	\$ 9,226
	Median	119.2	96.5	\$7,814	\$7,814	\$9,548
	% +/- Median			-6.8%	-3.5%	-3.5%

**Contra Costa County ERA
Assistant General Counsel**

Cost of Living and Wage Differential Analysis

Survey Agency	Comparable Class	ERI COL	ERI Wage	Wage Adj. Base	Wage Adj. Base+ Cash	Wage Adj. Base+ Cash+Ins.
Alameda County ERA	No Comparable Class					
Central Contra Costa Sanitary District	No Comparable Class					
City & County of San Francisco ERS	No Comparable Class					
City of Los Angeles ERS	No Comparable Class					
City of San Diego ERS	No Comparable Class					
Contra Costa County	Assistant County Counsel	100.0	100.0	\$ 13,597	\$ 13,832	\$ 15,547
Contra Costa Water District	No Comparable Class					
Fresno County ERA	No Comparable Class					
Kern County ERA	No Comparable Class					
Los Angeles County ERA	No Comparable Class					
Marin County ERA	No Comparable Class					
Orange County ERS	No Comparable Class					
PERS	No Comparable Class					
Sacramento County ERS	No Comparable Class					
San Bernardino County ERA	No Comparable Class					
San Diego County ERA	No Comparable Class					
San Joaquin County ERA	No Comparable Class					
San Mateo County ERA	No Comparable Class					
Sonoma County ERA	No Comparable Class					
State Teachers' Retirement System	No Comparable Class					
Ventura County ERA	No Comparable Class					
Contra Costa County ERA	Assistant General Counsel	100.0	100.0			
	Median % +/- Median	I.D.	I.D.	I.D.	I.D.	I.D.

**Contra Costa County ERA
Benefits Manager**

Cost of Living and Wage Differential Analysis

Survey Agency	Comparable Class	ERI COL	ERI Wage	Wage Adj. Base	Wage Adj. Base+ Cash	Wage Adj. Base+ Cash+Ins.
Alameda County ERA	Retirement Benefits Manager	122.0	99.7	\$ 11,588	\$ 12,178	\$ 14,643
Central Contra Costa Sanitary District	No Comparable Class					
City & County of San Francisco ERS	Manager IV	180.0	104.0	\$ 11,161	\$ 11,161	\$ 12,586
City of Los Angeles ERS	Chief Benefits Analyst	119.2	96.5	\$ 13,662	\$ 13,662	\$ 15,061
City of San Diego ERS	Benefits Manager	128.1	92.9	\$ 15,549	\$ 15,549	\$ 16,652
Contra Costa County	Employee Benefits Manager	100.0	100.0	\$ 8,908	\$ 9,143	\$ 10,827
Contra Costa Water District	No Comparable Class					
Fresno County ERA	No Comparable Class					
Kern County ERA	No Comparable Class					
Los Angeles County ERA	Division Manager, LACERA	144.1	96.8	\$ 12,968	\$ 13,487	\$ 14,784
Marin County ERA	No Comparable Class					
Orange County ERS	Member Services Director	105.1	95.0	\$ 10,470	\$ 11,151	\$ 12,780
PERS	Deputy Executive Officer, Benefits Admin	99.3	90.7	\$ 11,599	\$ 11,599	\$ 13,195
Sacramento County ERS	Retirement Services Manager	99.3	90.7	\$ 9,877	\$ 10,306	\$ 11,790
San Bernardino County ERA	No Comparable Class					
San Diego County ERA	Retirement Member Services Manager	128.1	92.9	\$ 9,529	\$ 10,100	\$ 11,197
San Joaquin County ERA	No Comparable Class					
San Mateo County ERA	Retirement Benefits Manager	146.6	104.0	\$ 10,263	\$ 10,579	\$ 12,589
Sonoma County ERA	No Comparable Class					
State Teachers' Retirement System	Career Executive Assignment (Level B)	99.3	90.7	\$ 11,287	\$ 11,287	\$ 12,852
Ventura County ERA	Retirement Operations Manager	114.4	95.5	\$ 8,457	\$ 9,364	\$ 10,008
Contra Costa County ERA	Benefits Manager	100.0	100.0	\$ 9,577	\$ 9,812	\$ 11,500
	Median	119.2	95.5	\$11,161	\$11,161	\$12,780
	% +/- Median			-16.5%	-13.7%	-11.1%

**Contra Costa County ERA
Benefits Program Coordinator**

Cost of Living and Wage Differential Analysis

Survey Agency	Comparable Class	ERI COL	ERI Wage	Wage Adj. Base	Wage Adj. Base+ Cash	Wage Adj. Base+ Cash+Ins.
Alameda County ERA	Retirement Assistant Benefits Manager	122.0	99.7	\$ 9,848	\$ 10,385	\$ 12,850
Central Contra Costa Sanitary District	No Comparable Class					
City & County of San Francisco ERS	Benefits Supervisor	180.0	104.0	\$ 8,225	\$ 8,225	\$ 9,651
City of Los Angeles ERS	No Comparable Class					
City of San Diego ERS	Supervising Management Analyst	128.1	92.9	\$ 7,281	\$ 7,281	\$ 8,384
Contra Costa County	No Comparable Class					
Contra Costa Water District	No Comparable Class					
Fresno County ERA	Retirement Coordinator Supervisor	84.2	89.7	\$ 4,678	\$ 4,678	\$ 5,426
Kern County ERA	Retirement Supervisor	87.3	92.2	\$ 6,216	\$ 6,589	\$ 7,763
Los Angeles County ERA	Section Head, LACERA	144.1	96.8	\$ 10,439	\$ 10,857	\$ 11,901
Marin County ERA	Retirement Benefits Supervisor	129.3	103.5	\$ 6,504	\$ 6,634	\$ 7,557
Orange County ERS	Member Services Manager	105.1	95.0	\$ 8,575	\$ 9,133	\$ 10,763
PERS	Supervising Benefit Program Specialist, CALPERS	99.3	90.7	\$ 4,405	\$ 4,405	\$ 5,950
Sacramento County ERS	Retirement Services Supervisor	99.3	90.7	\$ 5,716	\$ 5,716	\$ 7,197
San Bernardino County ERA	Retirement Specialist Supervisor	88.7	91.1	\$ 5,987	\$ 6,436	\$ 7,561
San Diego County ERA	Retirement Member Services Supervisor	128.1	92.9	\$ 6,355	\$ 6,737	\$ 7,803
San Joaquin County ERA	No Comparable Class					
San Mateo County ERA	No Comparable Class					
Sonoma County ERA	Benefits Coordinator	116.9	94.6	\$ 6,598	\$ 7,381	\$ 8,159
State Teachers' Retirement System	Pension Program Supervisor	99.3	90.7	\$ 6,377	\$ 6,377	\$ 7,923
Ventura County ERA	Staff Services Manager II	114.4	95.5	\$ 7,871	\$ 8,716	\$ 9,358
Contra Costa County ERA	Benefits Program Coordinator	100.0	100.0	\$ 7,316	\$ 7,551	\$ 9,224
	Median	114.4	92.9	\$6,504	\$6,737	\$7,923
	% +/- Median			11.1%	10.8%	14.1%

**Contra Costa County ERA
Chief Executive Officer**

Cost of Living and Wage Differential Analysis

Survey Agency	Comparable Class	ERI COL	ERI Wage	Wage Adj. Base	Wage Adj. Base+ Cash	Wage Adj. Base+ Cash+Ins.
Alameda County ERA	CEO, ACERA	122.0	99.7	\$ 21,313	\$ 22,835	\$ 25,299
Central Contra Costa Sanitary District	Scope too Large					
City & County of San Francisco ERS	Department Head V	180.0	104.0	\$ 20,996	\$ 20,996	\$ 22,422
City of Los Angeles ERS	General Manager - LACERS	119.2	96.5	\$ 21,076	\$ 21,594	\$ 22,993
City of San Diego ERS	Retirement Administrator/CEO	128.1	92.9	\$ 26,247	\$ 26,569	\$ 27,672
Contra Costa County	No Comparable Class					
Contra Costa Water District	Scope too Large					
Fresno County ERA	Scope too Small					
Kern County ERA	Executive Director	87.3	92.2	\$ 18,163	\$ 19,252	\$ 20,443
Los Angeles County ERA	Scope too Large					
Marin County ERA	Retirement Administrator	129.3	103.5	\$ 18,271	\$ 19,410	\$ 20,332
Orange County ERS	Chief Executive Officer	105.1	95.0	\$ 21,616	\$ 23,021	\$ 24,657
PERS	Scope too Large					
Sacramento County ERS	Retirement Administrator/CEO	99.3	90.7	\$ 16,117	\$ 17,314	\$ 18,798
San Bernardino County ERA	Chief Executive Officer	88.7	91.1	\$ 20,845	\$ 25,307	\$ 26,556
San Diego County ERA	Retirement Chief Executive Officer	128.1	92.9	\$ 21,868	\$ 23,826	\$ 25,050
San Joaquin County ERA	Retirement Administrator	87.7	89.3	\$ 16,840	\$ 18,337	\$ 20,600
San Mateo County ERA	Chief Executive Officer/SAMCERA	146.6	104.0	\$ 16,718	\$ 18,194	\$ 20,205
Sonoma County ERA	Retirement Administrator	116.9	94.6	\$ 18,080	\$ 19,614	\$ 20,598
State Teachers' Retirement System	Scope too Large					
Ventura County ERA	Retirement Administrator	114.4	95.5	\$ 14,880	\$ 16,720	\$ 17,380
Contra Costa County ERA	Chief Executive Officer	100.0	100.0	\$ 16,535	\$ 17,220	\$ 18,956
	Median	118.1	94.8	\$19,558	\$20,305	\$21,511
	% +/- Median			-18.3%	-17.9%	-13.5%

**Contra Costa County ERA
Chief Investment Officer**

Cost of Living and Wage Differential Analysis

Survey Agency	Comparable Class	ERI COL	ERI Wage	Wage Adj. Base	Wage Adj. Base+ Cash	Wage Adj. Base+ Cash+Ins.
Alameda County ERA	Chief Investment Officer, ACERA	122.0	99.7	\$ 16,382	\$ 17,116	\$ 19,581
Central Contra Costa Sanitary District	No Comparable Class					
City & County of San Francisco ERS	Scope too Large					
City of Los Angeles ERS	Chief Investment Officer	119.2	96.5	\$ 19,543	\$ 19,543	\$ 20,942
City of San Diego ERS	Investment Officer	128.1	92.9	\$ 18,652	\$ 18,652	\$ 19,755
Contra Costa County	No Comparable Class					
Contra Costa Water District	No Comparable Class					
Fresno County ERA	No Comparable Class					
Kern County ERA	Retirement Investment Officer	87.3	92.2	\$ 12,438	\$ 12,438	\$ 12,438
Los Angeles County ERA	Scope too Large					
Marin County ERA	No Comparable Class					
Orange County ERS	Chief Investment Officer, Retirement	105.1	95.0	\$ 17,453	\$ 18,587	\$ 20,223
PERS	Scope too Large					
Sacramento County ERS	Chief Investment Officer	99.3	90.7	\$ 14,015	\$ 14,625	\$ 16,109
San Bernardino County ERA	Chief Investment Officer	88.7	91.1	\$ 20,035	\$ 23,041	\$ 24,287
San Diego County ERA	Retirement Chief Investment Officer	128.1	92.9	\$ 19,156	\$ 20,305	\$ 21,517
San Joaquin County ERA	Scope too Small					
San Mateo County ERA	Chief Investment Officer	146.6	104.0	\$ 15,448	\$ 16,791	\$ 18,802
Sonoma County ERA	Scope too Small					
State Teachers' Retirement System	Scope too Large					
Ventura County ERA	No Comparable Class					
Contra Costa County ERA	Chief Investment Officer	100.0	100.0	\$ 14,587	\$ 14,822	\$ 16,544
	Median	119.2	92.9	\$17,453	\$18,587	\$19,755
	% +/- Median			-19.6%	-25.4%	-19.4%

**Contra Costa County ERA
Communications Technician**

Cost of Living and Wage Differential Analysis

Survey Agency	Comparable Class	ERI COL	ERI Wage	Wage Adj. Base	Wage Adj. Base+ Cash	Wage Adj. Base+ Cash+Ins.
Alameda County ERA	No Comparable Class					
Central Contra Costa Sanitary District	Graphics Technician	100.0	100.0	\$ 7,556	\$ 8,596	\$ 11,442
City & County of San Francisco ERS	No Comparable Class					
City of Los Angeles ERS	No Comparable Class					
City of San Diego ERS	No Comparable Class					
Contra Costa County	Community & Medial Relations Specialist	100.0	100.0	\$ 5,638	\$ 5,873	\$ 7,535
Contra Costa Water District	No Comparable Class					
Fresno County ERA	No Comparable Class					
Kern County ERA	Marketing & Promotions Assistant	87.3	92.2	\$ 3,608	\$ 3,825	\$ 5,000
Los Angeles County ERA	Graphics Artist, LACERA	144.1	96.8	\$ 5,550	\$ 5,550	\$ 7,123
Marin County ERA	No Comparable Class					
Orange County ERS	No Comparable Class					
PERS	Information Officer I (Specialist)	99.3	90.7	\$ 6,073	\$ 6,073	\$ 7,619
Sacramento County ERS	No Comparable Class					
San Bernardino County ERA	No Comparable Class					
San Diego County ERA	No Comparable Class					
San Joaquin County ERA	No Comparable Class					
San Mateo County ERA	No Comparable Class					
Sonoma County ERA	Senior Retirement Benefits Specialist	116.9	94.6	\$ 5,391	\$ 6,025	\$ 6,750
State Teachers' Retirement System	No Comparable Class					
Ventura County ERA	Retirement Communications Specialist	114.4	95.5	\$ 5,257	\$ 5,821	\$ 6,457
Contra Costa County ERA	Communications Technician	100.0	100.0	\$ 4,944	\$ 5,094	\$ 6,712
	Median	100.0	95.5	\$5,550	\$5,873	\$7,123
	% +/- Median			-12.2%	-15.3%	-6.1%

**Contra Costa County ERA
Communications Coordinator**

Cost of Living and Wage Differential Analysis

Survey Agency	Comparable Class	ERI COL	ERI Wage	Wage Adj. Base	Wage Adj. Base+ Cash	Wage Adj. Base+ Cash+Ins.
Alameda County ERA	Communications Manager, ACERA	122.0	99.7	\$ 6,883	\$ 7,332	\$ 9,796
Central Contra Costa Sanitary District	Communication Services Manager	100.0	100.0	\$ 11,047	\$ 12,846	\$ 15,757
City & County of San Francisco ERS	No Comparable Class					
City of Los Angeles ERS	Public Information Director I	119.2	96.5	\$ 9,634	\$ 9,634	\$ 11,033
City of San Diego ERS	Communications Manager	128.1	92.9	\$ 15,549	\$ 15,549	\$ 16,652
Contra Costa County	Departmental Comm & Media Rel Coord	100.0	100.0	\$ 6,593	\$ 6,828	\$ 8,497
Contra Costa Water District	Public Information Specialist	100.0	100.0	\$ 8,537	\$ 9,694	\$ 12,131
Fresno County ERA	No Comparable Class					
Kern County ERA	No Comparable Class					
Los Angeles County ERA	Creative Coordinator, LACERA	144.1	96.8	\$ 8,194	\$ 8,522	\$ 9,342
Marin County ERA	No Comparable Class					
Orange County ERS	Public Relations Analyst	105.1	95.0	\$ 8,575	\$ 9,133	\$ 10,763
PERS	Information Officer II	99.3	90.7	\$ 7,278	\$ 7,278	\$ 8,824
Sacramento County ERS	No Comparable Class					
San Bernardino County ERA	Communications Officer	88.7	91.1	\$ 7,744	\$ 8,325	\$ 9,450
San Diego County ERA	Retirement Senior Communications Officer	128.1	92.9	\$ 6,868	\$ 7,280	\$ 8,367
San Joaquin County ERA	No Comparable Class					
San Mateo County ERA	Retirement Communications Specialist	146.6	104.0	\$ 7,293	\$ 7,517	\$ 9,504
Sonoma County ERA	No Comparable Class					
State Teachers' Retirement System	Information Officer II	99.3	90.7	\$ 7,278	\$ 7,278	\$ 8,824
Ventura County ERA	No Comparable Class					
Contra Costa County ERA	Communications Coordinator	100.0	100.0	\$ 7,529	\$ 7,764	\$ 9,439
	Median	105.1	96.5	\$7,744	\$8,325	\$9,504
	% +/- Median			-2.9%	-7.2%	-0.7%

**Contra Costa County ERA
Compliance Officer**

Cost of Living and Wage Differential Analysis

Survey Agency	Comparable Class	ERI COL	ERI Wage	Wage Adj. Base	Wage Adj. Base+ Cash	Wage Adj. Base+ Cash+Ins.
Alameda County ERA	Compliance Officer, ACERA	122.0	99.7	\$ 7,420	\$ 7,885	\$ 10,350
Central Contra Costa Sanitary District	No Comparable Class					
City & County of San Francisco ERS	No Comparable Class					
City of Los Angeles ERS	No Comparable Class					
City of San Diego ERS	No Comparable Class					
Contra Costa County	No Comparable Class					
Contra Costa Water District	No Comparable Class					
Fresno County ERA	No Comparable Class					
Kern County ERA	No Comparable Class					
Los Angeles County ERA	Legislative Affairs Officer, LACERA	144.1	96.8	\$ 9,570	\$ 9,953	\$ 10,910
Marin County ERA	No Comparable Class					
Orange County ERS	No Comparable Class					
PERS	No Comparable Class					
Sacramento County ERS	No Comparable Class					
San Bernardino County ERA	Compliance Officer	88.7	91.1	\$ 11,061	\$ 11,891	\$ 13,015
San Diego County ERA	No Comparable Class					
San Joaquin County ERA	No Comparable Class					
San Mateo County ERA	No Comparable Class					
Sonoma County ERA	No Comparable Class					
State Teachers' Retirement System	No Comparable Class					
Ventura County ERA	No Comparable Class					
Contra Costa County ERA	Compliance Officer	100.0	100.0	\$ 9,577	\$ 9,812	\$ 11,500
	Median	122.0	96.8	\$9,570	\$9,953	\$10,910
	% +/- Median			0.1%	-1.4%	5.1%

**Contra Costa County ERA
Counselor II**

Cost of Living and Wage Differential Analysis

Survey Agency	Comparable Class	ERI COL	ERI Wage	Wage Adj. Base	Wage Adj. Base+ Cash	Wage Adj. Base+ Cash+Ins.
Alameda County ERA	Retirement Specialist II	122.0	99.7	\$ 4,955	\$ 4,955	\$ 7,420
Central Contra Costa Sanitary District	No Comparable Class					
City & County of San Francisco ERS	Assistant Retirement Analyst	180.0	104.0	\$ 6,046	\$ 6,046	\$ 7,472
City of Los Angeles ERS	Benefits Specialist	119.2	96.5	\$ 5,936	\$ 5,936	\$ 7,267
City of San Diego ERS	Retirement Counselor	128.1	92.9	\$ 5,881	\$ 5,881	\$ 6,426
Contra Costa County	No Comparable Class					
Contra Costa Water District	No Comparable Class					
Fresno County ERA	Retirement Coordinator II	84.2	89.7	\$ 3,872	\$ 3,872	\$ 4,620
Kern County ERA	Retirement Services Representative II	87.3	92.2	\$ 5,016	\$ 5,317	\$ 6,492
Los Angeles County ERA	Retirement Benefits Specialist II	144.1	96.8	\$ 4,992	\$ 4,992	\$ 6,565
Marin County ERA	Retirement Benefits Specialist	129.3	103.5	\$ 5,580	\$ 5,692	\$ 6,612
Orange County ERS	Retirement Program Specialist	105.1	95.0	\$ 4,737	\$ 4,737	\$ 6,298
PERS	Benefit Program Specialist, CALPERS	99.3	90.7	\$ 3,644	\$ 3,644	\$ 5,190
Sacramento County ERS	Retirement Benefits Specialist Lv 2	99.3	90.7	\$ 4,516	\$ 4,516	\$ 5,998
San Bernardino County ERA	Retirement Specialist	88.7	91.1	\$ 4,911	\$ 5,280	\$ 6,404
San Diego County ERA	Retirement Member Services Associate	128.1	92.9	\$ 4,300	\$ 4,558	\$ 5,624
San Joaquin County ERA	Retirement Services Officer	87.7	89.3	\$ 6,408	\$ 6,408	\$ 8,748
San Mateo County ERA	Retirement Analyst	146.6	104.0	\$ 5,490	\$ 5,659	\$ 7,646
Sonoma County ERA	Retirement Benefits Specialist II	116.9	94.6	\$ 4,765	\$ 5,400	\$ 6,117
State Teachers' Retirement System	Pension Program Representative	99.3	90.7	\$ 3,644	\$ 3,644	\$ 5,190
Ventura County ERA	Program Administrator II	114.4	95.5	\$ 6,664	\$ 7,379	\$ 8,019
Contra Costa County ERA	Counselor II	100.0	100.0	\$ 4,944	\$ 5,094	\$ 6,712
	Median	115.7	93.8	\$4,973	\$5,298	\$6,459
	% +/- Median			-0.6%	-4.0%	3.8%

**Contra Costa County ERA
Deputy CEO**

Cost of Living and Wage Differential Analysis

Survey Agency	Comparable Class	ERI COL	ERI Wage	Wage Adj. Base	Wage Adj. Base+ Cash	Wage Adj. Base+ Cash+Ins.
Alameda County ERA	Assistant CEO, ACERA	122.0	99.7	\$ 16,382	\$ 17,116	\$ 19,581
Central Contra Costa Sanitary District	No Comparable Class					
City & County of San Francisco ERS	No Comparable Class					
City of Los Angeles ERS	Assistant General Manager - LACERS	119.2	96.5	\$ 15,378	\$ 15,378	\$ 16,777
City of San Diego ERS	No Comparable Class					
Contra Costa County	No Comparable Class					
Contra Costa Water District	No Comparable Class					
Fresno County ERA	Assistant Retirement Administrator	84.2	89.7	\$ 8,521	\$ 8,521	\$ 8,521
Kern County ERA	Assistant Executive Director	87.3	92.2	\$ 12,438	\$ 13,184	\$ 14,375
Los Angeles County ERA	Assistant Executive Officer	144.1	96.8	\$ 14,987	\$ 15,586	\$ 17,860
Marin County ERA	Assistant Retirement Administrator	129.3	103.5	\$ 12,078	\$ 12,320	\$ 13,242
Orange County ERS	No Comparable Class					
PERS	No Comparable Class					
Sacramento County ERS	Asst. Retirement Admin./CBO	99.3	90.7	\$ 11,921	\$ 12,439	\$ 13,923
San Bernardino County ERA	No Comparable Class					
San Diego County ERA	Retirement Assistant Administrator	128.1	92.9	\$ 16,530	\$ 17,521	\$ 18,720
San Joaquin County ERA	Assistant Retirement Administrator	87.7	89.3	\$ 13,195	\$ 13,459	\$ 15,722
San Mateo County ERA	Assistant Executive Officer	146.6	104.0	\$ 13,100	\$ 14,371	\$ 16,382
Sonoma County ERA	Assistant Retirement Administrator	116.9	94.6	\$ 11,125	\$ 12,009	\$ 12,869
State Teachers' Retirement System	Career Executive Assignment (Level C)	99.3	90.7	\$ 11,947	\$ 11,947	\$ 13,512
Ventura County ERA	No Comparable Class					
Contra Costa County ERA	Deputy CEO	100.0	100.0	\$ 11,982	\$ 12,217	\$ 13,921
	Median	118.1	93.8	\$12,769	\$13,322	\$15,048
	% +/- Median			-6.6%	-9.0%	-8.1%

**Contra Costa County ERA
General Counsel**

Cost of Living and Wage Differential Analysis

Survey Agency	Comparable Class	ERI COL	ERI Wage	Wage Adj. Base	Wage Adj. Base+ Cash	Wage Adj. Base+ Cash+Ins.
Alameda County ERA	Chief Counsel, ACERA	122.0	99.7	\$ 15,735	\$ 16,450	\$ 18,914
Central Contra Costa Sanitary District	No Comparable Class					
City & County of San Francisco ERS	No Comparable Class					
City of Los Angeles ERS	No Comparable Class					
City of San Diego ERS	Scope too Large					
Contra Costa County	Deputy County Counsel - Advanced EX	100.0	100.0	\$ 12,556	\$ 12,791	\$ 14,500
Contra Costa Water District	No Comparable Class					
Fresno County ERA	No Comparable Class					
Kern County ERA	Retirement General Counsel II	87.3	92.2	\$ 13,465	\$ 14,273	\$ 15,464
Los Angeles County ERA	Scope too Large					
Marin County ERA	No Comparable Class					
Orange County ERS	No Comparable Class					
PERS	Scope too Large					
Sacramento County ERS	General Counsel	99.3	90.7	\$ 12,947	\$ 13,510	\$ 14,994
San Bernardino County ERA	Chief Counsel	88.7	91.1	\$ 20,035	\$ 23,041	\$ 24,287
San Diego County ERA	No Comparable Class					
San Joaquin County ERA	No Comparable Class					
San Mateo County ERA	Chief Deputy County Counsel	146.6	104.0	\$ 15,923	\$ 16,412	\$ 18,416
Sonoma County ERA	No Comparable Class					
State Teachers' Retirement System	Scope too Large					
Ventura County ERA	No Comparable Class					
Contra Costa County ERA	General Counsel	100.0	100.0	\$ 12,475	\$ 12,710	\$ 14,418
	Median	99.7	96.0	\$14,600	\$15,343	\$16,940
	% +/- Median			-17.0%	-20.7%	-17.5%

**Contra Costa County ERA
Information Systems Programmer/Analyst**

Cost of Living and Wage Differential Analysis

Survey Agency	Comparable Class	ERI COL	ERI Wage	Wage Adj. Base	Wage Adj. Base+ Cash	Wage Adj. Base+ Cash+Ins.
Alameda County ERA	Retirement System Program Analyst, ACERA	122.0	99.7	\$ 9,020	\$ 9,020	\$ 11,485
Central Contra Costa Sanitary District	Programmer Analyst	100.0	100.0	\$ 9,831	\$ 11,154	\$ 14,042
City & County of San Francisco ERS	IS Programmer Analyst - Senior	180.0	104.0	\$ 7,714	\$ 7,714	\$ 9,140
City of Los Angeles ERS	Programmer/Analyst IV	119.2	96.5	\$ 9,106	\$ 9,106	\$ 10,505
City of San Diego ERS	Information Systems Analyst IV	128.1	92.9	\$ 7,281	\$ 7,281	\$ 8,384
Contra Costa County	Information Systems Programmer/Analyst II	100.0	100.0	\$ 6,121	\$ 6,356	\$ 8,021
Contra Costa Water District	Senior System Analyst	100.0	100.0	\$ 9,812	\$ 10,451	\$ 12,904
Fresno County ERA	Systems and Procedures Analyst III	84.2	89.7	\$ 6,352	\$ 6,352	\$ 7,100
Kern County ERA	Retirement Technology Systems Administrator	87.3	92.2	\$ 6,901	\$ 7,315	\$ 8,490
Los Angeles County ERA	Data Systems Analyst II, LACERA	144.1	96.8	\$ 7,723	\$ 7,723	\$ 9,297
Marin County ERA	Dept. Technology & Support Specialist	129.3	103.5	\$ 7,106	\$ 7,248	\$ 8,169
Orange County ERS	Systems/Programmer Analyst II	105.1	95.0	\$ 7,488	\$ 7,488	\$ 9,050
PERS	Associate Information Systems Analyst (Specialist)	99.3	90.7	\$ 6,697	\$ 6,697	\$ 8,243
Sacramento County ERS	Information Technology Analyst Lv 2	99.3	90.7	\$ 7,641	\$ 7,641	\$ 9,122
San Bernardino County ERA	Departmental Systems Engineer	88.7	91.1	\$ 10,018	\$ 10,770	\$ 11,894
San Diego County ERA	Retirement Technology Systems Specialist	128.1	92.9	\$ 8,307	\$ 8,805	\$ 9,898
San Joaquin County ERA	No Comparable Class					
San Mateo County ERA	Information Technology Analyst	146.6	104.0	\$ 7,897	\$ 8,140	\$ 10,127
Sonoma County ERA	No Comparable Class					
State Teachers' Retirement System	Associate Information Systems Analyst (Specialist)	99.3	90.7	\$ 6,697	\$ 6,697	\$ 8,243
Ventura County ERA	No Comparable Class					
Contra Costa County ERA	Information Systems Programmer/Analyst	100.0	100.0	\$ 7,096	\$ 7,331	\$ 9,004
	Median	102.6	95.8	\$7,677	\$7,677	\$9,131
	% +/- Median			-8.2%	-4.7%	-1.4%

**Contra Costa County ERA
Information Technology Coordinator II**

Cost of Living and Wage Differential Analysis

Survey Agency	Comparable Class	ERI COL	ERI Wage	Wage Adj. Base	Wage Adj. Base+ Cash	Wage Adj. Base+ Cash+Ins.
Alameda County ERA	No Comparable Class					
Central Contra Costa Sanitary District	No Comparable Class					
City & County of San Francisco ERS	IS Business Analyst - Senior	180.0	104.0	\$ 8,504	\$ 8,504	\$ 9,930
City of Los Angeles ERS	Senior Systems Analyst I	119.2	96.5	\$ 8,896	\$ 8,896	\$ 10,228
City of San Diego ERS	No Comparable Class					
Contra Costa County	Network Administrator II	100.0	100.0	\$ 7,410	\$ 7,645	\$ 9,319
Contra Costa Water District	Senior Network Analyst	100.0	100.0	\$ 9,812	\$ 10,451	\$ 12,904
Fresno County ERA	No Comparable Class					
Kern County ERA	Network Systems Administrator	87.3	92.2	\$ 7,702	\$ 8,164	\$ 9,338
Los Angeles County ERA	Data Systems Coordinator, LACERA	144.1	96.8	\$ 9,087	\$ 9,450	\$ 10,359
Marin County ERA	No Comparable Class					
Orange County ERS	No Comparable Class					
PERS	No Comparable Class					
Sacramento County ERS	No Comparable Class					
San Bernardino County ERA	No Comparable Class					
San Diego County ERA	No Comparable Class					
San Joaquin County ERA	No Comparable Class					
San Mateo County ERA	No Comparable Class					
Sonoma County ERA	No Comparable Class					
State Teachers' Retirement System	No Comparable Class					
Ventura County ERA	No Comparable Class					
Contra Costa County ERA	Information Technology Coordinator II	100.0	100.0	\$ 7,172	\$ 7,407	\$ 9,080
	Median	109.6	98.4	\$8,700	\$8,700	\$10,079
	% +/- Median			-21.3%	-17.5%	-11.0%

**Contra Costa County ERA
Investment Analyst**

Cost of Living and Wage Differential Analysis

Survey Agency	Comparable Class	ERI COL	ERI Wage	Wage Adj. Base	Wage Adj. Base+ Cash	Wage Adj. Base+ Cash+Ins.
Alameda County ERA	Investment Analyst, ACERA	122.0	99.7	\$ 7,879	\$ 8,357	\$ 10,822
Central Contra Costa Sanitary District	No Comparable Class					
City & County of San Francisco ERS	Security Analyst	180.0	104.0	\$ 8,329	\$ 8,329	\$ 9,755
City of Los Angeles ERS	Investment Officer II	119.2	96.5	\$ 12,753	\$ 12,753	\$ 14,085
City of San Diego ERS	Assistant Investment Officer	128.1	92.9	\$ 12,412	\$ 12,412	\$ 13,515
Contra Costa County	No Comparable Class					
Contra Costa Water District	No Comparable Class					
Fresno County ERA	No Comparable Class					
Kern County ERA	No Comparable Class					
Los Angeles County ERA	Financial Analyst II, LACERA	144.1	96.8	\$ 12,968	\$ 13,487	\$ 14,784
Marin County ERA	No Comparable Class					
Orange County ERS	Investment Analyst	105.1	95.0	\$ 8,575	\$ 9,133	\$ 10,763
PERS	Investment Officer III, CALPERS	99.3	90.7	\$ 10,247	\$ 10,247	\$ 11,793
Sacramento County ERS	Retirement Investment Analyst Lv 2	99.3	90.7	\$ 7,388	\$ 7,388	\$ 8,870
San Bernardino County ERA	Investment Analyst	88.7	91.1	\$ 7,744	\$ 8,325	\$ 9,450
San Diego County ERA	Retirement Investment Analyst	128.1	92.9	\$ 8,101	\$ 8,587	\$ 9,679
San Joaquin County ERA	No Comparable Class					
San Mateo County ERA	Retirement Investment Analyst II	146.6	104.0	\$ 8,303	\$ 8,558	\$ 10,545
Sonoma County ERA	Retirement Investment Analyst	116.9	94.6	\$ 8,110	\$ 8,927	\$ 9,732
State Teachers' Retirement System	Investment Officer III, CALSTRS	99.3	90.7	\$ 10,247	\$ 10,247	\$ 11,793
Ventura County ERA	No Comparable Class					
Contra Costa County ERA	Investment Analyst	100.0	100.0	\$ 9,096	\$ 9,331	\$ 11,016
	Median	119.2	94.6	\$8,329	\$8,927	\$10,763
	% +/- Median			8.4%	4.3%	2.3%

**Contra Costa County ERA
IT Manager**

Cost of Living and Wage Differential Analysis

Survey Agency	Comparable Class	ERI COL	ERI Wage	Wage Adj. Base	Wage Adj. Base+ Cash	Wage Adj. Base+ Cash+Ins.
Alameda County ERA	Project & Information Services Mgr, ACERA	122.0	99.7	\$ 11,588	\$ 12,178	\$ 14,643
Central Contra Costa Sanitary District	Information Technology Administrator	100.0	100.0	\$ 11,386	\$ 13,023	\$ 15,940
City & County of San Francisco ERS	Manager III	180.0	104.0	\$ 10,398	\$ 10,398	\$ 11,824
City of Los Angeles ERS	Information Systems Manager I	119.2	96.5	\$ 11,522	\$ 11,522	\$ 12,921
City of San Diego ERS	Chief Information Officer	128.1	92.9	\$ 12,412	\$ 12,412	\$ 13,515
Contra Costa County	Information Systems Manager II	100.0	100.0	\$ 9,435	\$ 9,670	\$ 11,358
Contra Costa Water District	IS Manager	100.0	100.0	\$ 12,787	\$ 14,199	\$ 16,671
Fresno County ERA	No Comparable Class					
Kern County ERA	Retirement Information Technology Manager	87.3	92.2	\$ 8,137	\$ 8,625	\$ 9,816
Los Angeles County ERA	Information Systems Manager, LACERA	144.1	96.8	\$ 13,941	\$ 14,499	\$ 15,893
Marin County ERA	Principal Systems Analyst	129.3	103.5	\$ 9,792	\$ 9,988	\$ 10,911
Orange County ERS	Information Technology Supervisor	105.1	95.0	\$ 9,785	\$ 10,421	\$ 12,051
PERS	No Comparable Class					
Sacramento County ERS	No Comparable Class					
San Bernardino County ERA	Information Services Division Chief	88.7	91.1	\$ 12,013	\$ 13,815	\$ 15,035
San Diego County ERA	Retirement IT Services Manager	128.1	92.9	\$ 11,758	\$ 12,463	\$ 13,567
San Joaquin County ERA	Dept. Information Systems Manager	87.7	89.3	\$ 10,543	\$ 10,649	\$ 12,388
San Mateo County ERA	Retirement Chief Technology Officer	146.6	104.0	\$ 10,640	\$ 10,967	\$ 12,978
Sonoma County ERA	Dept. Information Systems Manager	116.9	94.6	\$ 9,410	\$ 10,256	\$ 11,085
State Teachers' Retirement System	Chief Technology Officer	99.3	90.7	\$ 11,287	\$ 11,287	\$ 12,852
Ventura County ERA	Senior Office Systems Coordinator	114.4	95.5	\$ 7,985	\$ 8,842	\$ 9,485
Contra Costa County ERA	IT Manager	100.0	100.0	\$ 9,189	\$ 9,424	\$ 11,110
	Median	115.7	96.0	\$10,964	\$11,127	\$12,887
	% +/- Median			-19.3%	-18.1%	-16.0%

**Contra Costa County ERA
Member Services Technician**

Cost of Living and Wage Differential Analysis

Survey Agency	Comparable Class	ERI COL	ERI Wage	Wage Adj. Base	Wage Adj. Base+ Cash	Wage Adj. Base+ Cash+Ins.
Alameda County ERA	Retirement Support Specialist	122.0	99.7	\$ 4,130	\$ 4,130	\$ 6,595
Central Contra Costa Sanitary District	No Comparable Class					
City & County of San Francisco ERS	Benefits Technician	180.0	104.0	\$ 4,786	\$ 4,786	\$ 6,211
City of Los Angeles ERS	No Comparable Class					
City of San Diego ERS	Retirement Assistant	128.1	92.9	\$ 4,121	\$ 4,121	\$ 4,666
Contra Costa County	No Comparable Class					
Contra Costa Water District	No Comparable Class					
Fresno County ERA	No Comparable Class					
Kern County ERA	No Comparable Class					
Los Angeles County ERA	No Comparable Class					
Marin County ERA	Retirement Member Services Technician	129.3	103.5	\$ 4,525	\$ 4,616	\$ 5,536
Orange County ERS	Retirement Benefits Technician	105.1	95.0	\$ 3,725	\$ 3,725	\$ 5,287
PERS	No Comparable Class					
Sacramento County ERS	No Comparable Class					
San Bernardino County ERA	No Comparable Class					
San Diego County ERA	Retirement Member Services Clerk	128.1	92.9	\$ 3,468	\$ 3,676	\$ 4,742
San Joaquin County ERA	Retirement Services Associate	87.7	89.3	\$ 5,272	\$ 5,272	\$ 7,612
San Mateo County ERA	Retirement Support Specialist	146.6	104.0	\$ 4,540	\$ 4,680	\$ 6,667
Sonoma County ERA	No Comparable Class					
State Teachers' Retirement System	No Comparable Class					
Ventura County ERA	Technical Specialist IV - MB	114.4	95.5	\$ 4,795	\$ 5,309	\$ 5,944
Contra Costa County ERA	Member Services Technician	100.0	100.0	\$ 4,315	\$ 4,465	\$ 6,083
	Median	128.1	95.5	\$4,525	\$4,616	\$5,944
	% +/- Median			-4.9%	-3.4%	2.3%

**Contra Costa County ERA
Member Svcs Data Specialist**

Cost of Living and Wage Differential Analysis

Survey Agency	Comparable Class	ERI COL	ERI Wage	Wage Adj. Base	Wage Adj. Base+ Cash	Wage Adj. Base+ Cash+Ins.
Alameda County ERA	Retirement Specialist II	122.0	99.7	\$ 4,955	\$ 4,955	\$ 7,420
Central Contra Costa Sanitary District	No Comparable Class					
City & County of San Francisco ERS	Assistant Retirement Analyst	180.0	104.0	\$ 6,046	\$ 6,046	\$ 7,472
City of Los Angeles ERS	Benefits Specialist	119.2	96.5	\$ 5,936	\$ 5,936	\$ 7,267
City of San Diego ERS	Retirement Counselor	128.1	92.9	\$ 5,881	\$ 5,881	\$ 6,426
Contra Costa County	No Comparable Class					
Contra Costa Water District	No Comparable Class					
Fresno County ERA	Retirement Coordinator II	84.2	89.7	\$ 3,872	\$ 3,872	\$ 4,620
Kern County ERA	Retirement Services Representative II	87.3	92.2	\$ 5,016	\$ 5,317	\$ 6,492
Los Angeles County ERA	Retirement Benefits Specialist II	144.1	96.8	\$ 4,992	\$ 4,992	\$ 6,565
Marin County ERA	Retirement Benefits Specialist	129.3	103.5	\$ 5,580	\$ 5,692	\$ 6,612
Orange County ERS	Retirement Program Specialist	105.1	95.0	\$ 4,737	\$ 4,737	\$ 6,298
PERS	No Comparable Class					
Sacramento County ERS	Retirement Benefits Specialist Lv 2	99.3	90.7	\$ 4,516	\$ 4,516	\$ 5,998
San Bernardino County ERA	Retirement Specialist	88.7	91.1	\$ 4,911	\$ 5,280	\$ 6,404
San Diego County ERA	Retirement Member Services Associate	128.1	92.9	\$ 4,300	\$ 4,558	\$ 5,624
San Joaquin County ERA	Retirement Services Officer	87.7	89.3	\$ 6,408	\$ 6,408	\$ 8,748
San Mateo County ERA	Retirement Analyst	146.6	104.0	\$ 5,490	\$ 5,659	\$ 7,646
Sonoma County ERA	Retirement Benefits Specialist II	116.9	94.6	\$ 4,765	\$ 5,400	\$ 6,117
State Teachers' Retirement System	No Comparable Class					
Ventura County ERA	Program Administrator II	114.4	95.5	\$ 6,664	\$ 7,379	\$ 8,019
Contra Costa County ERA	Member Svcs Data Specialist	100.0	100.0	\$ 4,944	\$ 5,094	\$ 6,712
	Median	118.1	94.8	\$5,004	\$5,358	\$6,528
	% +/- Median			-1.2%	-5.2%	2.7%

**Contra Costa County ERA
Office Specialist**

Cost of Living and Wage Differential Analysis

Survey Agency	Comparable Class	ERI COL	ERI Wage	Wage Adj. Base	Wage Adj. Base+ Cash	Wage Adj. Base+ Cash+Ins.
Alameda County ERA	Clerk II	122.0	99.7	\$ 3,773	\$ 3,773	\$ 6,238
Central Contra Costa Sanitary District	Administrative Technician	100.0	100.0	\$ 5,957	\$ 6,798	\$ 9,615
City & County of San Francisco ERS	No Comparable Class					
City of Los Angeles ERS	Senior Clerk Typist	119.2	96.5	\$ 5,149	\$ 5,149	\$ 6,548
City of San Diego ERS	Clerical Assistant II	128.1	92.9	\$ 3,247	\$ 3,247	\$ 3,792
Contra Costa County	Clerk - Specialist Level	100.0	100.0	\$ 4,157	\$ 4,307	\$ 5,925
Contra Costa Water District	Office Services Clerk	100.0	100.0	\$ 5,177	\$ 5,229	\$ 7,623
Fresno County ERA	Office Assistant III	84.2	89.7	\$ 3,234	\$ 3,234	\$ 3,982
Kern County ERA	Office Services Technician	87.3	92.2	\$ 3,251	\$ 3,446	\$ 4,620
Los Angeles County ERA	Intermediate Typist Clerk, LACERA	144.1	96.8	\$ 3,440	\$ 3,440	\$ 5,013
Marin County ERA	Administrative Services Technician	129.3	103.5	\$ 5,233	\$ 5,338	\$ 6,259
Orange County ERS	Office Specialist	105.1	95.0	\$ 3,842	\$ 3,842	\$ 5,404
PERS	Office Technician (Typing)	99.3	90.7	\$ 3,707	\$ 3,707	\$ 5,253
Sacramento County ERS	Office Specialist Lv 2	99.3	90.7	\$ 3,878	\$ 3,878	\$ 5,359
San Bernardino County ERA	Office Specialist	88.7	91.1	\$ 3,649	\$ 3,923	\$ 5,047
San Diego County ERA	No Comparable Class					
San Joaquin County ERA	Office Assistant	87.7	89.3	\$ 3,552	\$ 3,552	\$ 5,892
San Mateo County ERA	No Comparable Class					
Sonoma County ERA	Senior Office Assistant	116.9	94.6	\$ 4,081	\$ 4,716	\$ 5,426
State Teachers' Retirement System	Office Technician (Typing)	99.3	90.7	\$ 3,707	\$ 3,707	\$ 5,253
Ventura County ERA	Office Assistant II	114.4	95.5	\$ 3,034	\$ 3,321	\$ 3,940
Contra Costa County ERA	Office Specialist	100.0	100.0	\$ 4,315	\$ 4,465	\$ 6,083
	Median	100.0	94.8	\$3,740	\$3,808	\$5,381
	% +/- Median			13.3%	14.7%	11.5%

**Contra Costa County ERA
Retirement Accountant**

Cost of Living and Wage Differential Analysis

Survey Agency	Comparable Class	ERI COL	ERI Wage	Wage Adj. Base	Wage Adj. Base+ Cash	Wage Adj. Base+ Cash+Ins.
Alameda County ERA	Retirement Accountant II	122.0	99.7	\$ 6,890	\$ 6,890	\$ 9,354
Central Contra Costa Sanitary District	Accountant	100.0	100.0	\$ 7,740	\$ 8,803	\$ 11,653
City & County of San Francisco ERS	Accountant II	180.0	104.0	\$ 6,152	\$ 6,152	\$ 7,578
City of Los Angeles ERS	Accountant II	119.2	96.5	\$ 5,904	\$ 5,904	\$ 7,235
City of San Diego ERS	Accountant III	128.1	92.9	\$ 6,460	\$ 6,460	\$ 7,005
Contra Costa County	Accountant III	100.0	100.0	\$ 6,013	\$ 6,248	\$ 7,913
Contra Costa Water District	Accountant II	100.0	100.0	\$ 7,857	\$ 8,378	\$ 10,816
Fresno County ERA	Senior Accountant	84.2	89.7	\$ 5,978	\$ 5,978	\$ 6,725
Kern County ERA	Accountant II	87.3	92.2	\$ 5,379	\$ 5,701	\$ 6,876
Los Angeles County ERA	Accountant, LACERA	144.1	96.8	\$ 5,496	\$ 5,496	\$ 7,069
Marin County ERA	Senior Accountant	129.3	103.5	\$ 7,131	\$ 7,274	\$ 8,194
Orange County ERS	Accountant/Auditor II	105.1	95.0	\$ 6,207	\$ 6,207	\$ 7,769
PERS	Associate Accounting Analyst	99.3	90.7	\$ 6,377	\$ 6,377	\$ 7,923
Sacramento County ERS	Senior Accountant	99.3	90.7	\$ 7,090	\$ 7,090	\$ 8,572
San Bernardino County ERA	Accountant	88.7	91.1	\$ 5,987	\$ 6,436	\$ 7,560
San Diego County ERA	Retirement Accountant	128.1	92.9	\$ 5,740	\$ 6,084	\$ 7,150
San Joaquin County ERA	Retirement Investment Accountant	87.7	89.3	\$ 6,824	\$ 6,824	\$ 9,164
San Mateo County ERA	Retirement Accountant II	146.6	104.0	\$ 5,747	\$ 5,924	\$ 7,911
Sonoma County ERA	Accountant II	116.9	94.6	\$ 6,277	\$ 6,911	\$ 7,647
State Teachers' Retirement System	Associate Accounting Analyst	99.3	90.7	\$ 6,377	\$ 6,377	\$ 7,923
Ventura County ERA	Accounting Officer II	114.4	95.5	\$ 5,199	\$ 5,692	\$ 6,311
Contra Costa County ERA	Retirement Accountant	100.0	100.0	\$ 6,201	\$ 6,436	\$ 8,102
	Median	105.1	95.0	\$6,207	\$6,377	\$7,769
	% +/- Median			-0.1%	0.9%	4.1%

**Contra Costa County ERA
Supervising Accountant**

Cost of Living and Wage Differential Analysis

Survey Agency	Comparable Class	ERI COL	ERI Wage	Wage Adj. Base	Wage Adj. Base+ Cash	Wage Adj. Base+ Cash+Ins.
Alameda County ERA	Retirement Associate Accounting Mgr	122.0	99.7	\$ 9,848	\$ 10,385	\$ 12,850
Central Contra Costa Sanitary District	No Comparable Class					
City & County of San Francisco ERS	Accountant IV	180.0	104.0	\$ 8,619	\$ 8,619	\$ 10,045
City of Los Angeles ERS	Principal Accountant II	119.2	96.5	\$ 9,003	\$ 9,003	\$ 10,335
City of San Diego ERS	No Comparable Class					
Contra Costa County	Supervising Accountant	100.0	100.0	\$ 6,819	\$ 7,054	\$ 8,724
Contra Costa Water District	Supervising Accountant	100.0	100.0	\$ 9,812	\$ 11,046	\$ 13,493
Fresno County ERA	Supervising Accountant	84.2	89.7	\$ 6,518	\$ 6,518	\$ 7,266
Kern County ERA	No Comparable Class					
Los Angeles County ERA	Accounting Officer II, LACERA	144.1	96.8	\$ 7,665	\$ 7,665	\$ 9,239
Marin County ERA	No Comparable Class					
Orange County ERS	Finance Manager	105.1	95.0	\$ 8,575	\$ 9,133	\$ 10,763
PERS	Accounting Administrator I Supervisor	99.3	90.7	\$ 6,958	\$ 6,958	\$ 8,504
Sacramento County ERS	No Comparable Class					
San Bernardino County ERA	Senior Accountant	88.7	91.1	\$ 7,744	\$ 8,325	\$ 9,450
San Diego County ERA	No Comparable Class					
San Joaquin County ERA	No Comparable Class					
San Mateo County ERA	Senior Accountant	146.6	104.0	\$ 7,048	\$ 7,264	\$ 9,252
Sonoma County ERA	No Comparable Class					
State Teachers' Retirement System	Accounting Administrator I Supervisor	99.3	90.7	\$ 6,958	\$ 6,958	\$ 8,504
Ventura County ERA	Fiscal Manager II	114.4	95.5	\$ 8,457	\$ 9,364	\$ 10,008
Contra Costa County ERA	Supervising Accountant	100.0	100.0	\$ 6,962	\$ 7,197	\$ 8,868
	Median	105.1	96.5	\$7,744	\$8,325	\$9,450
	% +/- Median			-11.2%	-15.7%	-6.6%

APPENDIX C
SALARY RECOMMENDATIONS

Contra Costa County Employees' Retirement Association
Salary Recommendations
Salary Ranges set Using ERI Adjusted Base+Cash+Ins. Target **

Line	Job Title	Current Range Max	ERI Adj Base+ Cash+Ins. Target	Range Control Point	+/- % Change	Internal Alignment/Salary Setting Rationale
1	Chief Executive Officer	\$ 16,535	\$ 18,764	\$ 18,764	13.5%	Benchmark; set to market
2	Deputy CEO	\$ 11,982	\$ 12,952	\$ 12,952	8.1%	Benchmark; set to market
3	Compliance Officer	\$ 9,577		\$ 10,702	11.8%	Same as Accounting Manager
4						
5	General Counsel	\$ 12,475	\$ 14,657	\$ 14,657	17.5%	Benchmark; set to market
6	Assistant General Counsel			\$ 12,214	--	Approx. 20% below General Counsel
7						
8	Chief Investment Officer	\$ 14,587	\$ 17,418	\$ 17,418	19.4%	Benchmark; set to market
9	Investment Analyst	\$ 9,096	\$ 8,891	\$ 9,096	0.0%	Benchmark; set to market; SCS*
10						
11	Accounting Manager	\$ 9,577	\$ 10,702	\$ 10,702	11.8%	Benchmark; set to market
12	Supervising Accountant	\$ 6,962	\$ 7,419	\$ 7,419	6.6%	Benchmark; set to market
13	Retirement Accountant	\$ 6,201	\$ 5,956	\$ 6,201	0.0%	Benchmark; set to market; SCS*
14	Accounting Specialist III	\$ 5,702		\$ 5,702	0.0%	Approx. 15% above Accounting Specialist II; SCS*
15	Accounting Specialist II	\$ 4,944		\$ 4,945	0.0%	Approx. 5% above Accounting Technician
16	Accounting Specialist I	\$ 4,287		\$ 4,300	0.3%	Approx. 15% below Accounting Specialist II
17	Accounting Technician	\$ 4,710	\$ 4,622	\$ 4,710	0.0%	Benchmark; set to market; SCS*
18						
19	Administration Manager	\$ 7,825		\$ 9,087	16.1%	Approx. 20% above Administrative/HR Coordinator
20	Administrative/HR Coordinator	\$ 7,318	\$ 7,572	\$ 7,572	3.5%	Benchmark; set to market
21	Administrative Assistant	\$ 4,789	\$ 4,831	\$ 4,831	0.9%	Benchmark; set to market
22	Office Specialist	\$ 4,315		\$ 4,315	0.0%	Approx. 15% below Administrative Assistant; SCS*
23						
24	Communications Coordinator	\$ 7,529	\$ 7,581	\$ 7,581	0.7%	Benchmark; set to market
25	Communications Technician	\$ 4,944	\$ 5,247	\$ 5,247	6.1%	Benchmark; set to market

** Current Range Max Adjusted by Market Differential to Median - Base + Cash + Insurance; ERI Economic Adjustment for Market Differences
 SCS* - Same as Current Salary

Contra Costa County Employees' Retirement Association
Salary Recommendations
Salary Ranges set Using ERI Adjusted Base+Cash+Ins. Target **

Line	Job Title	Current Range Max	ERI Adj Base+ Cash+Ins. Target	Range Control Point	+/- % Change	Internal Alignment/Salary Setting Rationale
26						
27	IT Manager	\$ 9,189	\$ 10,658	\$ 10,658	16.0%	Benchmark; set to market
28	Information Systems Programmer/Analyst	\$ 7,096	\$ 7,197	\$ 7,197	1.4%	Benchmark; set to market
29	Information Technology Coordinator II	\$ 7,172	\$ 7,961	\$ 7,961	11.0%	Benchmark; set to market
30	Information Technology Coordinator I	\$ 6,238		\$ 6,923	11.0%	Approx. 15% below Information Technology Coordinator II
31						
32	Benefits Manager	\$ 9,577	\$ 10,643	\$ 10,643	11.1%	Benchmark; set to market
33	Benefits Program Coordinator	\$ 7,316		\$ 7,572	3.5%	Same as Administrative/HR Coordinator
34	Counselor III	\$ 5,702		\$ 5,702	0.0%	Approx. 15% above Counselor II; SCS*
35	Counselor II	\$ 4,944	\$ 4,764	\$ 4,944	0.0%	Benchmark; set to market; SCS*
36	Counselor I	\$ 4,287		\$ 4,299	0.3%	Approx. 15% below Counselor II
37	Sr. Member Svcs Data Specialist	\$ 5,702		\$ 5,702	0.0%	Approx. 15% above Member Svcs Data Specialist; SCS*
38	Member Svcs Data Specialist	\$ 4,944	\$ 4,812	\$ 4,944	0.0%	Benchmark; set to market; SCS*
39	Member Services Technician	\$ 4,315	\$ 4,219	\$ 4,315	0.0%	Benchmark; set to market; SCS*
40						

** Current Range Max Adjusted by Market Differential to Median - Base + Cash + Insurance; ERI Economic Adjustment for Market Differences
 SCS* - Same as Current Salary

Contra Costa County Employees' Retirement Association
Proposed Salary Ranges *

Job Title	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
Chief Executive Officer	\$ 14,702	\$ 15,437	\$ 16,209	\$ 17,019	\$ 17,870	\$ 18,764		
Deputy CEO	\$ 10,148	\$ 10,655	\$ 11,188	\$ 11,748	\$ 12,335	\$ 12,952		
Compliance Officer	\$ 8,385	\$ 8,805	\$ 9,245	\$ 9,707	\$ 10,192	\$ 10,702		
General Counsel	\$ 11,484	\$ 12,059	\$ 12,661	\$ 13,295	\$ 13,959	\$ 14,657		
Assistant General Counsel	\$ 9,570	\$ 10,049	\$ 10,551	\$ 11,079	\$ 11,633	\$ 12,214		
Chief Investment Officer	\$ 13,648	\$ 14,330	\$ 15,047	\$ 15,799	\$ 16,589	\$ 17,418		
Investment Analyst	\$ 7,127	\$ 7,483	\$ 7,857	\$ 8,250	\$ 8,663	\$ 9,096		
Accounting Manager	\$ 8,385	\$ 8,805	\$ 9,245	\$ 9,707	\$ 10,192	\$ 10,702		
Supervising Accountant	\$ 5,813	\$ 6,103	\$ 6,409	\$ 6,729	\$ 7,065	\$ 7,419		
Retirement Accountant	\$ 4,858	\$ 5,101	\$ 5,356	\$ 5,624	\$ 5,905	\$ 6,201		
Accounting Specialist III	\$ 4,467	\$ 4,691	\$ 4,925	\$ 5,172	\$ 5,430	\$ 5,702		
Accounting Specialist II	\$ 3,875	\$ 4,069	\$ 4,272	\$ 4,486	\$ 4,710	\$ 4,945		
Accounting Specialist I	\$ 3,209	\$ 3,369	\$ 3,538	\$ 3,715	\$ 3,901	\$ 4,096	\$ 4,300	
Accounting Technician	\$ 3,690	\$ 3,875	\$ 4,069	\$ 4,272	\$ 4,486	\$ 4,710		
Administration Manager	\$ 7,120	\$ 7,476	\$ 7,850	\$ 8,242	\$ 8,654	\$ 9,087		
Administrative/HR Coordinator	\$ 5,933	\$ 6,230	\$ 6,541	\$ 6,868	\$ 7,212	\$ 7,572		
Administrative Assistant	\$ 3,786	\$ 3,975	\$ 4,174	\$ 4,382	\$ 4,601	\$ 4,831		
Office Specialist	\$ 3,067	\$ 3,220	\$ 3,381	\$ 3,550	\$ 3,727	\$ 3,914	\$ 4,110	\$ 4,315
Communications Coordinator	\$ 5,940	\$ 6,237	\$ 6,549	\$ 6,876	\$ 7,220	\$ 7,581		
Communications Technician	\$ 4,111	\$ 4,316	\$ 4,532	\$ 4,759	\$ 4,997	\$ 5,247		
IT Manager	\$ 8,351	\$ 8,769	\$ 9,207	\$ 9,667	\$ 10,151	\$ 10,658		
Information Systems Programmer/Analyst	\$ 5,639	\$ 5,921	\$ 6,217	\$ 6,528	\$ 6,854	\$ 7,197		
Information Technology Coordinator II	\$ 6,238	\$ 6,550	\$ 6,877	\$ 7,221	\$ 7,582	\$ 7,961		
Information Technology Coordinator I	\$ 5,424	\$ 5,695	\$ 5,980	\$ 6,279	\$ 6,593	\$ 6,923		

**Contra Costa County Employees' Retirement Association
Proposed Salary Ranges ***

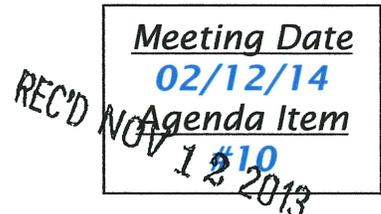
Job Title	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
Benefits Manager	\$ 8,339	\$ 8,756	\$ 9,194	\$ 9,653	\$ 10,136	\$ 10,643		
Benefits Program Coordinator	\$ 5,933	\$ 6,230	\$ 6,541	\$ 6,868	\$ 7,212	\$ 7,572		
Counselor III	\$ 4,467	\$ 4,691	\$ 4,925	\$ 5,172	\$ 5,430	\$ 5,702		
Counselor II	\$ 3,874	\$ 4,068	\$ 4,271	\$ 4,484	\$ 4,709	\$ 4,944		
Counselor I	\$ 3,208	\$ 3,369	\$ 3,537	\$ 3,714	\$ 3,899	\$ 4,094	\$ 4,299	
Sr. Member Svcs Data Specialist	\$ 4,468	\$ 4,691	\$ 4,926	\$ 5,172	\$ 5,430	\$ 5,702		
Member Svcs Data Specialist	\$ 3,874	\$ 4,068	\$ 4,271	\$ 4,484	\$ 4,709	\$ 4,944		
Member Services Technician	\$ 3,067	\$ 3,220	\$ 3,381	\$ 3,550	\$ 3,727	\$ 3,914	\$ 4,110	\$ 4,315

KRISTINA M. ROCHIN

P.O. BOX 1555
MARTINEZ, CA 94553

October 22, 2013

Marilyn Leedom, CEO
CCCERA Board of Retirement
Contra Costa County Employees' Retirement Association (CCCERA)
1355 Willow Way, Suite 221
Concord, CA 94520



Dear Ms. Leedom,

I am requesting that you bring the following matter to the Retirement Board. I request a review of my late mother's, Nicole L. Rochin, retirement account.

I am my mother's sole survivor, and was 17 years old at the time of her passing. I know for fact that my mother listed me as her beneficiary whenever indicated. Because of this, it was always my understanding that if my mother died before she retired, I would be eligible to receive her monthly retirement benefit for the rest of my life.

I am now being told that I am only eligible for a refund of my mother's contributions toward her retirement. Again, it was her intent that I receive her monthly retirement pension should she pass while still employed by Contra Costa County. Apparently there is a form she should have completed, *Election of Optional Settlement Allowance 2 and Authorization to File Application for Non-Service Connected Disability Retirement in the Event of Member's Death during Active Service*. Regardless of whether you have the form on file, it is my understanding that in the past your Board has granted this type of death benefit without the completed form.

My mother's death was unexpected and continues to be extremely traumatic for me. It is difficult to be so young and on my own. I am trying my best to move forward in life without my mother. As you can imagine, I am dealing with the reality of having to support myself. This has and continues to be difficult. I know my mother wanted and planned for me to receive her retirement benefit, so having to fight for this is yet an additional burden. I therefore ask you take this matter under further review.

Thank you in advance for your consideration. I would appreciate your acknowledgement of this letter. I can be reached at (925) 482-5065.

Sincerely,

Kristina M. Rochin

cc: Adrian Barnes, Union Attorney
Suzie Griffith, AFSCME Local 2700 Business Agent

REC'D NOV 13 2013

DUANE B. BEESON
NEIL BODINE
ROBERT BONSALE
GEOFFREY PILLER
CATHERINE E. AROSTEGUI
JOHN C. PROVOST
ANDREW H. BAKER
SHEILA K. SEXTON
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DAVID WEINTRAUB
MARGARET A. GEDDES
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SUSAN K. GAREA
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October 23, 2013

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DONALD S. TAYER
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Contra Costa County Employees Retirement Association
Board of Retirement
1355 Willow Way, Suite 221
Concord, CA 94520

*Re: Nicole Rochin - Election of CCCERA Optional Settlement Allowance 2 and
Authorization to File Non-Service Connected Disability Retirement Application*

To Whom It May Concern:

I write on behalf of AFSCME Local 2700 (the "Local" or "Union"), and in support of the request by the family of Nicole Rochin that CCCERA permit Ms. Rochin's daughter to receive a non-service connected disability retirement survivor continuance under optional settlement allowance 2.

Ms. Rochin worked for Contra Costa County from May 30, 2000 until her untimely passing on April 23, 2013. During her years with the County, Ms. Rochin worked as a beginning level clerk, experienced level clerk, and senior clerk, in positions with the Human Resources Department, the Health Services Department, and the Fire District. In addition to her service with the County, Ms. Rochin also served variously as an executive board member, shop steward and, finally, chief shop steward for the Local. She was an extremely conscientious and diligent employee of the County, and a dedicated and effective Union official.

When Ms. Rochin passed away, she left a minor daughter, Kristina Rochin. I understand that Kristina was Ms. Rochin's sole dependent. Ms. Rochin sought to provide for Kristina in the event of her untimely death; she had, for example, purchased additional life insurance (available through the County) and named her daughter as the sole beneficiary of that policy. Unfortunately, however, Ms. Rochin did not complete the form produced by CCCERA and entitled: "Election of Optional Settlement Allowance 2 and Authorization to File Application for Non-Service Connected Disability Retirement in the Event of Member's Death During Active Service." There are myriad possible explanations for why Ms. Rochin failed to complete this form. As relevant background, the Union believes that the form was distributed to the County's employees on only one occasion. The Union also believes, based on feedback from members, that many employees either were not aware of the form or did not understand the significance of

the form or the implications of failing to complete it; indeed, many members still have not completed the form and do not understand its significance despite repeated recent attempts by the Union to educate its members. It is likely, then, that Ms. Rochin did not complete the form either because she simply wasn't aware of it or because she didn't understand its importance or the benefits that it could provide to her daughter. In this regard, I think it significant that Ms. Rochin was a dedicated Union official who undoubtedly would have made efforts to educate members about the form had she known that it existed and was, at least potentially, of such significance to members. That she did not further suggests that she did not understand the implications of her own failure to complete the form. Regardless, the purpose of this letter is not to seek to blame any individuals or entities; I include the above details merely to establish that it is not reasonable to conclude that Ms. Rochin failed to complete the form because she did not want to complete it and name her daughter as her beneficiary. To be clear: without exception, everyone who knew Ms. Rochin is convinced that, had she known of its implications, she would have completed the form and named her daughter as her beneficiary. I further note that Ms. Rochin was unmarried at the time of her death, and so would not have required the consent of a spouse to designate Kristina as her beneficiary.

The Union respectfully requests, in light of the exceptional circumstances described above, that CCCERA agree to proceed as if Ms. Rochin had completed the form and named her daughter as her beneficiary. I have no doubt that this benevolent gesture would be appreciated by Ms. Rochin's former colleagues with the County, and I can assure you it would be welcomed by all of her former colleagues at the Union. Of course, we appreciate that CCCERA must follow its policies and procedures, but we think the death while on active service of a long-term employee and single mother with a dependent minor child justifies an exception.

I thank you for taking the time to consider this letter, and any request made my Ms. Rochin's family. Should you have any questions, please do not hesitate to contact me by phone, (510) 625-9700, or by email, abarnes@beesontayer.com.

Very truly yours,



Adrian Barnes

AB/ea

cc: Suzie Griffith, AFSCME Council 57



MEMORANDUM

Date: February 12, 2014

To: Board of Retirement
Marilyn Leedom, Retirement Chief Executive Officer

From: Karen Levy, General Counsel

Subject: Death Benefits Payable In the Event of A Member's Death While In Active Service ("Active Death"); Member: Nicole Rochin

Recommendation

CCCERA member Nicole Rochin passed away from a non-work related cause while in active (not retired) status. Based upon all available facts and applicable law, we recommend that the CCCERA Board of Retirement:

- (1) Allow the member's daughter and sole survivor, Kristina Rochin, to elect either:
 - (a) A monthly allowance to be paid to her as the member's surviving minor child, as prescribed by G.C. Section 31781.1. This monthly payment will continue until the daughter attains the age of 18. If she is unmarried at that time and attending school full time, the monthly allowance will continue until she reaches the age of 21; or
 - (b) A lump-sum payment to be paid to the daughter as the named beneficiary, equal to the member's accumulated contributions plus fifty percent of the member's annual compensation, as prescribed by G.C. Section 31781.
- (2) Deny Kristina Rochin's request to receive a monthly non-service disability retirement for her lifetime because the County Employees Retirement Law of 1937 ("CERL") does not allow an Optional Settlement 2 retirement allowance absent a written optional settlement election by the member. (G.C. Section 31762.)

Background

CCCERA member Nicole Rochin passed away from a non-work related cause while in active (not retired) status. Ms. Rochin was not eligible to service retire at the time of her death. Ms.



Rochin's daughter, Kristina Rochin, has requested a monthly retirement allowance payment for life. The request and a letter of support are included.

In 2010, the CCCERA Board reexamined its practices with respect to "active death" benefits. "Active death" benefits refer to those benefits to be paid by CCCERA to the member's survivors or beneficiaries after the member passes away while in active membership status (i.e., before retirement). As a result of that review, the Board adopted a revised active death form and process, which works as follows: active members are allowed to elect Optional Settlement 2 and designate a beneficiary. If the member chooses to make this election, and dies while in active membership, and if the Board issues a formal determination that the member was eligible to receive a non-service disability (i.e., has more than 5 years of service credit and meets the applicable disability standard), the death is processed as a non-service connected disability and the Optional Settlement 2 beneficiary designated by the member receives a 100% continuation of the member's actuarially reduced disability allowance upon the member's death. Please see Attachment 1 for the 2010 determination.

Upon Board approval of the use of the revised form and process, CCCERA mailed a special newsletter to all active members with the form, and also included a description of this benefit and the form in the member handbook, posted on cccera.org. Additionally, CCCERA distributed the information and form to all employers with instructions to distribute the forms to all employees. The active death benefit and process has been explained in counseling sessions with members as well as informational meetings with employers. Please see Attachment 2 for the informational materials CCCERA has put out pertaining to the "active death" benefit.

CERL Section 31762 requires a written election to be made by the member, selecting Optional Settlement 2 and naming a person to receive the allowance after the member's death. It provides:

Optional settlement 2 consists of the right to elect in writing to have a retirement allowance paid to him or her [i.e., to the member] until his or her death, and thereafter to the person, having an insurable interest in his or her life, as he or she nominates by written designation duly executed and filed with the board at the time of his or her retirement.

Here, the member, Nicole Rochin, did not make a written selection of Optional Settlement 2. The CERL does not allow an Optional Settlement 2 benefit as desired by the deceased member's child, Kristina Rochin, because there is no written Optional Settlement 2 election by the member, Nicole Rochin. We therefore recommend that the Board deny Kristina Rochin's request to receive a monthly retirement allowance for her lifetime.



The CERL statutes set forth the death benefits to be paid by CCCERA, which include a lump-sum payment or a monthly allowance through a certain age, as follows:

- (1) **Optional Monthly Allowance** – If so selected, the surviving minor child (here, Kristina Rochin) will receive a monthly survivor pension under Section 31781.1. This monthly payment will continue until the child reached to age of 18. If the child is unmarried and attending school full time at that time, as prescribed under Section 31781.1, the monthly allowance continues until the child reaches the age of 21.
- (2) **Lump-sum payment** – alternatively, the named beneficiary (here, Kristina Rochin) will receive a lump-sum payment of the member's accumulated contributions plus fifty percent of the member's annual compensation, as prescribed under Section 31781. The lump-sum may be taken in cash or directly rolled over to another qualified plan.

Please see Attachment 3 for the CERL statutes discussed herein.

We therefore recommend that the Board allow Kristina Rochin to select between the Optional Monthly Allowance (under G.C. Section 31781.1) or a lump-sum payment (under G.C. Section 31781.). CCCERA advised Miss Rochin of these options on December 24, 2013 and subsequently confirmed that Miss Rochin would like her request to be heard by the full Board.

Attachment 1

CONTRA COSTA COUNTY EMPLOYEES' RETIREMENT ASSOCIATION

Page 1

January 12, 2011

The Board of Retirement met in regular session at 9:00 a.m. on Wednesday, January 12, 2011 in the Conference Room of the Contra Costa County Employees' Retirement Association, 1355 Willow Way, Suite 221, Concord, CA.

Present: Terry Buck, Dave Gaynor, Brian Hast, Jerry Holcombe, Sharon Naramore, Jerry Telles, Maria Theresa Viramontes and Russell Watts

Staff: Marilyn Leedom, Retirement Chief Executive Officer; Silvina Leroux, Retirement Deputy Chief Executive Officer; Karen Levy, General Counsel; Rick Koehler, Retirement Accounting Manager; Kathy Somsen, Retirement Benefits Manager

Outside Professional Support: Representing:
Paul Angelo The Segal Company
John Monroe The Segal Company
Harvey Leiderman Reed Smith LLP

Other Attendees:

Luz Casas	Contra Costa County Employees' Retirement Association (CCCERA) Staff
Christina Dunn	CCCERA Staff
Joelle Luhn	CCCERA Staff
Tracy Kroll	CCCERA Staff
Justine Oyler	CCCERA Staff
Sharon Venegas	CCCERA Staff
Karen Davis	CCCERA Staff
Bill Cullen	Retiree
Mary Louise Williams	Contra Costa County Retired Employees Association (CCCREA)
Satomi Cadena	CCCREA/Local 1
Lucy Fogarty	Contra Costa County Superior Court
Randy Musgraves	Central Contra Costa Sanitary District (CCCSD)
Colette Curtis-Brown	CCCSD
Michelle Johnston	Auditor-Controller
Haj Nahal	Auditor-Controller
Sue Casey	Moraga-Orinda Fire Protection District (MOFD)
Randy Bradley	MOFD
Tina Kaufmann	Auditor-Controller
Marie Rulloda	Auditor-Controller
Robert Leete	San Ramon Valley Fire District (SRVFD)
Debbie Ratcliff	CCCSD
Chris Wenzel	CCCSD
Jim Bickert	Deputy Sheriff's Association (DSA)
Cheryl Alexander	Delta Diablo Sanitary District (DDSD)
Lisa Driscoll	County Administrator's Office (CAO)
Kris Hunt	Contra Costa County Taxpayers Association

CONTRA COSTA COUNTY EMPLOYEES' RETIREMENT ASSOCIATION

Page 4

January 12, 2011

The Board directed staff to work with The Segal Company to provide data on terminal pay items over the last three years, to be used for analysis on the terminal pay component of the employer contribution rate.

8. Consider and take possible action to adopt contribution rates as outlined in the CCCERA 2009 Actuarial Valuation

Angelo stated that he had discussed the 2009 Actuarial Valuation at the previous Board meeting.

It was *M/S/C* to adopt the contribution rates as outlined in the CCCERA 2009 Actuarial Valuation. (Yes: Buck, Gaynor, Hast, Holcombe, Telles, Viramontes, Watts)

9. Consider and take possible action to continue the active death and disability process with changes as recommended by fiduciary counsel

Leiderman reported during review by tax counsel, Ice Miller, it was questioned whether the Board needed a policy on the active death and disability process. He believes CCCERA's current practice relating to active death/disability applications is consistent with governing law and the Legislature's intent for active members to maximize their survivors' benefits. He does not believe that the Board needs to adopt a written policy in connection with its application for a tax determination letter from the Internal Revenue Service.

Leiderman recommended revising CCCERA's current active death and disability practice to allow the spouse of a member to consent to the selection of optional settlement 2 (Government Code Section 31762) and to obtain an authorization from the member to file an application for non-service connected disability retirement in the event of the member's death during active service. The Board should proceed to make a formal determination whether the member was permanently incapacitated for the performance of duty at the time it filed the application for non-service disability.

Leedom noted Ice Miller is in agreement with this assessment.

It was *M/S/C* to continue the active death and disability process with changes as recommended by fiduciary counsel. (Yes: Buck, Gaynor, Hast, Holcombe, Telles, Viramontes, Watts)

CLOSED SESSION

The Board moved into closed session pursuant to Govt. Code Section 54957 to consider the Medical and/or staff's recommendations regarding disability retirement applications and under Govt. Code Section 54957 to evaluate the Retirement Chief Executive Officer's performance.

The Board moved into open session.

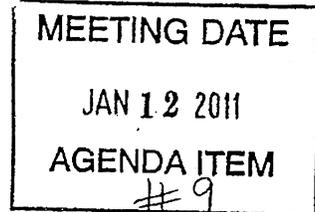
Reed Smith LLP
101 Second Street
Suite 1800
San Francisco, CA 94105
Tel +1 415 543 8700
Fax +1 415 391 8269
www.reedsmith.com

From: Harvey L. Leiderman
Direct Phone: +1 415 659 5914
Email: HLeiderman@reedsmith.com

To: Board of Retirement
Contra Costa County Employees' Retirement Association

Date: December 20, 2010

Subject: Active Death/Disability Applications



As explained in the legal analysis contained in our Confidential Memorandum to the Board of this same date, we believe that CCCERA's current practice relating to active death/disability applications reflects a reasonable interpretation of its governing law. The practice is also consistent with the Legislature's policy to allow active members to maximize their survivors' benefits in the event of the members' untimely demise. Accordingly, we do not believe that the Board needs to adopt any additional written policy in connection with its application for a tax determination letter from the Internal Revenue Service. We understand tax counsel agrees with this assessment.

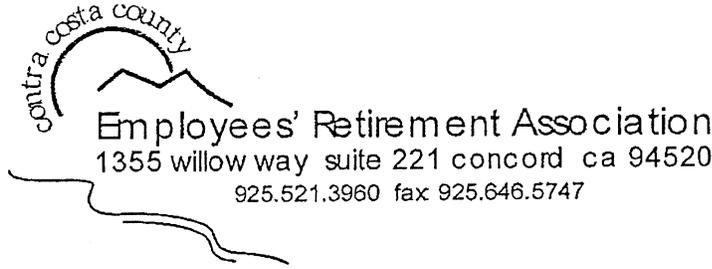
Going forward, we recommend that CCCERA's practices be revised as follows:

1. The member should make a written election of Optional Settlement 2 (effective upon vesting), obtain the written consent of his current spouse (if possible) and file the election form with the Board at some time during active service. The member may change his election during his final pre-retirement processing with CCCERA staff, if Option 2 is no longer appropriate for his particular marital, parental, health or economic situation.
2. A member who elects Optional Settlement 2 during service should also execute a written authorization for CCCERA to file on his behalf an application for non-service connected disability if, immediately prior to his death, he is permanently incapacitated for non-service connected reasons.
3. The Board should proceed to make a formal determination whether the member was permanently incapacitated for the performance of duty at the time it filed the application for non-service connected disability.

For members who currently have the active death/disability form on file with CCCERA, we believe the system may continue to honor those forms, but should still separately file a formal disability application on behalf of the member if and when appropriate, and make the determination of disability, as indicated in steps 2 and 3, above. For new applicants, we recommend that the application form be revised consistent with steps 1 and 2, above. A proposed revised form is attached to this Memorandum for the Board's consideration.

Memorandum to CCCERA Board of Retirement
December 20, 2010

Finally, we recommend that staff regularly advise active members of their choices in this regard, through inclusion in the member benefit handbook, informational postings on its website and discussions in employer and employee meetings and member retirement interviews.



**ELECTION OF OPTIONAL SETTLEMENT ALLOWANCE 2
AND AUTHORIZATION TO FILE APPLICATION
FOR NON-SERVICE CONNECTED DISABILITY RETIREMENT
IN THE EVENT OF MEMBER'S DEATH DURING ACTIVE SERVICE**

To the Board of Retirement:

Election of Optional Settlement Allowance 2

In accordance with the provisions of the County Employees Retirement Law of 1937 ("CERL"), and the by-laws and regulations governing the Contra Costa County Employees' Retirement Association ("CCCERA"), I hereby elect Optional Settlement Allowance 2, pursuant to CERL Section 31762 or successor section.

I understand that this election is binding on me unless I withdraw this election before the first payment of any retirement allowance is made to me, and that I may make another election of an optional settlement allowance at any time, or choose to receive the unmodified allowance, under CERL.

Authorization to File Non-Service Connected Disability Retirement Application

In accordance with the provisions of CERL, I hereby authorize CCCERA to file an application for a non-service connected disability retirement on my behalf in the event that I am permanently incapacitated by reason of injury or other disability leading to death while I am an active member of CCCERA. I understand that, if granted, this will entitle my survivors to receive a non-service connected disability retirement survivor continuance under Optional Settlement Allowance 2.

Social Security Number: _____

BENEFICIARY INFORMATION (Please Print)

_____ Name	_____ / ____ / ____ Date of Birth
_____ Address	_____ - ____ - ____ Social Security Number
_____ City, State & Zip Code	_____ Relationship to Member

Signature of Member

Signature of Consenting Spouse, if any

Signature of Adult Witness

Attachment 2

FYI

www.cccera.org

Published for Active Members of the
Contra Costa County Employees'
Retirement Association

January/February 2011

A CCCERA Option You Should Know About

Active Death/Disability Retirement Option Protects Your Survivors

It's not very pleasant to consider, but what would happen to your survivors in the event of your work or non-work related death?

"Active Death" is the term used to describe the death of a vested CCCERA member during active (current) service with Contra Costa County or participating Special District employers. In this circumstance, the retirement system offers a continuing monthly benefit to eligible survivors.

The Active Death Disability process allows a payment to your eligible spouse, minor children, or other beneficiary(ies) based on a non-service connected disability retirement. This option results in a larger continuing allowance for your survivors.

In order to receive this allowance, members must fill out the Active Death/Disability Retirement Form. The form must be on file with CCCERA to be valid.

The completion of this form allows you to elect the Option 2 retirement benefit while still an active member. The Option 2 benefit provides your beneficiary(ies) with the maximum benefit possible, a 100% continuance of the non-work connected disability retirement benefit. If you are unmarried, the beneficiary(ies) you designate may be one or more individuals. In the event of multiple beneficiaries, the continuance is divided equally between the surviving beneficiaries.

Members who previously filed the Active Death/Disability Form do not have to file again, unless a change in beneficiary is needed.

The Active Death/Disability Retirement Application Form is only in effect while you are an active member. When you retire, new retirement option forms are completed. At that time, you may change your retirement option to provide the best benefit possible to you during your retirement years.

Eligibility for the Active Death Benefit varies depending on your retirement tier, and the years of service requirement that qualifies members for a disability retirement under the CERL 1937 statutes (the legal basis for our retirement system). Tier 1 and Safety Tiers "A" and "C" members are vested (eligible) for this benefit after they have completed **5** or more years of retirement service credit. Tier 3 members are eligible for the Active Death Benefit if they have completed **10** or more years of retirement service credit. Even if you have not yet reached the years of service eligibility requirement for this benefit, you can still fill out the form and have it on file with CCCERA, to be available at the appropriate time.

We have included the *Active Death/Disability Retirement Form* on Page 3 of this newsletter for members who wish to take advantage of this benefit option. (The form is also available on our web site, or can be mailed to you by calling the Retirement Office.)

Complete the form, making sure you have an adult witness sign to verify your wishes. Then return the form to CCCERA in an envelope. (The form requires your Social Security Number, so must be mailed in an envelope.)

Continued on Page 2

FYI

CCCERA - www.cccera.org
1355 Willow Way, Suite 221
Concord, CA 94520
phone: (925) 521-3960
fax: (925) 646-5747

Board of Retirement 2011:

Jerry Telles (Chairperson)
Dave Gaynor (Vice-Chairperson)
Brian Hast (Secretary)
Richard Cabral
Maria Theresa Viramontes
John Gioia
Russell V. Watts
Jerry R. Holcombe
Terry Buck (Safety)
Jim Remick (Safety Alternate)
Sharon Naramore (Retiree Alternate)
Vacant (Appointed Alternate)

Chief Executive Officer

Marilyn Leedom

Deputy Chief Executive Officer

Silvina Leroux

Chief Investment Officer

Cary Hally

Retirement Board Meetings are usually held on the 2nd and 4th Wednesday of each month starting at 9:00 a.m. in the Retirement Office Boardroom. Below are meeting dates scheduled for 2011.

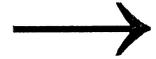
(Meeting dates and times are subject to change)

2011

February 9, 23
March 9, 23
April 13, 21, 27
May 4, 25
June 8, 22
July 13, 27
August 10
September 7, 14
October 12, 20, 26
November 9, 22
December 14

Members who wish to provide this potential allowance for their survivors should fill out the form on the facing page.

Mail the completed form in an envelope to CCCERA. (Our address is to the left of this column.)



More information on the *Active Death and Disability Retirement* process and application can be found on our web site, on the *Survivor Benefits* page.

Remember, this form must be filled out, witnessed, and submitted to CCCERA in order to be in effect.

New! For Your Convenience . . .

Fill Out Important CCCERA Forms Online

CCCERA's web site features a page with forms our members need to change their account information. Now these forms can be filled out on-line, printed on your personal computer, and then sent to the Retirement Office for processing. **Please Note: Forms cannot be submitted electronically, since we must verify your signature to approve changes or requests.**

Forms available on the site include:

Address Change for Active and Retired Members
Beneficiary(ies) Change for Active and Retired Members
EFT (Electronic Funds Transfer) for Retirees
Estimate Requests
Active Death and Disability Retirement Application
Federal and State Income Tax Withholding for Retirees

A link to the "Forms" page can be found on the left menu bar of all main subject pages.

CCCERA Needs Documents To Streamline Your Benefit Processing

CCCERA needs copies of your important documents that may affect retirement and survivor benefits. Having this information on file before you retire or terminate employment will streamline your application. **These documents are NOT public;** they are needed to process your benefit or pay-out at termination. Some examples are: marriage dissolutions, your beneficiary(ies) and your own birth certificate or passport, social security cards, Secretary of State Domestic Partnership Certificates.

Please, don't send original documents; we need copies only on file.

Our address: CCCERA

**1355 Willow Way, Suite 221
Concord, CA 94520**



CCCERA office hours are
8:00 a.m. - 12:00 p.m.,
12:30 p.m. - 5:00 p.m.,
Monday through Friday.
After regular business
hours, voicemail is
available to take your
messages, 24 hours a
day at:
925.521.3960.

OFFICE HOURS

Employees' Retirement Association
1355 Willow way suite 221 concord ca 94520
925.521.3960 fax: 925.646.5747



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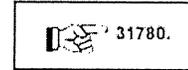
Survivor Benefits

CONTRA COSTA COUNTY
EMPLOYEES' RETIREMENT ASSOCIATION

November 18, 2013

- Retirement Board
- Benefit Handbook
- Publications
- Forms
- Calculation Help
- Legislation
- Links
- Special Notices
- Contact CCCERA
- Home
- Contribution Rates
- Retiree Information

If you die while an active, deferred, disabled, or retired member of CCCERA, your retirement plan provides benefits for your survivors (beneficiaries).



The amount and benefit structure depends on several variables, including the circumstances of your death, your length of service, your relationship to your beneficiaries, and whether you are an active or a retired member.

When you enter membership, you designate a beneficiary in the event of your death. As your working life progresses, it's important to keep this information up to date. For example, if you are single when you begin your career, your choice of beneficiary may change if you marry or enter into a domestic partnership.

If you are married or in a California Registered Domestic Partnership, by law, your spouse or domestic partner is the primary beneficiary for your account. To change this, you and your spouse/domestic partner must sign a "Spousal/Domestic Partner Waiver Form." This form must be notarized and ON FILE with CCCERA to be in effect (if you wish to name someone *other* than your spouse/registered domestic partner as your beneficiary).

**IMPORTANT
REMINDER:**

If you are a Tier 1 or Safety member, and your death is **service connected** (result of a job related injury) and **you are vested** (5 or more years of service)**:
****PLEASE NOTE: Tier 3 and Tier 2 members have a vesting requirement of 10 years of service for disability purposes only.**

Your eligible spouse/domestic partner

>>>>will receive>>>>>

100% of the monthly disability retirement benefit you would have received as if you had been eligible for a job-connected disability retirement.

OR

Your minor children (under 18, or 22 years of age if a full-time student)

If you do not have an eligible spouse/domestic partner or minor children, your beneficiary or estate will receive your accrued contributions and interest, plus a lump sum payment equal to one month's salary for each year of service credit. This lump sum will not exceed 50% of your final annual salary.

Non-Vested Members (less than 5 years of service):

Your beneficiary(ies) or estate will receive your accrued contributions and interest, plus a lump sum payment equal to one month's salary for each year of service credit. This lump sum will not exceed 50% of your final annual salary.

If your death is **non-service connected**, your benefit depends on your length of service at time of death.

If you have **at least 5 years** of service, your eligible spouse /domestic partner

>>>>will receive>>>>>

A monthly payment of 60% of the disability retirement benefit you would have received if you had been eligible

OR

Your minor children (under 18, or 22 years of age if a full-time student):

for a non-job connected disability retirement.

If you have **less than 5 years** of service, your eligible spouse/domestic partner

>>>>will receive>>>>

Your contributions plus interest earned, and one month's salary for each year of service credit. This lump sum payment cannot exceed 50% of your final annual compensation.

OR

Your minor children (under 18, or 22 years of age if a full-time student):

In all cases, if you do not have an eligible spouse/domestic partner or minor children, your beneficiary:

>>>>will receive>>>>

Your contributions plus interest earned, and one month's salary for each year of service credit. This lump sum payment cannot exceed 50% of your final annual compensation.

If you **terminated membership** with CCCERA, and **deferred** your retirement benefits, your beneficiary:

>>>>will receive>>>>

Your contributions and interest in a lump sum, which may be eligible for a "direct rollover" into an IRA.

Regardless of family status, i.e., multiple beneficiaries including minor children, the total benefit paid cannot exceed 100% of the service or disability retirement (under the unmodified option) you would have been entitled to at time of your death.

"Active Death" Benefit: Information and Required Form

"Active Death" is the term used to describe the death of a **vested** CCCERA member during active (current) employment with Contra Costa County, or Special District employers. In this circumstance, the retirement system offers a continuing monthly benefit to eligible survivors. The Active Death Benefit allows a benefit payable to your eligible spouse or minor children, calculated as if you had been disabled immediately prior to death. Generally, this calculation creates a larger benefit for your survivors. The active death benefit varies depending on your retirement tier; **however, to qualify for this benefit, you must complete the Active Death Disability Retirement Form, and have it on file with CCCERA to be valid.**

The eligibility requirement for this benefit *only* is not the same for all tiers. Tier 1 and Safety Tier members have a 5 year (vesting) eligibility period. Tier 2 and Tier 3 members have a 10 year (vesting) eligibility period. Regardless of your retirement tier, the completion of the Active Death Disability Retirement Form allows you to elect an Option 2 benefit while an active member. The Option 2 benefit provides your beneficiary(ies) with the maximum benefit possible, a 100% continuance of the non-job connected disability retirement to which you would have been entitled had you qualified for this benefit immediately before your death. If you are unmarried (or not in a State of California Registered Domestic Partnership) your designated beneficiary(ies) can be one or more individuals. In the event of multiple beneficiaries, the continuance is divided equally between the survivors.

The *Active Death Disability Retirement Application Form* is only in effect while you are an active member. When you retire, new retirement option forms are completed. At that time, you may change your option to provide the best possible benefit for you during your retirement years.

For Survivors: Reporting An Active Member Death

Call the Retirement Office and ask to speak with the counselor who handles active employee deaths. The counselor will need some information, such as date of death, member's social security number, and your relationship to the member. CCCERA will send a letter following this initial contact, with instructions and a request for any additional forms or documentation required to process the death benefit. CCCERA also receives a "separation notice" from the member's employer.

The process includes verifying the beneficiary(ies) listed on the member's enrollment affidavit, determining the appropriate benefit option, and calculating the benefit. The timeline for completion is dependent on the complexities of the estate.

Your Benefit Value

General Handbook Table of Contents



February 2, 2011

Name
Employer
Address

RE: CCCERA's *Active Death/Disability Retirement Option* for Active Members

Dear Employer:

The CCCERA Board of Trustees would like all employers and employees to be aware of an important benefit option available to survivors of active members who are vested in the retirement system.

The *Active Death/Disability Retirement Option* can provide a monthly continuance to survivors of members who die from job or non-job related causes, while *actively* employed by Contra Costa County or participating Special District employers.

We are enclosing a copy of the *FYI* newsletter page that explains the benefit and eligibility requirements. Also please find the *Active Death/Disability Retirement Option Election Form*, which can be copied and distributed to employees who are interested in securing this potential benefit for their beneficiaries. (This form has been updated to reflect Board policy.) The form is available on our web site, as well.

If employees have older forms on file, it is not necessary to submit a new form; CCCERA will continue to honor previous versions.

Sincerely,

Marilyn Leedom
Chief Executive Officer, CCCERA

Attachment 3

Excerpts From the County Employees Retirement Law of 1937

California Government Code

Article 11 - Optional Retirement Allowances

§31760. Election of actuarial equivalent of retirement allowance

Until the first payment of any retirement allowance is made, a member or retired member, in lieu of the retirement allowance for his life alone, may elect to have the actuarial equivalent of his retirement allowance as of the date of retirement applied to a lesser retirement allowance payable throughout life in accordance with one of the optional settlements specified in this article.

§31762. Optional settlement 2

Optional settlement 2 consists of the right to elect in writing to have a retirement allowance paid to him or her until his or her death, and thereafter to the person, having an insurable interest in his or her life, as he or she nominates by written designation duly executed and filed with the board at the time of his or her retirement.

Article 12 - Death Benefit

§31780. Liability for death benefit; payment

Upon the death before retirement of a member while in service or while physically or mentally incapacitated for the performance of his duty, if such incapacity has been continuous from discontinuance of service, or within one month after discontinuance of service unless the member's accumulated contributions have been paid to the member pursuant to Section 31628, the retirement system is liable for a death benefit which shall be paid:

- (a) As provided in Section 31765 or 31765.1 or 31765.11 or 31781.1 or 31787, if the surviving spouse or guardian of one or more of the surviving children of the member so elects, or
- (b) If no election is made pursuant to Section 31765, or 31765.1, or 31765.11, or 31781.1, or 31787 and no person is entitled to a survivor's allowance pursuant to Article 15.5 (commencing with Section 31841) or Article 16 (commencing with Section 31861) to such person as he nominates by written designation duly executed and filed with the board, before the death of the member, or
- (c) If no such election is made, and a parent as defined in Article 15.5 but no other person is entitled to a survivor's allowance pursuant to Article 15.5 or 16 and a surviving spouse or child is designated as beneficiary, to such surviving spouse or child, or
- (d) If no such election is made, no person is entitled to a survivor's allowance pursuant to Article 15.5 or 16, and a member has not nominated a beneficiary, to his estate.

§31781. Death benefit; elements

The death benefit shall consist of:

- (a) The member's accumulated contributions.
- (b) An amount, provided from contributions by the county or district, equal to one-twelfth of the annual compensation earnable by the deceased during the 12 months immediately preceding his death, multiplied by the number of completed years of service under the system, but not to exceed 50 percent of such annual compensation.

§31781.1. Optional death allowance; election by surviving spouse; persons to whom paid; minor children

(a) If a member of a retirement system established in a county subject to the provisions of Section 31676.1 would have been entitled to retirement in the event of a non-service-connected disability, but dies as the result of an injury or illness prior to retirement, the surviving spouse of the member shall have the right to elect, by written notice filed with the board, to receive and be paid in lieu of the death benefit provided in Sections 31780 and 31781, an “optional death allowance.”

(b) The allowance shall consist of a monthly payment equal to 60 percent of the monthly retirement allowance to which the deceased member would have been entitled if he or she had retired by reason of non-service-connected disability as of the date of his or her death.

(c) If the surviving spouse elects to receive the “optional death allowance” the payments due for this allowance shall be retroactive to the date of the deceased member’s death, and shall continue throughout the life of the spouse.

(d) If the surviving spouse elects to receive the “optional death allowance,” and thereafter dies leaving an unmarried surviving child or unmarried children of the deceased member under the age of 18 years, the “optional death allowance” shall thereafter be paid to those surviving children collectively until each child dies, marries, or reaches the age of 18 years. The right of any child to the allowance shall cease upon the child’s death or marriage, or upon reaching the age of 18 years, and the entire amount of the allowance shall thereafter be paid collectively to each of the other qualified children.

(e) If the deceased member leaves no surviving spouse but leaves an unmarried child or children under the age of 18 years, the legally appointed guardian of the child or children shall make the election provided in this section on behalf of the surviving child or children that, in his or her judgment, is in the best interests of the surviving child or children. The election made shall be binding and conclusive upon all parties in interest.

(f) The rights and privileges conferred by this section upon the surviving spouse and each child of the deceased member are not dependent upon whether any of these persons have been nominated by the deceased member as the beneficiary of any death benefits and shall supersede the rights and claims of any other beneficiary so nominated.

(g) Notwithstanding any other provisions of this section, the benefits otherwise payable to each child of the member shall be paid to each child through the age of 21 if the child remains unmarried and is regularly enrolled as a full-time student in an accredited school as determined by the board.

(h) For purposes of this section, “child” means a natural or adopted child of the deceased member, or a stepchild living or domiciled with the deceased member at the time of his or her death.



Meeting Date
02/12/14
Agenda Item
#11

MEMORANDUM

Date: February 4, 2014
To: CCCERA Board of Retirement
From: Timothy Price, Retirement CIO
Subject: Semi-Annual Rebalancing

Overview

The semi-annual rebalancing of CCCERA accounts took place at the end of January 2014. The following transactions were used to rebalance CCCERA's assets to the adjusted targets approved by the Board on January 11, 2012.

Funds were withdrawn from the following investment managers:

Robeco Boston Partners	\$14.0	Million
Delaware	\$32.0	Million
Emerald	\$24.0	Million
INTECH (U.S. Core)	\$14.0	Million
Ceredex	\$16.0	Million
William Blair	\$21.0	Million
J.P. Morgan	\$25.0	Million
First Eagle	\$8.0	Million
Artisan	\$15.0	Million
	<hr/>	
	\$169.0	Million

Proceeds were invested with the following investment managers:

PIMCO Stocks Plus	\$25.0	Million
AFL CIO	\$11.0	Million
PIMCO Total Return	\$27.0	Million
Goldman Sachs Core Plus	\$42.0	Million
Lord Abbett	\$13.0	Million
Lazard	\$8.0	Million
Allianz	\$16.0	Million
Wellington Real Total Return	\$9.0	Million

Adelante

\$16.0 Million

\$167.0 Million

The equity markets had a tremendously strong year in 2013, before faltering in January 2014. Nearly all other assets held by CCCERA were flat to down for the year. This led to the near-universal withdrawals from our equity managers and significant rebalancing into fixed income (+117 mm), real assets (+9 mm) and real estate (+16 mm). Details of the rebalancing are provided in the table on the following page.

	% of Total Adjusted Target	12/31/2013 Market Value	% of Dec	Over/Under Target*	Rebalance	Market Value After Rebalance	% of Total After Rebalance
Robeco	4.5%	308,685,000	4.7%	13,605,515	(14,000,000)	294,685,000	4.5%
Delaware Investment Adv.	4.5%	327,544,000	5.0%	32,464,515	(32,000,000)	295,544,000	4.5%
Emerald Advisors	3.0%	220,620,000	3.4%	23,900,343	(24,000,000)	196,620,000	3.0%
Intech (Core)	4.3%	296,251,000	4.5%	14,286,159	(14,000,000)	282,251,000	4.3%
PIMCO Stock +	4.2%	254,227,000	3.9%	(21,180,519)	25,000,000	279,227,000	4.3%
Ceredex	3.0%	212,912,000	3.2%	16,192,343	(16,000,000)	196,912,000	3.0%
Total Domestic Equity	23.5%	1,620,239,000	24.7%	79,268,357	(75,000,000)	1,545,239,000	23.6%
SSGM	5.3%	350,252,000	5.3%	2,713,940		350,252,000	5.3%
William Blair	5.3%	367,945,000	5.6%	20,406,940	(21,000,000)	346,945,000	5.3%
Total International Equity	10.6%	718,197,000	11.0%	23,120,880	(21,000,000)	697,197,000	10.6%
JP Morgan Global Opportunities	4.0%	286,843,000	4.4%	24,550,125	(25,000,000)	261,843,000	4.0%
First Eagle	4.0%	270,363,000	4.1%	8,070,125	(8,000,000)	262,363,000	4.0%
Artisan Global Opportunities	4.0%	277,613,000	4.2%	15,320,125	(15,000,000)	262,613,000	4.0%
Intech (Global Low Volatility)	0.3%	21,663,000	0.3%	1,991,034		21,663,000	0.3%
Total Global Equity	12.3%	856,482,000	13.1%	49,931,408	(48,000,000)	808,482,000	12.3%
Total Equity	46.4%	3,194,918,000	48.7%	152,320,645	(144,000,000)	3,050,918,000	46.5%
AFL-CIO Housing Investment Trust	3.2%	199,092,000	3.0%	(10,742,300)	11,000,000	210,092,000	3.2%
PIMCO	5.0%	312,818,000	4.8%	(15,048,094)	27,000,000	339,818,000	5.2%
GSAM "Park" Portfolio	0.0%	4,000	0.0%	4,000		4,000	0.0%
Goldman Sachs Asset Management	4.2%	245,186,887	3.7%	(30,220,632)	42,000,000	287,186,887	4.4%
Lord Abbett	4.2%	262,708,000	4.0%	(12,699,519)	13,000,000	275,708,000	4.2%
Torchlight Debt Opportunity Fund II	1.2%	76,045,000	1.2%	(2,642,863)	-	76,045,000	1.2%
Torchlight Debt Opportunity Fund III	0.8%	50,987,000	0.8%	(1,471,575)	-	50,987,000	0.8%
Torchlight Debt Opportunity Fund IV	1.0%	38,395,000	0.6%	(27,178,219)		38,395,000	0.6%
Total Domestic Fixed Income	19.6%	1,185,235,887	18.1%	(99,999,203)	93,000,000	1,278,235,887	19.5%
Lazard Asset Management	4.0%	254,675,000	3.9%	(7,617,875)	8,000,000	262,675,000	4.0%
Total Global Fixed Income	23.6%	1,439,910,887	22.0%	(107,617,078)	101,000,000	1,540,910,887	23.5%
Allianz	5.0%	312,113,000	4.8%	(15,753,094)	16,000,000	328,113,000	5.0%
Total High Yield Fixed Income	5.0%	312,113,000	4.8%	(15,753,094)	16,000,000	328,113,000	5.0%
Wellington Real Total Return	0.8%	200,274,000	3.1%	151,094,086	9,000,000	209,274,000	3.2%
PIMCO All Asset	1.8%	112,430,000	1.7%	(2,323,133)		112,430,000	1.7%
Private Real Asset	2.5%	6,501,000	0.1%	(157,432,047)		6,501,000	0.1%
Total Real Asset	5.0%	319,205,000	4.9%	(8,661,094)	9,000,000	328,205,000	5.0%
Total Real Estate	12.5%	803,944,000	12.3%	(15,721,236)	16,000,000	819,944,000	12.5%
Total Alternative Investments	6.5%	424,124,000	6.5%	(2,101,923)		424,124,000	6.5%
County Treasurer	0.0%	-	0.0%	-		-	0.0%
State Street Bank	0.5%	28,903,000	0.4%	(3,883,609)	2,000,000	30,903,000	0.5%
Total Cash & Equivalents	0.5%	28,903,000	0.4%	(3,883,609)	2,000,000	30,903,000	0.5%
Oaktree 2009	0.5%	34,204,000	0.5%	1,417,391		34,204,000	0.5%
Total Market Opportunities	0.5%	34,204,000	0.5%	1,417,391		34,204,000	0.5%
TOTAL ASSETS	100.0%	6,557,321,887	100%	-	-	6,557,321,887	100.0%



Meeting Date
02/12/14
Agenda Item
#12

MEMORANDUM

Date: February 5, 2014
To: CCCERA Board of Retirement
From: Timothy Price, Retirement CIO
Subject: PIMCO Organizational Changes

Background

PIMCO announced the resignation of Mohamed El-Erian, the firm's CEO and co-CIO on January 21, 2014. Mr. El-Erian had initially joined PIMCO in 1999 before leaving to manage the Harvard endowment in 2006. Mr. El-Erian rejoined PIMCO in late 2008 and has spent the last six years in his current roles. He will remain with the firm until mid-March and will continue to serve on the advisory committee of PIMCO's parent company, Allianz, after that date.

Concurrent with Mr. El-Erian's departure, PIMCO announced that Bill Gross will resume his previous as the firm's sole CIO and that two new Deputy CIOs would be named: Andrew Balls and Dan Ivascyn. Doug Hodge, previously the COO, is now the firm's CEO. Jay Jacobs, previously the head of talent management, is now the President.

On January 29, 2014, the firm announced further promotions to the Deputy CIO level. These individuals included Mark Kiesel, Virginie Maisonneuve, Scott Mather and Mihir Worah. All six of the new Deputy CIOs, along with Bill Gross, Saamil Parikh, Christian Stracke and the new addition of Tony Crescenzi will constitute the new Investment Committee. Concurrent with these appointments, the firm announced two further departures: Chuck Lahr (equity portfolio manager) and Marc Seidner (Managing Director, portfolio manager and member of the Investment Committee).

These changes occurred in the midst of the previously announced, but not yet commenced, sabbatical leave by Chris Dialynas, another member of the Investment Committee. Mr. Dialynas had announced in December his intention to take a one year sabbatical from PIMCO to commence in March 2014.

CCCERA Impact

As the Board might recall, much of PIMCO's portfolio management occurs at the Investment Committee level. Prior to Mr. El-Erian announcing his resignation, the Investment Committee consisted of eight permanent and three rotating Members (see following tables). After the reorganization, the Investment Committee will lose three of its permanent members (Mohamed El-Erian, Chris Dialynas, Marc Seidner) and gain four new permanent members (the Deputy CIOs announced on January 29, 2014).

Investment Committee Before	Investment Committee After
Bill Gross	Bill Gross
Mohamed El-Erian	Andrew Balls
Andrew Balls	Scott Mather
Scott Mather	Dan Ivascyn
Chris Dialynas	Mark Kiesel
Marc Seidner	Virginie Maisonneuve
Christian Stracke	Mihir Worah
Saumil Parikh	Christian Stracke
	Saumil Parikh
	Tony Crescenzi
Rotating Members	Rotating Members
Tony Crescenzi	Mohit Mittal
Mohit Mittal	Qi Wang
Qi Wang	

In addition to the changes in the Investment Committee, the personnel changes will impact the named portfolio managers for our Stocks PLUS and Total Return accounts. This is of somewhat less concern since the named PMs are primarily responsible for implementing the investment decisions as dictated by the Investment Committee. Chris Dialynas was the named PM for CCCERA's Stocks PLUS account. Mr. Dialynas has agreed to postpone his sabbatical somewhat in light of the recent departures, but still intends to begin his sabbatical by the end of April 2014. His coverage of the CCCERA portfolio will be reassigned to Saumil Parikh in April.

Mr. El-Erian had been the named PM for the CCCERA Total Return account. This assignment was transferred to Curtis Mewbourne effective January 31, 2014. Mr. Mewbourne is a managing director and generalist portfolio manager in the New York office. Mr. Mewbourne serves as a member of the global operating committee, the PM management group and the PIMCO Foundation investment committee. Prior to joining PIMCO in 1999, he was a bond trader at Salomon Brothers and at Lehman Brothers.

PIMCO has provided a number of slides outlining the changes in structure as well as the bios of the Investment Committee members. Please find these slides attached to this memo.

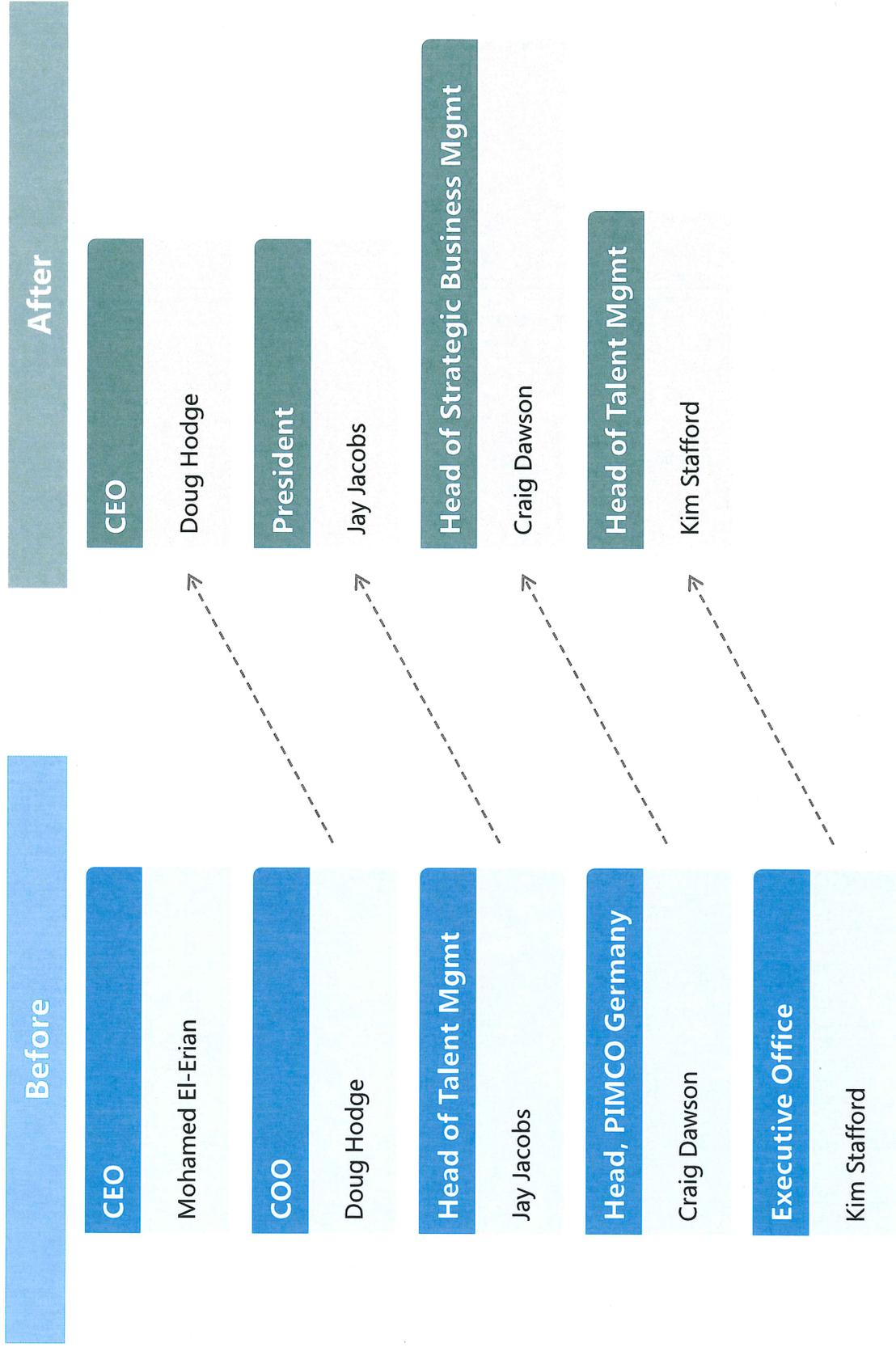
Recommendation

CCCERA staff, as well as our investment consultants at Milliman, have been in constant contact with PIMCO throughout this process. I believe that PIMCO has taken appropriate immediate actions to respond to the personnel losses. Milliman has expressed their concerns about the long-term impacts of the personnel changes in a memo dated January 23, 2014 (attached). We have not, as of yet, determined if this will have a material negative impact on the long-term health of the firm or their ability to prudently manage CCCERA's assets.

I recommend that the Board place PIMCO on watch for personnel and organizational changes and conduct an on-site visit to PIMCO's offices as soon as practical. An emphasis of that on-site visit should include a discussion of any changes in the function of the reconstituted Investment Committee as well as how the Investment Committee's direction will be implemented by Messrs. Parikh and Mewbourne for the CCCERA accounts.

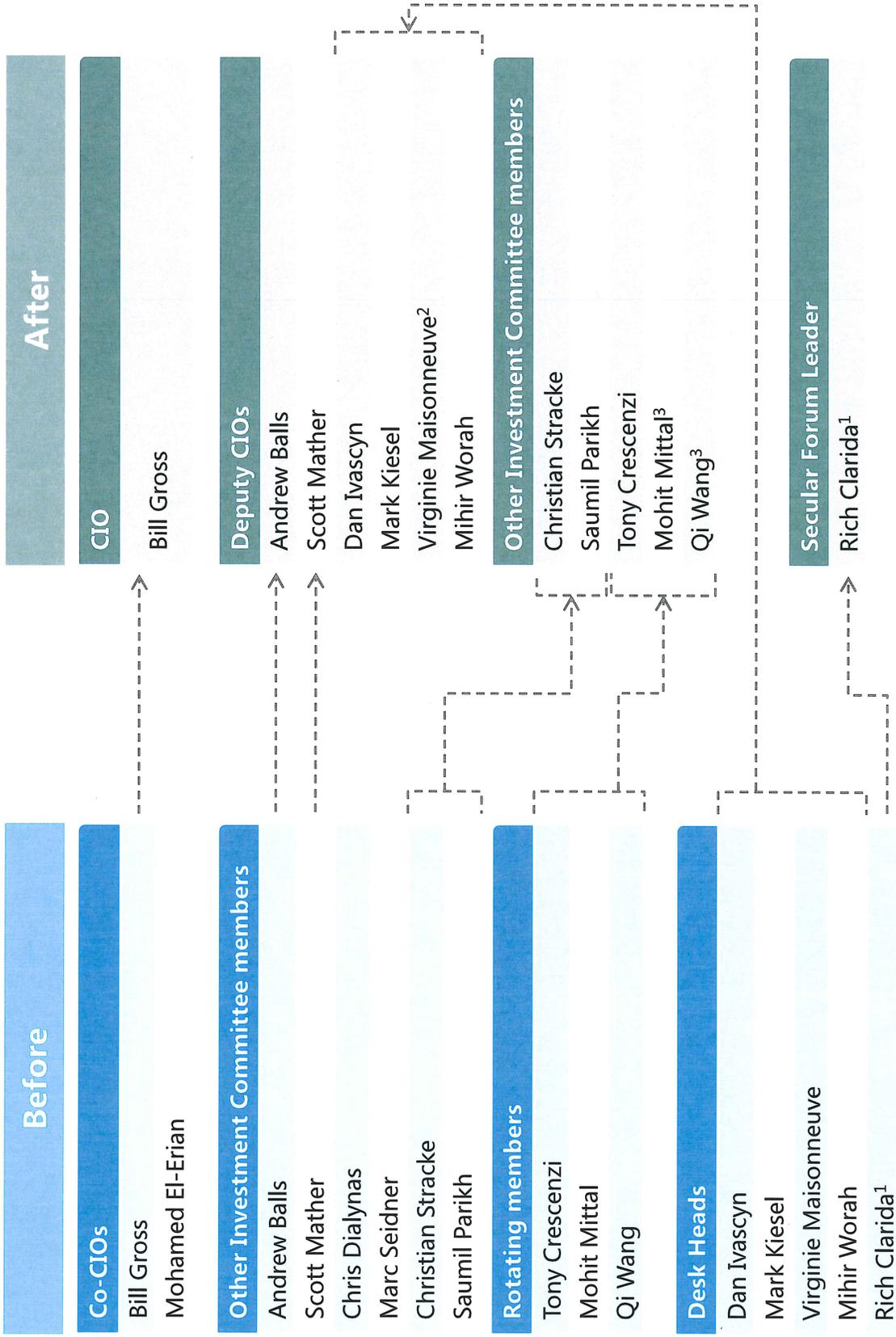
Transition of Duties to Proven Leaders

Business Management



Transition of Duties to Proven Leaders

Portfolio Management



¹ Global Strategy Advisor. ² Primary focus is leading the Equity Portfolio Committee, but immediately available to the IC at all times. ³ Will remain ongoing, rotating members

Newer PIMCO MDs provide diversified expertise and leadership

- 24 new PM MDs since 2009, versus only 7 departures
- Talent infusion enables smooth transitions as existing MD portfolio managers retire or exit
- Group features leaders across asset classes and geographies including:
 - Deputy CIOs
 - Global Head of Portfolio Risk Mgmt.
 - Head of cyclical economic forums
 - 2 Morningstar Fixed Income Fund Managers of the Year (US)²

2014		
Managing Director	Area of Expertise	Yrs of Exp.
Virginie Maisonneuve	Global Head, Equities	25 yrs
Sudi Mariappa ¹	Generalist PM	27 yrs
2014 MD Elects (TBD)		
Mohamed El-Erian	CEO, Co-CIO, PM Generalist	
Charles Lahr	Global Equities PM	
Marc Seidner	Generalist PM	

2013		
Joshua Anderson	PM, Mortgages	18 yrs
Alfred Murata	PM, Mortgages	14 yrs
Lorenzo Pagani	Head, European Rates	11 yrs
Jerome Schneider	PM, Short-Term	18 yrs
Josh Thimons	PM, Governments	15 yrs
Scott Simon	Head, Mortgages	

2012		
Philippe Bodereau	Head, Euro Credit Research	18 yrs
Andrew Bosomworth	Head, PM Germany	20 yrs
William De Leon	Global Head, Port. Risk Mgmt.	23 yrs
Michael Gomez	Co-head, Global EM	19 yrs
Charles Lahr	Global Equities PM	20 yrs
Qi Wang	PM, Governments	18 yrs

2011		
Mike Amey	Head, Sterling Port.	20 yrs
Robert Mead	Head, PM Australia	24 yrs
Marc Seidner	Generalist PM	26 yrs
Ravi Mattu	Global Head, Analytics	31 yrs
Paul McCulley	Head, Short-Term	

2010		
Tomoya Masanao	Head, PM Japan	17 yrs
Saumil Parikh	Generalist PM	15 yrs
Steve Rodosky	PM, Governments	19 yrs
Christian Stracke	Head, Global Credit Research	14 yrs
William Powers	Generalist, PM; Co-head, Mortg.	
Changhong Zhu	Head, Derivatives	

2009		
Andrew Balls	Head, European PM	15 yrs
Mark Kiesel	Global Head, Corp. Bond Portfolios	21 yrs
Mihir Worah	Head, Real Return	12 yrs

As of 29 January 2014

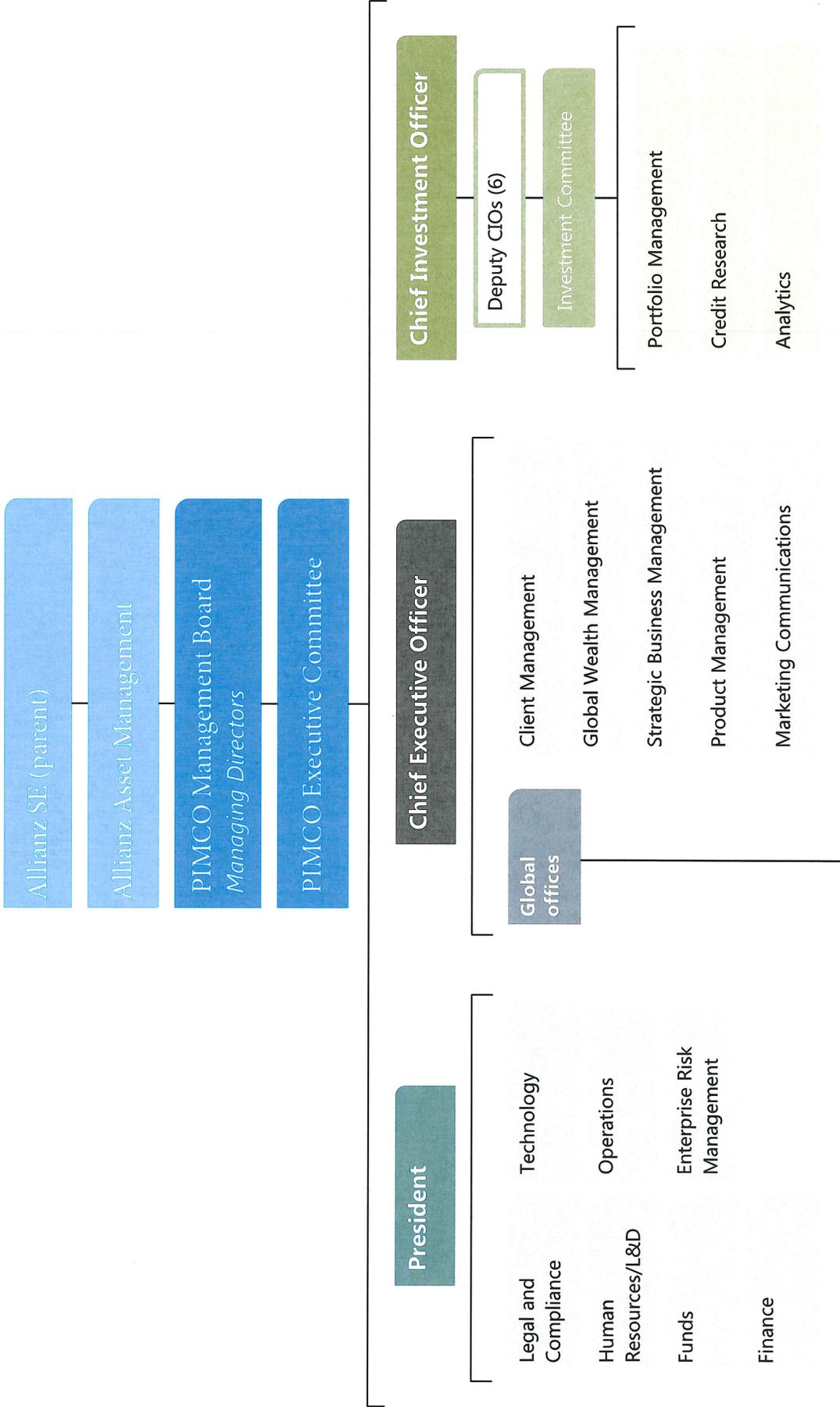
Page reflects addition and subtraction to Portfolio Managers/Managing Directors from 1 January 2009 through 29 January 2014
 1 Joining PIMCO in May 2014

2 Only refers to those listed on the page, Alfred Murata (2013) and Mark Kiesel (2012). The Morningstar Fixed-Income Fund Manager of the Year award is based on the strength of the manager, performance, strategy, and firm's stewardship.

 Promoted/Hired MD

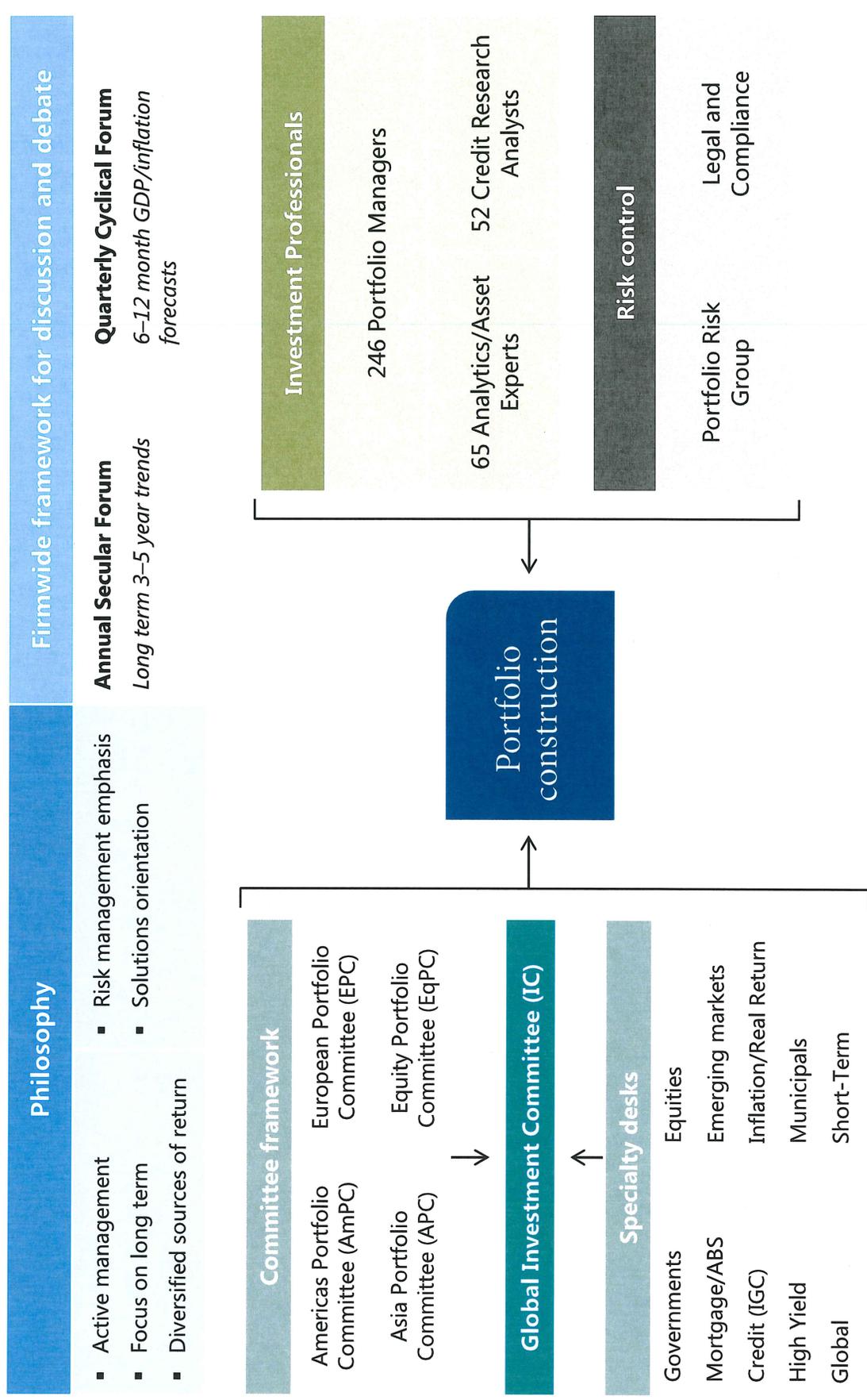
 Retired/Departed MD

Organizational structure



Amsterdam Hong Kong London Milan Munich New York Newport Beach Rio de Janeiro Singapore Sydney Tokyo Toronto Zurich

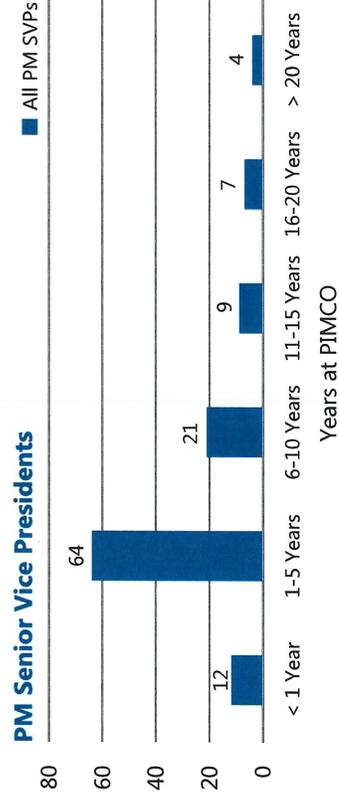
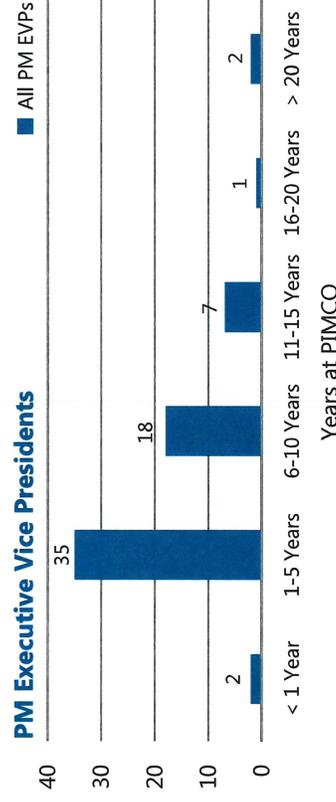
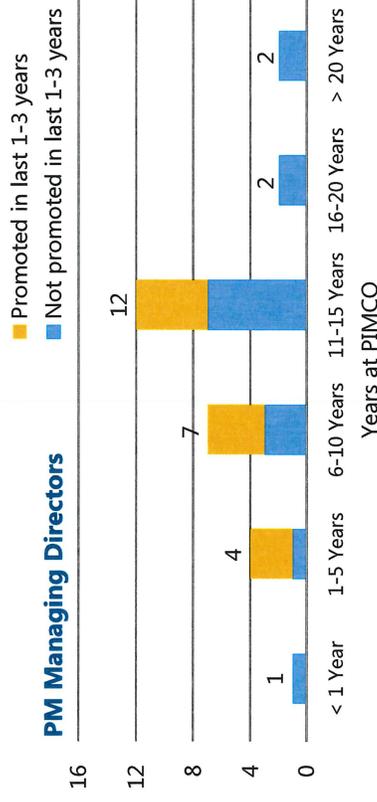
PIMCO's team investment process



As of 29 January 2014

PIMCO's PM talent pool exhibits depth and experience

- MD team balanced by both seasoned hands and rising stars
- A deep bench of senior managers has been developed through deliberate hiring and promotion
- When inevitable departures occur, PIMCO leverages the talent of other MDs, Executive VPs, and Senior VPs to ensure a seamless transition for clients



As of 29 January 2014
Data includes portfolio management, credit research, and analytics

PIMCO's Investment Committee

CIO

Bill Gross

Deputy CIOs

Andrew Balls

Scott Mather

Dan Ivascyn

Mark Kiesel

Virginie Maisonneuve¹

Mihir Worah

Other Investment Committee members

Christian Stracke

Saamil Parikh

Tony Crescenzi

Mohit Mittal²

Qi Wang²

¹ Primary focus is leading the Equity Portfolio Committee, but immediately available to the IC at all times ² Will remain ongoing, rotating members

Biographical information (alphabetically)

Andrew Balls

Mr. Balls is a Managing Director in the London office, Deputy Chief Investment Officer, a member of the Investment Committee and head of European portfolio management. He leads PIMCO's European investment team (which is based in London and Munich) and manages a range of global and European portfolios, including PIMCO's Global Advantage strategy, combining developed and emerging fixed income markets. Mr. Balls was previously a Portfolio Manager in Newport Beach and the firm's global strategist. Prior to joining PIMCO in 2006, he spent eight years at the Financial Times as an economics correspondent and columnist in London, New York and Washington, DC. He has 15 years of investment experience and holds a bachelor's degree from Oxford and a master's degree from Harvard University. He was a lecturer in economics at Keble College, Oxford.

Tony Crescenzi

Mr. Crescenzi is an Executive Vice President, Market Strategist and Portfolio Manager in the Newport Beach office. Prior to joining PIMCO in 2009, he was Chief Bond Market Strategist at Miller Tabak, where he worked for 23 years. Mr. Crescenzi has written five books, including his latest, "Beyond the Keynesian Endpoint," which was published in November 2011, and a complete revision to Marcia Stigum's "The Money Market." He regularly appears on CNBC and Bloomberg television and in financial news media. Mr. Crescenzi taught in the executive MBA program at Baruch College from 1999-2009. He has 31 years of investment experience and holds an MBA from St. John's University and an undergraduate degree from the City University of New York.

Biographical information, cont'd

William H. Gross, CFA

Mr. Gross is a founder, managing director and CIO of PIMCO based in the Newport Beach office. He has been with PIMCO since he co-founded the firm in 1971 and oversees the management of more than \$1.9 trillion of securities. He is the author of numerous articles on the bond market, as well as the book, "Everything You've Heard About Investing is Wrong," published in 1997. Among the awards he has received, Morningstar named Mr. Gross and his investment team Fixed Income Manager of the Decade for 2000-2009 and Fixed Income Manager of the Year for 1998, 2000, and 2007 (the first three-time recipient). He received the Bond Market Association's Distinguished Service Award in 2000 and became the first portfolio manager inducted into the Fixed Income Analysts Society's hall of fame in 1996. Mr. Gross is a nine-time Barron's Roundtable panelist (2005-2013), appearing in the annual issue featuring the industry's top investment experts, and he received the Money Management Lifetime Achievement Award from Institutional Investor magazine in 2011. In a survey conducted by Pensions and Investments magazine in 1993, he was recognized by his peers as the most influential authority on the bond market in the U.S. He has 43 years of investment experience and holds an MBA from the Anderson School of Management at the University of California, Los Angeles. He received his undergraduate degree from Duke University.

Daniel Ivascyn

Mr. Ivascyn is a Managing Director in the Newport Beach office and Deputy Chief Investment Officer. He is the Head of the Mortgage Credit Portfolio Management team and a lead portfolio manager for PIMCO's credit hedge fund and mortgage opportunistic strategies. He also oversees the firm's Income strategies. Morningstar named him Fixed Income Fund Manager of the Year in 2013. Mr. Ivascyn is a member of PIMCO's Executive Committee and has also periodically served as a member of the Investment Committee. Prior to joining PIMCO in 1998, he worked at Bear Stearns in the asset-backed securities group, as well as T. Rowe Price and Fidelity Investments. He has 22 years of investment experience and holds an MBA in analytic finance from the University of Chicago Graduate School of Business and a bachelor's degree in economics from Occidental College.

Biographical information, cont'd

Mark Kiesel

Mr. Kiesel is a Managing Director in the Newport Beach office, Deputy Chief Investment Officer, generalist portfolio manager, global head of the corporate bond portfolio management group and a senior member of the investment strategy and portfolio management group. Morningstar named him Fixed Income Fund Manager of the Year in 2012 and a finalist in 2010. He has written extensively on the topic of global credit markets, founded the firm's Global Credit Perspectives publication and regularly appears in the financial media. He joined PIMCO in 1996 and previously served as PIMCO's head of equity derivatives and as a senior credit analyst. He has 21 years of investment experience and holds an MBA from the University of Chicago's Graduate School of Business. He received his undergraduate degree from the University of Michigan.

Virginie Maisonneuve

Ms. Maisonneuve is a Managing Director in the London office, Deputy Chief Investment Officer and Global Head of Equities Portfolio Management. She has more than 25-years of equity investing experience and most recently was Head of Global and International Equities with Schroders Plc, where she spent 9 years in their London office as an equity portfolio manager and team leader. She also served as a Director of Schroder Investment Management North America Inc. Previously, she spent 6-years at Clay Finlay in New York City as Co-Chief Investment Officer, Director and a member of the Executive Committee and Investment Policy Committee. Earlier in her career she was an equity portfolio manager with a focus on Asian portfolios with State Street Research and Management. She also held equity portfolio management roles with Batterymarch Financial Management and Martin Currie, in Scotland. Ms. Maisonneuve began her career working with the French Ministry of Foreign Affairs, China. She earned a MA in Mandarin Chinese from Dauphine University in Paris, an MBA from Ecole Supérieure Libre des Sciences Commerciales Appliquées in Paris, and a BA in Political Economics from People's University in Beijing, China. Ms. Maisonneuve is a CFA charterholder.

Biographical information, cont'd

Scott Mather

Mr. Mather is a Managing Director in the Newport Beach office, Deputy Chief Investment Officer, and Head of Global Portfolio Management. Previously, he led portfolio management in Europe, managed euro and pan-European portfolios and worked closely with many Allianz-related companies. He also served as a managing director of Allianz Global Investors KAG. He was a finalist for Morningstar Fixed Income Manager of the Year (US) in 2011. Prior to these roles, Mr. Mather co-headed PIMCO's mortgage- and asset-backed securities team. Prior to joining PIMCO in 1998, he was a fixed income trader specializing in mortgage-backed securities at Goldman Sachs in New York. He has 19 years of investment experience and holds a master's degree in engineering, as well as undergraduate degrees, from the University of Pennsylvania.

Mohit Mittal

Mr. Mittal is an executive vice president and portfolio manager in the Newport Beach office. He manages investment grade credit and unconstrained bond portfolios and is the current chair for the Americas Portfolio Committee. Previously, he was a specialist on PIMCO's interest rates and derivatives desk. Mr. Mittal joined the firm in 2007 and holds an MBA in finance from the Wharton School of the University of Pennsylvania and an undergraduate degree in computer science from Indian Institute of Technology (IIT) in Delhi, India.

Biographical information, cont'd

Saumil Parikh, CFA

Mr. Parikh is a Managing Director in the Newport Beach office and Generalist Portfolio Manager. Mr. Parikh is also a member of the PIMCO Investment Committee and leads the firm's cyclical economic forums. He previously served as a specialist portfolio manager on the short-term, mortgage and global portfolio management teams. Prior to joining PIMCO in 2000, Mr. Parikh was a financial economist and market strategist at UBS Warburg. He has 15 years of investment experience and holds undergraduate degrees in economics and biology from Grinnell College.

Christian Stracke

Mr. Stracke is a Managing Director in the Newport Beach office, a member of PIMCO's Investment Committee, and Global Head of the Credit Research Group. The group covers all levels of the debt capital structure for targeted industries, including investment grade and high yield bonds, bank debt and convertibles. Prior to joining PIMCO in 2008, he was a senior credit strategist at CreditSights and also held positions as head of Latin America fixed income strategy with Commerzbank Securities and head of Latin America local markets strategy with Deutsche Bank. He has 14 years of investment experience and holds an undergraduate degree from the University of Chicago.

Biographical information, cont'd

Qi Wang

Ms. Wang is a managing director and portfolio manager in the Newport Beach office, focusing on PIMCO's global macro hedge fund strategies and relative value trading in interest rate markets. Prior to joining PIMCO in 2010, she was with HBK Capital Management for 12 years, most recently as a managing director and partner responsible for the developed market fixed income business. Ms. Wang was previously a fixed income analyst at Lehman Brothers. She has 18 years of investment experience and holds a bachelor's degree in economics and molecular biochemistry and biophysics from Yale University.

Mihir Worah

Mr. Worah is a Managing Director in the Newport Beach office, Deputy Chief Investment Officer, Portfolio Manager, and Head of the Real Return Portfolio Management team. He was previously a member of the analytics team and worked on real and nominal term structure modeling and options pricing. Prior to joining PIMCO in 2001, he was a postdoctoral research associate at the University of California, Berkeley, and the Stanford Linear Accelerator Center, where he built models to explain the difference between matter and anti-matter. In 2012 he co-authored "Intelligent Commodity Indexing," published by McGraw-Hill. He has 12 years of investment experience and holds a Ph.D. in theoretical physics from the University of Chicago.



Memorandum

Date: January 23, 2014
To: Timothy Price, Chief Investment Officer, CCCERA
From: Marty Dirks, Steven Cottle, Bill Cottle, and Dorian Young
Subject: Departure of Mohamed El-Erian from PIMCO

Background

On Tuesday, Pacific Investment Management Co. (PIMCO) announced that Mohamed El-Erian, its Chief Executive Officer and Co-Chief Investment Officer, will leave the firm in March. This announcement was unexpected. Mr. El-Erian will remain on the International Executive Committee of Allianz, PIMCO's German parent company, and advise on global economic and policy issues.

El-Erian's departure leaves Bill Gross, who founded PIMCO in 1971, as sole Chief Investment Officer. PIMCO named Managing Directors Andrew Balls and Daniel Ivascyn as Deputy Chief Investment Officers. Douglas Hodge, Managing Director and currently Chief Operating Officer of PIMCO, was named as Chief Executive Officer. Jay Jacobs, Managing Director and currently Global Head of Talent Management, was named to the newly formed position of President.

Business Assets & Structure

We have held talks with representatives at PIMCO, to discuss the personnel changes as well as the recent out-flow of assets under management. The firm had an all-time high in assets under management at \$1.67 trillion on March 31, 2013. Assets under management as of year-end 2013 were \$1.54 trillion. Over the latter part of 2013, there was a decline in assets of \$130 billion, some of which was attributable to withdrawals from retail investors.

At year-end 2013, fixed income assets were \$1.358 trillion, alternative assets were \$152 billion and equity assets were \$25 billion. The firm has stated that it remains committed to diversification of its asset base into non-fixed income asset areas. By way of background, equity assets were much less only five years ago.

Analysis

PIMCO's business, primarily focused on fixed income investment management, has seen a favorable market environment for many years as interest rates declined and boosted bond returns. Inflows to bond funds increased during and after the financial crisis as investors sought to reduce risk in their investment portfolios.

With bond yields currently very low, meaningful benefit from falling interest rates is not possible. Also, many investors are moving assets from bonds to alternatives such as equities or other investment strategies in search of higher returns. The bond industry saw net cash outflows in 2013.



PIMCO's flagship Total Return Fund saw net outflows of roughly \$49 billion. The bond investment management business has recently become more difficult. This may have had an influence on El-Erian's departure.

Conclusion

PIMCO is a large firm with a deep pool of high quality talent and we do not consider El-Erian's resignation as an immediate concern. Nevertheless, El-Erian's forthcoming departure is an important change in leadership and increases uncertainty. For the time being we recommend monitoring PIMCO's leadership progress closely. PIMCO now has two vacancies on its Investment Committee, as Chris Dialynis began a sabbatical leave in December of 2013 in addition to El-Erian's departure. PIMCO has additional issues to be addressed, such as appointing new members to PIMCO's Investment Committee. We plan to conduct an on-site due-diligence meeting with the firm in Newport Beach, CA in the near future. We will continue to monitor PIMCO closely and advise you of any material changes.



Meeting Date
02/12/14
Agenda Item
#13

MEMORANDUM

Date: February 12, 2013
To: CCCERA Board of Retirement
From: Kurt Schneider, Deputy Retirement Chief Executive Officer
Subject: Contribution Rate Adjustment for Central Contra Costa Sanitary District

On December 26, 2013, Central Contra Costa Sanitary District (the District) made a \$5 million prepayment towards the District's Unfunded Actuarial Accrued Liability (UAAL). Along with a reduction in the UAAL, the prepayment reduces the District's required UAAL contribution rate. Consistent with CCCERA's past practice, the District's contribution rate will be reduced effective July 1, 2014 (the July 1 following receipt of the payment.)

Since the contribution rates scheduled to go into effect July 1, 2014, were determined in the December 31, 2012, Actuarial Valuation, it is the contribution rates in that valuation report that are being adjusted. In order to make that adjustment, the \$5 million prepayment is discounted to December 31, 2012 and amortized over 18 years as a level percent of pay based on the assumptions adopted by the Board for that valuation.

The District has contribution rates for three different benefit tiers. The contribution rates before the prepayment can be seen on pages 46, 54 and 60 of the December 31, 2012 Actuarial Valuation. The effect of the prepayment is a reduction of the District's UAAL contribution rate of 1.45% of payroll. The contribution rates, taking into account the prepayment, are shown in the attached letter from CCCERA's actuary, Segal Consulting.

Recommendation: Adopt the contribution rates for the District as shown in the attached letter from Segal Consulting, effective July 1, 2014.



100 Montgomery Street Suite 500 San Francisco, CA 94104-4308
T 415.263.8260 www.segalco.com

John W. Monroe, ASA, MAAA, EA
Vice President & Associate Actuary
jmonroe@segalco.com

VIA E-MAIL

January 23, 2014

Mr. Kurt Schneider
Deputy Chief Executive Officer
Contra Costa County Employees' Retirement Association
1355 Willow Way, Suite 221
Concord, CA 94520

**Re: Contra Costa County Employees' Retirement Association
2014/2015 Employer Contribution Rates Reflecting Central Contra Costa Sanitary
District Prepayment Towards Unfunded Actuarial Accrued Liability (UAAL)**

Dear Kurt:

We have been provided information from CCCERA regarding Central Contra Costa Sanitary District's ("the District") \$5 million prepayment towards their December 31, 2012 UAAL. The prepayment will be amortized over 18 years as a level percent of pay and will be used to reduce Central Contra Costa Sanitary District's UAAL contribution rate.

We understand that the \$5 million prepayment was made on December 26, 2013 so the UAAL rate reduction for the District would be effective on July 1, 2014, which is the date that the contribution rates from the December 31, 2012 valuation become effective.

In order to determine the reduction in the UAAL, we have discounted the \$5 million prepayment back to the December 31, 2012 valuation date using the current 7.25% investment return assumption. That discounted prepayment was then amortized over an 18-year period as level percent of pay installments, with the resulting current amortization credit divided by the District's payroll from the December 31, 2012 valuation. The resulting percentage amount represents the reduction in the District's UAAL contribution rate effective for the 2014/15 fiscal year. The District's contribution rates for the 2014/2015 fiscal year after applying the UAAL rate reduction are shown in Exhibit A.

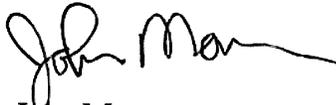
Mr. Kurt Schneider
January 23, 2014
Page 2

We were also requested to provide a breakdown of how the \$5 million prepayment should be allocated between General Tier 1 Basic and COLA reserves. We have based this allocation on the Cost Group #3 Basic and COLA UAAL rates as of December 31, 2012. This allocation is shown in the table below:

General Tier 1 Basic	\$3,310,071.67
General Tier 1 COLA	\$1,689,928.33

These calculations are based on the December 31, 2012 actuarial valuation results including the participant data and actuarial assumptions on which that valuation was based. That valuation and these calculations were completed under the supervision of John Monroe, ASA, MAAA, Enrolled Actuary. The undersigned is a member of the American Academy of Actuaries and meets the qualification requirements to render the actuarial opinion contained herein.

Sincerely,



John Monroe

AW/hy
Enclosure

Exhibit A
Central Contra Costa Sanitary District Contribution Rates for 2014/15 Fiscal Year After Reflecting \$5 Million Prepayment

	Cost Group #3			Members with Membership Date on or after January 1, 2011			Members with Membership Date on or after January 1, 2011 and before January 1, 2013			
	Normal Cost	+	UAAL	=	Total	Normal Cost	+	UAAL	=	Total
General Tier 1 (Aggregate)										
Basic	16.11%		34.14%		50.25%	14.43%		34.14%		48.57%
COL	5.12%		17.43%		22.55%	4.36%		17.43%		21.79%
Total	21.23%		51.57%		72.80%	18.79%		51.57%		70.36%
(Under \$350)										
Basic	10.89%		23.10%		33.99%	9.84%		23.10%		32.94%
COL	3.46%		11.81%		15.27%	2.97%		11.81%		14.78%
Total	14.35%		34.91%		49.26%	12.81%		34.91%		47.72%
(Over \$350)										
Basic	16.34%		34.66%		51.00%	14.76%		34.66%		49.42%
COL	5.19%		17.70%		22.89%	4.46%		17.70%		22.16%
Total	21.53%		52.36%		73.89%	19.22%		52.36%		71.58%

Members with Membership Date on or after January 1, 2013

	Normal Cost	+	UAAL	=	Total
PEPRA General Tier 4 (3% COLA)					
Basic	7.97%		34.14%		42.11%
COL	2.95%		17.43%		20.38%
Total	10.92%		51.57%		62.49%



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John W. Monroe, ASA, MAAA
Vice President & Associate Actuary
jmonroe@segalco.com

January 31, 2014

Ms. Marilyn Leedom
Chief Executive Officer
Contra Costa County Employees' Retirement Association
1355 Willow Way, Suite 221
Concord, CA 94520

<u>Meeting Date</u> 02/12/14 <u>Agenda Item</u> #14
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**Re: Contra Costa County Employees' Retirement Association
Cost-of-Living Adjustments (COLA) as of April 1, 2014**

Dear Marilyn:

We have determined the cost-of-living adjustments for the Association in accordance with Sections 31870.1, 31870.3 and 31870, as provided in the enclosed exhibits.

The cost-of-living factor to be used by the Association on April 1, 2014 is determined by comparing the December CPI for the San Francisco-Oakland-San Jose Area (with 1982-84 as the base period) in each of the past two years. The ratio of the past two December indices, 245.711 in 2013 and 239.533 in 2012, is 1.0258. The County Law sections cited above indicate that the resulting percentage change of 2.58% should be rounded to the nearest one-half percent, which is 2.5%.

Please note the above cost-of-living adjustments calculated using established procedures for CCCERA may result in adjustments different from those calculated using alternative procedures by other systems.

The actual cost-of-living adjustment is dependent on tier and date of retirement. The CPI adjustment to be applied on April 1, 2014 is provided in Column (4) of the enclosed exhibits. The COLA bank on April 1, 2014 is provided in Column (5).

Pease give us a call if you have any questions.

Sincerely,

John Monroe

AW/hy
Enclosures

Contra Costa County Employees' Retirement Association
 Cost-Of-Living Adjustment
 ; As of April 1, 2014
 (1) (2) (3) (4) (5)

Retirement Date	April 1, 2013 Accumulated Carry-over	CPI Change*	CPI Rounded**	CPI Used***	April 1, 2014 Accumulated Carry-over****
Tier 1, Tier 3 (service retirement only), Tier 4 (3% COLA), Tier 5 (3%/4% COLA and service retirement only), Safety Tier A and Safety Tier D Section 31870.1					
<u>Maximum Annual COLA</u>	<u>3.0%</u>				
On or Before 4/1/1982	10.000%	2.58%	2.5%	3.0%	9.500%
04/02/1982 to 04/01/1983	3.527%	2.58%	2.5%	3.0%	3.027%
04/02/1983 to 04/01/1985	1.000%	2.58%	2.5%	3.0%	0.500%
04/02/1985 to 04/01/2013	0.000%	2.58%	2.5%	2.5%	0.000%
04/02/2013 to 04/01/2014		2.58%	2.5%	2.5%	0.000%

* Based on ratio of December 2013 CPI to December 2012 CPI for the San Francisco - Oakland - San Jose Area.

** Based on CPI change rounded to nearest one-half percent.

*** These are the cost-of-living adjustment factors to be applied on April 1, 2014.

**** These are the carry-over of the cost-of-living adjustments that have not been used on April 1, 2014.

Contra Costa County Employees' Retirement Association
 Cost-Of-Living Adjustment
 As of April 1, 2014

(1) (2) (3) (4) (5)

Retirement Date	April 1, 2013 Accumulated Carry-over	CPI Change*	CPI Rounded**	CPI Used***	April 1, 2014 Accumulated Carry-over****		
Tier 2, Tier 3 (disability retirement only) and Tier 5 (3%/4% COLA and disability retirement only)							
Section 31870.3							
Maximum Annual COLA							
	4.0%						
04/02/1984	to	04/01/2013	0.0%	2.58%	2.5%	2.5%	0.0%
04/02/2013	to	04/01/2014		2.58%	2.5%	2.5%	0.0%

* Based on ratio of December 2013 CPI to December 2012 CPI for the San Francisco - Oakland - San Jose Area.

** Based on CPI change rounded to nearest one-half percent.

*** These are the cost-of-living adjustment factors to be applied on April 1, 2014.

**** These are the carry-over of the cost-of-living adjustments that have not been used on April 1, 2014.

Contra Costa County Employees' Retirement Association
 Cost-Of-Living Adjustment
 As of April 1, 2014

	(1)	(2)	(3)	(4)	(5)		
Retirement Date	April 1, 2013 Accumulated Carry-over	CPI Change*	CPI Rounded**	CPI Used***	April 1, 2014 Accumulated Carry-over****		
<u>Tier 4 (2% COLA), Tier 5 (2% COLA), Safety Tier C and Safety Tier E</u>							
<u>Section 31870</u>							
<u>Maximum Annual COLA</u>							
	2.0%						
04/02/2007	to	04/01/2012	1.0%	2.58%	2.5%	2.0%	1.5%
04/02/2012	to	04/01/2013	0.0%	2.58%	2.5%	2.0%	0.5%
04/02/2013	to	04/01/2014		2.58%	2.5%	2.0%	0.5%

* Based on ratio of December 2013 CPI to December 2012 CPI for the San Francisco - Oakland - San Jose Area.

** Based on CPI change rounded to nearest one-half percent.

*** These are the cost-of-living adjustment factors to be applied on April 1, 2014.

**** These are the carry-over of the cost-of-living adjustments that have not been used on April 1, 2014.



Meeting Date
02/12/14
Agenda Item
#15

MEMORANDUM

Date: February 12, 2014

To: Board of Retirement
Marilyn Leedom, Retirement Chief Executive Officer

From: Karen Levy, General Counsel

Subject: Update Regarding the Completion of the IRS Letter of Determination Filing and the 2014 CCCERA Lawbook Including CERL and PEPRA

Recommendation

Receive and file.

Update

The 2014 edition of the CCCERA Lawbook has been completed as part of the preparation of CCCERA's filing for an IRS Letter of Determination in Cycle C, ending on January 31, 2014. The filing was completed as directed by the Board. The 2014 Lawbook has been distributed to members of the board and staff. It is also available on the website at cccera.org under the "publications" link.

The 2013 CCCERA Lawbook brings together under one cover the current provisions from the Constitution, the County Employees Retirement Law of 1937 ("CERL") and the Public Employees' Pension Reform Act of 2013 ("PEPRA") governing CCCERA. CERL and PEPRA provisions that do not apply to CCCERA have been excluded from this publication. Where applicable, local adoption of certain CERL provisions is noted below the relevant statutory section in this publication.

We hope you find this 2014 edition of the CCCERA Lawbook useful.

CCCERA Board Meetings 2014

Meeting Date

02.12.14

Agenda Item

#16

11.27.13

January						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	B	9	10	11
12	13	14	15	16	17	18
19	20	21	B	23	24	25
26	27	28	29	30	31	

H - New Years Day
H - MLK, Jr. Day

February						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	B	13	14	15
16	17	18	19	20	21	22
23	24	25	Q	27	28	

H - President's Day

March						
Su	Mo	Tu	We	Th	Fr	Sa
						C-1
C-2	C-3	C-4	5	6	7	8
9	10	11	B	13	14	15
16	17	18	19	SB	21	22
23	24	25	B	27	28	29
30	31					

April						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	B	10	11	12
13	14	15	16	17	18	19
20	21	22	B	24	25	26
N-27	N-28	N-29	N-30			

May						
Su	Mo	Tu	We	Th	Fr	Sa
				N-1	2	3
4	W-5	W-6	B		CII-9	10
11	12	S-13	S-14	S-15	S-16	17
18	19	20	Q	22	23	24
25	26	27	28	29	30	31

H - Memorial Day

June						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	B	12	13	14
15	16	17	18	19	20	21
22	23	24	B	26	27	28
29	30					

July						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	B	10	11	12
13	14	15	16	17	18	19
PPI-20	PPI-21	PPI-22	SB	24	25	26
27	28	29	30	31		

H - Independence Day

August						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	SL-5	SL-6	SL-7	SL-8	9
10	11	12	B	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

September						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	B	11	12	13
14	15	16	Q	18	19	20
21	22	23	24	25	26	27
28	CII-29	CII-30				

H - Labor Day

October						
Su	Mo	Tu	We	Th	Fr	Sa
			CII-1	2	3	4
5	6	7	B	9	10	I-11
I-12	I-13	I-14	I-15	SB	17	18
19	20	21	B	23	24	25
26	27	28	29	30	31	

November						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	B	6	7	8
9	10	S-11	S-12	S-13	S-14	15
16	17	18	19	20	21	22
23	24	Q	26	27	28	29
30						

H - Veterans Day
H - Thanksgiving

December						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	B	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

B	Board Meeting	CII	CII	SL	Stanford Law: Principles of Pension Management
Q	Quarterly Meeting	C	CALAPRS	PPI	SACRS: Public Pension Investment Management
SB	Special Board Meeting	N	NCPERS	W	Wharton: Portfolio Concepts
S	SACRS	I	IFEFP		

Meeting Date
02/12/14
Agenda Item
#17a.

ADVISORY COMMITTEE

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Co-Founder and Managing Director
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JOHN POWERS

President and CEO
Stanford Management Company

MICHAEL ROSEN

Chief Investment Officer
Angeles Investment Advisors

ANNE SIMPSON

*Senior Portfolio Manager and Head of
Corporate Governance*
CalPERS

PRELIMINARY AGENDA
MICRO TO MACRO: OPPORTUNITIES IN 2014 AND BEYOND

THURSDAY, MARCH 6—THE RITZ-CARLTON HALF MOON BAY

- 11:30 am *Conference registration begins*
- 12:30 – 1:30 pm *Welcome Luncheon*
- 2:00 – 4:00 pm *Opening Workshop: Beyond Divestiture, Integrating Climate Change Risk and Return Opportunities Into Your Investment Portfolio*
- WORKSHOP LEADERS:**
Jessica Matthews, Managing Director, Mission-Related Investing Group, Cambridge Associates
Alicia Sieger, Deputy Director, Steyer-Taylor Center for Energy Policy & Finance, Stanford University
Additional speakers TBA
- 5:00 pm *Welcoming Cocktail Reception*
- 6:30 pm *Welcoming Dinner*
- WELCOME REMARKS:**
Kerry Kennedy, President, Robert F. Kennedy Center for Justice & Human Rights
The Honorable John Chiang, Controller, State of California

FRIDAY, MARCH 7—THE RITZ-CARLTON HALF MOON BAY

- 7:30 am *Registration & Continental Breakfast*
- 8:15 am *Opening Remarks*
- 8:30 am *Fiduciary Panel Discussion: Is Alpha Dead?*
PANELISTS:
Steve Algert, Managing Director, The J. Paul Getty Trust
William Lee, CIO and Vice President of Foundation and Pension Investments, Kaiser Permanente
John Powers, President and CEO, Stanford Management Company
- MODERATOR:**
Mark Anson, Chief Investment Officer, Acadia Investment Management, Bass Family Office
- 9:15 am *Opportunities in Shareholder Activism*
- PANELISTS:**
Donald Drapkin, Founder and Chairman, Casablanca Capital, LLC
Mick McGuire, Founder and Managing Member, Marcato Capital Management
Brian Rice, Portfolio Manager, Corporate Governance, CalSTRS
Additional panelists TBA

MODERATOR:

Kathleen Barchick, *Senior Managing Director, Cliffwater LLC*

10:00 am

Refreshment Break

10:30 am

Managing the Modern Portfolio: *The Outsourcing Dilemma*

PANELISTS:

Christopher L. Bittman, *Partner, Perella Weinberg Partners*

Michael Rosen, *CIO, Angeles Investment Advisors*

David Schofield, *Managing Director, Director of Portfolio Management-Institutions, Head of Capital Markets, Hall Capital Management*

11:15 am

Venture for Impact: *Finding Returns From ESG Opportunities*

PANELISTS:

Dave Girouard, *Founder, Upstart*

Additional panelists TBA

12:00 pm

Making A Difference: *Roadmaps for Effective Community Investing*

PANELISTS:

Kish Rajan, *Director of Governor's Office of Business and Economic Development, State of California*

Additional panelists TBA

12:40 pm

RFK Compass Education Report

PRESENTER:

Anne Simpson, *Senior Portfolio Manager and Head of Corporate Governance, CalPERS*

1:00 pm

Luncheon

2:00 pm

Afternoon Workshop: *Taking Action to Achieve Positive Change*

4:00 pm

Conference Concludes

Meeting Date

02/12/14

Agenda Item

#17b.

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You're Invited

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Public Retirement Showdown in 2014

2014 promises to be a decisive year in the development of public pension law in California and nationally.

How are Federal and State protections of pension rights withstanding challenges to them made by legislative and voter initiated changes and by municipalities declaring bankruptcy? What's the impact on public retirement systems of other recent major legislative changes, ranging from rules governing the provision of health insurance to those regulating investment managers and funds? Retirement system trustees, executives, and their advisors must keep track of new and changing rules, and the courts' assessments of them, to determine how best to meet their responsibilities in this changed arena. This program is designed as a forum for trustees, executive officers, and in-house counsel to learn about and discuss these significant changes, as well as to exchange ideas about how best to address them.

Dates, Times & Locations

Thursday, March 27, 2014

6:00 p.m. to 8:00 p.m.

Welcome Reception
Quince Restaurant
470 Pacific Ave.
San Francisco, CA 94133
[Website](#)
[Map and Directions](#)

Friday, March 28, 2014

8:30 a.m. to 4:30 p.m.

Program
Manatt, Phelps & Phillips, LLP
San Francisco Office
One Embarcadero Center
30th Floor
San Francisco, CA 94111
[Map and Directions](#)

RSVP

[Click here to RSVP](#)

[Add to Calendar](#)

Panel Topics & Speakers

- PEPRA and Other Pension-Related Litigation:
What's Surviving Court Challenges, What's Not, and Why
Ashley Dunning and Michael Toumanoff
 - Municipal Bankruptcy and Public Pension Benefits:
Case Studies in Detroit, San Bernardino and Stockton
Ileana Hernandez and Ivan Kallick
 - Retirement System Investment Portfolios: Dodd-Frank, the
Volcker Rule and Other Considerations
Scott Johnson and Ellen Marshall
 - Additional session to be announced.
-

Event Registration Fee & Hotel Accommodations

The fee to attend the forum is \$250, which covers all provided meals and incidentals. To register for the event, [click here](#).

We have reserved a block of rooms at the Le Meridien San Francisco hotel at a group rate of \$199 a night. To reserve a room, please call the hotel directly at 866 837 4184 and mention Manatt Phelps & Phillips

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Meeting Date
02/12/14
Agenda Item
Misc.

Government Finance Officers Association

**Award for
Outstanding
Achievement in
Popular Annual
Financial Reporting**

Presented to

**Contra Costa County
Employees' Retirement Association
California**

For its Annual
Financial Report
for the Fiscal Year Ended

December 31, 2012

Executive Director/CEO