

| FUND SUMMARY<br>Fiscal Year 2014-2015 |  |  |  |  |  | Distinguishing Characteristics <sup>4</sup> |  |
|---------------------------------------|--|--|--|--|--|---|--|
|---------------------------------------|--|--|--|--|--|---|--|

| <u>Agency<sup>1</sup></u> | <u>County<br/>Population<sup>2</sup></u> |   | <u>FTEs Funded/Adopted<sup>3</sup></u> | <u>General Fund</u> | <u>Total Governmental Funds</u> |   |                  | <u>Total All Funds</u> |   |
|---------------------------|--|---|--|---------------------|---------------------------------|---|------------------|------------------------|---|
| San Francisco City/County | 825,863                                  | 4 | 28,435                                 | \$ 4,270,953,200    | \$ 8,581,831,912                | 1 |                  |                        | Sea ports, hospital, sports arena, Treasure Is Authority, art museums, tourism, university, int'l airport |
| Santa Clara County        | 1,837,504                                | 1 | 16,216                                 | \$ 2,973,221,915    | \$ 3,840,012,040                | 2 | \$ 5,892,779,051 |                        | Fire districts, hospital, health plan, Silicon Valley, theme park, sports arena, three major universities |
| Alameda County            | 1,554,720                                | 2 | 9,518                                  | \$ 2,312,146,120    | \$ 2,786,115,563                | 3 | \$ 3,296,908,180 |                        | Fire district, hospital, int'l airport, university, sports arena  |
| Contra Costa County       | 1,079,597                                | 3 | 8,921                                  | \$ 1,435,174,537    | \$ 1,938,177,513                | 4 | \$ 3,171,226,845 |                        | Fire district, hospital, health plan, airports, oil refineries, Delta, housing growth                     |
| San Mateo County          | 739,311                                  | 5 | 5,458                                  | \$ 1,494,908,690    | \$ 1,826,306,636                | 5 | \$ 2,209,518,947 |                        | Hospital, airport, marina, naval base (San Bruno)   |
| Sonoma County             | 491,829                                  | 6 | 4,074                                  | \$ 419,507,162      | \$ 889,930,234                  | 6 | \$ 1,457,085,749 |                        | Vineyards, wineries, university   |
| Solano County             | 420,757                                  | 7 | 2,816                                  | \$ 218,445,708      | \$ 870,217,528                  | 7 | \$ 922,572,425   |                        | Fire district, Travis Airforce Base, Delta, Fouts Springs, theme park                                     |
| Marin County              | 256,069                                  | 8 | 2,131                                  | \$ 408,200,968      | \$ 569,311,594                  | 8 | \$ 605,147,181   |                        | Fire dept, Pt. Reyes  |
| Napa County               | 139,045                                  | 9 | 1,411                                  | \$ 209,451,517      | \$ 505,434,230                  | 9 | \$ 624,414,293   |                        | Vineyards, wineries   |

<sup>1</sup> Surveyed counties represent the other 8 ABAG counties

<sup>2</sup> Data from U.S. Census Bureau 2012 estimates

<sup>3</sup> May be FTE, number of positions (part and full time), number of authorized positions, or number of funded positions.

<sup>4</sup> public hospital

| BAY AREA COUNTY BOARDS OF SUPERVISORS<br>COMPENSATION FACTORS |  |  |  |                                       |  |  |  |  |                                    |
|---|--|--|--|---------------------------------------|--|--|--|--|------------------------------------|
|   | <u>Alameda</u>   | <u>Contra Costa</u>  | <u>Marin</u>   | <u>Napa</u>                           | <u>San Francisco City/County<sup>1</sup></u>   | <u>San Mateo</u>   | <u>Santa Clara</u>   | <u>Solano</u>  | <u>Sonoma</u>                      |
| Term Limits?  |  | No   |  |                                       | Yes  |  | Yes: three 4-yr terms max  |  |                                    |
| Annual Salary   | \$147,680, eff. 7/1/14   | \$104,307, eff 6/1/15  | \$108,784  | \$85,384                              | \$110,858  | \$129,912  | \$145,034  | \$97,843   | \$135,976                          |
| Formula/ Methodology  | 80% of Superior Court Judge salary   | By County Ordinance  | 60% of Superior Court Judge salary, plus CPI adjustments   | 47.09% of Superior Court Judge salary | Set by Civil Service Commission every 5 years  | By County Ordinance  | 80% of Superior Court Judge salary   | 53% of Superior Court Judge salary   | 75% of Superior Court Judge salary |
| Pension & Vesting   | 37 Act pension plan: Alameda County contributes its employer share of BOS pension premiums only, which is based on membership type, plan tier, age at entry and salary. Rates are set annually by our retirement board (ACERA) and Alameda County BOS. Alameda County does not make any payments toward the BOS employee share of pension premiums. Vesting period is 5 years. | 2% @ 55; County contributes approx 36% of salary towards premium. '37 Act pension plan (CCCERA). Effective on October 1, 2011, all County employees, including Board members, are responsible for the payment of one hundred percent (100%) of the employees' share of basic retirement benefit contributions determined annually by the CCCERA Board.   | 2% @ 62 benefit. The County contributes an amount equal to 22.78% of salary towards the annual premium. 5 years to vest.   | No response.                          | County contributes 26.7% of salary amount toward premium. 5-20 years to vest depends on hire date.                       | <8/7/11 = 2% @ 55.5; 2011-12 = 1.725% @ 58; >2012 = 2% @ 62; County contributes 30-31% of salary towards premium. 10 years to vest.  | 2.5% @ 55 prior to 2013; 2% @ 62 after 2013 (PEPRA); 5 years to vest; Member Contribution of 8% = Employee Paid portion is 1% and Employer Paid portion is 7%<br><br>Employer Contribution of 16.934% = Employee Paid portion is 2.931% and Employer Paid portion is 14.003% | CalPERS: >2013 = 2% @ 62; 2012-2013 = 2% @ 60; <2012 = 2.7% @ 55; County contributes 17.43% of salary to the premium.  | No response.                       |
| Health/Dental   | Alameda County offers various health plans for employees to select from. For most plans, the county contributes 90% of the premium for the enrolled health plan for its employees and their eligible dependents.<br><br>Alameda County offers dental plans and pays the full premium of the enrolled dental plan for its employees and their eligible dependents               | Board members may participate in the County's group health, dental, life insurance program in the same manner and at the same cost as other management employees.  | The County has a cafeteria-style benefits plan that allows employees to choose from a variety of health, dental, vision, life, and long-term disability insurance plans. Benefit is approx \$448 biweekly.                                   | No response.                          | \$300-\$700 biweekly flexible spending account.  | County contributes 75-85% of premium, but varies from plan to plan; County contributes 90% of dental premium.  | Fixed dollar amount depending on what plan they choose (like Contra Costa). Basically covers most of employee cost for single plan.  | CalPERS medical insurance is effective the first of the month following date of hire. The maximum County contribution for family coverage for the 2015 calendar year is \$1,393.18 per month. If the medical plan costs are less than \$1,393.18 per month, employees will receive the difference as taxable earnings to a maximum of \$334.58. Employees who waive CalPERS medical coverage due to alternate group medical insurance are eligible to receive a taxable earnings equivalent to \$500 less the CalPERS Minimum Employer Contribution (\$378.00 per month for 2015 calendar year). Dental insurance is effective the first of the month following two months after the date of hire. Employees have two Dental Plan options, Delta Dental and Pacific Union Dental, with the County paying 100% of the cost.                             | No response.                       |
| Retiree Health/Dental & Vesting                               | Not offered.   | At the same rate as active employees if elected prior to 2009. This benefit is not offered to employees hired after 1/1/09. Employees hired between 2007-09 require 15 years to vest in this benefit.  | Current benefit is \$150 per year of service up to \$3,000 annually  | No response.                          | 5-20 vesting; additional 2% active employee contribution   | If hired before April 1, 2008: County pays full cost of one month's health, dental and vision premium for the employee and eligible dependents for each 8 hours of unused sick leave. Employees who separate from County service without retiring are not eligible for this benefit<br>If hired between April 1, 2008 and 12/31/10: County pays \$700 toward the monthly premium for the health plan for every 8 hours of unused sick leave; 100% paid dental and vision premiums for every 8 hours of unused sick leave. Employees who separate from County service without retiring are not eligible for this benefit<br>County pays \$100 per month to a post-employment health reimbursement account to pay for eligible medical expenses upon termination or retirement.<br>If hired January 1, 2011 or later: County pays \$400 toward the monthly premium the health plan for every 8 hours of unused sick leave; 100% paid dental and vision premiums for every 8 hours of unused sick leave. Employees who separate from County service without retiring are not eligible for this benefit. Employees are | Yes, active employees contribute \$63 biweekly for this benefit: VESTING: pre-'96=5 yrs, '96-'06=8 yrs, '06-'13=10 yrs, >'13=15 yrs  | The County contributes the CalPERS minimum employer contribution (\$122/month in 2015) for medical. There is no vesting requirement for this benefit. There is no County contribution for retiree dental.  | No response.                       |
| Other insurance   | See "Other"  | Board members are provided with a \$10,000 Life Insurance policy for subscriber to a health or dental plan and also a \$60,000 term life insurance policy, premiums paid by the County.  | None.  | No response.                          | \$50,000 life insurance policy   | N/A  | \$200,000 life insurance policy; LTD insurance   | Life Insurance is effective the first of the month following six months after the date of hire. The benefit is 1.5 times employee's base yearly earnings to a maximum of \$350,000, and is paid by the County. Employees may purchase supplemental life insurance up to three times the employee's annual earnings to a maximum of \$500,000 and \$250,000 for spouses with the cost based on age. Long Term Disability insurance coverage is effective the first of the month following date of hire. The maximum benefit is the lesser of 66.67% of basic salary or \$10,000, minus other income. This benefit is paid for by the County.  | No response.                       |
| Pension enhancement   | Alameda County contributes a maximum of \$8,000.00 annually to the County's Deferred Compensation Plan for each of its BOS members.<br><br>Alameda County contributes 7% of salary, up to the IRS cap, to a IRC 401(a) Employee Retirement Plan for each of its BOS members.   | The County contributes \$85 per month to the deferred compensation of elected officials who participate in the County's Deferred Compensation Plan. To be eligible for this incentive supplement, one must first contribute a Base Contribution Amount to the deferred compensation plan. Employees who meet the base contribution amounts must contribute at least a specified monthly amount to remain eligible for the supplemental amount. If hired after January 1, 2009 employees can receive an additional contribution of \$150 per month provided they contribute a minimum of \$25 per month. Additionally, as compensation for not accruing paid vacation credit, including its retirement benefits, each elected county officer shall be provided \$12,000 as a deferred compensation contribution that will be added to the elected county officer's deferred compensation account effective July 1st of each year (commencing July 1, 2007). | The County does not participate in Social Security except for a mandatory Medicare contribution. The County does offer a choice of tax deferred 457k plans to which employees may contribute in order to enhance their retirement.           | No response.                          | No employer contribution.  | None.  | County contributes \$18,000 - \$24,000 Annually to deferred compensation   | Elected officials who elect not to participate in CalPERS receive a County contribution to a Deferred Compensation plan(s) in an amount equal to the County's CalPERS employer rate (normal cost only) for that class of membership. The County offers the choice of three providers – Nationwide Retirement Solutions, ICMA Retirement Corporation, and CalPERS Supplemental Income Plan. Additionally, members of the Board of Supervisors are eligible to participate in a 457 Deferred Compensation plan with the County contributing a dollar-for-dollar match to a maximum of \$5 per pay period. Elected officials are eligible to participate in a 401(a) plan administered by ICMA Retirement Corporation. The 401(a) plan provisions require mandatory employee contributions of 1.2% of salary with a 50% County match, equivalent to 0.6%. | No response.                       |
| Auto allowance  | \$8295; (\$320 biweekly auto allowance; no mileage reimbursement)  | Board members who furnish a private automobile for County business receive an automobile allowance of \$600 per month plus mileage at the rate per mile allowed by the Internal Revenue Service (IRS) as a deductible expense.   | \$9600 annually  | No response.                          | None, but county has "auto-central" program that facilitates transportation accessibility for all employees. (Pool cars) | \$13,338; (\$513 biweekly)   | \$4,800 Annually   | \$10,400 annually  | No response.                       |
| Paid leave accruals   | None.  | None.  | Vacation accrual at the rate of 15 days per year for new employee; 11 paid holidays annually; The County offers a generous leave package that includes management and sick leave benefits. However, Board members may not cash out balances. | No response.                          | None.  | None.  | None.  | N/A  | No response.                       |
| Other   | Alameda County provides a Cafeteria Benefit Plan with a current annual allowance of \$3000.00 to supplement the cost of health, life insurance and accidental death and dismemberment premiums and unreimbursed medical expenses.  | Professional development allowance: \$925 biennially   |  | 0                                     | No response.   | None.  | None.  | Employees are eligible to receive an additional 2.5% longevity pay, per level, after the completion of continuous service at 10, 15, 20, 25, 30, and 35 years. Employees may receive credit for prior years of service employed with California cities, counties, joint power authorities, and other special districts as approved by the Director of Human Resources and the County Administrator.  | No response.                       |

<sup>1</sup> City and County of SF has 11 Board members instead of the typical 5-member board

|                      | Alameda   | Contra Costa   |
|----------------------|---|--|
| TOTAL EST VALUE      | 206,229   | 166,163  |
| Annual Salary        | 147,680   | 104,307  |
| Pension Contribution | 28,916  | 40,429   |
| Pension & Vesting    | Tier 2A is 1.492% @ 55; Tier 4 is 1.3% @ 55; County pays employer share only; avg contribution is 19.58%  | Tier 1 & 3 Enhanced is 2% @ 55; County contributes 38.8% |
| Health/Dental        | 90% of premium  | 50-60% of premium  |
| Other insurance      | -   | 1,164  |
| Pension enhancement  | \$ 18,338   | \$ 12,600  |
| Auto allowance       | \$ 8,296  | \$ 7,200   |
| Other                | \$ 3,000  | \$ 463   |
| Retiree Health       | County provides none.<br>However, ACERA provides partial benefits with 10 years svc credit.<br>3,321-6264 | 8,553  |

## San Mateo

183,523

129,912

40,272.72

< 8/7/11 = 1.948% @ 55;  
County contributes 30-31%

75-85% of premium

-

\$ -

\$ 13,338

\$ -

SamCERA: Sick leave does not  
get added to retirement base.  
Instead, banked sick leave can be  
"spent" on retiree health  
premiums. 8 hours buys \$700.

ALAMEDA

Population

Budget

Number of positions

BOS Compensation:

Annual Salary

Pension & Vesting

Health/Dental

Retiree Health/Dental & Vesting

Other insurance

Pension enhancement

Auto allowance

Paid leave accruals

Other

|           | All Funds | Gen Fund  |
|-----------|-----------|-----------|
| 1,573,254 |           |           |
|           | 2,786,115 | 2,313,871 |
| 7,648     |           |           |

\$147,680, eff. 7/1/14

37 Act pension plan; Alameda County contributes its employer share of BOS pension premiums only, which is based on membership type, plan tier, age at entry and salary. Rates are set annually by our retirement board (ACERA) and Alameda County BOS. Alameda County does not make any payments toward the BOS employee share of pension premiums. Vesting period is 5 years.

Alameda County offers various health plans for employees to select from. For most plans, the county contributes 90% of the premium for the enrolled health plan for its employees and their eligible dependents.

Alameda County offers dental plans and pays the full premium of the enrolled dental plan for its employees and their eligible dependents

Not offered.  
See "Other"

Alameda County contributes a maximum of \$8,000.00 annually to the County's Deferred Compensation Plan for each of its BOS members.

Alameda County contributes 7% of salary, up to the IRS cap, to a IRC 401(a) Employee Retirement Plan for each of its BOS members.

\$8295; (\$320 biweekly auto allowance; no mileage reimbursement)  
None.

Alameda County provides a Cafeteria Benefit Plan with a current annual allowance of \$3000.00 to supplement the cost of health, life insurance and accidental death and dismemberment premiums and unreimbursed medical expenses.

Fire District  
Hospital

## CONTRA COSTA

Population

Budget

Number of positions

BOS Compensation:

\$104,307, eff 6/1/15

Pension & Vesting

Health/Dental

Other Insurance

Retiree Health/Dental & Vesting

Pension enhancement

Auto allowance

Paid leave accruals

Other

## Distinguishing County Assets



1,087,008

All Funds

3,171,226,845

2% @ 55; County contributes approx 36% of salary towards premium. '37 Act pension plan (CCCERA). Effective on October 1, 2011, all County employees, including Board members, are responsible for the payment of one hundred percent (100%) of the employees' share of basic retirement benefit contributions determined annually by the CCCERA Board. Board members may participate in the County's group health, dental, life insurance program in the same manner and at the same cost as other management employees.

Board members are provided with a \$10,000 Life Insurance policy for subscriber to a health or dental plan and also a \$60,000 term life insurance policy, premiums paid by the County.

At the same rate as active employees if elected prior to 2009. This benefit is not offered to employees hired after 1/1/09. Employees hired between 2007-09 require 15 years to vest in this benefit.

The County contributes \$85 per month to the deferred compensation of elected officials who participate in the County's Deferred Compensation Plan. To be eligible for this incentive supplement, one must first contribute a Base Contribution Amount to the deferred compensation plan. Employees who meet the base contribution amounts must contribute at least a specified monthly amount to remain eligible for the supplemental amount. If hired after January 1, 2009 employees can receive an additional contribution of \$150 per month provided they contribute a minimum of \$25 per month. Additionally, as compensation for not accruing paid vacation credit, including its retirement benefits, each elected county officer shall be provided \$12,000 as a deferred compensation contribution that will be added to the elected county officer's deferred compensation account effective July 1st of each year (commencing July 1, 2007).

Board members who furnish a private automobile for County business receive an automobile allowance of \$600 per month plus mileage at the rate per mile allowed by the Internal Revenue Service (IRS) as a deductible expense.

None.

Professional development allowance: \$925 biennially

Hospital  
Airports  
Oil refineries  
CA Delta  
Fire Dept

Gov Funds

Gen Fund

1,938,117,513

1,435,174,537

MARIN

Population

Budget

Number of positions

BOS Compensation:

108,784

Pension

Health/Dental

Retiree Health/Dental & Vesting

Pension enhancement

Auto allowance

Paid leave accruals

Other

255846

605147181

2,400

From the effective date of the ordinance codified in this section until such time as the salary is changed, the salary of each member of the board of supervisors shall be sixty percent of the annual salary for the office of Superior Court Judge as prescribed by the legislature, increased by the percentage of increase in the Labor Statistics Consumer Price Index for the San Francisco Bay Region for all urban consumers during the most recent twelve-month period, and shall also include compensation paid to each member of the board of supervisors for ex-officio services required by law and performed for another governmental body, when such other governmental body pays a per diem or other payments for the services rendered to the county of Marin for payment to the member.

2% @ 62 benefit. The County contributes an amount equal to 22.78% of salary towards the annual premium. 5 years to vest.

The County has a cafeteria-style benefits plan that allows employees to choose from a variety of health, dental, vision, life, and long-term disability insurance plans. Benefit is approx \$448 biweekly.

Current benefit is \$150 per year of service up to \$3,000 annually

The County does not participate in Social Security except for a mandatory Medicare contribution.

The County does offer a choice of tax deferred 457k plans to which employees may contribute in order to enhance their retirement.

\$9600 annually

Vacation accrual at the rate of 15 days per year for new employee; 11 paid holidays annually;

The County offers a generous leave package that includes management and sick leave benefits.

However, Board members may not cash out balances.

Fire Dept

Pt. Reyes

569311597

NAPA

|                     |         |             |             |
|---------------------|---------|-------------|-------------|
| Population          | 139,255 |             |             |
| Budget              |         | 613,384,863 | 495,595,230 |
| Number of positions | 1,402   |             |             |

BOS Compensation:

Salary  
Pension & Vesting  
Health/Dental  
Retiree Health/Dental & Vesting  
Pension enhancement  
Auto allowance  
Paid leave accruals  
Other

Vineyards and wineries

## SAN FRANCISCO

|                     |         | <u>All Funds</u> | <u>Gen Fund</u> |
|---------------------|---------|------------------|-----------------|
| Population          | 836,620 |                  |                 |
| Budget              |         | 7,931,951,102    | 4,047,284,387   |
| Number of positions | 27,850  |                  |                 |

### BOS Compensation:

11 members

\$110,858

|                                 |   |
|---------------------------------|---|
| Pension & Vesting               | County contrib Board members have term limits.            |
| Health/Dental                   | \$300-\$700 biweekly flexible spending account.           |
| Retiree Health/Dental & Vesting | 5-20 vesting; additional 2% active employee contribution  |
| Pension enhancement             | No employer contribution.                                 |
| Auto allowance                  | None, but county has "auto-central" program that facilita |
| Paid leave accruals             | None.   |
| Other                           | \$50,000 life insurance policy                            |

### Distinguishing County Assets

Sea ports  
 Fine art museums  
 Treasure Is Development Authority  
 Sports arena  
 Tourism



tes transportation accessibility for all employees. (Pool cars)

## SAN MATEO

Population

Budget

Number of positions

BOS Compensation:

\$129,912

Pension & Vesting

Health/Dental

Retiree Health/Dental & Vesting

Pension enhancement

Auto allowance

Paid leave accruals

Other

|         |                  |
|---------|------------------|
|         | <u>All Funds</u> |
| 745,193 |                  |
|         | 2,226,660,841    |
| 5,092   |                  |

10,826 Flat

<8/7/11 = 2% @ 55.5;

2011-12 = 1.725% @ 58;

>2012 = 2% @ 62;

County contributes 30-31% of salary towards premium. 10 years to vest.

County contributes 75-85% of premium, but varies from plan to plan;

County contributes 90% of dental premium.

If hired before April 1, 2008:

County pays full cost of one month's health, dental and vision premium for the employee and eligible dependents for each 8 hours of unused sick leave. Employees who separate from County service without retiring are not eligible for this benefit

If hired between April 1, 2008 and 12/31/10:

County pays \$700 toward the monthly premium for the health plan for every 8 hours of unused sick leave; 100% paid dental and vision premiums for every 8 hours of unused sick leave. Employees who separate from County service without retiring are not eligible for this benefit County pays \$100 per month to a post-employment health reimbursement account to pay for eligible medical expenses upon termination or retirement.

If hired January 1, 2011 or later:

County pays \$400 toward the monthly premium the health plan for every 8 hours of unused sick leave; 100% paid dental and vision premiums for every 8 hours of unused sick leave. Employees who separate from County service without retiring are not eligible for this

None.

\$13,338; (\$513 biweekly)

None.

None.

CalFire service

Airports

Marina

Hospital

Gen fund

1,494,908,690

129,912

## SANTA CLARA

|                     |           |
|---------------------|-----------|
| Population          | 1,868,558 |
| Budget              |           |
| Number of positions |           |

### BOS Compensation:

3 4-year terms as a term limit, so max 12 years  
\$145,034 80% of Superior Court Judge

2.5% @ 55 prior to 2013;  
2% @ 62 after 2013 (PEPRA);  
5 years to vest;  
Member Contribution of 8% = Employee Paid portion is 1% and Employer Paid portion is 7%

|                                 |  |
|---------------------------------|--|
| Pension & Vesting               | Employer Contribution of 16.934% = Employee Paid portion is 2.931% and Employer Paid portion is 14.003%<br>Fixed dollar amount depending on what plan they choose (like Contra Costa). Basically covers most of employee cost for single plan. |
| Health/Dental                   | Yes, active employees contribute \$63 biweekly for this benefit; VESTING: pre-'96=5 yrs, '96-'06=8 yrs, '06-'13=10 yrs, >'13=15 yrs  |
| Retiree Health/Dental & Vesting | County contributes \$18,000 - \$24,000 Annually to deferred compensation   |
| Pension enhancement             | \$4,800 Annually   |
| Auto allowance                  | None.  |
| Paid leave accruals             | \$200,000 life insurance policy; LTD insurance   |
| Other                           |  |

3 Fire districts  
Hospital & Health Plan

| <u>All Funds</u> | <u>Gov Funds</u> | <u>Gen Fund</u> |
|------------------|------------------|-----------------|
| 4,591,907,187    |                  | 2,483,640,132   |
| 15,765           |                  | 8,982           |

## SOLANO

|                     |         |
|---------------------|---------|
| Population          | 424,233 |
| Budget              |         |
| Number of positions | 2,815   |

### BOS Compensation:

|          |        |
|----------|--------|
| \$97,843 | 97,843 |
|----------|--------|

|                   |  |
|-------------------|--|
| Pension & Vesting | CalPERS: >2013 = 2% @ 62;<br>2012-2013 = 2% @ 60;<br><2012 = 2.7% @ 55;<br>County contributes 17.43% of salary to the premium. |
|-------------------|--|

|               |  |
|---------------|--|
| Health/Dental | CalPERS medical insurance is effective the first of the month following date of hire. The maximum County contribution for family coverage for the 2015 calendar year is \$1,393.18 per month. If the medical plan costs are less than \$1,393.18 per month, employees will receive the difference as taxable earnings to a maximum of \$334.58. Employees who waive CalPERS medical coverage due to alternate group medical insurance are eligible to receive a taxable earnings equivalent to \$500 less the CalPERS Minimum Employer Contribution (\$378.00 per month for 2015 calendar year). Dental insurance is effective the first of the month following two months after the date of hire. Employees have two Dental Plan options, Delta Dental and Pacific Union Dental, with the County paying 100% of the cost. |
|---------------|--|

|                                 |   |
|---------------------------------|---|
| Retiree Health/Dental & Vesting | The County contributes the CalPERS minimum employer contribution (\$122/month in 2015) for medical. There is no vesting requirement for this benefit. There is no County contribution for retiree dental. |
|---------------------------------|---|

Life Insurance is effective the first of the month following six months after the date of hire. The benefit is 1.5 times employee's base yearly earnings to a maximum of \$350,000, and is paid by the County. Employees may purchase supplemental life insurance up to three times the employee's annual earnings to a maximum of \$500,000 and \$250,000 for spouses with the cost based on age. Long Term Disability insurance coverage is effective the first of the month following date of hire. The maximum benefit is the lesser of 66.67% of basic salary or \$10,000, minus other income. This benefit is paid for by the County.

Other insurance

Elected officials who elect not to participate in CalPERS receive a County contribution to a Deferred Compensation plan(s) in an amount equal to the County's CalPERS employer rate (normal cost only) for that class of membership. The County offers the choice of three providers – Nationwide Retirement Solutions, ICMA Retirement Corporation, and CalPERS Supplemental Income Plan. Additionally, members of the Board of Supervisors are eligible to participate in a 457 Deferred Compensation plan with the County contributing a dollar-for-dollar match to a maximum of \$5 per pay period. Elected officials are eligible to participate in a 401(a) plan administered by ICMA Retirement Corporation. The 401(a) plan provisions require mandatory employee contributions of 1.2% of salary with a 50% County match, equivalent to 0.6%.

Pension enhancement/alternative  
Auto allowance  
Paid leave accruals

\$10,400 annually

Employees are eligible to receive an additional 2.5% longevity pay, per level, after the completion of continuous service at 10, 15, 20, 25, 30, and 35 years. Employees may receive credit for prior years of service employed with California cities, counties, joint power authorities, and other special districts as approved by the Director of Human Resources and the County Administrator.

Other



Travis Air Force Base  
Delta  
Airport  
Fouts Springs  
Fire District

All Funds

Gov Funds

Gen Fund

922,572,425

870,217,528

Ord 951

## SONOMA

Population 490486

Budget

Number of positions

BOS Compensation:

\$135,976 75% of judicial salary

Pension & Vesting

Health/Dental

Retiree Health/Dental & Vesting

Pension enhancement 0

Auto allowance \$8,320

Paid leave accruals

Other