

SCHEDULE "B"
Board of Supervisors Salary Comparison
Total Annual Compensation of Peer Counties
Cost of Living Adjustment Method 1

| <u>Agency</u> | <u>Partial Annual</u> | <u>CCC Partial</u> | <u>Partial Annual</u> | <u>Add Back</u> | <u>Total Annual</u> |
|---------------------------------|--|--|---|---|---|
| | <u>Compensation</u> <u>(Excluding</u> <u>Pension & Def Comp)</u> | <u>Annual</u> <u>Compensation</u> <u>Equivalency</u> <u>COL Adjusted</u> ² | <u>Compensation</u> <u>COL Adjusted</u> ¹ | <u>Pension &</u> <u>Def Comp</u> | <u>Compensation</u> <u>COL Adjusted</u> ¹ |
| Sonoma | 159,228 | 112,501 | 167,188 | 27,188 | 194,376 |
| Alameda | 166,369 | 121,968 | 161,127 | 33,297 | 194,424 |
| Ventura | 141,443 | 113,550 | 147,141 | 14,989 | 162,130 |
| Kern | 128,242 | 97,183 | 155,876 | 14,807 | 170,683 |
| Fresno | 124,820 | 103,331 | 142,690 | 20,281 | 162,972 |
| Sacramento | 117,648 | 105,220 | 132,077 | 14,444 | 146,521 |
| San Mateo | 134,489 | 134,951 | 117,720 | 14,755 | 132,476 |
| San Francisco | 118,263 | 156,922 | 89,024 | 9,534 | 98,558 |
| Average | 136,313 | | 139,105 | 18,662 | 157,767 |
| 25th Percentile | 123,181 | | 128,488 | 14,677 | 143,010 |
| 37.5th Percentile | 126,959 | | 138,710 | 14,788 | \$ 156,277 |
| 50th Percentile | 131,365 | | 144,916 | 14,898 | 162,551 |
| 75th Percentile | 145,889 | | 157,189 | 22,008 | 176,607 |
| Contra Costa | 118,125 | | 118,125 | 29,804 | 147,929 |
| % from Average | -15% | | -18% | 37% | -7% |
| % from 25th Percentile | -4% | | -9% | 51% | 3% |
| % from 37.5th Percentile | -7% | | -17% | 50% | -6% |
| % from 50th Percentile | -11% | | -23% | 50% | -10% |
| % from 75th Percentile | -24% | | -33% | 26% | -19% |

¹ Total Annual Compensation COL Adjusted is based on Cost of Living factors from www.relocationessentials.com and reflects the compensation needed to support a comparable standard of living in Contra Costa County.

² CCC Total Annual Compensation Equivalency COL Adj is based on Cost of Living factors from www.relocationessentials.com and reflects the compensation that would be required in that county to maintain the same lifestyle as in CCC at the \$147,929 total compensation level. Amount adjusted is \$118,125, which excludes pension and deferred compensation contributions.

<http://relocationessentials.com/off/www/tools/salary/col.aspx>

Deriving the annual salary level from total compensation, using 37.5th percentile as selected by the Committee:

| | <u>Current</u> | <u>COL Adjusted</u> | | <u>VAR</u> |
|--------------------------------------|----------------|---------------------|----------|------------|
| Total Est Annual Compensation* | \$ 147,929 | \$ 156,277 | \$ 8,348 | 5.6% |
| Annual Salary | \$ 104,307 | \$ 111,567 | \$ 7,260 | 7.0% |
| Normal % Contrib to Pension @ 14.99% | \$ 16,784 | \$ 17,872 | \$ 1,088 | |
| Kaiser+Dental Single Coverage | \$ 6,155 | \$ 6,155 | \$ - | |
| Kaiser Single Coverage | | | | |
| Deferred Compensation | \$ 13,020 | \$ 13,020 | \$ - | |
| Auto allowance | \$ 7,200 | \$ 7,200 | \$ - | |
| Professional Development | \$ 463 | \$ 463 | \$ - | |

*Excludes life insurance and statutory benefits: FICA, worker's comp, unemployment insurance

To derive total payroll from annual salary:

| | | | | |
|-----------------------------------|------------|------------|-----------|------|
| Total Payroll* | \$ 185,994 | \$ 196,599 | \$ 10,605 | 5.7% |
| Salary | \$ 104,307 | \$ 111,567 | \$ 7,260 | 7.0% |
| FICA @ 7.65% | \$ 8,530 | \$ 9,086 | \$ 555 | |
| Retirement @ 36% | \$ 40,143 | \$ 42,756 | \$ 2,614 | |
| Group Insurance | \$ 9,341 | \$ 9,341 | \$ - | |
| Worker's Comp @ 2.13% | \$ 2,375 | \$ 2,530 | \$ 155 | |
| Unempl Insurance @ 0.3% | \$ 335 | \$ 356 | \$ 22 | |
| Supplemental (Auto Allowance) | \$ 7,200 | \$ 7,200 | \$ - | |
| Other (Def Comp, Life Insurance)* | \$ 13,764 | \$ 13,764 | \$ - | |

*Excludes Prof Dev Allowance