

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 50th percentile as selected by the Committee:

	<u>Current</u>	<u>COL Adjusted</u>		<u>VAR</u>
Total Est Annual Compensation*	\$ 147,929	\$ 162,551	\$ 14,622	9.9%
Annual Salary	\$ 104,307	\$ 117,023	\$ 12,716	12.2%
Normal % Contrib to Pension @ 14.99%	\$ 16,784	\$ 18,690	\$ 1,906	
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	\$ 204,570	\$ 18,576	10.0%
Salary	\$ 104,307	\$ 117,023	\$ 12,716	12.2%
FICA @ 7.65%	\$ 8,530	\$ 9,503	\$ 973	
Retirement @ 36%	\$ 40,143	\$ 44,720	\$ 4,578	
Group Insurance	\$ 9,341	\$ 9,341	\$ -	
Worker's Comp @ 2.13%	\$ 2,375	\$ 2,646	\$ 271	
Unempl Insurance @ 0.3%	\$ 335	\$ 373	\$ 38	
Supplemental (Auto Allowance)	\$ 7,200	\$ 7,200	\$ -	
Other (Def Comp, Life Insurance)*	\$ 13,764	\$ 13,764	\$ -	

*Excludes Prof Dev Allowance