

Cal-Tax Research Bulletin

July 2007

A Look at County Employee Fringe Benefits and Retirement

What the experts are reporting:

- California spends more on state and local pensions than the states of Florida, New York, Texas, Arizona, and Vermont combined. *Governing Magazine: Sourcebook 2006*.
- Because of the “pay-as-you-go” method, the percent of change that a county contributes to pension plans often is erratic from year to year. For example: In 2004 alone, Sonoma County increased its contributions to public employee pensions from the prior year by 1,141.4%. *Public Employee Retirement Systems Annual Report 26th Edition*.
- Sacramento County employees could potentially use their vacation, sick leave, and holidays to take off up to 52 days a year, depending on length of employment. The average annual leave for most counties is 42.3 days. *California State Board of Equalization, “California Assessors’ Offices and Appeals Boards’ Salary and Benefits Survey.”*
- As of 2005-06, 14 counties offered 100% medical, dental, and vision coverage for their employees and employees’ dependents. In most cases, these benefits are extended into an employee’s retirement plan. *California State Board of Equalization, “California Assessors’ Offices and Appeals Boards’ Salary and Benefits Survey.”*
- County coverage for employee and dependent dental plans has increased 15% since 1999. *California State Board of Equalization, “California Assessors’ Offices and Appeals Boards’ Salary and Benefits Survey.”*

According to a study by *Governing* magazine, California spends more on state and local public pension plans than the states of Florida, New York, Texas, Arizona and Vermont combined.¹ The increasing cost of public pension plans, in combination with public employee fringe benefits and other factors, has resulted in large fiscal burdens for county governments. Because personnel costs typically make up 60% to 80% of a county's operating budget,² it would make sense that these costs would be carefully monitored to ensure that long-term obligations can be financed with balanced budgets in the future. Taxpayers expect California's county governments and other public agencies to carefully manage employee pensions and fringe benefits. Solid compensation programs are critical, but the costs cannot break the bank or undercut funding for vital public services.

While the overall cost of county government employee fringe benefits is unknown and data does not exist in a yearly county budget report, this Cal-Tax Research Bulletin highlights county assessors' office salaries and benefits. Using the data on these salaries and benefits as a case study, this report can provide insight into fringe benefits for various county employees. (For further information on sources, see page 78.)

Prior Research:

Findings by the Department of Personnel Administration show that most non-safety public employees earn higher net salaries than their private-sector counterparts.³ Of the government employees, California's non-safety public employees typically had the highest base salary – the average pay differential was 15% to 30% in most cases. Public employees in “administrative and office” related fields, as well as “trades and support services” occupations, on average had a higher base salary than private-sector employees.⁴ In medical, technology, and executive/managerial fields, California government employees had a lower base salary than private-sector employees.⁵

In 1983, Cal-Tax suggested advancing the age at which a public employee would receive full benefits, from age 60 to 65.⁶ Today, the age at which most public employees can receive full retirement benefits is 55. Despite further advances in medicine and improvements in life expectancy, the age of retirement has declined since 1983. As predicted 24 years ago, the earlier people enter retirement, the greater the cost of financing pension benefits, because counties must now fund retirees longer. The age at which public employees retire has an important impact on the fiscal burden of pensions on local governments.

How the Retirement Formula Works:

Usually, California public retirement systems are based on an employee's pay during the highest 12 months of compensation prior to his or her retirement, in combination with the length of employment at a public agency. While the age at which most can receive full benefits has decreased to 55, the average age at which public employees typically retire has remained at 60.

California public employees now have the opportunity to make full use of lucrative state and local retirement formulas. For example, in 2004-05, the average county retirement formula was 2.18% @ 55.62; with this formula, a typical county employee who retires

after 30 years of service could retain up to 65.4% of his or her best 12 months of pre-retirement income, which includes income from fringe benefits. In addition, other fringe benefits such as health care typically are extended into an employee's retirement, along with yearly cost-of-living-adjustments (COLAs) after the second year of retirement. The longer a public employee works, the higher the pension is upon retirement⁷.

As The California Public Employees' Retirement System (CalPERS) points out in its member's booklet, a retiree with a retirement formula of 2% @ 55 can retire exactly when he or she turns 55 and receive a 2% per year pension formula.⁸ However, if a public employee with a 2% @ 55 retirement formula chooses to work past age 55 and retires at age 60, for example, he or she may receive a pension of 2.3%. In addition, the Public Employee Retirement Systems Annual Reports states, "Most systems allow early retirement at a reduced benefit. In many retirement systems, retirees' benefits are automatically increased to replace the purchasing power lost through inflation. This COLA benefit is linked to an index that measures inflation, although it may be limited to a maximum annual percentage increase."⁹

Unlike most private-sector retirement plans, public employee retirement benefits account for annual cost-of-living increases. Public employees' annual COLAs can range from 1% to 4% depending on the county – the mean average COLA increase is 2.5%.¹⁰ According to CalPERS, the most widely used retirement system by California's counties, a COLA is paid each May after the second year a public employee is retired, and each adjustment cannot exceed the national rate of inflation as determined by the Consumer Price Index. At a mean average rate of 2.5% among county governments, a typical retired public employee would receive a compounded COLA increase of 56% after 18 years of retirement.

Fringe Benefits:¹¹

Since 1999, public employees' medical, dental, and vision benefits have seen an overall increase of 22.8%; public transportation subsidies have increased 72.2%; and education reimbursements have increased 112.9%. In most cases, these benefits will be extended into an employee's retirement.

According to a State Board of Equalization report, the average benefits received by non-safety county public employees included:¹²

- Retirement at age 55 with a formula of 2.18% of final pay accumulated annually.
- Medical benefits with up to 100% employee and dependent expenses covered by local counties.
- Dental benefits with up to 100% of employee and dependent expenses covered by local counties.
- Vision benefits with up to 100% of employee and dependent expenses covered by local counties.
- About 18.5 days per year of available vacation time, depending on length of service.
- About 12 days per year of available sick leave, depending on length of service.
- About 11.8 days per year for holiday leave.

In addition, some counties provide the following benefits:¹³

- A public transportation subsidy of about \$828 a year for city buses, light rail or other city transit services.
- A life insurance policy of \$38,531. In some cases, this amount is fully funded by the county, while in other cases this amount is merely subsidized by a county with employee contributions.
- An education reimbursement of \$904.91 annually. Some counties offer full tuition reimbursement at any college an employee chooses.
- Car allowance to some department heads and county assessors, and, in some cases, mileage allowances.
- Athletic club membership discounts to county employees.

Adding it All Up:

With an average formula of 2.18% @ 55.62, a typical county employee who retires after 30 years of service could retain up to 65.4% of his or her annual pre-retirement income. With an average COLA increase of 2.5% every year, after 18 years a public employee potentially could obtain 102% of his or her pre-retirement annual income – this figure does not include health, dental, vision, or various fringe benefits extended into retirement.

One notable study on retirement and pensions, The President's Commission on Pension Policy, suggested that retirees need 51% to 78% of their pre-retirement income to maintain their standard of living. In a similar but separate study, Legislative Analyst Elizabeth Hill states that during retirement, "a person's income needs are generally less ... because clothing and daily travel expenses decline, home mortgages are often paid off at this point in life and retirees may be in a lower tax bracket than when working."¹⁴

Pay-As-You-Go:

In May 2007, State Controller John Chiang released a report documenting California's unpredictable "pay-as-you-go" method of financing public pensions. The Controller's Office explained that under the "pay-as-you-go" system, "only the funds necessary to meet the current obligations are appropriated." The controller's report shows that county contributions have increased 540.5% since 1999. In 2004 alone, Sonoma County increased its contributions to public employee pensions from the prior year by 1,141.4%.

Sacramento Bee columnist Daniel Weintraub said that part of the "pay-as-you-go" problem is due to health care unfunded liabilities. Because state and local governments have not set aside a specific dollar amount to allocate to retiree health care benefits, the problem continues to increase. Weintraub stated that "the government would need to set aside another \$1.2 billion each year to pay for the future health care of employees still working. If the state does not do that, and it probably won't, the amount added to the unfunded liability will be even higher – \$2.2 billion."¹⁵

Reform Efforts:

The looming pension crisis has inspired some policy makers to act. In December, Governor Arnold Schwarzenegger established the Public Employee Post-Employment

Benefits Commission. By January 1, 2008, the commission is expected to report on California's current unfunded pension liabilities. Schwarzenegger said, "Soaring obligations ... remain one of the biggest problems facing governments everywhere for the simple reason that rising pension and retiree health care costs mean less money for other government programs such as education, public safety, environmental protection and health care. We must seek ways to meet these obligations while not harming other government programs and taxpayers or handing invoices to future generations."

Last year, AB 1369 (Chapter 209, Nunez) set out to redefine new state employee's retirement benefits. Prior to 2006 state employee retirement formulas were based on the highest 12-month compensation period. AB 1369 recalculated the retirement formulas of new state employees to the highest 36-months of compensation. Recalculating the retirement formulas to reflect a three year average rather than a 12-month average is often considered to be a more accurate method of reflecting an employee's overall salary during their length of employment, and it also eliminates potential outlying salary figures. AB 1369 did not affect county employee retirement formulas.

To combat the unfunded liabilities of public employee pensions, California Foundation for Fiscal Responsibility President Keith Richman has drafted an initiative that would curb public employee pension obligations. If the Public Employee Benefits Reform Act gathers enough signatures to be on the ballot and is approved by voters, it will: increase the age at which future public employees can retire to 65, change the pension formula to be calculated on the highest consecutive five years of income rather than three years, and prevent governments from using pension funds for other purposes. Orange County Supervisor John Moorlach, a supporter of the Richman initiative, said,¹⁶ "Municipalities not only gave attractive benefit increases when investment markets were on fire, but they also made minimal contributions to the pension plans during those good times ... Our initiative stops this fiscally irresponsible practice." As People's Advocate Chief Executive Ted Costa has stated, this may be only the beginning of a long movement to reform California's pension system.

Conclusion:

As noted by the Legislative Analyst, "Employers cannot readily change retirement benefits for current employees without an offsetting benefit. In other words, public agencies face a lot of inflexibility under a defined benefit structure to 'undo' past decisions."¹⁷ The challenge for future policymakers will be how to continue fringe benefit guarantees into public employees' retirement. Escalating costs for public services and programs provided by counties and other public agencies will put demands on revenue streams that have limitations. The competition between growth in costs for government services and the costs of sustaining retirement health care and fringe benefit programs for public employees will be a tremendous challenge for those making budget and finance decisions in the future. As policy makers begin to sort out California's pension obligations, one thing is certain: public attention and debate on this looming financial challenge must begin soon to assure that maximum options are available and considered.

Average Public Employee Pension and Fringe Benefits:*

* County averages were calculated based on mean average calculations from data reported in the *State Board of Equalization California Assessors' Offices and Appeals Boards' Salary and Benefits Survey* and the *California State Controller's Office Public Employee Retirement System Annual Report*. If a county did not report data for a field, it was not included in the overall county averages.

County Averages

1999-00

Public Employee Pensions

CalPERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contribution</u>	<u>Percent Increase/Dec</u>
2% @ 56.09	17,092	(\$88,852,677)	103.30%	\$26,211,638	-13%

Fringe Benefits

<u>Medical Benefits</u>	92%	<u>Sick Leave Benefits</u>	11.95 Days	<u>Education Reimbursement</u>	\$425
<u>Dental Benefits</u>	85%	<u>Number of Holidays</u>	12 Days	<u>Car Allowance</u>	Dept Heads
<u>Vision Benefits</u>	92%	<u>Public Transportation</u>	\$480	<u>Athletic Club Membershi</u>	Discount Available
<u>Vacation Benefits</u>	18.29 Days	<u>Life Insurance</u>	Mgmt		

2001-02

Public Employee Pensions

CalPERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contribution</u>	<u>Percent Increase/Dec</u>
1.96% @ 55.14	18,570	(\$107,195,298)	103.50%	\$31,615,291	11%

Fringe Benefits

<u>Medical Benefits</u>	93%	<u>Sick Leave Benefits</u>	11.8 Days	<u>Education Reimbursement</u>	\$630.00
<u>Dental Benefits</u>	95.1%	<u>Number of Holidays</u>	12 Days	<u>Car Allowance</u>	Dept Heads
<u>Vision Benefits</u>	98%	<u>Public Transportation</u>	\$720	<u>Athletic Club Membershi</u>	Discount Available
<u>Vacation Benefits</u>	18.2 Days	<u>Life Insurance</u>	Mgmt		

2004-05

Public Employee Pensions

CalPERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contribution</u>	<u>Percent Increase/Dec</u>
2.16 @ 55.52	18,954	\$439,696,897	91.03%	\$167,886,952	282

Fringe Benefits

<u>Medical Benefits</u>	93.7%	<u>Sick Leave Benefits</u>	12 Days	<u>Education Reimbursement</u>	\$897.34
<u>Dental Benefits</u>	96.5%	<u>Number of Holidays</u>	11.6 Days	<u>Car Allowance</u>	Dept Heads
<u>Vision Benefits</u>	97.2%	<u>Public Transportation</u>	\$735	<u>Athletic Club Membershi</u>	Discount available
<u>Vacation Benefits</u>	18.6 Days	<u>Life Insurance</u>	\$27,991		

2005-06

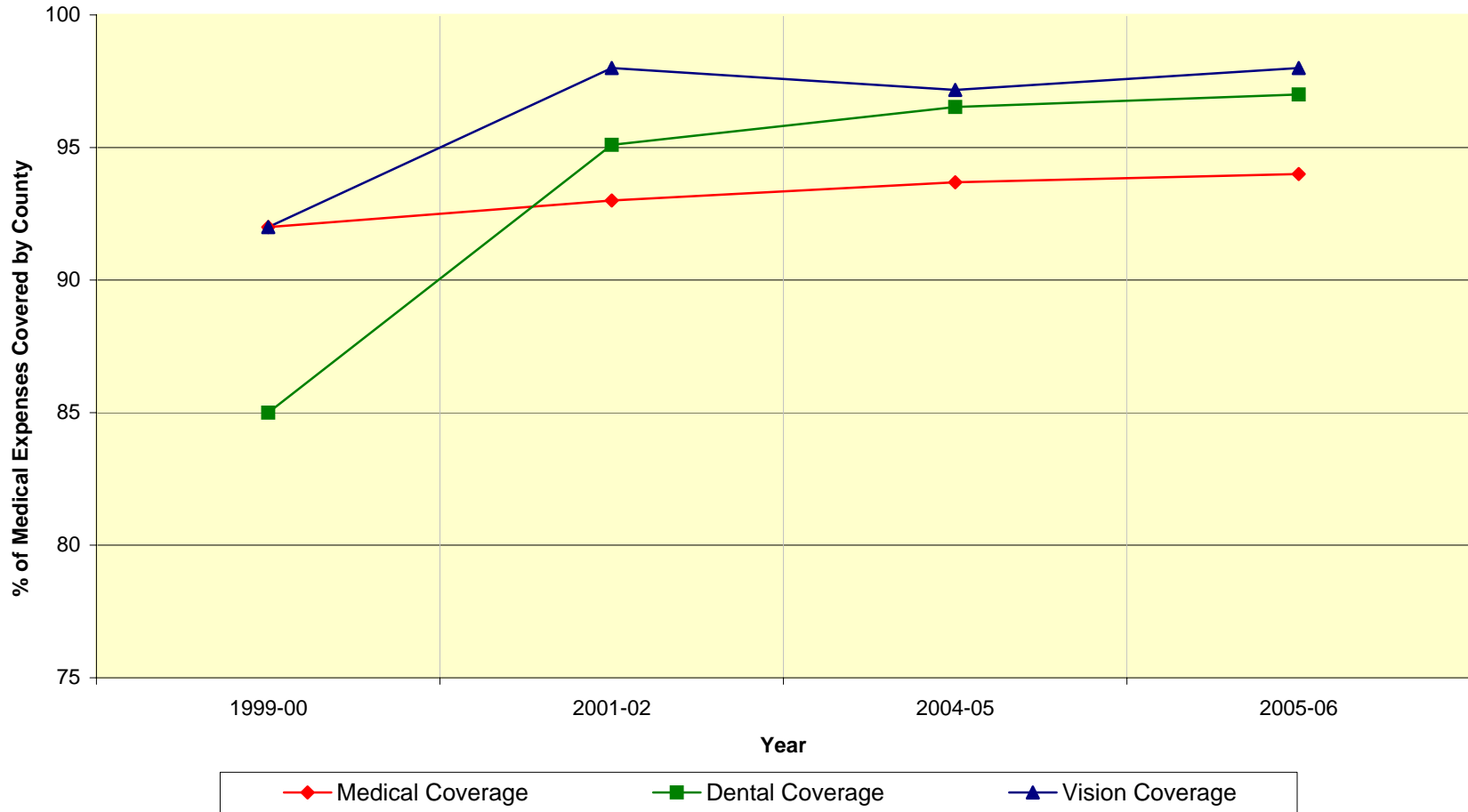
Public Employee Pensions

CalPERS **PERS Membership** **Unfunded Liability** **Funding Ratio** **Employer Contribution** **Percent Increase/Dec**
2.18% @ 55.62

Fringe Benefits

<u>Medical Benefits</u>	94%	<u>Sick Leave Benefits</u>	12 Days	<u>Education Reimbursement</u>	\$904.91
<u>Dental Benefits</u>	97%	<u>Number of Holidays</u>	11.8 Days	<u>Car Allowance</u>	Assessor
<u>Vision Benefits</u>	98%	<u>Public Transportation</u>	\$828	<u>Athletic Club Membershi</u>	Discount available
<u>Vacation Benefits</u>	18.5 Days	<u>Life Insurance</u>	\$38,531		

Average Public Employee Health Benefits*



* Averages were determined by calculating the mean percentage of medical, dental, and vision coverage plans each county offers its employees. Also note that medical, dental and vision coverage varies by length of employment. The average percentages were calculated from the 26 of 58 counties that reported health benefits in percentage format. Source: *California Assessors' Offices and Assessment Appeals Boards' Salaries and Benefits Survey*

Public Employee Pension and Fringe Benefits by County:*

* County data was compiled from the *State Board of Equalization California Assessors' Offices and Appeals Boards' Salary and Benefits Survey* and the *California State Controller's Office Public Employee Retirement System Annual Report*. If a county did not report data for a field, a dash (-) was recorded to indicate this.

Alameda

1999-00

Public Employee Pensions

1937 Retirement Act	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
-	16,375	(\$235,408,000)	108.5%	\$26,134,479	3.91%

Fringe Benefits

			<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u> 100%	<u>Vacation</u> 2-5 weeks/year		-	-	-
<u>Dental Benefits</u> 100%	<u>Sick Leave</u> 13 days/year		<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u> \$150 every 2 yrs	<u>Holidays</u> 10		-	-	

2001-02

Public Employee Pensions

1937 Retirement Act	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
-	17,866	(\$232,547,000)	107.9%	\$22,042,914	18.56%

Fringe Benefits

			<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u> 100%	<u>Vacation</u> 2-5 weeks/year		-	-	-
<u>Dental Benefits</u> 100%	<u>Sick Leave</u> 13 days/year		<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u> \$200/Year	<u>Holidays</u> 11		-	-	

2004-05

Public Employee Pensions

1937 Retirement Act	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2% @ 50	18,731	\$508,286,000	86.9%	\$49,091,005	81.9%

Fringe Benefits

			<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u> 100%	<u>Vacation</u> 2-5 weeks/year		-	-	-
<u>Dental Benefits</u> 100%	<u>Sick Leave</u> 13 days/year		<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u> \$200/24 Months	<u>Holidays</u> 10		Mileage	\$500/year	

2005-06

Public Employee Pensions

1937 Retirement Act	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2% @ 50					

Fringe Benefits

<u>Medical Benefits</u> 100%	<u>Vacation</u> 2-5 weeks/year	<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Dental Benefits</u> 100%	<u>Sick Leave</u> 13 days/year	-	-	-
<u>Vision Benefits</u> \$200/24 mo	<u>Holidays</u> 10	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
		Mileage	\$500/year non-managers	

Alpine

1999-00

Public Employee Pensions

-	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
-					

Fringe Benefits

<u>Medical Benefits</u> -	<u>Vacation</u> -	<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Dental Benefits</u> -	<u>Sick Leave</u> -	-	-	-
<u>Vision Benefits</u> -	<u>Holidays</u> -	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
		-	-	

2001-02

Public Employee Pensions

-	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
-					

Fringe Benefits

<u>Medical Benefits</u> -	<u>Vacation</u> -	<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Dental Benefits</u> -	<u>Sick Leave</u> -	-	-	-
<u>Vision Benefits</u> -	<u>Holidays</u> -	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
		-	-	

2004-05

Public Employee Pensions

-	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
-					

Fringe Benefits

<u>Medical Benefits</u> -	<u>Vacation</u> -	<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Dental Benefits</u> -	<u>Sick Leave</u> -	-	-	-
<u>Vision Benefits</u> no plan available	<u>Holidays</u> -	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
		-	-	

2005-06

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
 2% @ 55

Fringe Benefits

				<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	\$1,025/mo	<u>Vacation</u>	10-20 days/year	-	\$5,000	-
<u>Dental Benefits</u>	Included in Medical	<u>Sick Leave</u>	12 days/year	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	Included in Medical	<u>Holidays</u>	14	-	-	

Amador

1999-00

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
 2% @ 55

Fringe Benefits

				<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	\$425.38	<u>Vacation</u>	11-21 days/year	-	-	-
<u>Dental Benefits</u>	Included in Medical	<u>Sick Leave</u>	12 days/year	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	Included in Medical	<u>Holidays</u>	11	-	-	

2001-02

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
 2% @ 55

Fringe Benefits

				<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	90%	<u>Vacation</u>	12-21 days/year	-	\$12,000	\$100/year
<u>Dental Benefits</u>	90%	<u>Sick Leave</u>	12 days/year	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	90%	<u>Holidays</u>	11	-	-	

2004-05

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
 2% @ 55

Fringe Benefits

Medical Benefits	90%
Dental Benefits	90%
Vision Benefits	90%

Vacation	8 hrs/varying hr
Sick Leave	8 hrs for 174 hrs of service
Holidays	11

Public Transportation	Life Insurance	Athletic Club Membership
-	-	\$100/year
Car Allowance	Education Reimbursement	
-	-	

2005-06

Public Employee Pensions

CalPERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2% @ 55					

Fringe Benefits

Medical Benefits	90%
Dental Benefits	90%
Vision Benefits	90%

Vacation	11-21 days/year
Sick Leave	8 hrs for 174 hrs of service
Holidays	12

Public Transportation	Life Insurance	Athletic Club Membership
-	-	\$100/year
Car Allowance	Education Reimbursement	
-	-	

Butte

1999-00

Public Employee Pensions

CalPERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2% @ 55					

Fringe Benefits

Medical Benefits	Varies
Dental Benefits	100%
Vision Benefits	100%

Vacation	3.08 - 8 hrs/biweekly
Sick Leave	12 days/year
Holidays	12

Public Transportation	Life Insurance	Athletic Club Membership
-	-	Discount available
Car Allowance	Education Reimbursement	
Mileage of \$0.325	no plan available	

2001-02

Public Employee Pensions

CalPERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2% @ 55					

Fringe Benefits

Medical Benefits	Varies
Dental Benefits	100%
Vision Benefits	100%

Vacation	10-25 days/year
Sick Leave	12 days/year
Holidays	11

Public Transportation	Life Insurance	Athletic Club Membership
-	-	Discount available
Car Allowance	Education Reimbursement	
Mileage of \$0.365	-	

2004-05

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease

2% @ 55

Fringe Benefits

<u>Medical Benefits</u>	Varies	<u>Vacation</u>	10-26 days/year	<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
				-	\$20,000 to \$25,000	Discount available
<u>Dental Benefits</u>	Included in Medical	<u>Sick Leave</u>	12 days/year	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	Included in Medical	<u>Holidays</u>	11	\$25 plus mileage	\$500/year	

2005-06

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease

2% @ 55

Fringe Benefits

<u>Medical Benefits</u>	85% - 90%	<u>Vacation</u>	14-26 days/year	<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
				-	\$20,000 - \$25,000	Discount available
<u>Dental Benefits</u>	Included in Medical	<u>Sick Leave</u>	12 days/year	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	Included in Medical	<u>Holidays</u>	11	\$25 plus mileage	\$500/year	

Calaveras

1999-00

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease

2% @ 55

Fringe Benefits

<u>Medical Benefits</u>	\$6,096/year	<u>Vacation</u>	80-160 hrs/year	<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
				-	-	-
<u>Dental Benefits</u>	Included in Medical	<u>Sick Leave</u>	3.692 hrs/80 hr pay period	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	Included in Medical	<u>Holidays</u>	13	Mileage of \$0.32/mile	-	

2001-02

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease

2% @ 55

Fringe Benefits

<u>Medical Benefits</u>	\$524	<u>Vacation</u>	80-160 hrs/year
<u>Dental Benefits</u>	Included in Medical	<u>Sick Leave</u>	12 days/year
<u>Vision Benefits</u>	Included in Medical	<u>Holidays</u>	13

<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
-	-	-
<u>Car Allowance</u>	<u>Education Reimbursement</u>	
-	-	

2004-05

Public Employee Pensions

CalPERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2% @ 55					

Fringe Benefits

<u>Medical Benefits</u>	\$400 - \$800 a year	<u>Vacation</u>	80-160 hrs/year
<u>Dental Benefits</u>	Included in Medical	<u>Sick Leave</u>	3.692 hours every 2 weeks
<u>Vision Benefits</u>	Included in Medical	<u>Holidays</u>	13

<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
-	\$50,000	-
<u>Car Allowance</u>	<u>Education Reimbursement</u>	
-	-	

2005-06

Public Employee Pensions

CalPERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2% @ 55					

Fringe Benefits

<u>Medical Benefits</u>	\$400 - \$800	<u>Vacation</u>	80-160 hrs/year
<u>Dental Benefits</u>	Included in Medical	<u>Sick Leave</u>	3.692 hrs/2 weeks
<u>Vision Benefits</u>	Included in Medical	<u>Holidays</u>	13

<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
-	\$50,000	-
<u>Car Allowance</u>	<u>Education Reimbursement</u>	
Assessor	-	

Colusa

1999-00

Public Employee Pensions

CalPERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2% @ 55					

Fringe Benefits

<u>Medical Benefits</u>	100%	<u>Vacation</u>	1.25-2 days/mo
<u>Dental Benefits</u>	44%	<u>Sick Leave</u>	12 days/year
<u>Vision Benefits</u>	100%	<u>Holidays</u>	12

<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
-	-	-
<u>Car Allowance</u>	<u>Education Reimbursement</u>	
-	-	

2001-02

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
 2% @ 55

Fringe Benefits

			<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	Max \$256.27	<u>Vacation</u>	1.25 - 2 days/mo	-	-
<u>Dental Benefits</u>	\$25 of Employee	<u>Sick Leave</u>	8.5 hrs/mo	<u>Car Allowance</u>	<u>Education Reimbursement</u>
<u>Vision Benefits</u>	\$8.88	<u>Holidays</u>	16	-	-

2004-05

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
 2.5% @ 55

Fringe Benefits

			<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	\$253.56	<u>Vacation</u>	.83 - 2 days/mo	-	\$50,000
<u>Dental Benefits</u>	\$35	<u>Sick Leave</u>	1.5 days/mo	<u>Car Allowance</u>	<u>Education Reimbursement</u>
<u>Vision Benefits</u>	100% employee	<u>Holidays</u>	-	Assessor	-

2005-06

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
 2.5% @ 55; 3% @ 60

Fringe Benefits

			<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	\$253.26	<u>Vacation</u>	.83-2 days/year	-	\$50,000
<u>Dental Benefits</u>	\$35	<u>Sick Leave</u>	1.5 days/mo	<u>Car Allowance</u>	<u>Education Reimbursement</u>
<u>Vision Benefits</u>	100% employee	<u>Holidays</u>	-	Assessor	Up to 9 mos. edu leave w/o pa

Contra Costa

1999-00

Public Employee Pensions

	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
1937 Retirement Act	14,943	\$451,794,000	80.5%	\$49,254,260	11.55%
-					

Fringe Benefits

Medical Benefits	66.27% - 98%	Vacation	Varies
Dental Benefits	78% - 98%	Sick Leave	8 hrs/mo
Vision Benefits	-	Holidays	10

Public Transportation	Life Insurance	Athletic Club Membership
-	-	-
Car Allowance	Education Reimbursement	
Dept Heads	-	

2001-02

Public Employee Pensions

1937 Retirement Act	PERS Membership	Unfunded Libability	Funding Ratio	Employer Contributions	Contribution % Increase/Decrease
-	16,132	\$372,039,000	85.2%	\$52,986,645	7.58%

Fringe Benefits

Medical Benefits	Choice of plans 66.2	Vacation	6.67-23.67 hrs/mo
Dental Benefits	Included in Medical	Sick Leave	8 hrs/mo
Vision Benefits	-	Holidays	10

Public Transportation	Life Insurance	Athletic Club Membership
-	-	-
Car Allowance	Education Reimbursement	
-	-	

2004-05

Public Employee Pensions

1937 Retirement Act	PERS Membership	Unfunded Libability	Funding Ratio	Employer Contributions	Contribution % Increase/Decrease
-	16,663	\$380,888,000	86.9%	\$427,822,766	644.38%

Fringe Benefits

Medical Benefits	Varies	Vacation	6.67-23.67 hrs/mo
Dental Benefits	Varies	Sick Leave	8 hrs/mo
Vision Benefits	no plan available	Holidays	10

Public Transportation	Life Insurance	Athletic Club Membership
-	\$7,500 to	-
Car Allowance	Education Reimbursement	
-	-	

2005-06

Public Employee Pensions

1937 Retirement Act	PERS Membership	Unfunded Libability	Funding Ratio	Employer Contributions	Contribution % Increase/Decrease
2% @ 55					

Fringe Benefits

Medical Benefits	Varies	Vacation	Varies
Dental Benefits	Varies	Sick Leave	8 hrs/mo
Vision Benefits	no plan available	Holidays	10

Public Transportation	Life Insurance	Athletic Club Membership
-	\$7,500 - \$47,000	-
Car Allowance	Education Reimbursement	
-	\$217/semester or \$162.50/qua	

Del Norte

1999-00

Public Employee Pensions

CalPERS **PERS Membership** **Unfunded Libability** **Funding Ratio** **Employer Contributions** **Contribution % Increase/Decrease**
 2% @ 55

Fringe Benefits

<u>Medical Benefits</u> plan available	<u>Vacation</u> 2-5 weeks/year	-	<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Dental Benefits</u> plan available	<u>Sick Leave</u> 12 days/year	-	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u> no plan available	<u>Holidays</u> 12	Out of town expenses	-		

2001-02

Public Employee Pensions

CalPERS **PERS Membership** **Unfunded Libability** **Funding Ratio** **Employer Contributions** **Contribution % Increase/Decrease**
 2.5% @ 55

Fringe Benefits

<u>Medical Benefits</u> 100%	<u>Vacation</u> 1-5 weeks/year	-	<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Dental Benefits</u> 100%	<u>Sick Leave</u> 1 day/mo	-	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u> -	<u>Holidays</u> 12	-	-	-	

2004-05

Public Employee Pensions

CalPERS **PERS Membership** **Unfunded Libability** **Funding Ratio** **Employer Contributions** **Contribution % Increase/Decrease**
 2% @ 55

Fringe Benefits

<u>Medical Benefits</u> 100% Employee	<u>Vacation</u> 5-30 days/year	-	<u>Public Transportation</u>	<u>Life Insurance</u> \$15,000 to \$50,000	<u>Athletic Club Membership</u> -
<u>Dental Benefits</u> 100% Employee	<u>Sick Leave</u> 1 day/mo	-	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u> no plan available	<u>Holidays</u> 12	-	-	-	

2005-06

Public Employee Pensions

CalPERS **PERS Membership** **Unfunded Libability** **Funding Ratio** **Employer Contributions** **Contribution % Increase/Decrease**
 2% @ 55

Fringe Benefits

<u>Medical Benefits</u> 100% Employee	<u>Vacation</u> 5-25 days/year	-	<u>Public Transportation</u>	<u>Life Insurance</u> Elect Official & dept	<u>Athletic Club Membership</u> -
<u>Dental Benefits</u> 100% Employee	<u>Sick Leave</u> 12 days/year	-	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u> no plan available	<u>Holidays</u> 13	-	-	-	

El Dorado

1999-00

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease

-

Fringe Benefits

				<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	93% - 100%	<u>Vacation</u>	3.1 - 6.2 hrs/pay period	-	-	-
<u>Dental Benefits</u>	Included in Medical	<u>Sick Leave</u>	3.7 hrs/2 weeks	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	100%	<u>Holidays</u>	13	-	-	

2001-02

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease

-

Fringe Benefits

				<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	93% - 100%	<u>Vacation</u>	3.1 - 6.2 hours per pay period	-	-	-
<u>Dental Benefits</u>	93% - 100%	<u>Sick Leave</u>	3.7 hrs/pay period	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	100%	<u>Holidays</u>	13	-	-	

2004-05

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease

2% @ 55

Fringe Benefits

				<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	Varies	<u>Vacation</u>	81-161 hrs/year	-	-	-
<u>Dental Benefits</u>	Varies	<u>Sick Leave</u>	3.7 hours ever 2 weeks	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	Varies	<u>Holidays</u>	12	-	-	

2005-06

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease

2% @ 55

Fringe Benefits

<u>Medical Benefits</u>	Varies	<u>Vacation</u>	81-161 hrs/year
<u>Dental Benefits</u>	Included in Medical	<u>Sick Leave</u>	3.7 hrs/2 weeks
<u>Vision Benefits</u>	Included in Medical	<u>Holidays</u>	11

<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
-	\$20,000 - \$60,000	-
<u>Car Allowance</u>	<u>Education Reimbursement</u>	
-	-	

Fresno

1999-00

Public Employee Pensions

Varies	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
Varies	11,919	(\$98,769,000)	106.4%	\$6,005,632	-97.03%

Fringe Benefits

<u>Medical Benefits</u>	Employee 100%	<u>Vacation</u>	10-20 days/year
<u>Dental Benefits</u>	Employee 100%	<u>Sick Leave</u>	8-13 days/year
<u>Vision Benefits</u>	Employee 100%	<u>Holidays</u>	10

<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
-	-	-
<u>Car Allowance</u>	<u>Education Reimbursement</u>	
Elected Official/dept h	-	

2001-02

Public Employee Pensions

1937 Retirement Act	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2.5% @ 55	13,004	\$21,623,000	98.7%		

Fringe Benefits

<u>Medical Benefits</u>	\$3440 Emp.,\$1352	<u>Vacation</u>	Varies
<u>Dental Benefits</u>	Included in Medical	<u>Sick Leave</u>	Varies
<u>Vision Benefits</u>	Included in Medical	<u>Holidays</u>	11

<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
-	-	-
<u>Car Allowance</u>	<u>Education Reimbursement</u>	
Assessor	-	

2004-05

Public Employee Pensions

1937 Retirement Act	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2.5% @ 55	13,165	\$31,341,000	98.4%	\$442,949,555	1218.95%

Fringe Benefits

<u>Medical Benefits</u>	100%	<u>Vacation</u>	10-20 days/year
<u>Dental Benefits</u>	100%	<u>Sick Leave</u>	8-13 days/year
<u>Vision Benefits</u>	100%	<u>Holidays</u>	11

<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
-	\$2,000 to \$10,000	-
<u>Car Allowance</u>	<u>Education Reimbursement</u>	
\$6,156 for Dept. Head	-	

2005-06

Public Employee Pensions

1937 Retirement Act PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
2.5% @ 55 (voluntary)

Fringe Benefits

Medical Benefits 100% Employee Vacation 10-20 days/year Public Transportation Life Insurance Athletic Club Membership
Dental Benefits 100% Sick Leave 8-13 days/year Car Allowance Education Reimbursement
Vision Benefits 100% Holidays 11 \$6,156 for Dept. Head -

Glenn

1999-00

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
2% @ 55

Fringe Benefits

Medical Benefits Employee 100% Vacation 7.35 - 14 hrs/mo Public Transportation Life Insurance Athletic Club Membership
Dental Benefits Employee 100% Sick Leave 8 hrs/mo Car Allowance Education Reimbursement
Vision Benefits Employee 100% Holidays - - -

2001-02

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
2% @ 55

Fringe Benefits

Medical Benefits 90% Vacation 88-168 hrs/year Public Transportation Life Insurance Athletic Club Membership
Dental Benefits no plan available Sick Leave 8 hrs/mo Car Allowance Education Reimbursement
Vision Benefits 100% Holidays - - -

2004-05

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
2.5% @ 55

Fringe Benefits

<u>Medical Benefits</u> \$226 - \$680	<u>Vacation</u> .0424 to .1000 hrs/hour	<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Dental Benefits</u> no plan available	<u>Sick Leave</u> .0462 hrs/hr worked	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u> 100% Employee	<u>Holidays</u> -			

2005-06

Public Employee Pensions

CalPERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2.5% @ 55					

Fringe Benefits

<u>Medical Benefits</u> 90%	<u>Vacation</u> 0.0424 - 0.1 hrs/hr	<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Dental Benefits</u> no plan available	<u>Sick Leave</u> .0462 hrs/hr worked	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u> 100% employee	<u>Holidays</u> 12			

Humboldt

1999-00

Public Employee Pensions

CalPERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2% @ 55					

Fringe Benefits

<u>Medical Benefits</u> 100%	<u>Vacation</u> 12-30 days/year	<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Dental Benefits</u> 100%	<u>Sick Leave</u> 12 days/year	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u> 100%	<u>Holidays</u> 12	no plan available	\$450/year	

2001-02

Public Employee Pensions

CalPERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2% @ 55					

Fringe Benefits

<u>Medical Benefits</u> -	<u>Vacation</u> 12-30 days/year	<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Dental Benefits</u> 100%	<u>Sick Leave</u> 12 days/year	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u> 100%	<u>Holidays</u> 12		\$450/year	

2004-05

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
 2% @ 55

Fringe Benefits

				<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	\$344.44 - \$642.31	<u>Vacation</u>	12-30 days/year	-	-	Group rate
<u>Dental Benefits</u>	100%	<u>Sick Leave</u>	12 days/year	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	100%	<u>Holidays</u>	12	-	\$600/year	

2005-06

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
 2% @ 55

Fringe Benefits

				<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	\$389.83 - 705.34	<u>Vacation</u>	12-30 days/year	-	-	Group rate
<u>Dental Benefits</u>	100%	<u>Sick Leave</u>	12 days/year	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	100%	<u>Holidays</u>	12	-	\$600/year	

Imperial

1999-00

Public Employee Pensions

1937 Retirement Act PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
 - 2,221 (\$46,475,204) 123.3% \$4,395,203 -89.53%

Fringe Benefits

				<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	72% - 100%	<u>Vacation</u>	15-20 days/year	-	-	-
<u>Dental Benefits</u>	Varies	<u>Sick Leave</u>	.04615 hrs per 80 hr pay peri	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	Included in Dental	<u>Holidays</u>	11	-	-	

2001-02

Public Employee Pensions

1937 Retirement Act PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
 - 2,512 (\$27,381,810) 110.6% \$6,742,504 53.41%

Fringe Benefits

<u>Medical Benefits</u>	80%	<u>Vacation</u>	15-20 days/year
<u>Dental Benefits</u>	no plan available	<u>Sick Leave</u>	12 days/year
<u>Vision Benefits</u>	no plan available	<u>Holidays</u>	11

<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
-	-	-
<u>Car Allowance</u>	<u>Education Reimbursement</u>	
-	-	

2004-05

Public Employee Pensions

1937 Retirement Act	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
-	2,523	\$6,386,998	97.9%	\$6,361,718	-83.86%

Fringe Benefits

<u>Medical Benefits</u>	80%	<u>Vacation</u>	15-20 days/year
<u>Dental Benefits</u>	no plan available	<u>Sick Leave</u>	12 days/year
<u>Vision Benefits</u>	no plan available	<u>Holidays</u>	11

<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
-	-	-
<u>Car Allowance</u>	<u>Education Reimbursement</u>	
-	-	

2005-06

Public Employee Pensions

1937 Retirement Act	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2.5% @ 58.5					

Fringe Benefits

<u>Medical Benefits</u>	73%	<u>Vacation</u>	3-4 weeks/year
<u>Dental Benefits</u>	Only Dept Heads an	<u>Sick Leave</u>	12 days/year
<u>Vision Benefits</u>	Only Dept Heads an	<u>Holidays</u>	12

<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
-	-	-
<u>Car Allowance</u>	<u>Education Reimbursement</u>	
-	-	

Inyo

1999-00

Public Employee Pensions

CalPERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
-					

Fringe Benefits

<u>Medical Benefits</u>	55% - 100%	<u>Vacation</u>	10-25 days/year
<u>Dental Benefits</u>	100%	<u>Sick Leave</u>	15 days/year
<u>Vision Benefits</u>	100%	<u>Holidays</u>	11

<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
-	-	-
<u>Car Allowance</u>	<u>Education Reimbursement</u>	
Non-elected Dept. He	\$350/year	

2001-02

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease

-

Fringe Benefits

<u>Medical Benefits</u> 100%	<u>Vacation</u> 10-25 days/year	-	<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Dental Benefits</u> 100%	<u>Sick Leave</u> 15 days/year	-	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u> 100%	<u>Holidays</u> 11	-		\$350/year	

2004-05

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease

2% @ 55

Fringe Benefits

<u>Medical Benefits</u> 100%	<u>Vacation</u> 10-25 days/year	-	<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Dental Benefits</u> 100%	<u>Sick Leave</u> 15 days/year	-	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u> 100%	<u>Holidays</u> 11	-		\$350/year	

2005-06

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease

2% @ 55

Fringe Benefits

<u>Medical Benefits</u> 100%	<u>Vacation</u> 10-25 days/year	-	<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Dental Benefits</u> 100%	<u>Sick Leave</u> 15 days/year	-	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u> 100%	<u>Holidays</u> 11	-		\$350/year	

Kern

1999-00

Public Employee Pensions

1937 Retirement Act PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease

2% @ 55 12,213 (\$1,266,512) 100.1% \$37,575,583 13.38%

Fringe Benefits

Medical Benefits	80% - 100%	Vacation	12-28 days/year
Dental Benefits	Included in Medical	Sick Leave	8-12 days/year
Vision Benefits	Included in Medical	Holidays	11

Public Transportation	Life Insurance	Athletic Club Membership
-	-	-
Car Allowance	Education Reimbursement	
Dept Head/elected Off	Job Related	

2001-02

Public Employee Pensions

1937 Retirement Act	PERS Membership	Unfunded Libability	Funding Ratio	Employer Contributions	Contribution % Increase/Decrease
2% @ 55	13,441	(\$45,889,000)	103.3%	\$41,067,487	9.29%

Fringe Benefits

Medical Benefits	100% (80% if hired)	Vacation	12-28 days/year
Dental Benefits	Included in Medical	Sick Leave	8-12 days/year
Vision Benefits	Included in Medical	Holidays	11

Public Transportation	Life Insurance	Athletic Club Membership
-	-	-
Car Allowance	Education Reimbursement	
Dept Head/Elected Of	Job Related	

2004-05

Public Employee Pensions

1937 Retirement Act	PERS Membership	Unfunded Libability	Funding Ratio	Employer Contributions	Contribution % Increase/Decrease
30% @ 60	13,602	\$131,701,000	93.6%	\$48,759,946	-85.80%

Fringe Benefits

Medical Benefits	80% - 100%	Vacation	96-216 hrs/year
Dental Benefits	Included in Medical	Sick Leave	8-12 days/year
Vision Benefits	Included in Medical	Holidays	11

Public Transportation	Life Insurance	Athletic Club Membership
-	\$10,000 to \$100,000	-
Car Allowance	Education Reimbursement	
\$540/mo	Job Related	

2005-06

Public Employee Pensions

1937 Retirement Act	PERS Membership	Unfunded Libability	Funding Ratio	Employer Contributions	Contribution % Increase/Decrease
3% @ 60					

Fringe Benefits

Medical Benefits	80% - 100%	Vacation	96-216 hrs/year
Dental Benefits	Included in Medical	Sick Leave	8-12 days/year
Vision Benefits	Included in Medical	Holidays	11

Public Transportation	Life Insurance	Athletic Club Membership
-	\$10,000 - \$100,000	Available plans
Car Allowance	Education Reimbursement	
\$584/mo Dept Heads	Job Related	

Kings

1999-00

Public Employee Pensions

CalPERS **PERS Membership** **Unfunded Libability** **Funding Ratio** **Employer Contributions** **Contribution % Increase/Decrease**
 2% @ 60

Fringe Benefits

				<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	\$126.70 - \$251.82	<u>Vacation</u>	12-20 days/year	-	Hds/Mgmt	-
<u>Dental Benefits</u>	County plan	<u>Sick Leave</u>	10-12 days/year	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	County plan	<u>Holidays</u>	12	-	\$200/year	

2001-02

Public Employee Pensions

CalPERS **PERS Membership** **Unfunded Libability** **Funding Ratio** **Employer Contributions** **Contribution % Increase/Decrease**
 -

Fringe Benefits

				<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	\$126.70 - \$251.82	<u>Vacation</u>	12-20 days/year	-	-	-
<u>Dental Benefits</u>	Included in Medical	<u>Sick Leave</u>	10-12 days/year	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	Included in Medical	<u>Holidays</u>	12	\$0.365/mile	-	

2004-05

Public Employee Pensions

CalPERS **PERS Membership** **Unfunded Libability** **Funding Ratio** **Employer Contributions** **Contribution % Increase/Decrease**
 2% @ 55

Fringe Benefits

				<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	60% - 100%	<u>Vacation</u>	12-27 days/year	-	\$10,000 to \$50,000	-
<u>Dental Benefits</u>	60% - 100%	<u>Sick Leave</u>	10-12 days/year	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	60% - 100%	<u>Holidays</u>	12	-	\$200/year	

2005-06

Public Employee Pensions

CalPERS **PERS Membership** **Unfunded Libability** **Funding Ratio** **Employer Contributions** **Contribution % Increase/Decrease**
 2% @ 55

Fringe Benefits

				<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	\$1,019.22	<u>Vacation</u>	.046154 - .076924 hrs/hr	-	Mgmt	Discount at YMCA
<u>Dental Benefits</u>	Included in Medical	<u>Sick Leave</u>	.046154 - .046154/hr	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	Included in Medical	<u>Holidays</u>	9	-	\$200/semester	

Lake

1999-00

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
2% @ 55

Fringe Benefits

				<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	Single \$222/mo; Fa	<u>Vacation</u>	80-160 hrs/year	-	\$5,000	-
<u>Dental Benefits</u>	plan available	<u>Sick Leave</u>	96 hrs/year	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	plan available	<u>Holidays</u>	12	Mileage only	-	

2001-02

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
2% @ 55

Fringe Benefits

				<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	\$400/month	<u>Vacation</u>	80-160 hrs/year	-	\$5,000	-
<u>Dental Benefits</u>	Included in Medical	<u>Sick Leave</u>	8 hrs/mo	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	Included in Medical	<u>Holidays</u>	12	-	-	

2004-05

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
2% @ 55

Fringe Benefits

				<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	\$550	<u>Vacation</u>	8-160 hrs/year	-	\$5,000	-
<u>Dental Benefits</u>	Included in Medical	<u>Sick Leave</u>	8 hours per month	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	Included in Medical	<u>Holidays</u>	12	-	-	

2005-06

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
2% @ 55

Fringe Benefits

<u>Medical Benefits</u>	\$550/mo	<u>Vacation</u>	80-160 hrs/year
<u>Dental Benefits</u>	Included in Medical	<u>Sick Leave</u>	8 hrs/mo
<u>Vision Benefits</u>	Included in Medical	<u>Holidays</u>	12

<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
-	\$5,000 included w/ he	-
<u>Car Allowance</u>	<u>Education Reimbursement</u>	
-	-	

Lassen

1999-00

Public Employee Pensions

CalPERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2% @ 55					

Fringe Benefits

<u>Medical Benefits</u>	\$1,200/year	<u>Vacation</u>	12-20 days/year	<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Dental Benefits</u>	no plan available	<u>Sick Leave</u>	15 days/year	-	-	-
<u>Vision Benefits</u>	no plan available	<u>Holidays</u>	13	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
				-	Books only	

2001-02

Public Employee Pensions

CalPERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2% @ 55					

Fringe Benefits

<u>Medical Benefits</u>	Varies	<u>Vacation</u>	8-13.35 hrs/mo	<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Dental Benefits</u>	-	<u>Sick Leave</u>	10 hrs/mo	-	-	-
<u>Vision Benefits</u>	-	<u>Holidays</u>	13	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
				-	-	

2004-05

Public Employee Pensions

CalPERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2% @ 55					

Fringe Benefits

<u>Medical Benefits</u>	\$200 - \$600	<u>Vacation</u>	8 hrs/mo	<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Dental Benefits</u>	\$40 management	<u>Sick Leave</u>	10 hrs/mo	-	\$19/mo	-
<u>Vision Benefits</u>	no plan available	<u>Holidays</u>	13	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
				-	-	

2005-06

Public Employee Pensions

CalPERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2% @ 55					

Fringe Benefits

<u>Medical Benefits</u>	\$125 - \$350	<u>Vacation</u>	3.693 - 6.154 hrs/two weeks	-	<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Dental Benefits</u>	no plan available	<u>Sick Leave</u>	4.615 hrs/biweekly		<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	no plan available	<u>Holidays</u>	13	-			

Los Angeles

1999-00

Public Employee Pensions

LACERA	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
Varies	133,136	(\$751,410,000)	103.3%	\$130,318,928	-65.66%

Fringe Benefits

<u>Medical Benefits</u>	Varies	<u>Vacation</u>	80-160 hrs/year	\$50-\$80 Civic Ctr	<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Dental Benefits</u>	Varies	<u>Sick Leave</u>	80-96 hrs/year		<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	-	<u>Holidays</u>	11	-		\$500/year	

2001-02

Public Employee Pensions

LACERA	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
Varies	141,498	(\$706,127,000)	102.9%	\$193,650,190	48.6%

Fringe Benefits

<u>Medical Benefits</u>	Varies	<u>Vacation</u>	80-160 hrs/year	\$70 Civic Ctr	<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Dental Benefits</u>	Varies	<u>Sick Leave</u>	80-96 hrs/year		<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	-	<u>Holidays</u>	11	-		\$500/year	

2004-05

Public Employee Pensions

LACERA	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
Varies	141,391	\$3,909,697,000	87.2%	\$395,108,848	21.38%

Fringe Benefits

<u>Medical Benefits</u>	Varies
<u>Dental Benefits</u>	Varies
<u>Vision Benefits</u>	Varies

<u>Vacation</u>	160 hrs/year
<u>Sick Leave</u>	96 hrs/year
<u>Holidays</u>	11

<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
\$70/mo	½ -8 times	-
<u>Car Allowance</u>	<u>Education Reimbursement</u>	
Rentals	\$1,000/year	

2005-06

Public Employee Pensions

LACERA	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
Varies					

Fringe Benefits

<u>Medical Benefits</u>	Varies
<u>Dental Benefits</u>	Varies
<u>Vision Benefits</u>	Varies

<u>Vacation</u>	80-160 hrs/year
<u>Sick Leave</u>	Up to 96 hrs/year
<u>Holidays</u>	11

<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
\$70/mo	.5 - 8 times annual sal	-
<u>Car Allowance</u>	<u>Education Reimbursement</u>	
Rentals	\$1,000/year	

Madera

1999-00

Public Employee Pensions

CalPERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2% @ 60					

Fringe Benefits

<u>Medical Benefits</u>	Employee 100%
<u>Dental Benefits</u>	Employee 100%
<u>Vision Benefits</u>	Employee 100%

<u>Vacation</u>	10 days + 8-14 hrs/mo
<u>Sick Leave</u>	12 days/year
<u>Holidays</u>	11.5

<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
-	-	Discount available
<u>Car Allowance</u>	<u>Education Reimbursement</u>	
-	-	

2001-02

Public Employee Pensions

CalPERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
-					

Fringe Benefits

<u>Medical Benefits</u>	Employee 100%
<u>Dental Benefits</u>	Employee 100%
<u>Vision Benefits</u>	Employee 100%

<u>Vacation</u>	8-14 hrs/mo
<u>Sick Leave</u>	1 day/mo
<u>Holidays</u>	11.5

<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
-	-	-
<u>Car Allowance</u>	<u>Education Reimbursement</u>	
-	-	

2004-05

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease

-

Fringe Benefits

				<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	100%	<u>Vacation</u>	8 hrs/14 hrs per month	-	\$50,000	-
<u>Dental Benefits</u>	100%	<u>Sick Leave</u>	8 hrs/mo	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	100%	<u>Holidays</u>	11.5	-	-	

2005-06

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease

2% @ 55

Fringe Benefits

				<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	100% Employee/50	<u>Vacation</u>	8-14 hrs/mo	-	\$50,000 assessor	-
<u>Dental Benefits</u>	100% Employee/50	<u>Sick Leave</u>	8 hrs/mo	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	100% Employee/50	<u>Holidays</u>	13	-	-	

Marin

1999-00

Public Employee Pensions

Varies PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease

Varies 4,459 (\$8,369,000) 101.1% \$17,818,538 -20.74%

Fringe Benefits

				<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	Varies	<u>Vacation</u>	10-30 days/year	-	-	-
<u>Dental Benefits</u>	\$16.59 Employee	<u>Sick Leave</u>	90+ hrs/year	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	\$1.95 Employee	<u>Holidays</u>	-	-	-	

2001-02

Public Employee Pensions

1937 Retirement Act PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease

1.492% @ 55 4,931 (\$26,453,000) 103.1% \$18,064,245 1.38%

Fringe Benefits

Medical Benefits Varies
Dental Benefits Varies
Vision Benefits Varies

Vacation Varies
Sick Leave Varies
Holidays 13

Public Transportation -
Life Insurance -
Athletic Club Membership -
Car Allowance Dept Heads
Education Reimbursement -

2004-05

Public Employee Pensions

1937 Retirement Act **PERS Membership** **Unfunded Libability** **Funding Ratio** **Employer Contributions** **Contribution % Increase/Decrease**
2% @ 55 5,218 \$54,735,000 95.3% \$26,890,964 -80.07%

Fringe Benefits

Medical Benefits Varies
Dental Benefits Varies
Vision Benefits Varies

Vacation Varies
Sick Leave 12 days/year
Holidays 13

Public Transportation Commuter Transit Check -
Life Insurance -
Athletic Club Membership -
Car Allowance -
Education Reimbursement Up to 50% of tuition

2005-06

Public Employee Pensions

1937 Retirement Act **PERS Membership** **Unfunded Libability** **Funding Ratio** **Employer Contributions** **Contribution % Increase/Decrease**
2% @ 55

Fringe Benefits

Medical Benefits Varies
Dental Benefits Varies
Vision Benefits Varies

Vacation Varies
Sick Leave 12 days/year
Holidays 13

Public Transportation -
Life Insurance -
Athletic Club Membership -
Car Allowance -
Education Reimbursement 50% of tuition

Mariposa

1999-00

Public Employee Pensions

Yes **PERS Membership** **Unfunded Libability** **Funding Ratio** **Employer Contributions** **Contribution % Increase/Decrease**
-

Fringe Benefits

Medical Benefits Mgmt. \$325.32
Dental Benefits Employee \$37.18
Vision Benefits Employee \$10.21
Vacation up to 13.33 hrs/mo
Sick Leave 10 hrs/mo
Holidays 13

Public Transportation -
Life Insurance -
Athletic Club Membership -
Car Allowance -
Education Reimbursement -

2001-02

Public Employee Pensions

CalPERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2% @ 55					

Fringe Benefits

<u>Medical Benefits</u>	\$100	<u>Vacation</u>	6.67-13.33 hrs/mo	-	-	-
<u>Dental Benefits</u>	100%	<u>Sick Leave</u>	10 hrs/mo	<u>Car Allowance</u>	<u>Education Reimbursement</u>	<u>Athletic Club Membership</u>
<u>Vision Benefits</u>	\$100.00	<u>Holidays</u>	15	-	-	

2004-05

Public Employee Pensions

CalPERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2% @ 55					

Fringe Benefits

<u>Medical Benefits</u>	\$255 employee/100	<u>Vacation</u>	6.67-13.33 hrs/mo	-	-	-
<u>Dental Benefits</u>	100% Employee	<u>Sick Leave</u>	10 hrs/mo	<u>Car Allowance</u>	<u>Education Reimbursement</u>	<u>Athletic Club Membership</u>
<u>Vision Benefits</u>	100% Employee	<u>Holidays</u>	15	-	-	

2005-06

Public Employee Pensions

CalPERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2.7% @ 55					

Fringe Benefits

<u>Medical Benefits</u>	100%	<u>Vacation</u>	6.67-13.33 hrs/mo	Commuter Transit check	-	-
<u>Dental Benefits</u>	\$39.13	<u>Sick Leave</u>	10 hrs/mo	<u>Car Allowance</u>	<u>Education Reimbursement</u>	<u>Athletic Club Membership</u>
<u>Vision Benefits</u>	-	<u>Holidays</u>	13	-	-	

Mendocino

1999-00

Public Employee Pensions

1937 Retirement Act	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
Sliding Scale	2,316	\$30,475,000	82.4%	\$3,811,908	25.61%

Fringe Benefits

Medical Benefits 75%
Dental Benefits 75%
Vision Benefits 75%

Vacation 2-5 weeks/year
Sick Leave 4.62 hrs/pay period
Holidays 11

Public Transportation Life Insurance Athletic Club Membership
 - - -
Car Allowance Education Reimbursement
 - Job Related

2001-02

Public Employee Pensions

1937 Retirement Act	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
Sliding Scale	2,569	\$35,367,000	80.9%	\$6,239,658	63.69%

Fringe Benefits

Medical Benefits 75%
Dental Benefits 75%
Vision Benefits 75%

Vacation 2-5 weeks/year
Sick Leave 4.62 hrs/pay period
Holidays 11

Public Transportation Life Insurance Athletic Club Membership
 - - -
Car Allowance Education Reimbursement
 - Job Related

2004-05

Public Employee Pensions

1937 Retirement Act	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
Sliding Scale	2,490	\$9,577,511	96.1%	\$4,220,141	-94.91%

Fringe Benefits

Medical Benefits 75%
Dental Benefits 75%
Vision Benefits 75%

Vacation 2-5 weeks/year
Sick Leave 4.62 hrs/biweekly
Holidays 11

Public Transportation Life Insurance Athletic Club Membership
 - - -
Car Allowance Education Reimbursement
 - Job Required

2005-06

Public Employee Pensions

1937 Retirement Act	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
Sliding Scale					

Fringe Benefits

Medical Benefits 75%
Dental Benefits 75%
Vision Benefits 75%

Vacation 2-5 weeks/year
Sick Leave 4.62 hrs/biweekly
Holidays 11

Public Transportation Life Insurance Athletic Club Membership
 - - -
Car Allowance Education Reimbursement
 - Only for Mandatory edu

Merced

1999-00

Public Employee Pensions

	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
1937 Retirement Act	3,724	(\$3,215,000)	100.9%	\$6,259,387	22.04%
-					

Fringe Benefits

				<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	Employee 100%	<u>Vacation</u>	10-20 days/year	-	-	-
<u>Dental Benefits</u>	Employee 100%	<u>Sick Leave</u>	12 days/year	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	Employee 100%	<u>Holidays</u>	12	-	-	

2001-02

Public Employee Pensions

	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
1937 Retirement Act	3,832	(\$3,215,255)	100.9%	\$6,926,949	-25.19%
1.27%					

Fringe Benefits

				<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	Employee 100%, De	<u>Vacation</u>	10-20 days/year	-	-	-
<u>Dental Benefits</u>	Employee 100%, De	<u>Sick Leave</u>	8.008 hrs/mo	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	Emp. 100%, Dep. 50	<u>Holidays</u>	13	Mgmt.	\$100/class	

2004-05

Public Employee Pensions

	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
1937 Retirement Act	4,030	\$22,222,000	95.1%	\$7,268,826	0.95%
3% @ 60					

Fringe Benefits

				<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	100% Employee	<u>Vacation</u>	2-4 weeks/year	-	\$30,000 to \$80,000	-
<u>Dental Benefits</u>	100% Employee	<u>Sick Leave</u>	96 hrs/year; none for elected	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	100% Employee	<u>Holidays</u>	13	\$700/mo Assessor	-	

2005-06

Public Employee Pensions

	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
1937 Retirement Act					
3% @ 60					

Fringe Benefits

				<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	100% Employee	<u>Vacation</u>	2-4 weeks/year	-	\$30,000 - \$80,000	Reduced Rate
<u>Dental Benefits</u>	100% Employee	<u>Sick Leave</u>	96 hrs/year	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	100% Employee	<u>Holidays</u>	13	\$700/mo assessor	-	

Modoc

1999-00

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
2% @ 60

Fringe Benefits

Medical Benefits 100% Vacation 10-20 days/year - - -
Dental Benefits 100% Sick Leave 9.38 hrs/year Car Allowance Education Reimbursement
Vision Benefits 100% Holidays 14 Mileage \$0.31 -

2001-02

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
2% @ 55

Fringe Benefits

Medical Benefits 100% Vacation 10-25 days/year - - -
Dental Benefits 100% Sick Leave 9.38 hrs/mo Car Allowance Education Reimbursement
Vision Benefits 100% Holidays 14 Mileage \$0.31 -

2004-05

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
-

Fringe Benefits

Medical Benefits 695.02 Vacation 10-25 days/year - \$10,000 -
Dental Benefits \$70.98 Sick Leave 9.38 hrs/mo Car Allowance Education Reimbursement
Vision Benefits Included in Dental Holidays 14 \$.375/mile -

2005-06

Public Employee Pensions

CalPERS/ LIUNA PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
2% @ 55

Fringe Benefits

<u>Medical Benefits</u>	100% - 794.05 (flat)	<u>Vacation</u>	10-25 days/year
<u>Dental Benefits</u>	100% - 70.98/mo	<u>Sick Leave</u>	9.38 hrs/mo
<u>Vision Benefits</u>	Included in Dental	<u>Holidays</u>	14

<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
-	\$10,000	-
<u>Car Allowance</u>	<u>Education Reimbursement</u>	
-	\$450/year	

Mono

1999-00

Public Employee Pensions

-	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
-					

Fringe Benefits

<u>Medical Benefits</u>	-	<u>Vacation</u>	-	<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Dental Benefits</u>	-	<u>Sick Leave</u>	-	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	-	<u>Holidays</u>	-	-	-	

2001-02

Public Employee Pensions

CalPERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2% @ 55					

Fringe Benefits

<u>Medical Benefits</u>	100%	<u>Vacation</u>	10-20 days/year	<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Dental Benefits</u>	100%	<u>Sick Leave</u>	12 days/year	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	100%	<u>Holidays</u>	13	-	-	

2004-05

Public Employee Pensions

CalPERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2% @ 55					

Fringe Benefits

<u>Medical Benefits</u>	100%	<u>Vacation</u>	10-20 days/year	<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Dental Benefits</u>	100%	<u>Sick Leave</u>	8 hrs/mo	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	100%	<u>Holidays</u>	12	-	\$700/year	

2005-06

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
 2% @ 55

Fringe Benefits

			<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	100%	<u>Vacation</u>	10-20 days/year	-	Volunteer
<u>Dental Benefits</u>	100%	<u>Sick Leave</u>	800 hrs/100 days	<u>Car Allowance</u>	<u>Education Reimbursement</u>
<u>Vision Benefits</u>	100%	<u>Holidays</u>	15	-	-

Monterey

1999-00

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
 2% @ 60

Fringe Benefits

			<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	100%	<u>Vacation</u>	12-25 days/year	100%	-
<u>Dental Benefits</u>	100%	<u>Sick Leave</u>	10-12 hrs/year	<u>Car Allowance</u>	<u>Education Reimbursement</u>
<u>Vision Benefits</u>	100%	<u>Holidays</u>	10	Mileage	-

2001-02

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
 2% @ 55

Fringe Benefits

			<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	100%	<u>Vacation</u>	12-35 days/year	-	-
<u>Dental Benefits</u>	100%	<u>Sick Leave</u>	10-12 days/year	<u>Car Allowance</u>	<u>Education Reimbursement</u>
<u>Vision Benefits</u>	100%	<u>Holidays</u>	11	Mileage	\$500/year

2004-05

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
 2% @ 55

Fringe Benefits

<u>Medical Benefits</u>	Varies
<u>Dental Benefits</u>	Varies
<u>Vision Benefits</u>	Varies

<u>Vacation</u>	12-23 days/year
<u>Sick Leave</u>	10-12 days/year
<u>Holidays</u>	10

<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
-	\$10,000	-
<u>Car Allowance</u>	<u>Education Reimbursement</u>	
-	-	

2005-06

Public Employee Pensions

CalPERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2% @ 55					

Fringe Benefits

<u>Medical Benefits</u>	Varies
<u>Dental Benefits</u>	\$35.03
<u>Vision Benefits</u>	\$8.56

<u>Vacation</u>	12-25 days/year
<u>Sick Leave</u>	up to 10 days/year
<u>Holidays</u>	10

<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
-	\$10,000 - \$50,000	-
<u>Car Allowance</u>	<u>Education Reimbursement</u>	
-	\$5,250/year	

Napa

1999-00

Public Employee Pensions

CalPERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2% @ 55					

Fringe Benefits

<u>Medical Benefits</u>	Employee 100%
<u>Dental Benefits</u>	100%
<u>Vision Benefits</u>	Employee 100%

<u>Vacation</u>	3.69-4.62 hrs/pay period
<u>Sick Leave</u>	3.69 hrs/pay period
<u>Holidays</u>	13

<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
-	-	-
<u>Car Allowance</u>	<u>Education Reimbursement</u>	
Dept Heads	-	

2001-02

Public Employee Pensions

CalPERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2% @ 55					

Fringe Benefits

<u>Medical Benefits</u>	Employee 98%
<u>Dental Benefits</u>	100%
<u>Vision Benefits</u>	98%

<u>Vacation</u>	3.69 - 40 hrs/year
<u>Sick Leave</u>	3.69 hrs/pay period
<u>Holidays</u>	11

<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
-	-	60%
<u>Car Allowance</u>	<u>Education Reimbursement</u>	
Dept Heads	-	

2004-05

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease

2.5% @ 55

Fringe Benefits

<u>Medical Benefits</u>	90% Employee	<u>Vacation</u>	12-26 days/year	-	<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Dental Benefits</u>	100%	<u>Sick Leave</u>	12 days/year			\$20,000	60% of fee if used 52 times in
<u>Vision Benefits</u>	Included in Medical	<u>Holidays</u>	11		<u>Car Allowance</u>	<u>Education Reimbursement</u>	
					\$5,280/yr Dept Head	\$300/year	

2005-06

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease

2.5% @ 60

Fringe Benefits

<u>Medical Benefits</u>	90% Employee	<u>Vacation</u>	12-26 days/year	-	<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Dental Benefits</u>	100% Employee and	<u>Sick Leave</u>	12 days/year			\$20,000	60% of fee if used 52 times in
<u>Vision Benefits</u>	Varies	<u>Holidays</u>	11		<u>Car Allowance</u>	<u>Education Reimbursement</u>	
					Dept Heads	\$300/year	

Nevada

1999-00

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease

2% @ 55

Fringe Benefits

<u>Medical Benefits</u>	100%	<u>Vacation</u>	2-4 weeks/year	-	<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Dental Benefits</u>	100%	<u>Sick Leave</u>	12 days/mo			-	-
<u>Vision Benefits</u>	100%	<u>Holidays</u>	13		<u>Car Allowance</u>	<u>Education Reimbursement</u>	
					-	-	

2001-02

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease

2% @ 55

Fringe Benefits

<u>Medical Benefits</u>	Employee 100%, Fa	<u>Vacation</u>	2-4 weeks/year
<u>Dental Benefits</u>	\$355/Mo	<u>Sick Leave</u>	3.69 hrs/pay period
<u>Vision Benefits</u>	\$350/Mo	<u>Holidays</u>	13

<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
-	-	-
<u>Car Allowance</u>	<u>Education Reimbursement</u>	
-	-	

2004-05

Public Employee Pensions

CalPERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2% @ 55					

Fringe Benefits

<u>Medical Benefits</u>	100% Employee	<u>Vacation</u>	6.67-13.33 hrs/mo
<u>Dental Benefits</u>	100% Employee	<u>Sick Leave</u>	3.69 hrs/biweekly
<u>Vision Benefits</u>	100% employee	<u>Holidays</u>	13

<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
-	-	Dept Heads
<u>Car Allowance</u>	<u>Education Reimbursement</u>	
-	Tuition	

2005-06

Public Employee Pensions

CalPERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2% @ 55					

Fringe Benefits

<u>Medical Benefits</u>	100% Employee/74	<u>Vacation</u>	6.67-13.33 hrs/mo
<u>Dental Benefits</u>	100% Employee/ 74	<u>Sick Leave</u>	3.69 hrs/biweekly
<u>Vision Benefits</u>	100% Employee/ 74	<u>Holidays</u>	11

<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
-	-	Dept Heads
<u>Car Allowance</u>	<u>Education Reimbursement</u>	
-	Tuition	

Orange

1999-00

Public Employee Pensions

OCERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
-	29,447	\$85,534,716	97.9%	\$17,591,000	-70.03%

Fringe Benefits

<u>Medical Benefits</u>	plan available	<u>Vacation</u>	80-160 hrs/year
<u>Dental Benefits</u>	plan available	<u>Sick Leave</u>	72-96 hrs/year
<u>Vision Benefits</u>	-	<u>Holidays</u>	12

<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
-	Mgmt only	-
<u>Car Allowance</u>	<u>Education Reimbursement</u>	
-	-	

2001-02

Public Employee Pensions

OCERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2% @ 55	32,417	(\$162,337,000)	103.7%	\$15,561,000	-11.59%

Fringe Benefits

<u>Medical Benefits</u>	Varies	<u>Vacation</u>	80-160 hrs/year	-	-	-
<u>Dental Benefits</u>	Varies	<u>Sick Leave</u>	72-96 hrs/year	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	no plan available	<u>Holidays</u>	12	-	\$2,000/year	

2004-05

Public Employee Pensions

OCERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2% @ 55	33,900	\$1,309,334,000	78.5%	\$124,243,000	856.38%

Fringe Benefits

<u>Medical Benefits</u>	95%	<u>Vacation</u>	Varies	-	-	-
<u>Dental Benefits</u>	OCEA-100%	<u>Sick Leave</u>	Varies	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	OCEA-100%	<u>Holidays</u>	12	Assessor	\$2,000/year	

2005-06

Public Employee Pensions

OCERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2% @ 55					

Fringe Benefits

<u>Medical Benefits</u>	95%	<u>Vacation</u>	6-10 hrs biweekly	-	-	-
<u>Dental Benefits</u>	OCEA	<u>Sick Leave</u>	6-10 hrs biweekly	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	OCEA	<u>Holidays</u>	12	Elected only	\$2,000/year	

Placer

1999-00

Public Employee Pensions

CalPERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2% @ 55					

Fringe Benefits

Medical Benefits 100%
Dental Benefits 100%
Vision Benefits 100%

Vacation 10-25 days/year
Sick Leave 10 days/year
Holidays 13

Public Transportation -
Life Insurance -
Athletic Club Membership -
Car Allowance Assessor
Education Reimbursement -

2001-02

Public Employee Pensions

CalPERS **PERS Membership** **Unfunded Libability** **Funding Ratio** **Employer Contributions** **Contribution % Increase/Decrease**
 2% @ 55

Fringe Benefits

Medical Benefits -
Dental Benefits -
Vision Benefits plan available

Vacation 10-25 days/year
Sick Leave 10 days/year
Holidays 13

Public Transportation -
Life Insurance -
Athletic Club Membership -
Car Allowance -
Education Reimbursement -

2004-05

Public Employee Pensions

CalPERS **PERS Membership** **Unfunded Libability** **Funding Ratio** **Employer Contributions** **Contribution % Increase/Decrease**
 2.5% @ 55

Fringe Benefits

Medical Benefits 100% Employee
Dental Benefits 100% Employee
Vision Benefits 100% Employee

Vacation 10-24 days/year
Sick Leave 10 days/year
Holidays 13

Public Transportation -
Life Insurance -
Athletic Club Membership -
Car Allowance -
Education Reimbursement -

2005-06

Public Employee Pensions

CalPERS **PERS Membership** **Unfunded Libability** **Funding Ratio** **Employer Contributions** **Contribution % Increase/Decrease**
 2.5% @ 55

Fringe Benefits

Medical Benefits 100% Employee
Dental Benefits 100% Employee
Vision Benefits 100% Employee

Vacation 10-25 days/year
Sick Leave 10 days/year
Holidays 13

Public Transportation -
Life Insurance -
Athletic Club Membership -
Car Allowance -
Education Reimbursement -

Plumas

1999-00

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
 2% @ 55

Fringe Benefits

			<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	\$468.50	<u>Vacation</u>	10-21 days/year	-	-
<u>Dental Benefits</u>	\$468.50	<u>Sick Leave</u>	1.25 hrs/mo	<u>Car Allowance</u>	<u>Education Reimbursement</u>
<u>Vision Benefits</u>	\$468.50	<u>Holidays</u>	-	-	-

2001-02

Public Employee Pensions

- PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
 -

Fringe Benefits

			<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	\$531.08/Mo	<u>Vacation</u>	-	-	-
<u>Dental Benefits</u>	plan available	<u>Sick Leave</u>	-	<u>Car Allowance</u>	<u>Education Reimbursement</u>
<u>Vision Benefits</u>	plan available	<u>Holidays</u>	13	-	-

2004-05

Public Employee Pensions

- PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
 -

Fringe Benefits

			<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	-	<u>Vacation</u>	-	-	-
<u>Dental Benefits</u>	-	<u>Sick Leave</u>	-	<u>Car Allowance</u>	<u>Education Reimbursement</u>
<u>Vision Benefits</u>	-	<u>Holidays</u>	-	-	-

2005-06

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
 2% @ 55

Fringe Benefits

			<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	90%	<u>Vacation</u>	2-4 weeks/year	-	-
<u>Dental Benefits</u>	90%	<u>Sick Leave</u>	10 hrs/mo	<u>Car Allowance</u>	<u>Education Reimbursement</u>
<u>Vision Benefits</u>	90%	<u>Holidays</u>	13	-	-

Riverside

1999-00

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
 2% @ 55

Fringe Benefits

				<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	\$312.85 - \$161.54/	<u>Vacation</u>	80-160 hrs/year	-	Mgmt only	-
<u>Dental Benefits</u>	Included in Medical	<u>Sick Leave</u>	4 hrs/pay period	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	\$10.24/mo	<u>Holidays</u>	12	-	-	

2001-02

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
 2% @ 55

Fringe Benefits

				<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	Varies	<u>Vacation</u>	80-160 hrs/year	-	Mgmt only	-
<u>Dental Benefits</u>	Varies	<u>Sick Leave</u>	144 hrs/year	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	Varies	<u>Holidays</u>	12-13	Dept Heads	-	

2004-05

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
 3% @ 60

Fringe Benefits

				<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	\$412 - \$512	<u>Vacation</u>	80-160 hrs/year	-	-	-
<u>Dental Benefits</u>	Included in Medical	<u>Sick Leave</u>	4 hrs/biweekly	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	Included in Medical	<u>Holidays</u>	12-13	-	-	

2005-06

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
 3% @ 60

Fringe Benefits

Medical Benefits	\$706 toward flexible	Vacation	80-160 hrs/year
Dental Benefits	Included in Medical	Sick Leave	4 hrs/pay period
Vision Benefits	Included in Medical	Holidays	12

Public Transportation	Life Insurance	Athletic Club Membership
-	-	-
Car Allowance	Education Reimbursement	
\$0.43/mile	-	

Sacramento

1999-00

Public Employee Pensions

SCERS	PERS Membership	Unfunded Libability	Funding Ratio	Employer Contributions	Contribution % Increase/Decrease
-	19,551	(\$315,588,000)	110.1%	\$42,023,885	8.43%

Fringe Benefits

Medical Benefits	\$465	Vacation	3.1 - 7.7 hrs/mo	Public Transportation	Life Insurance	Athletic Club Membership
Dental Benefits	\$67	Sick Leave	4.6 hrs biweekly	-	-	-
Vision Benefits	-	Holidays	12.5	Car Allowance	Education Reimbursement	
				Dept Heads	\$200-\$600/yr	

2001-02

Public Employee Pensions

1937 Retirement Act	PERS Membership	Unfunded Libability	Funding Ratio	Employer Contributions	Contribution % Increase/Decrease
-	21,769	(\$266,334,000)	107.7%	\$40,358,154	-3.96%

Fringe Benefits

Medical Benefits	\$480/Month	Vacation	10-25 days/year	Public Transportation	Life Insurance	Athletic Club Membership
Dental Benefits	100%	Sick Leave	15 days/year	\$35/mo	-	-
Vision Benefits	100%	Holidays	12	Car Allowance	Education Reimbursement	
				Assessor	-	

2004-05

Public Employee Pensions

1937 Retirement Act	PERS Membership	Unfunded Libability	Funding Ratio	Employer Contributions	Contribution % Increase/Decrease
-	22,073	\$243,894,000	94.1%	\$119,144,097	125.48%

Fringe Benefits

Medical Benefits	\$642.50	Vacation	10-25 days/year	Public Transportation	Life Insurance	Athletic Club Membership
Dental Benefits	100%	Sick Leave	15 days/year	\$35/mo	\$15,000	Discount available
Vision Benefits	Included in Medical	Holidays	12	Car Allowance	Education Reimbursement	
				Assessor	\$1,200/year	

2005-06

Public Employee Pensions

1937 Retirement Act PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
2% @ 55 1/2

Fringe Benefits

Medical Benefits \$743.04/mo Vacation 10-25 days/year Public Transportation Life Insurance Athletic Club Membership
\$35/mo \$15,000 Discount available
Dental Benefits 100% Sick Leave 15 days/year Car Allowance Education Reimbursement
Vision Benefits Included in Medical Holidays 12.5 Assessor & Assistant \$1,200/year

San Benito

1999-00

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
2% @ 55

Fringe Benefits

Medical Benefits 100% Vacation 10-21 days/year Public Transportation Life Insurance Athletic Club Membership
- Mgmt only -
Dental Benefits 70% Sick Leave 15 days/year Car Allowance Education Reimbursement
Vision Benefits no plan available Holidays 10.5 - -

2001-02

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
2% @ 55

Fringe Benefits

Medical Benefits 100% Vacation 10-21 days/year Public Transportation Life Insurance Athletic Club Membership
- - -
Dental Benefits 65% Sick Leave 10 hrs/mo Car Allowance Education Reimbursement
Vision Benefits - Holidays 10.5 - -

2004-05

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
2% @ 55

Fringe Benefits

<u>Medical Benefits</u>	100% Employee	<u>Vacation</u>	6.67-14 hrs/mo
<u>Dental Benefits</u>	\$24.20	<u>Sick Leave</u>	10 hrs/mo
<u>Vision Benefits</u>	no plan available	<u>Holidays</u>	10.5

<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
-	\$20,000	-
<u>Car Allowance</u>	<u>Education Reimbursement</u>	
Appraiser	\$500/year	

2005-06

Public Employee Pensions

CalPERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2% @ 55					

Fringe Benefits

<u>Medical Benefits</u>	100%	<u>Vacation</u>	6.67-14 hrs/mo
<u>Dental Benefits</u>	\$24.20 for each emp	<u>Sick Leave</u>	6.67 hrs/mo - 14 hrs/mo
<u>Vision Benefits</u>	no plan available	<u>Holidays</u>	10

<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
-	\$20,000	no plan available
<u>Car Allowance</u>	<u>Education Reimbursement</u>	
Appraiser \$80/mo	\$500/year	

San Bernardino

1999-00

Public Employee Pensions

SanBerCoERA	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2% @ 60/30 years	22,510	(\$274,872,000)	108.7%	\$42,673,000	-18.91%

Fringe Benefits

<u>Medical Benefits</u>	\$133.85 - \$161.54 b	<u>Vacation</u>	80-160 hrs/year
<u>Dental Benefits</u>	Included in Medical	<u>Sick Leave</u>	88 hrs/year
<u>Vision Benefits</u>	Included in Medical	<u>Holidays</u>	13

<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
-	-	Perfect attendance
<u>Car Allowance</u>	<u>Education Reimbursement</u>	
Assessor	-	

2001-02

Public Employee Pensions

SanBerCoERA	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
60% @ 55/30 years	25,483	(\$381,539,000)	115.5%	\$58,572,000	37.26%

Fringe Benefits

<u>Medical Benefits</u>	\$165/Mo	<u>Vacation</u>	80-160 hrs/year
<u>Dental Benefits</u>	Varies	<u>Sick Leave</u>	88 hrs/year
<u>Vision Benefits</u>	EXM/ELD incl. in	<u>Holidays</u>	13

<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
-	-	Perfect Attendance
<u>Car Allowance</u>	<u>Education Reimbursement</u>	
Assessor	-	

2004-05

Public Employee Pensions

SanBernCoERA	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
60% @ 55 with 30 yrs	25,668	\$301,713,020	93.6%	\$652,352,000	854.24%

Fringe Benefits

<u>Medical Benefits</u>	Varies	<u>Vacation</u>	80-160 hrs/year	-	<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Dental Benefits</u>	Varies	<u>Sick Leave</u>	3.39 hrs biweekly		<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	\$100	<u>Holidays</u>	13	Assessor		\$400 - 1,500 per year	

2005-06

Public Employee Pensions

1937 Retirement Act	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2% @ 55					

Fringe Benefits

<u>Medical Benefits</u>	Varies	<u>Vacation</u>	80-160 hrs/year	-	<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Dental Benefits</u>	Varies	<u>Sick Leave</u>	3.39 - 3.69 hrs biweekly		<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	100%	<u>Holidays</u>	13	Assessor		\$400 - \$1,500 per year	

San Diego

1999-00

Public Employee Pensions

SDCERA	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
-	28,453	(\$221,861,470)	107.4%	\$38,166,867	-29.67%

Fringe Benefits

<u>Medical Benefits</u>	Varies	<u>Vacation</u>	Varies	\$30/mo	<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Dental Benefits</u>	Varies	<u>Sick Leave</u>	13 days/year		<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	Varies	<u>Holidays</u>	12	Executive Classes		-	

2001-02

Public Employee Pensions

SDCERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
-	31,256	(\$319,848,539)	109.8%	\$41,123,265	7.75%

Fringe Benefits

<u>Medical Benefits</u>	Varies
<u>Dental Benefits</u>	Varies
<u>Vision Benefits</u>	Varies

<u>Vacation</u>	Varies
<u>Sick Leave</u>	13 days/year
<u>Holidays</u>	13

<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
up to \$65	-	-
<u>Car Allowance</u>	<u>Education Reimbursement</u>	
Executive classes	-	

2004-05

Public Employee Pensions

SDCERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
-	32,767	\$1,202,731,000	81.1%	\$662,482,608	7.53%

Fringe Benefits

<u>Medical Benefits</u>	\$254 - \$605
<u>Dental Benefits</u>	Included in Medical
<u>Vision Benefits</u>	Included in Medical

<u>Vacation</u>	80-160 hrs/year
<u>Sick Leave</u>	5% of paid service
<u>Holidays</u>	13

<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
\$65/mo	\$10,000 - \$50,000	-
<u>Car Allowance</u>	<u>Education Reimbursement</u>	
\$674 for assessor	\$979/year	

2005-06

Public Employee Pensions

SDCERA	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2.5% @ 55 to 3.0% @					

Fringe Benefits

<u>Medical Benefits</u>	\$260 - \$641
<u>Dental Benefits</u>	Included in Medical
<u>Vision Benefits</u>	Included in Medical

<u>Vacation</u>	80-160 hrs/year
<u>Sick Leave</u>	5% of paid service
<u>Holidays</u>	12

<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
\$65/mo	\$10,000 - \$500,000	-
<u>Car Allowance</u>	<u>Education Reimbursement</u>	
\$674 for assessor	\$1,033/year	

San Francisco

1999-00

Public Employee Pensions

CalPERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
-					

Fringe Benefits

<u>Medical Benefits</u>	plan available
<u>Dental Benefits</u>	plan available
<u>Vision Benefits</u>	-

<u>Vacation</u>	80-160 hrs/year
<u>Sick Leave</u>	4 hrs/40 hr work week
<u>Holidays</u>	12

<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
-	-	-
<u>Car Allowance</u>	<u>Education Reimbursement</u>	
-	-	

2001-02

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease

-

Fringe Benefits

				<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	100%	<u>Vacation</u>	80-160 hrs/year	-	-	-
<u>Dental Benefits</u>	100%	<u>Sick Leave</u>	80 hrs/year	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	-	<u>Holidays</u>	11	-	-	

2004-05

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease

2% @ 55

Fringe Benefits

				<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	Varies	<u>Vacation</u>	80-160 hrs/year	-	-	-
<u>Dental Benefits</u>	Varies	<u>Sick Leave</u>	.05 hrs/paid period	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	no plan available	<u>Holidays</u>	11	-	-	

2005-06

Public Employee Pensions

SF Charter Sect. PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease

2% @ 55

Fringe Benefits

				<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	\$159.48 - \$147.64 e	<u>Vacation</u>	80-160 hrs/year	-	-	-
<u>Dental Benefits</u>	\$50.12 each	<u>Sick Leave</u>	.05 hrs/paid period	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	Included in Medical	<u>Holidays</u>	11	-	-	

San Joaquin

1999-00

Public Employee Pensions

1937 Retirement Act PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease

- 8,181 (\$72,666,000) 107.7% \$15,429,520 49.45%

Fringe Benefits

<u>Medical Benefits</u> Employee 100%	<u>Vacation</u> 80-164 hrs/year	<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Dental Benefits</u> Employee 100%	<u>Sick Leave</u> .0462 hrs/hr worked	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u> Employee 100%	<u>Holidays</u> 10			

2001-02

Public Employee Pensions

1937 Retirement Act	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
-	9,458	(\$82,963,000)	108.1%	\$14,702,986	-4.71%

Fringe Benefits

<u>Medical Benefits</u> 100%	<u>Vacation</u> 80-160 hrs/year	<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Dental Benefits</u> 100%	<u>Sick Leave</u> 3.696 hrs per pay 80 hr perio	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u> 100%	<u>Holidays</u> 10			

2004-05

Public Employee Pensions

1937 Retirement Act	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
-	10,109	(\$30,696,000)	102.2%	\$34,784,065	19.26%

Fringe Benefits

<u>Medical Benefits</u> 100% Employee	<u>Vacation</u> 3.08 hrs - 7.08 hrs	<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Dental Benefits</u> 100% Employee	<u>Sick Leave</u> 3.696 hrs biweekly	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u> 100% employee	<u>Holidays</u> 8			

2005-06

Public Employee Pensions

1937 Retirement Act	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
-					

Fringe Benefits

<u>Medical Benefits</u> 100% Employee	<u>Vacation</u> 3.08-7.08 hrs/biweekly	<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Dental Benefits</u> 100% Employee	<u>Sick Leave</u> 3.696 hrs biweekly	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u> 100% Employee	<u>Holidays</u> 10			

San Luis Obispo

1999-00

Public Employee Pensions

CalPERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
-	3,814	\$9,654,688	96.9%	\$10,144,053	15.59%

Fringe Benefits

<u>Medical Benefits</u>	\$395 - \$462	<u>Vacation</u>	10-20 days/year	<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Dental Benefits</u>	Included in Medical	<u>Sick Leave</u>	12 days/year	\$15/mo	-	Mgmt only
<u>Vision Benefits</u>	Included in Medical	<u>Holidays</u>	11	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
				Dept Heads	-	

2001-02

Public Employee Pensions

CalPERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2% @ 55	4,207	\$8,793,000	97.5%	\$10,752,565	6.00%

Fringe Benefits

<u>Medical Benefits</u>	Mgmt \$562, Rank/Fi	<u>Vacation</u>	10-20 days/year	<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Dental Benefits</u>	Included in Medical	<u>Sick Leave</u>	12 days/year	-	Mgmt only	Mgmt only
<u>Vision Benefits</u>	Included in Medical	<u>Holidays</u>	12	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
				Assessor	\$250/year	

2004-05

Public Employee Pensions

SLOCounty	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2% @ 55	4,386	\$125,970,000	77.4%	\$150,816,215	926.50%

Fringe Benefits

<u>Medical Benefits</u>	\$509	<u>Vacation</u>	10-20 days/year	<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Dental Benefits</u>	Included in Medical	<u>Sick Leave</u>	9 hrs/mo	-	\$30,000	Wellness Program for mgmt
<u>Vision Benefits</u>	Included in Medical	<u>Holidays</u>	12	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
				\$4,200/yr Dept Heads	\$250/year	

2005-06

Public Employee Pensions

Sect. 17 of Article XV	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2% @ 55					

Fringe Benefits

<u>Medical Benefits</u>	Mgmt \$741 Rank/fil	<u>Vacation</u>	10-20 days/year	<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Dental Benefits</u>	Included in Medical	<u>Sick Leave</u>	12 days/year	-	\$30,000 mgmt only	Mgmt only
<u>Vision Benefits</u>	Included in Medical	<u>Holidays</u>	13	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
				Assessor	\$250/year	

San Mateo

1999-00

Public Employee Pensions

	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
1937 Retirement Act	8,438	\$20,129,000	98.4%	\$38,694,984	3.25%
-					

Fringe Benefits

			<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u> 80%	<u>Vacation</u> 4 hrs/week		\$50/mo	-	-
<u>Dental Benefits</u> 90%	<u>Sick Leave</u> 3.7 hrs per two weeks		<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u> 100%	<u>Holidays</u> 12		Elected Official only	-	

2001-02

Public Employee Pensions

	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
1937 Retirement Act	9,014	\$19,474,000	98.6%	\$39,481,824	2.03%
-					

Fringe Benefits

			<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u> 80%	<u>Vacation</u> 4 hrs biweekly		\$65/mo	-	-
<u>Dental Benefits</u> 90%	<u>Sick Leave</u> 3.7 hrs/per two weeks		<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u> 100%	<u>Holidays</u> 12		elected official only	-	

2004-05

Public Employee Pensions

	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
-	9,602	\$468,707,333	75.6%	\$60,014,821	66.46%
-					

Fringe Benefits

			<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u> 80%	<u>Vacation</u> 4 hrs biweekly		\$75/mo	\$12,000	-
<u>Dental Benefits</u> 90%	<u>Sick Leave</u> 3.7 hrs/biweekly		<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u> 100%	<u>Holidays</u> 12		-	Tuition	

2005-06

Public Employee Pensions

	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
SamCera					
2% @ 55					

Fringe Benefits

Medical Benefits	80%
Dental Benefits	90%
Vision Benefits	100%

Vacation	4 hrs/week
Sick Leave	3.7 hrs biweekly
Holidays	12

Public Transportation	Life Insurance	Athletic Club Membership
\$75/mo	\$12,000	-
Car Allowance	Education Reimbursement	
-	Tuition	

Santa Barbara

1999-00

Public Employee Pensions

1937 Retirement Act	PERS Membership	Unfunded Libability	Funding Ratio	Employer Contributions	Contribution % Increase/Decrease
-	7,047	(\$980,000)	100.1%	\$30,057,230	-3.48%

Fringe Benefits

Medical Benefits	Biweekly \$92.44	Vacation	96-200 hrs/year	Public Transportation	Life Insurance	Athletic Club Membership
Dental Benefits	Biweekly \$12.02	Sick Leave	3.7 hrs/80 hrs worked	Max 2 days vac.	-	-
Vision Benefits	Included in Medical	Holidays	11	Car Allowance	Education Reimbursement	
				-	-	

2001-02

Public Employee Pensions

1937 Retirement Act	PERS Membership	Unfunded Libability	Funding Ratio	Employer Contributions	Contribution % Increase/Decrease
-	7,521	(\$25,619,000)	102.2%	\$29,346,269	-2.37%

Fringe Benefits

Medical Benefits	Biweekly \$92.44	Vacation	12-25 days/year	Public Transportation	Life Insurance	Athletic Club Membership
Dental Benefits	Biweekly \$12.02	Sick Leave	12 days/year	-	optional	-
Vision Benefits	-	Holidays	11	Car Allowance	Education Reimbursement	
				Dept. Head/Elected O	-	

2004-05

Public Employee Pensions

1937 Retirement Act	PERS Membership	Unfunded Libability	Funding Ratio	Employer Contributions	Contribution % Increase/Decrease
2% @ 57	7,660	\$199,599,000	87.4%	\$39,334,678	16.38%

Fringe Benefits

Medical Benefits	Varies	Vacation	12-25 days/year	Public Transportation	Life Insurance	Athletic Club Membership
Dental Benefits	Varies	Sick Leave	12 days/year	-	\$20,000 - \$30,000	-
Vision Benefits	Varies	Holidays	11	Car Allowance	Education Reimbursement	
				-	-	

2005-06

Public Employee Pensions

1937 Retirement Act PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
 2% @ 57

Fringe Benefits

				<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	\$105.19/biweekly	<u>Vacation</u>	12-25 days/year	-	\$20,000 - \$30,000	-
<u>Dental Benefits</u>	12.05/biweekly	<u>Sick Leave</u>	12 days/year	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	Included in Medical	<u>Holidays</u>	11	-	-	

Santa Clara

1999-00

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
 2% @ 55

Fringe Benefits

				<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	Employee 100%	<u>Vacation</u>	10-42 days/year	-	-	-
<u>Dental Benefits</u>	Employee 100%	<u>Sick Leave</u>	8-12 days/year	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	Employee 100%	<u>Holidays</u>	11	-	-	

2001-02

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
 2% @ 55

Fringe Benefits

				<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	100%	<u>Vacation</u>	10-22 days/year	Free VTA/Caltrain	-	-
<u>Dental Benefits</u>	100%	<u>Sick Leave</u>	8-12 days/year	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	100%	<u>Holidays</u>	11	\$500/mo Assessor	-	

2004-05

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
 2% @ 55

Fringe Benefits

<u>Medical Benefits</u>	100%
<u>Dental Benefits</u>	100%
<u>Vision Benefits</u>	100%

<u>Vacation</u>	10-20 days/year
<u>Sick Leave</u>	96 hrs/year
<u>Holidays</u>	11

<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
100% light rail pass	\$25,000 - \$200,000	-
<u>Car Allowance</u>	<u>Education Reimbursement</u>	
Assessor	\$650/year	

2005-06

Public Employee Pensions

CalPERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2% @ 55					

Fringe Benefits

<u>Medical Benefits</u>	100% Employee
<u>Dental Benefits</u>	100% for employee
<u>Vision Benefits</u>	100% for employee

<u>Vacation</u>	10-22 days/year
<u>Sick Leave</u>	96 hrs/year
<u>Holidays</u>	12

<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
100% bus pass	\$25,000 - \$200,000	-
<u>Car Allowance</u>	<u>Education Reimbursement</u>	
Assessor \$0.445/mile	-	

Santa Cruz

1999-00

Public Employee Pensions

CalPERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2% @ 55					

Fringe Benefits

<u>Medical Benefits</u>	Varies
<u>Dental Benefits</u>	100%
<u>Vision Benefits</u>	100%

<u>Vacation</u>	15.25-30.25 days/year
<u>Sick Leave</u>	6 days/year
<u>Holidays</u>	12

<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
100% bus pass	-	-
<u>Car Allowance</u>	<u>Education Reimbursement</u>	
-	-	

2001-02

Public Employee Pensions

CalPERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2% @ 55					

Fringe Benefits

<u>Medical Benefits</u>	Varies
<u>Dental Benefits</u>	100%
<u>Vision Benefits</u>	100%

<u>Vacation</u>	15.25-30.25 days/year
<u>Sick Leave</u>	6 days/year
<u>Holidays</u>	12

<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
100% bus pass	-	-
<u>Car Allowance</u>	<u>Education Reimbursement</u>	
-	-	

2004-05

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease

2% @ 55

Fringe Benefits

<u>Medical Benefits</u>	\$267.25 to \$521.15	<u>Vacation</u>	15.25-30.25 days/year	<u>Public Transportation</u>	100% bus pass	<u>Life Insurance</u>	-	<u>Athletic Club Membership</u>	-
<u>Dental Benefits</u>	100%	<u>Sick Leave</u>	6 days/year	<u>Car Allowance</u>		<u>Education Reimbursement</u>			
<u>Vision Benefits</u>	\$100	<u>Holidays</u>	11.5		-		-		

2005-06

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease

2% @ 55

Fringe Benefits

<u>Medical Benefits</u>	\$267.25 - \$521.15	<u>Vacation</u>	15.25-30.25 days/year	<u>Public Transportation</u>	-	<u>Life Insurance</u>	-	<u>Athletic Club Membership</u>	-
<u>Dental Benefits</u>	100%	<u>Sick Leave</u>	6 days/year	<u>Car Allowance</u>		<u>Education Reimbursement</u>			
<u>Vision Benefits</u>	100%	<u>Holidays</u>	11.5		-		-		

Shasta

1999-00

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease

2% @ 55

Fringe Benefits

<u>Medical Benefits</u>	75%	<u>Vacation</u>	10-20 days/year	<u>Public Transportation</u>	-	<u>Life Insurance</u>	-	<u>Athletic Club Membership</u>	-
<u>Dental Benefits</u>	75%	<u>Sick Leave</u>	12 days/year	<u>Car Allowance</u>		<u>Education Reimbursement</u>			
<u>Vision Benefits</u>	75%	<u>Holidays</u>	12		-		-		

2001-02

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease

2% @ 55

Fringe Benefits

Medical Benefits Varies
Dental Benefits Varies
Vision Benefits Varies

Vacation 10-20 days/year
Sick Leave 12 days/year
Holidays 12

Public Transportation Life Insurance Athletic Club Membership
- - -
Car Allowance Education Reimbursement
- -

2004-05

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
2% @ 55

Fringe Benefits

Medical Benefits Varies
Dental Benefits Varies
Vision Benefits Varies

Vacation 10-20 days/year
Sick Leave 96 hrs/year
Holidays 12

Public Transportation Life Insurance Athletic Club Membership
- - -
Car Allowance Education Reimbursement
- -

2005-06

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
2% @ 55

Fringe Benefits

Medical Benefits \$420.61 - \$663.36
Dental Benefits \$17.64 - \$37.61
Vision Benefits \$4.94

Vacation 10-20 days/year
Sick Leave 1 day/mo
Holidays 12

Public Transportation Life Insurance Athletic Club Membership
- - -
Car Allowance Education Reimbursement
- -

Sierra

1999-00

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
2% @ 55

Fringe Benefits

Medical Benefits 100%
Dental Benefits 100%
Vision Benefits 100%

Vacation 10-25 days/year
Sick Leave 12 days/year
Holidays 12

Public Transportation Life Insurance Athletic Club Membership
- - -
Car Allowance Education Reimbursement
- -

2001-02

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
 2% @ 55

Fringe Benefits

			<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	100%	<u>Vacation</u>	2-5 weeks/year	-	-
<u>Dental Benefits</u>	100%	<u>Sick Leave</u>	12 days/year	<u>Car Allowance</u>	<u>Education Reimbursement</u>
<u>Vision Benefits</u>	100%	<u>Holidays</u>	12	-	-

2004-05

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
 2.7% @ 55

Fringe Benefits

				<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	\$800	<u>Vacation</u>	.0385 - .0962 hrs/hour worke	-	\$30,000	-
<u>Dental Benefits</u>	Included in Medical	<u>Sick Leave</u>	.0462 hrs/hr worked	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	Included in Medical	<u>Holidays</u>	12	-	-	

2005-06

Public Employee Pensions

- PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
 -

Fringe Benefits

				<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	-	<u>Vacation</u>	-	-	-	-
<u>Dental Benefits</u>	-	<u>Sick Leave</u>	-	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	-	<u>Holidays</u>	-	-	-	

Siskiyou

1999-00

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
 2% @ 55

Fringe Benefits

Medical Benefits 93%
Dental Benefits 93%
Vision Benefits 100%

Vacation 10-20 days/year
Sick Leave 12 days/year
Holidays 11

Public Transportation Life Insurance Athletic Club Membership
 - - -
Car Allowance Education Reimbursement
 - \$500/year

2001-02

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
 2% @ 55

Fringe Benefits

Medical Benefits 93%
Dental Benefits 93%
Vision Benefits 100%

Vacation 10-20 days/year
Sick Leave 12 days/year
Holidays 12

Public Transportation Life Insurance Athletic Club Membership
 - - -
Car Allowance Education Reimbursement
 - -

2004-05

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
 2% @ 55

Fringe Benefits

Medical Benefits 93%
Dental Benefits 93%
Vision Benefits 100%

Vacation 2-4 weeks/year
Sick Leave 12 days/year
Holidays 12

Public Transportation Life Insurance Athletic Club Membership
 - - -
Car Allowance Education Reimbursement
 - \$500/year

2005-06

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
 2% @ 55

Fringe Benefits

Medical Benefits 90% - 93%
Dental Benefits 90%
Vision Benefits 100%

Vacation 2-4 weeks/year
Sick Leave 12 days/year
Holidays 12

Public Transportation Life Insurance Athletic Club Membership
 - - -
Car Allowance Education Reimbursement
 - \$500/year

Solano

1999-00

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
 2% @ 55

Fringe Benefits

			<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	80%	<u>Vacation</u>	10-20 days/year	-	reduced fees
<u>Dental Benefits</u>	100%	<u>Sick Leave</u>	12 days/year	<u>Car Allowance</u>	<u>Education Reimbursement</u>
<u>Vision Benefits</u>	100%	<u>Holidays</u>	15	Executive Manageme	-

2001-02

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
 2% @ 55

Fringe Benefits

			<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	87%	<u>Vacation</u>	10-20 days/year	-	-
<u>Dental Benefits</u>	100%	<u>Sick Leave</u>	12 days/year	<u>Car Allowance</u>	<u>Education Reimbursement</u>
<u>Vision Benefits</u>	100%	<u>Holidays</u>	19	-	-

2004-05

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
 2% @ 55

Fringe Benefits

			<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	Varies	<u>Vacation</u>	-	\$35,000	-
<u>Dental Benefits</u>	Varies	<u>Sick Leave</u>	.370 hr/biweekly	<u>Car Allowance</u>	<u>Education Reimbursement</u>
<u>Vision Benefits</u>	\$12.34	<u>Holidays</u>	12	-	\$750/year

2005-06

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
 2.7% @ 55

Fringe Benefits

			<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	Varies	<u>Vacation</u>	11-20 days/year	\$35,000	-
<u>Dental Benefits</u>	Varies	<u>Sick Leave</u>	3.70 hr/biweekly	<u>Car Allowance</u>	<u>Education Reimbursement</u>
<u>Vision Benefits</u>	\$12.34/mo	<u>Holidays</u>	12	-	\$750/year

Sonoma

1999-00

Public Employee Pensions

SonomaCoERA	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2% @ 55	6,345	\$10,824,134	98.6%	\$12,446,790	17.57%

Fringe Benefits

			<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u> 88%	<u>Vacation</u> 3.07-7.36 hrs/biweekly		100%	-	-
<u>Dental Benefits</u> \$20.97 - \$23.95	<u>Sick Leave</u> 3.68 hrs/mo		<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u> 100%	<u>Holidays</u> 11		Mileage rate of \$0.32	\$300 - \$850	

2001-02

Public Employee Pensions

1937 Retirement Act	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
1.01777% @ 55	7,069	\$10,831,127	98.6%	\$13,565,990	8.99%

Fringe Benefits

			<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u> 87%	<u>Vacation</u> 3.07-7.36 hrs/month		\$65 non taxable	-	-
<u>Dental Benefits</u> 78% - 83%	<u>Sick Leave</u> 3.68 hrs/biweekly		<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u> 100%	<u>Holidays</u> 11		Mileage rate of \$0.36	\$300-\$900	

2004-05

Public Employee Pensions

1937 Retirement Act	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
3% @ 60	7,295	\$29,401,000	97.4%	\$231,563,872	1141.22%

Fringe Benefits

			<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u> 85% - 86%	<u>Vacation</u> 3.07 - 7.36 hrs biweekly		-	\$10,000	Wellness Benefit \$100 to \$35
<u>Dental Benefits</u> \$41.47 biweekly	<u>Sick Leave</u> 3.68 hrs/biweekly		<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u> 100%	<u>Holidays</u> 11		\$320 biweekly Assess	\$500 - \$950 per hour	

2005-06

Public Employee Pensions

1937 Retirement Act	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
3% @ 60					

Fringe Benefits

Medical Benefits	85% - 86%	Vacation	10-23 days/year
Dental Benefits	\$40.47 - \$41.47	Sick Leave	12 days/year
Vision Benefits	100%	Holidays	11

Public Transportation	Life Insurance	Athletic Club Membership
\$100/mo	-	Wellness Benefit \$100 to \$35
Car Allowance	Education Reimbursement	
\$320/biweekly	-	

Stanislaus

1999-00

Public Employee Pensions

1937 Retirement Act	PERS Membership	Unfunded Libability	Funding Ratio	Employer Contributions	Contribution % Increase/Decrease
-	6,427	(\$27,900,000)	104.6%	\$5,899,393	-28.24%

Fringe Benefits

Medical Benefits	100%	Vacation	3.08-7.70 hrs/pay period	Public Transportation	Life Insurance	Athletic Club Membership
Dental Benefits	-	Sick Leave	3.7 hrs/mo	Car Allowance	Education Reimbursement	
Vision Benefits	-	Holidays	9	Dept. Head/Elected O	-	

2001-02

Public Employee Pensions

-	PERS Membership	Unfunded Libability	Funding Ratio	Employer Contributions	Contribution % Increase/Decrease
-	7,215	(\$13,307,000)	102.0%	\$7,509,294	27.29%

Fringe Benefits

Medical Benefits	100%	Vacation	3.08 - 7.70 hrs/pay period	Public Transportation	Life Insurance	Athletic Club Membership
Dental Benefits	Flexible Spending D	Sick Leave	3.7 hrs/biweekly	Car Allowance	Education Reimbursement	
Vision Benefits	Flexible Spending D	Holidays	10	Dept Head/Elected Of	-	

2004-05

Public Employee Pensions

1937 Retirement Act	PERS Membership	Unfunded Libability	Funding Ratio	Employer Contributions	Contribution % Increase/Decrease
2% @ 55	7,297	\$20,298,108	98.1%	\$17,113,973	5.59%

Fringe Benefits

Medical Benefits	100%	Vacation	2-5 weeks/year	Public Transportation	Life Insurance	Athletic Club Membership
Dental Benefits	100%	Sick Leave	12 days/year	Car Allowance	Education Reimbursement	
Vision Benefits	100%	Holidays	9	\$400/mo Dept Heads	\$200 conf;\$700 mgmt;\$900 D	

2005-06

Public Employee Pensions

1937 Retirement Act PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
 2% @ 55

Fringe Benefits

				<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	\$480/mo	<u>Vacation</u>	2-5 weeks/year	-	-	-
<u>Dental Benefits</u>	\$62/mo for dental an	<u>Sick Leave</u>	12 days/year	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	\$62/mo for dental an	<u>Holidays</u>	10	\$0.405/mile	-	

Sutter

1999-00

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
 2% @ 55

Fringe Benefits

				<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	\$281.59/mo	<u>Vacation</u>	11-20 days/year	-	-	-
<u>Dental Benefits</u>	up to \$26.32/mo	<u>Sick Leave</u>	11-15 days/year	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	100%	<u>Holidays</u>	11	Board of Supervisors	-	

2001-02

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
 2% @ 55

Fringe Benefits

				<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	\$119.34-517.58/Mo	<u>Vacation</u>	11-20 days/year	-	-	-
<u>Dental Benefits</u>	\$31.66/Mo	<u>Sick Leave</u>	11-15 work days	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	100%	<u>Holidays</u>	11	-	-	

2004-05

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
 2.7% @ 55

Fringe Benefits

<u>Medical Benefits</u>	Varies
<u>Dental Benefits</u>	Varies
<u>Vision Benefits</u>	100%

<u>Vacation</u>	11-20 days/year
<u>Sick Leave</u>	11 days/year
<u>Holidays</u>	12

<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
-	\$20,000	-
<u>Car Allowance</u>	<u>Education Reimbursement</u>	
\$100/mo Assessor	\$200/year	

2005-06

Public Employee Pensions

CalPERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2.7% @ 55					

Fringe Benefits

<u>Medical Benefits</u>	Up to \$887
<u>Dental Benefits</u>	Up to \$38.92
<u>Vision Benefits</u>	100%

<u>Vacation</u>	11-20 days/year
<u>Sick Leave</u>	11 days/year
<u>Holidays</u>	12

<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
-	\$20,000 - \$150,000	-
<u>Car Allowance</u>	<u>Education Reimbursement</u>	
-	\$200/year; Mgmt \$1,000/year	

Tehama

1999-00

Public Employee Pensions

CalPERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2% @ 55					

Fringe Benefits

<u>Medical Benefits</u>	plan available
<u>Dental Benefits</u>	plan available
<u>Vision Benefits</u>	plan available

<u>Vacation</u>	96 hrs/year
<u>Sick Leave</u>	8 hrs/mo
<u>Holidays</u>	13

<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
-	-	no plan available
<u>Car Allowance</u>	<u>Education Reimbursement</u>	
-	-	

2001-02

Public Employee Pensions

CalPERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2% @ 60					

Fringe Benefits

<u>Medical Benefits</u>	plan available
<u>Dental Benefits</u>	-
<u>Vision Benefits</u>	plan available

<u>Vacation</u>	96-120 hrs/year
<u>Sick Leave</u>	8 hrs/mo
<u>Holidays</u>	13

<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
-	-	-
<u>Car Allowance</u>	<u>Education Reimbursement</u>	
-	-	

2004-05

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
 2% @ 60

Fringe Benefits

				<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	\$670.18	<u>Vacation</u>	12-22.25 days/year	-	\$1,000	-
<u>Dental Benefits</u>	Included in Medical	<u>Sick Leave</u>	8 hrs/mo	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	Included in Medical	<u>Holidays</u>	13	-	-	

2005-06

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
 2% @ 55

Fringe Benefits

				<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	\$799.82	<u>Vacation</u>	12-22.5 days/year	-	\$1,000	-
<u>Dental Benefits</u>	Included in Medical	<u>Sick Leave</u>	8 hrs/mo	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	Included in Medical	<u>Holidays</u>	14	\$100/mo Assessor	-	

Trinity

1999-00

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
 2% @ 60

Fringe Benefits

				<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	plan available	<u>Vacation</u>	plan available	-	-	-
<u>Dental Benefits</u>	plan available	<u>Sick Leave</u>	plan available	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	plan available	<u>Holidays</u>	-	-	-	

2001-02

Public Employee Pensions

CalPERS PERS Membership Unfunded Libability Funding Ratio Employer Contributions Contribution % Increase/Decrease
 2% @ 55

Fringe Benefits

<u>Medical Benefits</u>	plan available	<u>Vacation</u>	10-20 days/year
<u>Dental Benefits</u>	-	<u>Sick Leave</u>	12 days/year
<u>Vision Benefits</u>	plan available	<u>Holidays</u>	12

<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
-	-	-
<u>Car Allowance</u>	<u>Education Reimbursement</u>	
-	-	

2004-05

Public Employee Pensions

-	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
-					

Fringe Benefits

<u>Medical Benefits</u>	-	<u>Vacation</u>	-
<u>Dental Benefits</u>	-	<u>Sick Leave</u>	-
<u>Vision Benefits</u>	-	<u>Holidays</u>	-

<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
-	-	-
<u>Car Allowance</u>	<u>Education Reimbursement</u>	
-	-	

2005-06

Public Employee Pensions

-	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
-					

Fringe Benefits

<u>Medical Benefits</u>	-	<u>Vacation</u>	-
<u>Dental Benefits</u>	-	<u>Sick Leave</u>	-
<u>Vision Benefits</u>	-	<u>Holidays</u>	-

<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
-	-	-
<u>Car Allowance</u>	<u>Education Reimbursement</u>	
-	-	

Tulare

1999-00

Public Employee Pensions

1937 Retirement Act	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
-	6,118	(\$47,055,559)	110.0%	\$11,121,304	43.06%

Fringe Benefits

<u>Medical Benefits</u>	plan available	<u>Vacation</u>	10-25 days/year
<u>Dental Benefits</u>	Included in Medical	<u>Sick Leave</u>	12 days/year
<u>Vision Benefits</u>	Included in Medical	<u>Holidays</u>	9

<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
-	-	-
<u>Car Allowance</u>	<u>Education Reimbursement</u>	
-	-	

2001-02

Public Employee Pensions

-	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
-	6,452	(\$83,188,773)	116.9%	\$8,779,109	-21.06%

Fringe Benefits

				<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	-	<u>Vacation</u>	11-21 days/year	-	-	-
<u>Dental Benefits</u>	-	<u>Sick Leave</u>	8 hrs/mo	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	-	<u>Holidays</u>	-	-	-	

2004-05

Public Employee Pensions

1937 Retirement Act	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2% @ 55; 1.49% @ 55	6,460	(\$15,595,137)	102.4%	\$9,594,758	82.94%

Fringe Benefits

				<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	Varies	<u>Vacation</u>	2-5 weeks/year	-	-	-
<u>Dental Benefits</u>	Varies	<u>Sick Leave</u>	3.7 hrs biweekly	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	Varies	<u>Holidays</u>	-	-	-	

2005-06

Public Employee Pensions

1937 Retirement Act	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2% @ 57					

Fringe Benefits

				<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	Varies	<u>Vacation</u>	10-25 days/year	-	-	-
<u>Dental Benefits</u>	Varies	<u>Sick Leave</u>	12 days/year	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	Varies	<u>Holidays</u>	12	-	-	

Tuolumne

1999-00

Public Employee Pensions

CalPERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2% @ 60					

Fringe Benefits

<u>Medical Benefits</u>	plan available	<u>Vacation</u>	80-160 hrs/year
<u>Dental Benefits</u>	plan available	<u>Sick Leave</u>	12 days/year
<u>Vision Benefits</u>	plan available	<u>Holidays</u>	12

<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
-	-	-
<u>Car Allowance</u>	<u>Education Reimbursement</u>	
-	-	

2001-02

Public Employee Pensions

CalPERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2% @ 55					

Fringe Benefits

<u>Medical Benefits</u>	\$473-550/Mo	<u>Vacation</u>	10-20 days/year
<u>Dental Benefits</u>	-	<u>Sick Leave</u>	1 day/mo
<u>Vision Benefits</u>	-	<u>Holidays</u>	13

<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
-	-	-
<u>Car Allowance</u>	<u>Education Reimbursement</u>	
-	50% of tuition	

2004-05

Public Employee Pensions

CalPERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2% @ 55					

Fringe Benefits

<u>Medical Benefits</u>	\$840 - \$950	<u>Vacation</u>	10-20 days/year
<u>Dental Benefits</u>	Included in Medical	<u>Sick Leave</u>	12 days/year
<u>Vision Benefits</u>	Included in Medical	<u>Holidays</u>	13

<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
-	-	Mgmt only
<u>Car Allowance</u>	<u>Education Reimbursement</u>	
-	50%; 100% for mgmt	

2005-06

Public Employee Pensions

CalPERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2% @ 55					

Fringe Benefits

<u>Medical Benefits</u>	\$1,000 - \$1,100	<u>Vacation</u>	10-36 days/year
<u>Dental Benefits</u>	Included in Medical	<u>Sick Leave</u>	12 days/year
<u>Vision Benefits</u>	Included in Medical	<u>Holidays</u>	11

<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
-	-	Mgmt 80%
<u>Car Allowance</u>	<u>Education Reimbursement</u>	
-	\$300/year	

Ventura

1999-00

Public Employee Pensions

	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
VCERA/1937 Retirem	11,299	(\$368,482,000)	122.5%	\$4,622,451	-73.17%

Fringe Benefits

				<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	plan available	<u>Vacation</u>	4.308 hrs/pay period	-	-	-
<u>Dental Benefits</u>	Included in Medical	<u>Sick Leave</u>	Max. of 3.08 hrs/biweekly	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	Included in Medical	<u>Holidays</u>	8	-	-	

2001-02

Public Employee Pensions

	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
1937 Retirement Act	12,315	(\$342,479,000)	119.3%	\$4,832,769	4.55%

Fringe Benefits

				<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	\$167 Cafeteria/ \$22	<u>Vacation</u>	14-24 days/year	-	-	Mgmt only
<u>Dental Benefits</u>	Included in Medical	<u>Sick Leave</u>	3.08 hrs/biweekly pay period	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	Included in Medical	<u>Holidays</u>	9	County Vehicles	\$300-2000	

2004-05

Public Employee Pensions

	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
1937 Retirement Act	13,008	\$323,444,000	86.5%	\$15,708,139	191.74%

Fringe Benefits

				<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	\$167 - \$247	<u>Vacation</u>	4.31 - 7.38 hrs	-	-	-
<u>Dental Benefits</u>	-	<u>Sick Leave</u>	3.08 hrs	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	no plan available	<u>Holidays</u>	9	-	\$300-\$475/yr	

2005-06

Public Employee Pensions

	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
1937 Retirement Act	1.5% @ 55				

Fringe Benefits

				<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Medical Benefits</u>	Flex Allowance \$24	<u>Vacation</u>	112-191 hrs/year	-	-	-
<u>Dental Benefits</u>	Included in Medical	<u>Sick Leave</u>	80 hrs/year	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	Included in Medical	<u>Holidays</u>	9	-	\$600 - \$950/year	

Yolo

1999-00

Public Employee Pensions

CalPERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2% @ 55					

Fringe Benefits

<u>Medical Benefits</u> \$167	<u>Vacation</u> 2-4 weeks/year	-	-	-	<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Dental Benefits</u> 90%	<u>Sick Leave</u> 12 days/year				<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u> 90%	<u>Holidays</u> 10			Dept Heads			

2001-02

Public Employee Pensions

CalPERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2% @ 55					

Fringe Benefits

<u>Medical Benefits</u> Based on lowest pla	<u>Vacation</u> 80-168 hrs/year	-	-	-	<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Dental Benefits</u> 90%	<u>Sick Leave</u> 12 days/year				<u>Car Allowance</u>	<u>Education Reimbursement</u>	Discount available
<u>Vision Benefits</u> 90%	<u>Holidays</u> 10			County Vehicles		\$400/year	

2004-05

Public Employee Pensions

CalPERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2% @ 55					

Fringe Benefits

<u>Medical Benefits</u> 90% of lowest	<u>Vacation</u> 80-184 hrs/year	-	-	-	<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Dental Benefits</u> 90%	<u>Sick Leave</u> 96 hrs/year				<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u> 90%	<u>Holidays</u> 10.5					\$500/year	

2005-06

Public Employee Pensions

CalPERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2% @ 55					

Fringe Benefits

<u>Medical Benefits</u>	90% of lowest plan	<u>Vacation</u>	280-320 hrs/year
<u>Dental Benefits</u>	90%	<u>Sick Leave</u>	96 hrs/year
<u>Vision Benefits</u>	90%	<u>Holidays</u>	10.5

<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
-	-	-
<u>Car Allowance</u>	<u>Education Reimbursement</u>	
Dept Heads	\$500/year	

Yuba

1999-00

Public Employee Pensions

-	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
-					

Fringe Benefits

<u>Medical Benefits</u>	-	<u>Vacation</u>	-	<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Dental Benefits</u>	-	<u>Sick Leave</u>	-	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	-	<u>Holidays</u>	-	-	-	

2001-02

Public Employee Pensions

CalPERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2% @ 55					

Fringe Benefits

<u>Medical Benefits</u>	-	<u>Vacation</u>	Varies	<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Dental Benefits</u>	-	<u>Sick Leave</u>	8 hrs/mo	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	plan available	<u>Holidays</u>	10	-	-	

2004-05

Public Employee Pensions

CalPERS	<u>PERS Membership</u>	<u>Unfunded Libability</u>	<u>Funding Ratio</u>	<u>Employer Contributions</u>	<u>Contribution % Increase/Decrease</u>
2% @ 55					

Fringe Benefits

<u>Medical Benefits</u>	Varies	<u>Vacation</u>	8-16 hrs/month	<u>Public Transportation</u>	<u>Life Insurance</u>	<u>Athletic Club Membership</u>
<u>Dental Benefits</u>	Varies	<u>Sick Leave</u>	8 hrs/mo	<u>Car Allowance</u>	<u>Education Reimbursement</u>	
<u>Vision Benefits</u>	Varies	<u>Holidays</u>	10	-	-	

2005-06

Public Employee Pensions

CalPERS

PERS Membership Unfunded Liability Funding Ratio Employer Contributions Contribution % Increase/Decrease

2% @ 55

Fringe Benefits

Medical Benefits Varies

Vacation 8-16 hrs/mo

Public Transportation

Life Insurance

Athletic Club Membership

-

Mgmt

-

Dental Benefits Varies

Sick Leave 8 hrs/mo

Car Allowance

Education Reimbursement

Vision Benefits Varies

Holidays 11

-

-

Glossary:**Employer Contributions:**

Money added to a retirement plan by an employer for the benefit of an individual employee.¹⁸

Fringe Benefits:

Any non-wage payment or benefit (e.g., pension plans, profit-sharing programs, vacation pay, and company-paid life, health, and unemployment insurance programs) granted to employees by employers. They may be required by law, granted unilaterally by employers, or obtained through collective bargaining.¹⁹

Funding Ratio:

A 100% funding ratio means that past funding deficiencies have been made up, not that the financing program is completed. If a system achieves a 100% funding ratio, the total contribution required would be equal to the normal contributions required to finance retirement benefits earned by employees in the current year.²⁰

Pay-As-You-Go Financing Method:

A system that does not accumulate funds in advance, but instead takes money from an annual budget to meet current obligations.²¹

Unfunded Liability:

The financial obligation for service already rendered by former and present employees. The amount of this obligation not covered by current assets represents the “unfunded liability.” An unfunded liability typically occurs when benefits are increased without immediate funding.²²

References:

-
- ¹ “Management: Public Pension Plans,” *Governing: State and Local Source Book*, 2006: p. 50.
- ² McCarthy, Larry. *Cal-Tax Research Bulletin*, (March 1985).
- ³ Note: The Department of Personnel Administration did not directly compare non-safety public employees to private-sector employees; however, its findings show that state employees have a higher base salary than private employees, and non-safety local government public employees have a higher base salary than state employees.
- ⁴ Department of Personnel Administration, “*Total Compensation Survey*” (April 2006).
- ⁵ Department of Personnel Administration, “*Total Compensation Survey*” (April 2006).
- ⁶ Simpson, Richard P. “Toward Fair But Less Costly Public Pensions.” *Cal-Tax Research Bulletin* (February 1983).
- ⁷ Note: Certain retirement systems cap an employee’s retirement so they can only receive up to a certain percentage of their final compensation prior to retirement. However, if an employee is not capped, they may receive a higher pension for every year worked past age 63.
- ⁸ CalPERS Member Booklet. *Your Benefits, Your Future: What you need to know about CalPERS – Local Miscellaneous Benefits* (March 2006).
- ⁹ Westly, Steve. California State Controller’s Office, “Public Employee Retirement System Annual Report” 26 (2004), p. ix.
- ¹⁰ Department of Personnel Administration, “*Total Compensation Survey*” (April 2006), page on Public Sector COLA.
- ¹¹ Note: Averages compiled from: California State Board of Equalization “California Assessors’ Offices and Appeals Boards’ Salary and Benefits Survey.”
- ¹² Note: Averages were compiled from data provided by the California Assessors’ Offices and Appeals Boards’ Salary and Benefits Survey report for 2005-06. The averages for this Cal-Tax Research Bulletin were calculated through the mean average percentage and mean average dollar amount that each county reported in the *Board of Equalization Salary and Benefits Survey*.
- ¹³ Note: Only 30 of 58 counties provided data for employee miscellaneous benefits in the 2005-06 California State Board of Equalization California Assessors’ Offices and Appeals Boards’ Salary and Benefits Survey.
- ¹⁴ Hill, Elizabeth G. “The 2005-06 Budget: Perspectives and Issues – A Report From the Legislative Analyst’s Office to the Joint Legislative Budget Committee.”
- ¹⁵ Weintraub, Daniel. “Debt for Retiree Health Care Finally Gets a Number,” [The Sacramento Bee](#). May 10, 2007, page B7.
- ¹⁶ Anderson, Troy. “Pension Initiative Planned: Richman seeks 700,000 signers,” [Los Angeles Daily News](#) June 25, 2007.
- ¹⁷ Hill, Elizabeth G. “The 2005-06 Budget: Perspectives and Issues – A Report From the Legislative Analyst’s Office to the Joint Legislative Budget Committee.”
- ¹⁸ Definition found at www.citybank.com.
- ¹⁹ Definition found at www.britannica.com.
- ²⁰ Westly, Steve. California State Controller’s Office, “Public Employee Retirement System Annual Report” 26 (2004), p. xii.
- ²¹ Westly, Steve. California State Controller’s Office, “Public Employee Retirement System Annual Report” 26 (2004), p. x.
- ²² Definition found at www.kpers.org/glossary.