A REPORT BY
THE 2012-2013 CONTRA COSTA COUNTY GRAND JURY

725 Court Street
Martinez, California 94553

Report 1312

Comparative View of Elected Officials Cost of Compensation

APPROVED BY THE GRAND JURY:

Date: 6/6/2013

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Contra Costa County Grand Jury Report Report 1312

Comparative View of Elected Officials Cost of Compensation

TO: The Contra Costa County Board of Supervisors

SUMMARY

The Grand Jury was requested by the Board of Supervisors to undertake a comparison of the compensation of the County's eleven elected officials with that of officials in other counties. The Grand Jury did so by selecting twelve counties similar to Contra Costa County (CCC) for comparison. Exact or similar titles among the officials of the twelve were then tabulated and an industry practice compensation range determined, defined as between the 20th and 80th percentiles. Each of the eleven elected official positions in CCC was then compared to the determined range for elected officials holding similar titles. Additionally, the positions were compared on a group basis, the supervisor group and the role officials group.

The Grand Jury found that all elected officials are currently provided compensation that falls within the determined range, with two exceptions: the Clerk-Recorder and the Sheriff-Coroner. The Sheriff-Coroner falls below the determined range. The Clerk-Recorder is above the determined range.

The Grand Jury has made recommendations to adjust compensation such that all compensation costs will be in the determined range, provided that such adjustments would not result in the average compensation costs for the supervisor group or the role official group being above the 50th percentile.

METHODOLOGY

- Research past compensation reports of the CCC Grand Jury and the Grand Juries of other California counties.
- Research compensation evaluation industry guidelines.
- Consult with a compensation expert from Fox Lawson & Associates (FLA) to determine industry guidelines.
- Use the State Controller's website database as the source for all cost of compensation data, http://publicpay.ca.gov/Reports/Counties/Counties.aspx.
- Select and survey a comparative sample of twelve similar California counties.

- Use the normal statistical distribution to organize comparative data into percentiles.
- Compare CCC compensation data to the percentile data of the selected counties.
- Interview CCC Officials including selected Members of the Board of Supervisors

BACKGROUND

By letter dated July 31, 2012, the Board of Supervisors by authority of the California Penal Code section 927, requested that the Grand Jury make compensation comparisons with recommendations for CCC elected officials. This report is the Grand Jury's response to the Board of Supervisors' request.

Of the 57 other counties in California, twelve were identified and selected for comparison to CCC. California's counties are unique and CCC is no exception. An exact comparable does not exist. The selected sample is composed of twelve reasonably comparable counties. The selection process looked for counties that are closest to CCC in population, annual funds expended and the extent of urban development within their boundaries. The selected sample counties are:

1. Alameda
2. Fresno
3. Kern
4. Orange
5. Riverside
6. Sacramento
7. San Bernardino
8. San Diego
9. San Joaquin
10. San Mateo
11. Santa Clara
12. Ventura

Although San Francisco would seemingly fit into this list, it was not included. Structurally it is both a city and a county. It has eleven supervisors, not five as the selected counties have. It owns significant real property outside of its borders. It has both a Police Chief and a Sheriff. Despite its proximity to CCC, all these factors disqualify it as a comparable.

CCC, like the counties in the selected sample, has five supervisors, each with a district. CCC has six elected role officials. Their titles are:

- Assessor
- Auditor-Controller
- Clerk-Recorder
- District Attorney-Public Administrator
- Treasurer-Tax Collector
- Sheriff-Coroner

California counties and the selected sample vary as to the number of elected role officials and their titles. Some counties have as few as three. Others have eight or nine. Role titles also vary, with many different titles used in combination. In some instances, role officials carry the same title or a title similar to the officials in CCC. In other instances, similar titles to those in CCC are found in only a few of the sampled counties. Each of the seven elected official titles (Member of the Board of Supervisors plus the six role officials) was compared to the same or similarly titled roles in the sample counties. The basis of comparison is the total cost of annual compensation for the role or title. All data in this report is taken from a single source, the website of the California State Controller's Office. The data is for the fiscal year ending June 30, 2011 and was updated on the database on September 26, 2012. Total annual compensation cost is the sum of the following seven elements.

- Regular Pay
- Lump Sum Pay
- Other Pay
- County's Contribution to a Defined Benefit Plan
- Retirement Cost Covered by the County
- Deferred Compensation
- Health/Dental/Vision Contribution by the County

With research and in consultation with an industry expert, the Grand Jury determined industry guidelines for comparative compensation studies. As a result of the preceding effort, the following Survey Guidelines were developed to assure the integrity of the report.

1. The data for all analyses came from a single uniform source, the California State Controller's Office website.

2. All comparisons were limited to the data obtained from the twelve county selected sample.

3. Consistent with industry guidelines used by the Grand Jury, when multiple titles were compared (e.g.: Auditor-Controller), the first title was considered to be the more important. The second title was assumed to account for less of job content than the first title. The same was assumed for a tertiary title with respect to a secondary title.

4. Consistent with industry guidelines used by the Grand Jury, multiple job titles were assumed to have more content than singular job titles, no matter the order of the titles. The same would apply to three part titles when compared with two part titles.

5. Consistent with industry guidelines used by the Grand Jury, a minimum sample of five exact or similar job titles was required for comparative purposes.

6. When similar, but not identical, titles were added to a sample, only the number of similar titles necessary to bring the sample size up to five was added.

7. A full year of complete compensation data was required for a position to be included in a sample.

8. The data used for comparison was not adjusted in any way. It was applied as it was taken from the database.

9. Consistent with industry guidelines used by the Grand Jury, the determined range, between the 20th and 80th percentiles of a sample, was considered appropriate for compensation comparison.

The basis for comparison of the data assumed a normal distribution, defined to be one in which 60% of the data fell within the determined range of 20% to 80% of all data points. The 50th percentile was the average of the sample. It is common practice in compensation administration to use the mid-point, the 50th percentile, of the determined range for reference purposes in comparative studies of pay levels.

For each elected position in CCC, the twelve selected counties were searched for roles of the same or similar title. When the search yielded five or more titles, a comparative analysis was performed.

A difference in this Grand Jury's approach to comparing the compensation of CCC elected officials to the compensation received by elected officials holding similar positions in other counties is the use of a second, benchmark metric. The Grand Jury determined that when comparing position compensation, the average compensation for supervisors, as a group, and for the role officials, as a group, is a strong indicator of comparative alignment. When used in conjunction with data developed on an elected office basis, it enhances the ability to evaluate the compensation practices of one county to another.

Members of the Board of Supervisors

The Member of the Board of Supervisors role (Supervisor) was assumed to carry the same responsibilities and duties among the twelve selected counties as it did in CCC. Like CCC, among the twelve selected counties the Supervisors each represented a district and had five Supervisors on the Board.

Out of that pool of 60 comparable positions, 59 met the criteria of the Survey Guidelines. One of the Supervisor positions in San Mateo County was filled for only part of the fiscal year and therefore did not qualify as comparable (See Exhibit 1). The average total annual cost of compensation for an individual Supervisor was $187,113.

Table 1 following shows the compensation cost of the five CCC Supervisor roles and the average Supervisor compensation cost compared by percentile to the sample of 59 Supervisor positions from the selected counties.

Table 1.		
Contra Costa County Supervisorial Annual Compensation Cost Compared with the Sample Counties		
Upper Boundary	80th Percentile	$ 217,222
Mid-Range	50th Percentile	$ 187,113
Supervisor (A)	**47th Percentile**	**$ 184,343**
Supervisor (B)	**39th Percentile**	**$ 177,495**
Supervisor (C)	**37th Percentile**	**$ 175,555**
Contra Costa Average	**37th Percentile**	**$ 174,817**
Supervisor (D)	**36th Percentile**	**$ 174,347**
Supervisor (E)	**24th Percentile**	**$ 162,344**
Lower Boundary	20th Percentile	$ 157,003

At the 37th percentile, the average cost of the CCC Supervisors' compensation fits in the lower half of the determined range. All five Supervisor positions fall within the appropriate compensation range.

Assessor

From the sample of twelve counties, six exact matches were found for the title of Assessor. The sample is shown in Table 2.1 and the comparative results are shown in Table 2.2.

Table 2.1			
Assessor			
	Selected Sample Counties	**Title**	**Cost of Total Annual Compensation**
1	Alameda	Assessor	$ 334,210
2	Kern	Assessor	249,286
3	Orange	Assessor	258,680
4	Sacramento	Assessor	205,174
5	Santa Clara	Assessor	258,677
6	Ventura	Assessor	209,958
	Selected Sample Counties	Average	$ 252,664 $
	Contra Costa	**Assessor**	**$ 270,088**

Table 2.2			
Contra Costa Assessor Compensation Cost Compared with the Selected Sample Counties			
Upper Boundary	80th Percentile	$	291,959
Contra Costa	**65th Percentile**	**$**	**270,088**
Mid-Range	50th Percentile	$	252,664
Lower Boundary	20th Percentile	$	213,369

The CCC Assessor's total annual compensation cost to the County is $270,088 and is positioned in the 65th percentile of the selected sample.

Auditor-Controller

The total annual cost of the Auditor-Controller's compensation for CCC County was $261,790. Seven exact title matches for the Auditor-Controller role were found among the twelve selected counties. Tables 3.1 and 3.2 following show the CCC Auditor-Controller role's relative position to the comparative counties in terms of percentile.

Table 3.1			
Auditor-Controller			
	Selected Sample Counties	**Title**	**Cost of Total Annual Compensation**
1	Alameda	Auditor-Controller	$ 382,021
2	Kern	Auditor-Controller	254,875
3	Orange	Auditor-Controller	261,815
4	Riverside	Auditor-Controller	210,437
5	San Diego	Auditor-Controller	253,632
6	San Joaquin	Auditor-Controller	252,841
7	Ventura	Auditor-Controller	241,289
	Selected Sample Counties	Average	$ 265,273
	Contra Costa	**Auditor-Controller**	**$ 261,790**

Table 3.2			
Contra Costa Auditor-Controller Compensation Cost Compared with the Selected Sample Counties			
Upper Boundary	80th Percentile	$	311,067
Mid-Range	50th Percentile	$	265,273
Contra Costa	**47th Percentile**	**$**	**261,790**
Lower Boundary	20th Percentile	$	219,478

The 47th percentile places the CCC Auditor-Controller's compensation just below the average total compensation cost for the seven compared counties.

Clerk-Recorder

The Clerk-Recorder position was compared to a sample of five counties that identified the combined roles in either a two or three part title. Of the five, only two counties had the exact title of Clerk-Recorder, Santa Clara and Ventura. One county, Orange had the title of County Clerk-Recorder. The three titles from Santa Clara, Ventura and Orange Counties described a role with the same duties and responsibilities. The cost of total annual compensation for these three counties averaged $201,731 per year. The standard deviation and the percentile array were not calculated for this small sample size as it did not meet Survey Guideline No. 5.

The selected sample of five included two counties with the title of Assessor-Clerk-Recorder. With the three titles with two parts referenced in the previous paragraph, a sample of five was analyzed for comparison to the CCC Clerk-Recorder position. Our research determined that the use of the prefix of Assessor to the Clerk-Recorder did not diminish the position's compensation merit.

Table 4.1				
Clerk-Recorder				
	Selected Sample Counties	**Title**	**Cost of Total Annual Compensation**	
			Five-County Sample	**"Exact" Role Counties**
1	Santa Clara	Clerk-Recorder	$ 194,298	$ 194,298
2	Ventura	Clerk-Recorder	195,978	195,978
3	Orange	County Clerk-Recorder	214,918	214,918
4	Riverside	Assessor-Clerk-Recorder	225,547	
5	San Diego	Assessor-Clerk-Recorder	211,182	
	Selected Sample Counties	Average	$ 208,385	$ 201,731
	Contra Costa	**Clerk-Recorder**	**$ 262,379**	**$ 262,379**

Table 4.2		
Contra Costa Clerk-Recorder Compensation Cost Compared with the Selected Sample Counties		
Contra Costa	**99th+ Percentile**	**$ 262,379**
Upper Boundary	80th Percentile	$ 219,542
Mid-Range	50th Percentile	$ 208,385
Lower Boundary	20th Percentile	$ 197,227

The five-county sample shows an average of $208,385 per year of total compensation cost compared to $262,379 for CCC's Clerk-Recorder position. The average of the three which are Clerk-Recorder only is $201,731. Table 4.2 shows CCC's Clerk-Recorder compensation cost to be in the 99th percentile, well above the Upper Boundary of the determined range.

District Attorney-Public Administrator

The District Attorney-Public Administrator role title does not exist among the twelve selected counties. The title of District Attorney without Public Administrator (PA) appears in all twelve. Within Survey Guideline No. 4, the compensation of CCC's District Attorney-Public Administrator was compared with the twelve District Attorneys of the selected sample. Tables 5.1 and 5.2 show the results of the comparison.

Table 5.1			
District Attorney – Public Administrator			
	Selected Sample Counties	**Title**	**Cost of Total Annual Compensation**
1	Alameda	District Attorney	$ 403,444
2	Fresno	District Attorney	227,891
3	Kern	District Attorney	351,016
4	Orange	District Attorney	261,654
5	Riverside	District Attorney	282,025
6	Sacramento	District Attorney	274,186
7	San Bernardino	District Attorney	329,860
8	San Diego	District Attorney	335,367
9	San Joaquin	District Attorney	299,173
10	San Mateo	District Attorney	434,284
11	Santa Clara	District Attorney	359,683
12	Ventura	District Attorney	270,473
	Selected Sample Counties	Average	$ 319,088
	CCC	**District Attorney - PA**	**$ 312,138**

Table 5.2			
Contra Costa District Attorney-Public Administrator Compensation Cost Compared with the Selected Sample Counties			
Upper Boundary	80th Percentile	$	370,802
Mid-Range	50th Percentile	$	319,088
CCC	**45th Percentile**	**$**	**312,138**
Lower Boundary	20th Percentile	$	267,374

The CCC District Attorney-Public Administrator fits in to the 45th percentile of the sample of twelve District Attorney titles, close to mid-point and in the determined range.

Treasurer-Tax Collector

Eight counties have the exact title of Treasurer-Tax Collector. Tables 6.1 and 6.2 compare the total annual compensation cost of the Treasurer-Tax Collector role in CCC to the same role in the eight other counties.

Table 6.1			
Treasurer-Tax Collector			
	Selected Sample Counties	**Title**	**Cost of Total Annual Compensation**
1	Alameda	Treasurer-Tax Collector	$ 293,644
2	Kern	Treasurer-Tax Collector	246,628
3	Orange	Treasurer-Tax Collector	247,801
4	Riverside	Treasurer-Tax Collector	234,677
5	San Diego	Treasurer-Tax Collector	230,158
6	San Joaquin	Treasurer-Tax Collector	240,926
7	San Mateo	Treasurer-Tax Collector	242,255
8	Ventura	Treasurer-Tax Collector	177,622
	Selected Sample Counties	Average	$ 239,214
	Contra Costa	**Treasurer-Tax Collector**	**$ 243,454**

Table 6.2			
Contra Costa Treasurer-Tax Collector Compensation Cost Compared with the Selected Sample Counties			
Upper Boundary	80th Percentile	$	265,935
Contra Costa	**55th Percentile**	**$**	**243,454**
Mid-Range	50th Percentile	$	239,214
Lower Boundary	20th Percentile	$	212,493

In CCC the Treasurer-Tax Collector compares to the sample at the 55th percentile, slightly above Mid-Range and well within the comparable range.

Sheriff-Coroner

Among the twelve, Orange and Alameda are the only counties to have an exact match of title to that of CCC, Sheriff-Coroner. Four counties have the title of Sheriff-Coroner-Public Administrator. Within Survey Guideline No. 4, the foregoing title would be appropriate for comparison to CCC. Riverside, San Bernardino and San Joaquin were added to the sample to bring it up to five, sufficient for analysis.

Table 7.1

Sheriff-Coroner

	Selected Sample Counties	Title	Cost of Total Annual Compensation
1	Alameda	Sheriff/Coroner	$ 519,438
2	Orange	Sheriff-Coroner	361,894
3	Riverside	Sheriff-Coroner-PA	319,027
4	San Bernardino	Sheriff-Coroner-PA	435,972
5	San Joaquin	Sheriff-Coroner-PA	400,616
	Selected Sample Counties	Average	$ 407,389
	Contra Costa	**Sheriff-Coroner**	**$ 335,376**

Table 7.2

Contra Costa Sheriff-Coroner Compensation Cost Compared with the Selected Sample Counties

Upper Boundary	80th Percentile	$	471,875
Mid-Range	50th Percentile	$	407,389
Lower Boundary	20th Percentile	$	342,904
Contra Costa	**17th Percentile**	**$**	**335,376**

The CCC Sheriff-Coroner position's cost of compensation is $335,376 per year. This compares to the average of $407,389 of the five sample counties. The CCC Sheriff-Coroner position is below the Lower Boundary of the appropriate compensation range in the 17th percentile.

All Role Officials

The average total annual compensation cost of CCC's six role officials was compared to the average of the 59 role titles in the twelve selected counties. Such comparison could serve as a very broad indicator of CCC's position relative to the other counties. Table 8.1 below shows the six individual roles in CCC and their compensation cost. The average compensation cost is $280,871.

Table 8.1			
Contra Costa County Elected Role Officials			
	County	**Title**	**Cost of Total Annual Compensation**
1	Contra Costa	Assessor	$ 270,088
2	Contra Costa	Auditor-Controller	261,790
3	Contra Costa	Clerk-Recorder	262,379
4	Contra Costa	District Attorney - PA	312,138
5	Contra Costa	Sheriff-Coroner	335,375
6	Contra Costa	Treasurer-Tax Collector	243,454
	Contra Costa	**Average**	**$ 280,871**

Table 8.2		
Contra Costa County Average Cost of Elected Role Officials Compensation Compared with the Selected Sample Counties		
Upper Boundary	80th Percentile	$ 345,147
Contra Costa Average	**50th Percentile**	**$ 280,871**
Mid-Range	50th Percentile	$ 280,972
Lower Boundary	20th Percentile	$ 216,797

The list of 59 role official titles is shown in Exhibit 2. In Table 8.2 the average of CCC role official compensation cost is compared to the sample of 59. CCC places in the 50th percentile, exact mid-range.

Of the six role positions in CCC, four fit into the determined cost of compensation range for their respective position titles, between the 20th and the 80th percentiles. In the CCC average is one title, Clerk-Recorder that places far above the determined range in the 99th percentile. Another role title, Sheriff-Coroner places in the 17th percentile, beneath the 20th percentile Lower Boundary of the determined range.

Compensation Policy for Elected Officials

The Grand Jury interviewed selected CCC Officials. Those interviews indicated that comparison to similar counties was the only way that compensation for elected officials was done in the past. It was also the preferred way to conduct compensation reviews. The Officials were not in favor of tying Supervisor compensation to that of Superior Court Judges which is set by the State Legislature. Their expressed reason was that raises would be automatic regardless of the financial ability of County government to fund such increases. The Officials did not offer any alternative methods of determining elected official compensation.

Note, that when counties compare compensation costs with other counties and then make upward adjustments, the adjusting county becomes one of the sample counties for a subsequent comparative analysis done by another county. The process repeats itself among all the counties that use a comparative process. The result is a continuing upward trend in compensation costs.

Contra Costa County does not have a formal policy for setting the dollar amount of compensation for elected officials.

FINDINGS

1. Contra Costa County does not have a formal policy regarding compensation adjustments for elected officials.

2. The average compensation of the five Supervisors is at the 37^{th} percentile, within the determined range, but below the mid-point, when compared to the twelve-county sample.

3. The cost of compensation for the Clerk-Recorder role is beyond the 99^{th} percentile, far above the Upper Boundary of the determined range.

4. The cost of compensation for the Sheriff-Coroner role is at the 17th percentile, below the Lower Boundary of the determined range.

5. The average compensation of the six role officials is at the 50th percentile, at the mid-point of the determined range, when compared to comparable counties.

6. The compensation of the two positions falling outside of their determined ranges can be adjusted to fall within those ranges without increasing the average compensation cost for Contra Costa County's elected role officials.

RECOMMENDATIONS

The Grand Jury recommends that:

1. The Board of Supervisors (a) not adjust their own compensation in such a manner that their average compensation cost exceeds the 50th percentile of the determined range and (b) not adjust the compensation for any individual supervisor outside of the determined range (see Table 1).

2. The Board of Supervisors not adjust the compensation cost of any role official in such a manner that it falls outside of the determined range for that role.

3. The Board of Supervisors not adjust the compensation cost of any of the six role officials in such a manner that the average compensation cost for the role officials as a group exceeds the 50th percentile of the determined range (see Table 8.2).

4. The Board of Supervisors, at its next opportunity, adjust the compensation cost of the Clerk-Recorder position to bring it within the determined range as defined in this report (see Table 4.2), subject to any restrictions in taking such an action pursuant to Government Code section 1235, "Salary for Elected Public Office, Reduction During an Election Year."

5. The Board of Supervisors, at its next opportunity, consider adjusting the compensation cost of the Sheriff-Coroner position to bring it within the determined range as defined in this report (see Table 7.2).

6. The Board of Supervisors adopt a written policy for determining and setting the compensation of elected officials.

7. The Board of Supervisors consider retaining a compensation consultant to review the Grand Jury's Findings and Recommendations.

REQUIRED RESPONSES

Findings

Contra Costa County Board of Supervisors 1 - 6

Recommendations

Contra Costa County Board of Supervisors 1 - 7

Exhibit 1.			
Supervisor			
	Selected Counties	**Title**	**Cost of Total Annual Compensation**
1	Alameda	Supervisor I	$ 224,512
2	Alameda	Supervisor II	199,226
3	Alameda	Supervisor III	207,206
4	Alameda	Supervisor IV	218,516
5	Alameda	Supervisor V	218,661
6	Fresno	Supervisor I	130,362
7	Fresno	Supervisor II	151,156
8	Fresno	Supervisor III	158,239
9	Fresno	Supervisor IV	153,436
10	Fresno	Supervisor V	150,257
11	Kern	Supervisor I	184,476
12	Kern	Supervisor II	183,145
13	Kern	Supervisor III	176,534
14	Kern	Supervisor IV	183,132
15	Kern	Supervisor V	184,324
16	Orange	Supervisor I	216,922
17	Orange	Supervisor II	221,742
18	Orange	Supervisor III	224,395
19	Orange	Supervisor IV	181,707
20	Orange	Supervisor V	174,096
21	Riverside	Supervisor I	192,853
22	Riverside	Supervisor II	203,956
23	Riverside	Supervisor III	203,790
24	Riverside	Supervisor IV	197,068
25	Riverside	Supervisor V	194,338
26	Sacramento	Supervisor I	134,011
27	Sacramento	Supervisor II	128,403
28	Sacramento	Supervisor III	137,973
29	Sacramento	Supervisor IV	142,334
30	Sacramento	Supervisor V	139,947

Exhibit 1. (continued)			
Supervisor			
	Selected Counties	**Title**	**Cost of Total Annual Compensation**
31	San Bernardino	Supervisor I	286,871
32	San Bernardino	Supervisor II	242,021
33	San Bernardino	Supervisor III	274,802
34	San Bernardino	Supervisor IV	244,577
35	San Bernardino	Supervisor V	228,035
36	San Diego	Supervisor I	210,798
37	San Diego	Supervisor II	208,350
38	San Diego	Supervisor III	208,350
39	San Diego	Supervisor IV	210,798
40	San Diego	Supervisor V	208,950
41	San Joaquin	Supervisor I	166,130
42	San Joaquin	Supervisor II	166,696
43	San Joaquin	Supervisor III	155,651
44	San Joaquin	Supervisor IV	155,651
45	San Joaquin	Supervisor V	171,934
46	San Mateo	Supervisor I	113,279
47	San Mateo	Supervisor II	177,704
48	San Mateo	Supervisor IV	174,109
49	San Mateo	Supervisor V	181,330
50	Santa Clara	Supervisor I	214,439
51	Santa Clara	Supervisor II	203,286
52	Santa Clara	Supervisor III	214,099
53	Santa Clara	Supervisor IV	206,381
54	Santa Clara	Supervisor V	212,533
55	Ventura	Supervisor I	144,458
56	Ventura	Supervisor II	161,057
57	Ventura	Supervisor III	163,198
58	Ventura	Supervisor IV	158,314
59	Ventura	Supervisor V	159,123
	Selected Counties	Average	$ 187,113

Exhibit 2.			
All Role Officials			
	County	**Title**	**Cost of Total Annual Compensation**
1	Alameda	Assessor	$ 334,210
2	Kern	Assessor	249,286
3	Orange	Assessor	258,680
4	Sacramento	Assessor	205,174
5	Santa Clara	Assessor	258,677
6	Ventura	Assessor	209,958
7	Riverside	Assessor-Clerk-Recorder	225,547
8	San Diego	Assessor-Clerk-Recorder	211,182
9	San Joaquin	Assessor-Clerk-Recorder	255,914
10	San Mateo	Assessor-Clerk-Recorder	259,083
11	Fresno	Assessor-Recorder	183,206
12	San Bernardino	Assessor-Recorder	321,423
13	Alameda	Auditor-Controller	382,021
14	Kern	Auditor-Controller	254,875
15	Orange	Auditor-Controller	261,815
16	Riverside	Auditor-Controller	210,437
17	San Diego	Auditor-Controller	253,632
18	San Joaquin	Auditor-Controller	252,841
19	Ventura	Auditor-Controller	241,289
20	Fresno	Auditor-Controller-Treasurer-Tax Collector	208,627
21	San Bernardino	Auditor-Controller-Treasurer-Tax Collector	372,780
22	Santa Clara	Clerk Recorder	194,298
23	Ventura	Clerk Recorder	195,978
24	San Mateo	Controller	243,759
25	San Mateo	Coroner	178,839
26	Fresno	County Clerk	175,011
27	Orange	County Clerk-Recorder	214,918

Exhibit 2. (Continued)			
All Role Officials			
	County	**Title**	**Cost of Total Annual Compensation**
28	Alameda	District Attorney	403,444
29	Fresno	District Attorney	227,891
30	Kern	District Attorney	351,016
31	Orange	District Attorney	261,654
32	Riverside	District Attorney	282,025
33	Sacramento	District Attorney	274,186
34	San Bernardino	District Attorney	329,860
35	San Diego	District Attorney	335,367
36	San Joaquin	District Attorney	299,173
37	San Mateo	District Attorney	434,284
38	Santa Clara	District Attorney	359,683
39	Ventura	District Attorney	270,473
40	Fresno	Sheriff	255,591
41	Sacramento	Sheriff	313,282
42	San Diego	Sheriff	315,165
43	San Mateo	Sheriff	363,236
44	Santa Clara	Sheriff	332,450
45	Ventura	Sheriff	419,615
46	Alameda	Sheriff/Coroner	519,438
47	Orange	Sheriff-Coroner	361,894
48	Kern	Sheriff-Coroner-PA	184,856
49	Riverside	Sheriff-Coroner-PA	319,027
50	San Bernardino	Sheriff-Coroner-PA	435,972
51	San Joaquin	Sheriff-Coroner-PA	400,616
52	Alameda	Treasurer-Tax Collector	293,644
53	Kern	Treasurer-Tax Collector	246,628
54	Orange	Treasurer-Tax Collector	247,801
55	Riverside	Treasurer-Tax Collector	234,677
56	San Diego	Treasurer-Tax Collector	230,158
57	San Joaquin	Treasurer-Tax Collector	240,926
58	San Mateo	Treasurer-Tax Collector	242,255
59	Ventura	Treasurer-Tax Collector	177,622
	Selected Counties	Average	$ 280,972