



CITY OF COSTA MESA

P.O. BOX 1200, COSTA MESA, CALIFORNIA 92628-1200

FROM THE OFFICE OF THE MAYOR

December 5, 2012

The Honorable Thomas J. Borris
Presiding Judge of the Superior Court
700 Civic Center Drive West
Santa Ana, California 92701

Re: **CITY OF COSTA MESA - Grand Jury Report: "Transparency Breaking Up Compensation Fog – But Why Hide Pension Costs?"**

Dear Judge Borris:

Please note below the City of Costa Mesa's responses to the required findings and recommendations of the Grand Jury Report, "Transparency Breaking Up Compensation Fog – But Why Hide Pension Costs?"

Finding 4: Transparency of Employer Pension Contribution Rate

The City of Costa Mesa already publishes the employer pension contribution rate on the City's website under both "Finance" and "Transparency." In addition, the employer pension contribution rate is also calculated in actual dollars in the City's annual Employee Compensation Report, which is posted on the City's website.

Finding 5: Inclusion of Overtime and On-Call Pay in Employee Compensation

The City of Costa Mesa already publishes the total compensation of each employee, broken down by category (base pay, overtime pay, specialty pay, certification pay, other pay, leave payouts and health benefits) in its annual Employee Compensation Report, which is published on the City's website.

Recommendation 4: Transparency of Employer Pension Contribution Rate

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Thank you for this opportunity to comment upon the findings and recommendations of the Orange County Grand Jury. The City of Costa Mesa continues to make transparency while doing the public's business a top priority.

Sincerely,

A handwritten signature in black ink, appearing to read 'James M. Righimer', is written over the printed name.

James M. Righimer
Mayor