



CITY OF FOUNTAIN VALLEY

CITY HALL 10200 SLATER AVENUE FOUNTAIN VALLEY, CALIFORNIA 92708

THE OFFICE OF THE MAYOR

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Mayor:
John J. Collins

Mayor Pro Tem:
Mark McCurdy

Council Members:
Larry Crandall
Steve Nagel
Michael Vo

City Manager:
Raymond H. Kromer

City Attorney:
Alan L. Burns

July 17, 2012

Mr. Thomas J. Borris
Presiding Judge of the Superior Court
700 Civic Center Drive West
Santa Ana, CA 92701

RE: Orange County Grand Jury: Compensation Cost Transparency Report

Honorable Judge Borris:

We have reviewed the Orange County Grand Jury Report entitled "Transparency Breaking up Compensation Fog- But why Hide Pension Costs, regarding compensation cost transparency. The City of Fountain Valley's response to each of the findings and recommendations are:

Findings:

1. Finding 1: Accessibility Ratings for Cities, Special Districts and JPAs

While the City of Fountain Valley was rated, "good", we partially disagree with this finding. The City has maintained a link entitled "salaries and benefits" on the front page of the site for the last year. This link takes you directly to our "Transparency" webpage which contains all the information on employee compensation and benefits as well as the Grand Jury recommended reporting format. In response to the Grand Jury's finding however the City has moved the "Salaries and Benefits" hyperlink to the top of the Quicklinks section on the front page of the website to make it even more prominent.

2. Finding 2: Content and Clarity Ratings for Executive Compensation Cost

The City of Fountain Valley disagrees partially to the finding. The City has had compensation and benefit information listed on the website for several years and in the Grand Jury recommended format since March of 2012. In addition, the City has provided a link to the State Controller's webpage so residents may look up compensation information there as well. In response to the Grand Jury's direction via a letter we received in February of 2012, the City reformatted all employee salary and benefit information into a report format that was provided by the Grand Jury. This report has been posted on the City's Transparency page since March of 2012. In response to the latest Grand Jury report the city has now added a separate overtime category to match the Grand Jury's new recommended format and has separated executives' salaries and benefits, and posted the report on the City's Transparency webpage (see Attachment 1).

3. Finding 3: Content and Clarity for Employee Compensation Cost Ratings

The City of Fountain Valley disagrees partially to the finding. The City has had compensation and benefit information listed on the website for several years and in the Grand Jury recommended format since March of 2012. In addition, the City has provided a link to the State Controller's webpage so residents may look up compensation information there as well. In response to the Grand Jury's direction via a letter we received in February of 2012, the City reformatted the employee salary and benefit information into a report format that was provided by the Grand Jury. This report has been posted on the City's Transparency page since March of 2012. In response to the latest Grand Jury report the city has now added a separate overtime category to match the Grand Jury's new recommended format and has separated employees' salaries and benefits, and posted the report on the City's Transparency webpage (see Attachment 2).

4. Finding 4: Transparency of Employer Pension Contribution Rates

The City of Fountain Valley partially disagrees with this finding. While the City has not had the employer and employee rates as a percentage of compensation posted on the website, we have had the actual employer and employee pension contributions posted for over a year. In response to the Grand Jury's Finding, the City has posted the annual pension contribution rates on its Transparency webpage for all bargaining units (see Attachment 3).

5. Finding 5: Inclusion of Overtime and On-call Pay in Employee Compensation costs.

This City of Fountain Valley partially disagrees with this finding. The City has included overtime pay under the other pay section of the employee compensation report that has been posted on the Transparency webpage since March 2012. In response to the Grand Jury report and recommended new reporting format that separates overtime pay from other pay; the City has posted on its website the executive and employee compensation tables in the latest Grand Jury recommended format with overtime separated (see Attachments 1 & 2).

Recommendations:

1. Recommendation 1: Access for Compensation Costs Transparency

The Grand Jury recommended action has been implemented. This City of Fountain Valley has moved the hyperlink located under the Quicklinks on the front page of the website titled "Salaries and Benefits" to the top of the Quicklinks list to provide even greater visibility to the public.

2. Recommendation 2: Content and Clarity of Executive Compensation Costs

The Grand Jury recommended action has been implemented. The City has now added a separate overtime category to match the Grand Jury's new recommended format and has separated executives' salaries and benefits, and posted the report on the City's Transparency webpage (see Attachment 1).

3. Recommendation 3: Content and Clarity of Employee Compensation Costs

The Grand Jury recommended action has been implemented. The City has now added a separate overtime category to match the Grand Jury's new recommended format and has separated employees' salaries and benefits, and posted the report on the City's Transparency webpage (see Attachment 2).

4. Recommendation 4: Transparency of Employer Pension Contribution Rates

The Grand Jury recommended action has been implemented. The City has posted the annual pension contribution rates on its Transparency webpage for all bargaining units (see Attachment 3).

5. Recommendation 5: Transparency of Overtime Pay and On-Call Pay in Employee Compensation Cost Reporting

The Grand Jury recommended action has been implemented. The City has posted the executive and employee compensation tables in the latest Grand Jury recommended format with overtime separated for other pay on its website (see Attachments 1 & 2).

We hope you find the above finding and recommendation responses and newly created and posted exhibits to your and the Grand Jury's satisfaction. Should you have any questions please do not hesitate to contact us at 714-593-4410.

Sincerely,



John J. Collins
Mayor

Attachment 1: Executive Employees Compensation Report
Attachment 2: Employee Compensation Report
Attachment 3: Annual Pension Contribution Rates

CITY OF FOUNTAIN VALLEY EXECUTIVE COMPENSATION INFORMATION
CALENDAR YEAR 2011

POSITION	SALARY *	OVERTIME	OTHER PAY**	CITY PAID		CITY PAID		TOTAL COMP	EMPLOYEE PAID
				INSURANCE PREMIUMS	PENSION COSTS	INSURANCE PREMIUMS	PENSION COSTS		
COUNCIL MEMBER JOHN COLLINS	5,701.28			62.92	1,378.56			7,142.76	
COUNCIL MEMBER LARRY GRANDALL	5,701.28			7,370.22	1,378.56			14,450.06	
COUNCIL MEMBER MARK MCCURDY	5,701.28			10,397.14				16,098.42	
COUNCIL MEMBER STEVE NAGEL	5,701.28			62.92				5,764.20	
COUNCIL MEMBER MICHAEL VO	5,701.28							5,701.28	
CITY MANAGER	247,732.30		58,819.67	13,457.34	42,602.28			362,611.59	13,403.79
PUBLIC WORKS DIRECTOR	183,063.77		3,385.84	17,798.30	32,136.71			236,384.62	9,909.16
PLANNING/BUILDING DIRECTOR	172,911.97		3,188.08	17,798.30	30,259.66			224,158.01	9,330.32
INTERIM POLICE CHIEF	171,864.00							171,864.00	
FINANCE DIRECTOR/TREASURER	156,623.72		2,887.60	12,534.08	26,365.02			198,410.42	8,164.31
FIRE CHIEF	76,000.24		52,551.27	7,079.93	23,829.95			159,461.39	2,182.50
ATTORNEY	43,201.60							43,201.60	10,446.22

* Includes remainder of any unspent Medical Cafeteria Plan money

**Includes Standby Pay, Specialty Pays, Uniform Allowance, and Vacation Buyback

CITY OF FOUNTAIN VALLEY EMPLOYEE COMPENSATION INFORMATION
CALENDAR YEAR 2011

POSITION	SALARY *	OVERTIME	OTHER PAY**	CITY PAID		CITY PAID		TOTAL COMP	EMPLOYEE PAID
				INSURANCE PREMIUMS	PENSION COSTS	INSURANCE PREMIUMS	PENSION COSTS		
ADMINISTRATION									
CITY MANAGER	247,732.30		58,819.67	13,457.34	42,602.28			362,611.59	13,403.79
ASSISTANT TO CITY MANAGER	89,971.38		1,007.18	6,287.32	14,524.23			111,790.11	4,503.03
ADMINISTRATIVE SECRETARY	33,257.86							33,257.86	
INFORMATION SERVICES									
INFORMATION SYSTEMS MANAGER	123,007.90		2,396.32	17,615.26	22,744.32			165,763.80	3,713.91
INFORMATION SYSTEMS TECH	75,607.60	380.70	1,269.00	6,415.76	12,044.56			95,717.62	7,012.96
INFORMATION SYSTEMS TECH	74,990.91	95.18	1,269.00	6,513.00	12,044.58			94,912.67	3,713.91
CLERK									
INTERIM CITY CLERK	18,252.00							18,252.00	
DEPUTY CITY CLERK	72,293.00	1,660.81	1,326.40	14,104.22	13,099.95			102,484.38	4,031.94
OFFICE SPECIALIST I	6,345.08				237.95			6,583.03	237.95
ADMINISTRATIVE INTERN	1,835.00				68.82			1,903.82	68.82
ADMINISTRATIVE INTERN	1,020.00				38.26			1,058.26	38.26
ADMINISTRATIVE SPECIALIST	1,399.20				52.47			1,451.67	52.47
PERSONNEL									
PERSONNEL MANAGER	137,467.71		2,096.32	14,658.02	24,871.27			179,093.32	7,668.87
MANAGEMENT ANALYST	79,187.07			14,400.10	6,667.75			100,254.92	5,543.12
PERSONNEL ASSISTANT	56,056.31			14,104.22	10,038.23			80,198.76	3,095.10
PERSONNEL AIDE	5,683.66				213.12			5,896.78	213.12
FINANCE									
ACCOUNT TECH I	36,960.85	2,298.96	111.43	6,255.86	6,084.00			51,711.10	1,873.96
ACCOUNTANT	87,702.70	221.13	884.54	6,415.76	14,438.08			109,662.21	4,447.44
ACCOUNTANT	87,774.77	193.49		5,996.12	14,274.14			108,238.52	4,401.36
CSR UTILITY BILLING	62,878.85			6,415.76	9,878.18			79,172.79	3,055.25
CSR UTILITY BILLING	65,215.86		1,060.84	6,124.56	10,069.34			82,470.60	3,104.85
CSR UTILITY BILLING	64,261.38			7,079.02	10,069.34			81,409.74	3,104.85

**CITY OF FOUNTAIN VALLEY EMPLOYEE COMPENSATION INFORMATION
CALENDAR YEAR 2011**

POSITION	SALARY *	OVERTIME	OTHER PAY**	CITY PAID			EMPLOYEE PAID	
				INSURANCE PREMIUMS	PENSION COSTS	TOTAL COMP	PENSION	PENSION
CSR-BUSINESS LICENSE	65,215.88		1,060.84	6,124.56	10,069.36	82,470.64	3,104.85	3,104.85
PURCHASING MANAGER	107,134.76			5,756.40	17,616.68	130,507.84	5,431.97	5,431.97
REPRODUCTION/STORES CLERK	57,744.28			6,287.32	8,717.97	72,749.57	2,688.16	2,688.16
SECRETARY	63,122.67			11,938.16	10,757.75	85,818.58	3,316.66	3,316.66
PLANNING/BUILDING								
PLANNER	104,743.81			6,287.32	17,272.64	128,303.77	5,325.99	5,325.99
ASSISTANT PLANNER	75,612.18			5,389.28	11,858.36	92,859.82	3,666.86	3,666.86
SECRETARY	60,329.60			6,506.50	9,239.70	76,075.80	2,851.26	2,851.26
CODE ENFORCEMENT OFFICER	77,418.79			6,124.56	12,325.61	95,868.96	3,800.55	3,800.55
CODE ENFORCEMENT OFFICER	42,014.27		8,850.61	11,038.61	7,683.87	69,587.36	2,100.77	2,100.77
HOUSING COORDINATOR	104,741.52			13,415.22	18,590.16	136,746.90	5,732.06	5,732.06
HOUSING TECHNICIAN	69,756.25			16,555.76	12,837.62	99,149.63	3,958.35	3,958.35
PUBLIC WORKS								
DEPUTY CITY ENGINEER	120,182.31		2,218.60	6,748.82	20,215.30	149,365.03	6,243.42	6,243.42
ASSISTANT ENGINEER	84,586.67			15,595.06	15,304.34	115,486.07	4,719.02	4,719.02
ASSISTANT ENGINEER	93,365.11			6,287.32	15,304.34	114,956.77	4,719.02	4,719.02
ENGINEERING TECH III	69,196.25			5,757.96	10,741.97	85,696.18	3,315.30	3,315.30
ENGINEERING TECH III	65,396.46		1,089.24	6,287.32	10,140.56	82,913.58	3,132.14	3,132.14
ENVIRONMENTAL SERV ADMINISTRATOR	101,342.64		1,974.24	17,615.26	18,738.37	139,670.51	5,777.86	5,777.86
PUBLIC WORKS INSPECTOR	67,212.74	2,684.57	130.00	15,726.88	12,214.87	97,969.06	3,769.46	3,769.46
SECRETARY	68,787.62	41.80	1,137.00	6,457.62	10,791.37	87,215.41	3,327.44	3,327.44
GENERAL SERVICES MANAGER	112,284.00			6,748.82	18,755.89	137,788.71	5,797.39	5,797.39
INTERNAL SERVICES SUPERVISOR	96,601.87		1,787.08	12,748.84	16,961.97	128,099.76	5,230.11	5,230.11
PUBLIC SERVICES SUPERVISOR	85,070.49			12,195.04	14,826.32	112,091.85	4,582.78	4,582.78
MANAGEMENT ANALYST	40,447.78			5,699.98	3,510.85	49,658.61	2,831.38	2,831.38
ADMINISTRATIVE SPECIALIST	6,131.08	527.05	129.74	208.00	531.29	7,527.16	417.77	417.77
DIVISION SECRETARY	31,011.25		5,280.89	2,855.27	3,726.39	42,873.80	1,047.17	1,047.17
EQUIPMENT OPERATOR I	55,379.20	283.29		15,595.06	10,000.48	81,258.03	3,082.94	3,082.94
FOREMAN	62,309.86	2,941.48	605.42	16,882.58	11,520.13	94,259.47	3,551.45	3,551.45

**CITY OF FOUNTAIN VALLEY EMPLOYEE COMPENSATION INFORMATION
CALENDAR YEAR 2011**

POSITION	SALARY *	OVERTIME	OTHER PAY**	CITY PAID			EMPLOYEE PAID		
				INSURANCE PREMIUMS	PENSION COSTS	TOTAL COMP	INSURANCE PREMIUMS	PENSION COSTS	TOTAL COMP
FOREMAN	64,587.18	446.94	1,210.84	14,218.88	11,520.12	91,983.96	14,218.88	11,520.12	3,551.45
FOREMAN	63,263.24	298.46	1,210.84	15,929.16	11,520.12	92,221.82	15,929.16	11,520.12	3,551.45
FOREMAN	62,309.86	2,165.22	1,210.84	16,882.58	11,520.13	94,088.63	16,882.58	11,520.13	3,551.45
MAINTENANCE WORKER II	58,248.39	2,248.96	216.17	6,287.32	8,854.99	75,855.83	6,287.32	8,854.99	2,738.35
MAINTENANCE WORKER II	55,521.77	1,298.97		12,491.96	9,524.80	78,837.50	12,491.96	9,524.80	2,936.12
MAINTENANCE WORKER II	60,456.47		575.67	7,370.22	9,638.33	78,040.69	7,370.22	9,638.33	2,971.13
MAINTENANCE WORKER II	50,342.38			14,104.22	8,796.11	73,242.71	14,104.22	8,796.11	2,721.23
MAINTENANCE WORKER II	59,632.29	250.00		6,287.32	9,163.88	75,333.49	6,287.32	9,163.88	2,836.96
MAINTENANCE WORKER II	57,707.34	147.15	1,000.60	10,694.06	9,524.82	79,073.97	10,694.06	9,524.82	2,936.12
MAINTENANCE WORKER II	57,515.84	317.01		6,748.82	8,761.91	73,343.58	6,748.82	8,761.91	2,708.49
MAINTENANCE WORKER II	70,505.53	178.06		16,882.58	11,520.14	99,086.31	16,882.58	11,520.14	3,551.45
MAINTENANCE WORKER II	58,806.80	395.75		13,415.22	10,284.73	82,902.50	13,415.22	10,284.73	3,170.55
MAINTENANCE WORKER II	61,031.21			7,370.22	9,524.81	77,926.24	7,370.22	9,524.81	2,936.12
MAINTENANCE WORKER II	51,518.85			16,882.58	9,524.83	77,926.26	16,882.58	9,524.83	2,936.12
MAINTENANCE WORKER II	51,956.58	2,684.70	35.04	14,218.88	9,187.03	78,082.23	14,218.88	9,187.03	2,838.69
MAINTENANCE WORKER II	48,544.31	196.57		16,882.58	8,978.52	74,601.98	16,882.58	8,978.52	2,770.29
MAINTENANCE WORKER II	58,500.28	5,643.75		6,124.56	8,833.19	79,101.78	6,124.56	8,833.19	2,730.15
SPRINKLER TECH	64,851.82	4,406.10	1,080.68	7,370.22	10,284.73	87,993.55	7,370.22	10,284.73	3,170.55
SPRINKLER TECH	60,316.10			12,195.04	10,284.73	82,795.87	12,195.04	10,284.73	3,170.55
FOREMAN	62,309.84	802.37	1,210.84	16,882.58	11,520.12	92,725.75	16,882.58	11,520.12	3,551.45
MECHANIC	58,960.80	1,800.05	572.76	16,882.58	10,900.94	89,117.13	16,882.58	10,900.94	3,360.47
MECHANIC	69,336.88			6,506.50	10,900.95	86,744.33	6,506.50	10,900.95	3,360.47
MECHANIC	66,838.01	910.63		6,748.82	10,485.39	84,982.85	6,748.82	10,485.39	3,238.87
MECHANIC	62,910.90	1,803.02		10,397.14	10,505.86	85,616.92	10,397.14	10,505.86	3,246.49
UTILITIES MANAGER	85,520.67		17,239.09	5,637.70	7,571.14	115,968.60	5,637.70	7,571.14	2,127.65
UTILITIES MANAGER	83,038.65		1,860.00	17,615.26	15,365.62	117,879.53	17,615.26	15,365.62	4,783.60
SEWER/STORM DRAIN SUPERVISOR	88,384.79			17,615.26	16,345.61	122,345.66	17,615.26	16,345.61	5,052.40
WATER SUPERVISOR	97,917.47		1,787.08	11,433.24	16,961.97	128,099.76	11,433.24	16,961.97	5,230.11
EQUIPMENT OPERATOR I	55,045.10	552.71	2,289.32	15,929.16	10,230.33	84,046.62	15,929.16	10,230.33	3,154.13

**CITY OF FOUNTAIN VALLEY EMPLOYEE COMPENSATION INFORMATION
CALENDAR YEAR 2011**

POSITION	SALARY *	OVERTIME	OTHER PAY**	CITY PAID		CITY PAID		TOTAL COMP	EMPLOYEE PAID
				INSURANCE PREMIUMS	PENSION COSTS	INSURANCE PREMIUMS	PENSION COSTS		
EQUIPMENT OPERATOR II	66,459.97	1,007.27		7,079.02	10,474.81			85,021.07	3,229.16
FOREMAN	66,795.36	6,894.27	1,540.10	12,491.96	12,254.40			99,976.09	3,778.48
MAINT WKR II WATER CERT	55,628.56	250.00	1,080.68	16,882.58	10,284.73			84,126.55	3,170.55
MAINT WKR II WATER CERT	64,945.38	3,633.17		5,996.12	10,005.42			84,580.09	3,092.05
MAINT WKR II WATER CERT	62,349.36	1,322.96		6,748.82	9,659.11			80,080.25	2,981.24
MAINT WKR II WATER CERT	58,326.21	1,824.96	12.83	7,370.22	9,092.11			76,626.33	2,812.78
MAINTENANCE WORKER II	61,479.29		6.13	7,079.02	9,553.81			78,118.25	2,944.28
MAINTENANCE WORKER II	55,386.24	1,159.12	20.74	10,397.14	9,045.77			76,009.01	2,789.47
MAINTENANCE WORKER II	65,747.56	40.47		7,370.22	10,474.80			83,633.05	3,229.16
MAINTENANCE WORKER II	58,240.26	1,696.56		6,384.56	8,833.19			75,154.57	2,730.15
METER READER	60,281.26	3,925.09		6,287.32	9,239.44			79,733.11	2,848.17
METER READER	60,861.60	2,546.97		5,996.12	9,239.45			78,644.14	2,848.17
WATER QUALITY TECH	80,095.47	15,892.80		6,287.32	12,849.58			115,125.17	3,961.35
WATER SYSTEM OPERATOR	63,594.65	2,632.73	887.08	14,668.94	10,898.74			92,682.14	3,365.70
WATER SYSTEM OPERATOR	62,922.58	11,470.15	1,210.40	11,752.78	10,791.46			98,147.37	3,337.58
WATER SYSTEM OPERATOR	76,883.70	3,359.66	1,011.69	5,389.28	12,277.46			98,921.79	3,792.84
FIRE DEPARTMENT									
INTERIM FIRE CHIEF	67,462.00		2,261.56					69,723.56	
DEPUTY FIRE MARSHAL	95,156.60		2,208.76	17,615.26	17,634.75			132,615.37	5,436.43
FIRE PREVENTION ANALYST	81,333.73	791.80	355.00	16,189.42	14,950.62			113,620.57	4,608.87
SECRETARY	68,496.42			6,748.82	10,791.36			86,036.60	3,327.44
OFFICE SPECIALIST II	13,396.93				502.38			13,899.31	502.38
BATTALION CHIEF	144,281.67	32,881.21	19,867.36	16,692.26	54,945.98			268,668.48	6,264.47
BATTALION CHIEF	144,281.67	35,278.24	19,801.23	16,692.26	54,945.98			270,999.38	6,264.47
BATTALION CHIEF	80,157.79	14,529.07	59,169.83	8,470.84	29,398.78			191,726.31	2,692.51
FIRE CAPTAIN	112,084.87	32,647.40	17,517.91	7,370.22	40,306.45			209,926.85	4,601.72
FIRE CAPTAIN	108,884.45	26,126.47	16,497.91	16,692.26	42,133.42			210,334.51	4,873.93
FIRE CAPTAIN	60,049.02	15,299.60	31,146.14	9,630.15	22,340.15			138,465.06	2,034.92
FIRE CAPTAIN	97,958.99	35,125.65	16,673.01	7,370.22	35,215.03			192,342.90	4,040.51

**CITY OF FOUNTAIN VALLEY EMPLOYEE COMPENSATION INFORMATION
CALENDAR YEAR 2011**

POSITION	SALARY *	OVERTIME	OTHER PAY**	CITY PAID		CITY PAID		EMPLOYEE PAID	
				INSURANCE PREMIUMS	PENSION COSTS	INSURANCE PREMIUMS	PENSION COSTS	TOTAL COMP	PENSION
FIRE CAPTAIN	103,151.04	13,994.49	17,392.30	16,692.26	40,297.04	16,692.26	40,297.04	191,527.13	4,600.97
FIRE CAPTAIN	102,762.88	21,138.77	17,416.93	16,692.26	40,297.05	16,692.26	40,297.05	198,307.89	4,600.98
FIRE CAPTAIN	102,762.91	32,151.33	17,504.76	16,692.26	40,297.05	16,692.26	40,297.05	209,408.31	4,600.98
FIRE CAPTAIN	102,762.88	29,682.30	17,525.53	16,692.26	40,297.05	16,692.26	40,297.05	206,960.02	4,600.98
FIRE CAPTAIN	103,525.98	18,250.88	17,437.95	15,929.16	40,297.05	15,929.16	40,297.05	195,441.02	4,600.98
FIRE CAPTAIN	103,739.48	29,708.89	17,429.54	15,634.32	40,297.05	15,634.32	40,297.05	206,809.28	4,600.98
FIRE CAPTAIN	102,762.92	44,172.05	21,142.70	16,692.26	41,485.87	16,692.26	41,485.87	226,255.80	4,708.44
FIRE ENGINEER	97,246.76	27,220.34	16,383.86	7,079.02	34,798.37	7,079.02	34,798.37	182,728.35	3,973.17
FIRE ENGINEER	87,633.51	35,632.26	16,408.67	16,692.26	34,798.36	16,692.26	34,798.36	191,165.06	3,973.17
FIRE ENGINEER	86,012.11	9,499.73	16,542.01	18,313.62	34,842.52	18,313.62	34,842.52	165,209.99	3,977.19
FIRE ENGINEER	87,293.41	33,380.66	16,534.27	16,889.86	34,751.67	16,889.86	34,751.67	188,849.87	3,968.90
FIRE ENGINEER	80,914.47	20,327.84	13,355.01	18,342.22	31,864.83	18,342.22	31,864.83	164,804.37	3,521.19
FIRE ENGINEER	85,983.51	14,378.20	16,338.07	18,342.22	34,798.34	18,342.22	34,798.34	169,840.34	3,973.17
FIRE ENGINEER	85,983.54	39,410.50	16,394.99	18,342.22	34,798.35	18,342.22	34,798.35	194,929.60	3,973.17
FIRE ENGINEER	97,447.71	10,149.70	16,429.66	6,878.04	34,798.34	6,878.04	34,798.34	165,703.45	3,973.17
FIRE ENGINEER	85,809.87	20,607.42	15,160.61	16,082.30	33,433.67	16,082.30	33,433.67	171,093.87	3,860.88
FIRE FIGHTER	78,322.71	17,233.51	15,699.62	15,528.50	30,996.81	15,528.50	30,996.81	157,781.15	3,539.50
FIREFIGHTER/ PARAMEDIC	97,437.18	25,712.15	17,280.75	6,586.84	34,790.92	6,586.84	34,790.92	181,807.84	3,970.04
FIREFIGHTER/ PARAMEDIC	89,800.35	35,262.89	13,083.30	6,878.04	31,065.64	6,878.04	31,065.64	176,090.22	3,559.56
FIREFIGHTER/ PARAMEDIC	85,778.64	20,272.73	9,482.91	6,878.04	28,382.41	6,878.04	28,382.41	150,794.73	3,240.54
FIREFIGHTER/ PARAMEDIC	87,331.74	19,291.46	13,682.01	16,692.26	33,765.80	16,692.26	33,765.80	170,763.27	3,854.85
FIREFIGHTER/ PARAMEDIC	85,785.22	23,573.73	15,940.28	18,342.22	34,459.46	18,342.22	34,459.46	178,100.91	3,939.66
FIREFIGHTER/ PARAMEDIC	87,331.77	26,043.89	16,426.55	16,692.26	34,688.87	16,692.26	34,688.87	181,183.34	3,960.67
FIREFIGHTER/ PARAMEDIC	88,136.33	24,945.03	13,645.93	12,312.56	31,426.57	12,312.56	31,426.57	170,466.42	3,608.57
FIREFIGHTER/ PARAMEDIC	90,215.81	23,633.86	13,605.47	7,370.22	31,426.58	7,370.22	31,426.58	166,251.94	3,608.57
FIREFIGHTER/ PARAMEDIC	95,764.07	21,770.11	14,001.61	11,300.38	33,526.51	11,300.38	33,526.51	176,362.68	3,832.92
FIREFIGHTER/ PARAMEDIC	60,870.84	32,574.12	13,327.37	16,692.26	25,053.06	16,692.26	25,053.06	148,517.65	3,037.11
FIREFIGHTER/ PARAMEDIC	97,725.99	18,053.26	13,733.37	6,287.32	33,762.20	6,287.32	33,762.20	169,562.14	3,854.51
FIREFIGHTER/ PARAMEDIC	98,027.90	27,311.75	16,421.05	5,996.12	34,688.86	5,996.12	34,688.86	182,445.68	3,960.67

CITY OF FOUNTAIN VALLEY EMPLOYEE COMPENSATION INFORMATION
CALENDAR YEAR 2011

POSITION	SALARY *	OVERTIME	OTHER PAY**	CITY PAID			EMPLOYEE PAID	
				INSURANCE PREMIUMS	PENSION COSTS	TOTAL COMP	PENSION	PENSION
FIREFIGHTER/ PARAMEDIC	93,680.43	19,913.74	13,683.53	12,866.36	33,762.20	173,906.26	3,854.51	3,854.51
FIREFIGHTER/ PARAMEDIC	94,476.94	22,857.49	13,134.08	6,878.04	32,654.06	170,000.61	3,764.92	3,764.92
FIREFIGHTER/ PARAMEDIC	87,331.79	19,967.37	14,227.38	16,692.26	33,765.82	171,984.62	3,854.85	3,854.85
POLICE DEPARTMENT								
POLICE CAPTAIN	165,987.49		13,744.70	6,878.04	57,858.03	244,468.26	4,932.46	4,932.46
POLICE LIEUTENANT	135,427.25		13,321.86	18,410.86	51,158.01	218,317.98	4,361.68	4,361.68
POLICE LIEUTENANT	137,145.83		13,321.86	16,692.26	51,158.01	218,317.96	4,361.68	4,361.68
POLICE LIEUTENANT	137,145.82		13,321.86	16,692.26	51,158.01	218,317.95	4,361.68	4,361.68
POLICE SERGEANT	110,363.22	14,504.69	8,946.24	15,731.56	40,932.86	190,478.57	3,486.50	3,486.50
POLICE SERGEANT	97,229.73	17,999.51	9,668.61	14,766.18	35,636.44	175,300.47	3,034.64	3,034.64
POLICE SERGEANT	111,994.36	14,899.99	10,722.70	14,658.02	41,854.88	194,129.95	3,569.22	3,569.22
POLICE SERGEANT	78,124.96		21,353.60	12,198.19	28,680.55	140,357.30	2,523.39	2,523.39
POLICE SERGEANT	110,381.34	13,713.90	13,634.90	16,692.26	42,171.10	196,593.50	3,596.26	3,596.26
POLICE SERGEANT	108,662.72	7,352.87	10,200.66	18,410.86	40,612.14	185,239.25	3,462.88	3,462.88
POLICE SERGEANT	89,054.28	15,639.39	9,228.16	18,410.86	34,491.11	166,823.80	2,938.29	2,938.29
POLICE SERGEANT	108,662.71	8,947.06	9,882.64	18,410.86	41,560.26	187,463.53	3,544.00	3,544.00
POLICE SERGEANT	118,183.46	16,282.34	11,622.82	6,878.04	41,409.35	194,376.01	3,535.89	3,535.89
POLICE SERGEANT	110,381.32	15,936.57	11,622.82	16,692.26	42,171.10	196,804.07	3,596.26	3,596.26
POLICE SERGEANT	120,617.83	13,600.86	11,622.82	11,854.18	42,171.10	199,866.79	3,596.26	3,596.26
SENIOR POLICE OFFICER	103,133.87	8,530.04	9,009.22	6,215.30	35,036.06	161,924.49	2,988.23	2,988.23
SENIOR POLICE OFFICER	99,628.82	2,629.50	9,595.86	6,878.04	34,476.89	153,209.11	2,942.33	2,942.33
SENIOR POLICE OFFICER	100,134.64	6,695.25	11,211.85	6,878.04	34,992.20	159,911.98	2,984.21	2,984.21
SENIOR POLICE OFFICER	97,862.44	23,599.92	9,664.75	12,491.96	35,287.20	178,906.27	3,009.43	3,009.43
SENIOR POLICE OFFICER	101,532.59	19,961.95	12,224.99	6,513.00	33,651.77	173,884.30	2,861.46	2,861.46
SENIOR POLICE OFFICER	92,849.36	10,164.79	12,275.20	18,421.26	35,390.81	169,101.42	3,016.36	3,016.36
SENIOR POLICE OFFICER	90,584.98	15,202.51	8,381.05	16,692.26	34,087.94	164,948.74	2,907.37	2,907.37
SENIOR POLICE OFFICER	101,530.99	28,252.03	10,318.71	7,818.20	35,036.06	182,955.99	2,988.23	2,988.23
POLICE OFFICER	85,547.82	5,579.95	10,451.35	16,692.26	32,458.12	150,729.50	2,771.87	2,771.87
POLICE OFFICER	85,108.76	7,823.02	4,670.95	18,410.86	31,466.98	147,480.57	2,683.77	2,683.77

**CITY OF FOUNTAIN VALLEY EMPLOYEE COMPENSATION INFORMATION
CALENDAR YEAR 2011**

POSITION	SALARY *	OVERTIME	OTHER PAY**	CITY PAID		CITY PAID		EMPLOYEE PAID	
				INSURANCE PREMIUMS	PENSION COSTS	INSURANCE PREMIUMS	PENSION COSTS	TOTAL COMP	PENSION
POLICE OFFICER	97,360.00	17,208.14	5,561.12	6,457.62	31,875.89	158,462.77	2,719.40		
POLICE OFFICER	61,799.04	6,142.94	2,157.58	11,938.16	13,256.42	95,294.14	3,472.68		
POLICE OFFICER	94,732.04	11,092.68	3,138.41	7,370.22	30,425.19	146,758.54	2,594.96		
POLICE OFFICER	16,898.83	412.40	996.22	12,427.22	4,108.21	34,842.88	1,057.53		
POLICE OFFICER	81,849.97	2,985.98	4,155.29	16,692.26	29,552.95	135,236.45	2,519.35		
POLICE OFFICER	8,887.03	104.36	677.76	62.92	2,166.60	11,898.67	557.72		
POLICE OFFICER	92,636.93	8,339.96	3,454.72	11,854.18	31,422.28	147,708.07	2,676.39		
POLICE OFFICER	89,266.45	10,913.70	3,688.28	6,878.04	28,528.23	139,274.70	2,430.77		
POLICE OFFICER	18,554.82		1,403.42	5,757.96	4,541.61	30,257.81	1,169.14		
POLICE OFFICER	85,052.15	18,522.89	2,757.58	15,528.50	29,811.68	151,672.80	2,535.93		
POLICE OFFICER	96,880.27	15,266.29	8,632.30	6,878.04	32,941.78	160,598.68	2,809.61		
POLICE OFFICER	89,095.86	16,639.75	3,250.33	14,104.22	30,856.02	153,946.18	2,631.51		
POLICE OFFICER	83,853.70	14,578.27	2,933.74	16,692.26	29,555.39	147,613.36	2,520.01		
POLICE OFFICER	96,081.44	6,540.00	3,490.91	6,878.04	30,856.02	143,846.41	2,631.51		
POLICE OFFICER	41,986.38	2,570.92	9,285.03	9,205.43	15,285.64	78,333.40	1,399.99		
POLICE OFFICER	158,267.61		13,454.60	18,452.98	57,543.77	247,718.96	6,054.32		
POLICE OFFICER	8,398.96	913.19	155.94	-	1,931.21	11,399.30	497.13		
POLICE OFFICER	93,087.44	37,248.19	2,847.83	7,079.02	29,647.92	169,910.40	2,528.49		
POLICE OFFICER	96,195.12	5,274.68	6,570.29	7,345.26	32,141.16	147,526.51	2,741.23		
POLICE OFFICER	97,095.14	9,895.82	5,717.33	6,878.04	31,993.92	151,580.25	2,728.75		
POLICE OFFICER	97,466.27	14,187.80	2,960.45	6,863.74	31,151.16	152,629.42	2,656.73		
POLICE OFFICER	66,705.37	6,545.36	2,680.27	15,343.12	14,092.60	105,366.72	3,749.53		
POLICE OFFICER	87,893.61	10,039.85	5,944.72	16,692.26	32,288.56	152,859.00	2,753.97		
POLICE OFFICER	95,585.31	3,275.87	13,025.33	7,079.02	33,552.88	152,518.41	2,861.87		
POLICE OFFICER	89,746.37	9,742.25	5,039.45	7,370.22	29,380.13	141,278.42	2,501.70		
POLICE OFFICER	99,296.24	16,873.07	7,913.88	5,996.12	32,386.19	162,465.50	2,759.94		
POLICE OFFICER	90,284.86	13,614.89	5,039.35	12,866.36	31,466.98	153,272.44	2,683.77		
POLICE OFFICER	86,911.32	28,420.35	8,768.33	15,731.56	32,604.76	172,436.32	2,781.01		
POLICE OFFICER	84,177.36	7,340.70	6,432.01	18,421.26	31,762.00	148,133.33	2,708.99		

CITY OF FOUNTAIN VALLEY EMPLOYEE COMPENSATION INFORMATION
CALENDAR YEAR 2011

POSITION	SALARY *	OVERTIME	OTHER PAY**	CITY PAID		CITY PAID		EMPLOYEE PAID	
				INSURANCE PREMIUMS	PENSION COSTS	INSURANCE PREMIUMS	PENSION COSTS	TOTAL COMP	PENSION
POLICE OFFICER	84,575.09	15,144.12	11,560.19	18,421.26	33,174.98	18,421.26	33,174.98	162,875.64	2,828.02
POLICE OFFICER	96,101.50	18,930.61	5,475.54	7,326.02	31,445.06	7,326.02	31,445.06	159,278.73	2,681.76
POLICE OFFICER	90,020.96	12,440.20	10,025.31	13,415.22	33,333.58	13,415.22	33,333.58	159,235.27	2,841.77
POLICE OFFICER	2,012.08		31,261.27		785.32		785.32	34,058.67	71.92
POLICE OFFICER	93,670.82	11,835.80	12,292.74	7,818.20	33,257.78	7,818.20	33,257.78	158,875.34	2,838.49
POLICE OFFICER	90,552.96	4,969.14	9,367.51	18,421.26	32,780.03	18,421.26	32,780.03	156,090.90	2,797.00
RESERVE POLICE OFFICER	16,980.00							16,980.00	
RESERVE POLICE OFFICER	80.00							80.00	
RESERVE POLICE OFFICER	8,090.00							8,090.00	
SUPPORT SERVICES SUPERVISOR	105,299.42		300.00	6,748.82	17,648.07	6,748.82	17,648.07	129,996.31	5,440.18
PARKING CONTROL	19,152.00				718.24		718.24	19,870.24	718.24
PARKING CONTROL	20,691.00				296.36		296.36	20,987.36	775.95
POLICE AIDE	6,545.88				245.47		245.47	6,791.35	245.47
POLICE AIDE	1,987.88				74.55		74.55	2,062.43	74.55
POLICE CADET	6,512.27				244.21		244.21	6,756.48	244.21
POLICE CADET	1,155.60				43.34		43.34	1,198.94	43.34
POLICE CADET	7,902.90				465.76		465.76	8,368.66	296.36
POLICE CADET	11,331.90				775.95		775.95	12,107.85	424.95
POLICE CADET	12,419.85				424.95		424.95	12,844.80	465.76
POLICE CADET	11,383.20				426.88		426.88	11,810.08	426.88
COMMUNITY SERVICE OFFICER	64,290.02	1,281.20	2,394.21	6,748.82	10,500.48	6,748.82	10,500.48	85,214.73	3,238.56
COMMUNITY SERVICE OFFICER	58,984.00	2,961.58	1,784.84	6,748.82	10,200.20	6,748.82	10,200.20	80,679.44	3,148.68
COMMUNITY SERVICE OFFICER	60,930.81		507.97	10,397.14	10,157.40	10,397.14	10,157.40	81,993.32	3,129.38
COMMUNITY SERVICE OFFICER	28,946.48	919.73	1,304.20	6,717.36	5,270.95	6,717.36	5,270.95	43,158.72	1,627.82
COMMUNITY SERVICE OFFICER	62,823.04	38.99	1,992.81	7,806.76	10,237.15	7,806.76	10,237.15	82,898.75	3,159.08
COMMUNITY SERVICE OFFICER	63,842.05		2,508.58	7,196.80	10,326.80	7,196.80	10,326.80	83,874.23	3,180.63
LEAD DISPATCHER	75,501.32	2,584.25	2,898.57	6,748.82	12,837.16	6,748.82	12,837.16	100,570.12	3,961.77
DISPATCHER	73,999.74	18,406.27	3,898.21	6,287.32	12,409.78	6,287.32	12,409.78	115,001.32	3,834.20
DISPATCHER	32,757.01	16,826.00	2,131.75	7,338.76	6,108.46	7,338.76	6,108.46	65,161.98	1,909.91

**CITY OF FOUNTAIN VALLEY EMPLOYEE COMPENSATION INFORMATION
CALENDAR YEAR 2011**

POSITION	SALARY *	OVERTIME	OTHER PAY**	CITY PAID			EMPLOYEE PAID		
				INSURANCE PREMIUMS	PENSION COSTS	TOTAL COMP	INSURANCE PREMIUMS	PENSION COSTS	TOTAL COMP
DISPATCHER	63,188.93	10,822.16	3,129.18	14,658.02	11,698.38	103,496.67	14,658.02	11,698.38	3,643.74
DISPATCHER	66,902.75	2,181.49	3,055.50	13,415.22	12,284.64	97,839.60	13,415.22	12,284.64	3,792.95
DISPATCHER	64,777.21	779.61	3,962.52	15,540.72	12,451.04	97,511.10	15,540.72	12,451.04	3,847.23
DISPATCHER	14,821.45				537.17	15,358.62		537.17	537.17
DISPATCHER	30,242.12				1,134.09	31,376.21		1,134.09	1,134.09
DISPATCHER	33,769.14	18,111.01	2,089.43	6,384.30	6,238.43	66,592.31	6,384.30	6,238.43	1,925.57
LEAD RECORDS CLERK	61,679.53	1,132.25	2,483.50	6,748.82	9,887.50	81,931.60	6,748.82	9,887.50	3,045.89
RECORDS CLERK II	27,622.62	7,753.16	1,667.94	5,645.90	4,813.09	47,502.71	5,645.90	4,813.09	1,481.58
RECORDS CLERK II	58,895.72	35.86	1,903.28	7,079.02	9,420.76	77,334.64	7,079.02	9,420.76	2,903.58
RECORDS CLERK II	59,978.62	611.42	2,668.34	5,996.12	9,474.70	78,729.20	5,996.12	9,474.70	2,923.68
RECORDS CLERK II	59,833.96	2,092.02	2,773.32	5,652.14	9,409.27	79,760.71	5,652.14	9,409.27	2,906.92
CSI SUPERVISOR	93,123.38	1,825.78	1,599.92	5,677.36	15,185.59	117,412.03	5,677.36	15,185.59	4,682.36
SECRETARY	66,782.31		1,137.00	7,818.20	10,791.31	86,528.82	7,818.20	10,791.31	3,327.44
DIVISION SECRETARY	27,909.14	421.47	13.54		4,665.87	39,395.10		4,665.87	1,473.95
DIVISION SECRETARY	27,144.64	524.88		8,441.16	5,019.16	41,129.84	8,441.16	5,019.16	1,547.55
COMMUNITY SERVICES									
COMMUNITY SERVICES MANAGER	116,785.38		2,063.32	6,748.82	19,584.61	145,182.13	6,748.82	19,584.61	6,038.67
COMMUNITY SERVICES SUPERVISOR	77,731.41		1,514.32	17,615.26	14,372.69	111,233.68	17,615.26	14,372.69	4,431.65
COMMUNITY SERVICES SUPERVISOR	86,918.50		1,514.32	8,428.16	14,372.69	111,233.67	8,428.16	14,372.69	4,431.65
SECRETARY	59,491.51		1,079.08	11,938.16	10,086.65	82,595.40	11,938.16	10,086.65	3,113.16
RECREATION CORDINATOR	44,686.91			5,699.98	4,938.59	55,325.48	5,699.98	4,938.59	2,837.83
ADMINISTRATIVE SPECIALIST	2,321.40				87.06	2,408.46		87.06	87.06
RECREATION CORDINATOR	7,979.14				299.23	8,278.37		299.23	299.23
RECREATION CORDINATOR	6,148.30				230.55	6,378.85		230.55	230.55
RECREATION CORDINATOR	16,439.68				616.51	17,056.19		616.51	616.51
RECREATION LEADER I	1,949.02				73.08	2,022.10		73.08	73.08
RECREATION LEADER I	2,729.52				102.35	2,831.87		102.35	102.35
RECREATION LEADER I	5,704.34				213.91	5,918.25		213.91	213.91
RECREATION LEADER I	8,068.14				302.54	8,370.68		302.54	302.54

CITY OF FOUNTAIN VALLEY EMPLOYEE COMPENSATION INFORMATION

CALENDAR YEAR 2011

POSITION	SALARY *	OVERTIME	OTHER PAY**	CITY PAID			EMPLOYEE PAID	
				INSURANCE PREMIUMS	CITY PAID PENSION COSTS	TOTAL COMP	PENSION	PENSION
RECREATION LEADER I	17.84				0.67	18.51	0.67	0.67
RECREATION LEADER I	17.84				0.67	18.51	0.67	0.67
RECREATION LEADER I	31.22				1.17	32.39	1.17	1.17
RECREATION LEADER I	17.84				0.67	18.51	0.67	0.67
RECREATION LEADER I	437.08				16.39	453.47	16.39	16.39
RECREATION LEADER I	1,101.62				41.30	1,142.92	41.30	41.30
RECREATION LEADER I	2,201.01				82.53	2,283.54	82.53	82.53
RECREATION LEADER I	7,704.65				288.93	7,993.58	288.93	288.93
RECREATION LEADER I	8,340.20				312.75	8,652.95	312.75	312.75
RECREATION LEADER I	2,176.48				81.61	2,258.09	81.61	81.61
RECREATION LEADER I	2,749.59				103.10	2,852.69	103.10	103.10
RECREATION LEADER I	4,176.79				156.63	4,333.42	156.63	156.63
RECREATION LEADER I	1,598.91				59.97	1,658.88	59.97	59.97
RECREATION LEADER I	5,806.92				217.75	6,024.67	217.75	217.75
RECREATION LEADER I	249.76				9.37	259.13	9.37	9.37
RECREATION LEADER I	3,420.82				128.29	3,549.11	128.29	128.29
RECREATION LEADER I	9,756.22				365.86	10,122.08	365.86	365.86
RECREATION LEADER I	7,028.96				263.59	7,292.55	263.59	263.59
RECREATION LEADER II	11,101.65				416.31	11,517.96	416.31	416.31
RECREATION LEADER II	4,063.53				152.39	4,215.92	152.39	152.39
RECREATION LEADER II	129.49				4.85	134.34	4.85	4.85
RECREATION LEADER II	8,428.88				316.10	8,744.98	316.10	316.10
RECREATION LEADER II	8,987.72				337.01	9,324.73	337.01	337.01
RECREATION LEADER II	2,854.67				107.05	2,961.72	107.05	107.05
RECREATION LEADER II	8,296.41				311.08	8,607.49	311.08	311.08
RECREATION LEADER II	388.50				14.57	403.07	14.57	14.57
RECREATION LEADER II	1,556.64				58.37	1,615.01	58.37	58.37
RECREATION LEADER II	10,431.75				391.20	10,822.95	391.20	391.20
RECREATION LEADER II	3,992.00				149.72	4,141.72	149.72	149.72

CITY OF FOUNTAIN VALLEY EMPLOYEE COMPENSATION INFORMATION
CALENDAR YEAR 2011

POSITION	SALARY *	OVERTIME	OTHER PAY**	CITY PAID			EMPLOYEE PAID	
				INSURANCE PREMIUMS	CITY PAID PENSION COSTS	TOTAL COMP	PENSION	PENSION
RECREATION SPECIALIST	4,285.07				160.70	4,445.77	160.70	160.70
RECREATION SPECIALIST	21,001.94				787.56	21,789.50	787.56	787.56
RECREATION SPECIALIST	5,260.51				197.24	5,457.75	197.24	197.24
RECREATION SPECIALIST	9,878.47				370.43	10,248.90	370.43	370.43
RECREATION SPECIALIST	2,403.46				90.12	2,493.58	90.12	90.12
RECREATION SPECIALIST	5,071.50				190.18	5,261.68	190.18	190.18
RECREATION SPECIALIST	11,568.90				433.86	12,002.76	433.86	433.86
LIFEGUARD	2,437.38				91.40	2,528.78	91.40	91.40
LIFEGUARD	2,350.42				88.14	2,438.56	88.14	88.14
LIFEGUARD	2,563.86				96.14	2,660.00	96.14	96.14
LIFEGUARD	3,133.32				117.51	3,250.83	117.51	117.51
LIFEGUARD	3,018.90				113.22	3,132.12	113.22	113.22
SWIM INSTRUCTOR/LIFEGUARD	2,813.00				105.49	2,918.49	105.49	105.49
SWIM INSTRUCTOR/LIFEGUARD	2,963.80				111.15	3,074.95	111.15	111.15
SWIM INSTRUCTOR/LIFEGUARD	2,931.90				109.95	3,041.85	109.95	109.95
SWIM INSTRUCTOR/LIFEGUARD	1,812.89				67.97	1,880.86	67.97	67.97
SWIM INSTRUCTOR/LIFEGUARD	2,151.80	556.80			80.70	2,789.30	80.70	80.70
SWIM INSTRUCTOR/LIFEGUARD	2,981.20				111.81	3,093.01	111.81	111.81

* Includes remainder of any unspent Medical Cafeteria Plan money

**Includes Standby Pay, Speciality Pays, Uniform Allowance, and Vacation Buyback

City of Fountain Valley's Retirement Costs
 City contracts with CalPERS for Retirement

Bargaining Group	Retirement Formula	Employer Rate	Employee Rate	Total Rate	Percent Paid by the City	Percent Paid by the Employee
Sworn Police - Tier 1	3% at 50	29.823%	12%	41.823%	38.823%	3%
Sworn Police - Tier 2	3% at 55	20.057%	9%	29.057%	20.057%	9%
Sworn Fire - Tier 1*	3% at 50	32.823%	9%	41.823%	35.823%	6%
Sworn Fire - Tier 2	2% at 50	20.560%	9%	29.560%	20.560%	9%
Miscellaneous - Tier 1**	2.5% at 55	20.830%	8%	28.830%	21.830%	7%
Miscellaneous - Tier 2	2% at 60	7.846%	7%	14.846%	7.846%	7%

*Employee contribution increases to 9% effective 8/4/12

**Employee contribution increases to 8% effective 8/4/12