BOLTON PARTNERS

September 26, 2011

Via Email & U.S. Mail
Robert Sapien
President
San Jose Fire Fighters, Local 230
425 E. Santa Clara Street, Suite 300
San Jose, CA 95113

Re: Benefit changes

Dear Robert,

The San Jose Fire Fighters asked us to look at the savings associated with replacing the current retirement plan with an alternate (less expensive) plan. To make my estimate I depended on Segal's most recent Actuarial Valuation Report (as of June 30, 2010) as it pertains to the pension cost for the City of San Jose Fire Fighters. My understanding is that this report shows the most recently available plan costs and assumptions used to calculate these costs. I also relied on the June 30, 2010 actuarial valuation report for the OPEB plan dated April 27, 2011 and performed by Segal and similar Cheiron reports for the Federated plan.

Overview

Our projection shows that there would be a $277 million savings over five years when we compare the Union proposal to the City's forecast. Table 1 shows our attempt to reproduce the City's cost projections through FY16. Table 5 represents our cost projection of the Union's proposal. If you compare our projection for the five years from FY12 through FY16, the cumulative City contribution drops from $987.9 million in Table 1 to $711.4 in Table 5.

What is the Unions' proposal? The Police and Fire Unions are proposing to gradually replace their current retirement plan with the CalPERS 2% at 50 plan. Current retirees would stay behind in the current plan. Current employees would be given the option to stay in the current plan or move to the CalPERS 3% at 55 (Tier 2). New hires (7/1/12 and later) would be required to join the CalPERS a 2% at 50 plan (Tier 3). All employees in CalPERS would pay 10% in employee contributions and give up their sick leave payouts.

Proposed benefit changes

The formulas for the 3% at 55 and 2% at 50 are attached since their titles do not fully describe the benefit rates at all ages. These can also be found on pages 23 and 30 of the following link:

http://www.calstate.edu/Benefits/pdf/CalPERS_Pub7-booklet.pdf

Bolton Partners, Inc.
100 Light Street • 9th Floor • Baltimore, Maryland 21202 • (410) 547-0500 • (800) 394-0263 • Fax (410) 685-1924
Actuarial, Benefit and Investment Consultants

CalPERS also has a list of the jurisdictions with 3% at 55 benefit. I have attached that list but it can also be found at:

http://www.calpers.ca.gov/eip-docs/employer/program-services/retirement/3percentat55.pdf

Generally speaking the 3% at 55 provides a lower benefit for Firefighters than the current plan since they can currently get 3% at the earlier of 55/20, 50/25 or 30. The average firefighter is hired around age 29 so many get 3% before age 55 under the current plan. For police officers the situation is a bit less clear. The average police office is hired at age 27 (many are hired at younger ages). By 52 the "average" police officer will receive 70% currently (2.5% x 20 + 4% x 5) vs. 66% (2.64% x 25) under the 3% at 55 CalPERS formula. By 55 the "average" police officer will receive 82% currently (2.5% x 20 + 4% x 8) but would receive 84% (3% x 28) under the 3% at 55 CalPERS formula. The advantage at certain ages is likely more than offset by police officers working longer if they move to the CalPERS 3% at 55. However, just as important is the issue of what features are selected under the CalPERS formula. The cost to provide the 82% pension under the San Jose plan is more valuable than the 84% under CalPERS if you replace either (1) the San Jose post retirement survivor benefit with the basic CalPERS survivor benefit that the retiree needs to pay for or (2) lower the San Jose 3% COLA to CalPERS 2% basic COLA. As noted below, those who transfer also will give up their unused sick leave payouts.

The City is going to look at the bottom line: What happens if we do nothing and what can we afford? What we can afford is not the same as "what can we get away with" but neither is an actuarial question. We understand that the City often talks about where cost will be by FY16. We understand that the City has a somewhat out dated projection of $224.5 million by FY16 for Fire and Police pension and OPEB cost (note the $224.5 million is the Fire and Police portion of the $400.7 million amount shown on page 8 of the City Managers May 2, 2011 Budget Memo). We were able to match the $224.5 million contribution by rolling forward 2010 actuarial valuations ignoring any gains or losses since 6/30/10. The following summarizes our comparison:

Table 1: Base Line (City contributions in millions $)

	FY11	FY12	FY13	FY14	FY15	FY16
F&P Pension	$ 99.1	$ 132.0	$ 153.1	$ 177.3	$ 195.1	$ 201.4
F&P OPEB	$ 13.5	$ 16.9	$ 21.2	$ 25.8	$ 30.7	$ 34.4
Total	$ 112.6	$ 148.9	$ 174.3	$ 203.1	$ 225.8	$ 235.8
Old City Projection	$ 100.0	$ 143.6	$ 176.9	$ 201.6	$ 217.7	$ 224.5
Difference	$ 12.6	$ 5.3	($ 2.6)	$ 1.5	$ 8.1	$ 11.3

However, even before discussing plan changes, we know that there have been two material gains since the end of FY10. These include FY11 investment returns in the pension fund of about 18% and a pay cut of 10% for FY12 and no raises in FY13. If we reflect the FY11 investment gains and the agreed to pay cuts we get the following contribution:

Table 2: Base line with known gains (City contributions in millions $)

	FY11	FY12	FY13	FY14	FY15	FY16
F&P Pension	$ 99.1	$ 114.0	$ 125.1	$ 142.7	$ 153.4	$ 152.8
F&P OPEB	$ 13.5	$ 16.9	$ 21.2	$ 25.8	$ 30.7	$ 34.4
Total	$ 112.6	$ 130.9	$ 146.3	$ 168.5	$ 184.1	$ 187.2
Old City Projection	$ 100.0	$ 143.6	$ 176.9	$ 201.6	$ 217.7	$ 224.5
Difference	$ 12.6	($ 12.7)	($ 30.6)	($ 33.1)	($ 33.6)	($ 37.3)

In our calculations, the City contribution rates shown for the police/fire pension plan are before the application of any credit from the SRBR account to reduce the City's contribution rate. All of our projections preserve the existing SRBR account balance.

The savings in FY16 for Fire and Police is $48.6 million ($11.3 + $37.3). We were asked to separate the results between the two sources and provide the same information for the Federated plan.. The chart below summarizes the estimated reduction in City's pension contribution in FY2016 due to these two favorable factors.

Table 3: City cost savings in FY2016 due to payroll decreases (FY2012, FY2013) and favorable FY2011 asset return *($ in millions)*

	Police/Fire	Federated	Total
Payroll decrease	$ 26.6	$ 8.6	$ 35.2
Asset return	$ 22.0	$ 12.1	$ 34.1
Total City cost savings	$ 48.6	$ 20.7	$ 69.3

We pointed out that the amount of the FY11 investment gain is unknown but that since 6/30/2011 returns have not been good. We always face the issue of how material must events be since the end of the last fiscal year to require recognizing them in our decision making process. Different people will come up with different answers to this question and the same person might have had one answer when I wrote this letter and a different answer by the time they actually read the letter.

Savings due to proposed benefit changes

Next we discuss the savings associated with any proposed benefit changes. For purposes of this letter we have ignored any OPEB changes. I understand that the POA's actuary is looking into OPEB savings. While of long term importance, from Table 1 we can see that OPEB cost are significant but might not be the main cost driver between now and FY16.

I would also like to point out that the OPEB costs are only as high as they are because San Jose has a goal to prefund OPEB. Many employers abandoned trying to prefund OPEB because of budget problems. Prefunding is a good goal particularly where employees are contributing and we have generational issues not just between generations of tax payers but generations of employees. However, funding is not required either legally or by the accounting rules. Perhaps the City should consider ramping up to prefunding over a period longer than five years since many other employers have backed off any attempt to prefund.

We have reflected in the tables 4 and 5 below the retirement options discussed on page one of this letter to move to CalPERS. All of these results have Excel models which contain more details on the assumptions used. The models also have more options (e.g. selection of amortization periods) and we have left some of the actuarial documentation out of this memo and placed it in the model which you have. It is also worth noting that we relied on CalPERS Normal Cost information (for base benefits and added features). We used a slightly higher value for the buy up to the 3% COLA.

We will call the CalPERS 3% at 55 plan for current employees the Tier 2 Plan. For new hires we will call the CalPERS 2% at 50 plan the Tier 3 Plan.

Current employees are assumed to retain a maximum COLA of 3% whereas all new employees are assumed to have the default CalPERS maximum COLA of 2%. All employees are assumed to contribute at the CalPERS 9% of pay contribution rate plus an additional 1% for a total of 10%.

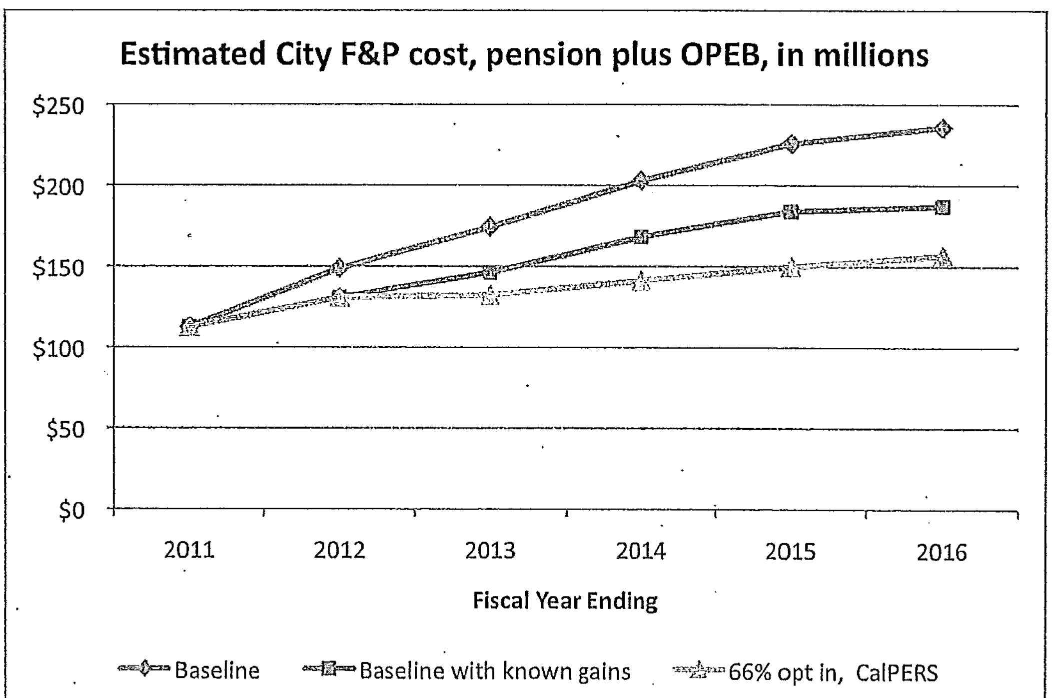
The table below summarizes the details of the two CalPERS plans. The features that are different among the two plans are highlighted in yellow.

Mr. Robert Sapien
September 26, 2011
Page Five

Table 4:

	Tier 2	Tier 3
Base benefit	3% at 55	2% at 50
Maximum COLA	3%	2%
Final Average Earnings based on (20042)	3 year salary	3 year salary
Credit for unused sick leave (20965)	Yes	Yes
Alternate pre-retirement death benefit (for fire only 21547.7)	Yes	Yes
Post retirement survivor allowance (21624)	Yes	Yes
Improved disability retirement (21427 and 21430)	Yes	Yes
CalPERS Gross NC as % of payroll – police	33.73%	28.94%
CalPERS Gross NC as % of payroll – fire	33.86%	29.07%

Police and Fire have slightly different normal cost due to the 21547.7 benefit.



As stated earlier, details on the methods and assumptions used are contains in the notes section of our excel model. However, we would like to point out one set of changes related to the transfer to CalPERS.

- First, the spread between the actuarial value of assets and the market value. This unrecognized loss in the Fire and Police plan is about $42 million on 6/30/11. While this is down from the $353 million a year earlier, you still cannot buy a cup of coffee with it since it does not exist. If we transfer some funds to CalPERS the market value of assets is all that matters.
- Second, the current plan has a number of layers of amortization periods. If we transfer some participants to CalPERS, it is likely that CalPERS will only have one amortization period initially.

To account for these two issues, under the CalPERS models we reset the 6/30/2011 actuarial value of assets to the market value (increasing contributions in FY13) but also reset the amortizations into one single 16 year "base" (decreasing contributions in FY13). On a net basis there was almost no change in FY13 (down by about $115,000) but more importantly the prior investment losses are behind us and no longer produce a trending up of the cost as a percentage of payroll.

SRBR

Attached is an appendix with some thoughts on the SRBR. As has been noted by others, the SRBR provision is not currently being prefunded. Based on the Cheiron methodology in the Federated plan, we believe that Cheiron will put a cost on the SRBR of about $2.7 million/year, some of which the employees may be asked to pay for. Like any other benefit, the SRBR comes with certain rights. There has been some discussion about replacing the SRBR with some other benefit such as a "purchasing power protection" on the COLA. This would require some time to find a benefit of equal value and given the limited scale of the SRBR cost, we have not made this a priority.

Sick Leave Payout Savings

Page 27 of the City Manager's May 2, 2011 addendum discusses sick leave payouts. It shows total City payouts of $14.61 million in FY10. I don't have a breakdown between sworn and non-sworn employees but I understand that in FY08 71% of the payout was for sworn employees. The Union is proposing to eliminate the sick leave payout for all employees. As shown in the Table 4, we are proposing to add the CalPERS "20965" feature which would provide pension credit for unused sick leave and a comparable provision for Tier 1 employees. This added CalPERS cost is netted out of the pension savings shown above. Savings of about $10 million in annual sick leave payouts would be achieved, offset by the cost to provide pension credit for those who stay behind in Tier 1.

Conclusions

The first conclusion is that significant improvements have substantially reduced the City's $224.5 prediction for FY16. Using current assumptions and reflecting FY11 investment gains and payroll concession alone, the FY16 contribution is expected to be $48.6 million less than predicted ($69.3 million if you included the Federated plan).

The second conclusion is that allowing members to transfer into CalPERS will save money but most of this savings is in the later years unless a significant number of employees were to transfer (which we think is possible). The CalPERS normal cost is anywhere from 4% to 10% of pay less than the normal cost for the current plan. The normal cost savings for current employees would be on the low end of this range. Also, since the first new hire required to go into CalPERS would start on 7/1/12, this only impacts two years in our projection (FY15 and FY16).

In summary, our projection shows that there would be about a $277 million savings over five years when we compare the Union proposal to the City's forecast.

I am a member of the American Academy of Actuaries and I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.

Please feel free to call me with any questions.

Sincerely,

BOLTON PARTNERS, INC.

Thomas Lowman, FSA, MAAA, EA

Appendix 1 - Savings

Table 5: CalPERS 66% opt in (Tier 2) and new hires in CalPERS 2% at 50 (Tier 3) (City contributions in millions $)

The table below summarizes the results under the scenario

- 66% of current actives opt into Tier 2
- Tier 2 employees' benefits are computed using 3 year final average earnings
- 34% of current actives remain in the current plan
- Tier 3 (new hires) receive 2% at 50 Plan, plus lower OPEB benefits

	FY11	FY12	FY13	FY14	FY15	FY16
F&P Pension	$ 99.1	$ 114.0	$ 111.1	$ 115.6	$ 120.1	$ 124.6
F&P OPEB	$ 13.5	$ 16.9	$ 21.2	$ 25.8	$ 29.8	$ 32.3
Total	$ 112.6	$ 130.9	$ 132.3	$ 141.4	$ 149.9	$ 156.9
Old City Projection	$ 100.0	$ 143.6	$ 176.9	$ 201.6	$ 217.7	$ 224.5
Difference	$ 12.6	($ 12.7)	($ 44.6)	($ 60.2)	($ 67.8)	($ 67.6)

Appendix 2 – SRBR

In their May 2011 Federated plan experience study Cheiron put a range of cost on the Federated SRBR and recommended a load to the Normal Cost equal to 0.35% of assets. This approach is known as the Term Cost Method of reflecting gainsharing programs. The Federated and F&P SRBR are materially different in the portion of any excess returns allocated to the SRBR. We expect that Cheiron will put a significantly lower cost on the F&P SRBR both because of the differences in the SRBR provisions and in the differences in the asset mix between the two plans. The benefit differences are as follows:

- F&P: The SRBR takes 10% of the average return over the last five years in excess of the actuarial assumption and places it into the SRBR fund. At 7/1/2010 the F&P SRBR fund had $33.3 million. Money from the SRBR can go either for retiree benefits or to reduce the City's contribution. The amount going for benefits is equal to the interest on the SRBR. The amount going to reduce the City's cost is 10% of the increase in the first year's cost, but limited to of 5% of the SRBR principal and only occurs if there is an increase in the City's contribution due to investment losses. This is all described on page 41 of the Segal 2010 AVR.
- Federated: There is a description of the SRBR on page 12 of the Cheiron 2011 Experience Study. It says that the SRBR "receives 10% of any excess earnings in a given year. Excess earnings are defined as the actual investment earnings less interest credited to member accounts and interest up to the assumed rate that is credited to the SRBR and the General Reserve " The Experience Analysis also says that the SRBR money "cannot be transferred back to the General Reserve to support the Basic or COLA benefits." The Federated SRBR fund had $28.3 million at 6/30/2010.

The asset mixes in the two plans are also significantly different, with the variance in investment returns (standard deviation) likely larger for the Federated plan than the F&P plan. The difference in investment mix, based on information in the July 1, 2010 actuarial valuation report and the Federated plan experience study is shown in the table below. Because of the much higher portion of assets in fixed income securities and much lower portion in equities and alternative investments, we believe that the investment advisors would likely expect a less variable investment return for the P&F plan, resulting in a lower adjustment in the investment return to reflect the SRBR.

Investment Category	Federated	P&F
Equities	49%	37.1%
Fixed Income (including international)	20%	40.5%
Opportunity	5%	0%
Hedge Funds	5%	0%
Private Equity	6%	4.4%
Real Estate	5%	7.9%
Real Assets	10%	0%
Cash and equivalents, and receivables	0%	10.3%
Other investments	0%	(0.2%)
Total	100%	100.0%

Appendix 2 – SRBR

As previously noted, Cheiron suggested funding the Federated SRBR by adding an additional amount to the annual contributions equal to 0.35% of assets. Because the Federated SRBR is based on annual returns and the F&P SRBR is based on five-year average returns we expect the F&P load factor be about 44% of the Federated factor (0.35% x 44% = 0.144%). Since the purpose of funding is to provide assets for employee benefits and some of the SRBR funds go to reduce future City contributions, there should be a further reduction. Also, because the P&F assets are invested more conservatively, there should also be a further reduction. We have not yet modeled these two adjustments. However, since some reduction is required, and we believe that these two differences will significantly reduce the adjustment, we are lowering the 0.144% to 0.1% (a 31% decrease). We realize that the Cheiron calculation may not be consistent with other results provided years ago by the system and some may wish to try and reconcile these differences. However, working off of the Cheiron result and based on a market value of assets of about $2.7 billion, the F&P SRBR has a current cost of about $2.7 million/year.

Appendix 3 – CalPERS Benefit Rate Charts

2% at 50

Age	50	51	52	53	54	55 +
Benefit Factor	2.000	2.140	2.280	2.420	2.560	2.700
Years of Service	Percentage of Final Compensation					
5	10.00	10.70	11.40	12.10	12.80	13.50
6	12.00	12.84	13.68	14.52	15.36	16.20
7	14.00	14.98	15.96	16.94	17.92	18.90
8	16.00	17.12	18.24	19.36	20.48	21.60
9	18.00	19.26	20.52	21.78	23.04	24.30
10	20.00	21.40	22.80	24.20	25.60	27.00
11	22.00	23.54	25.08	26.62	28.16	29.70
12	24.00	25.68	27.36	29.04	30.72	32.40
13	26.00	27.82	29.64	31.46	33.28	35.10
14	28.00	29.96	31.92	33.88	35.84	37.80
15	30.00	32.10	34.20	36.30	38.40	40.50
16	32.00	34.24	36.48	38.72	4.96	43.20
17	34.00	36.38	38.76	41.14	43.52	45.90
18	36.00	38.52	41.04	43.56	46.08	48.60
19	38.00	40.66	43.32	45.98	48.64	51.30
20	40.00	42.80	45.60	48.40	51.20	54.00
21	42.00	44.94	47.88	50.82	53.76	56.70
22	44.00	47.08	50.16	53.24	56.32	59.40
23	46.00	49.22	52.44	55.66	48.88	62.10
24	48.00	51.36	54.72	58.08	61.44	64.80
25	50.00	53.50	57.00	60.50	64.00	67.50
26	52.00	55.64	59.28	62.92	66.56	70.20
27	54.00	57.78	61.56	65.34	69.12	72.90
28	56.00	59.92	63.84	67.76	71.68	75.60
29	58.00	62.06	66.12	70.18	74.24	78.30
30	60.00	64.20	68.40	72.60	76.80	81.00

Appendix 3 – CalPERS Benefit Rate Charts

3% at 55

Age at Retirement	Benefit Factor	Years Needed to Attain 90%
50	2.400%	37.500
50 1/4	2.430%	37.037
50 1/2	2.460%	36.586
50 3/4	2.490%	36.145
51	2.520%	35.715
51 1/4	2.550%	35.295
51 1/2	2.580%	34.884
51 3/4	2.610%	34.483
52	2.640%	34.091
52 1/4	2.670%	33.708
52 1/2	2.700%	33.334
52 3/4	2.730%	32.967
53	2.760%	32.609
53 1/4	2.790%	32.258
53 1/2	2.820%	31.915
53 3/4	2.850%	31.589
54	2.880%	31.250
54 1/4	2.910%	30.928
54 1/2	2.940%	30.613
54 3/4	2.970%	30.303
55 or older	3.000%	30.000

Appendix 4 – CalPERS Employers in 3% at 55 plan

SAFETY FORMULA
3% @ 55
CONTRACT ACTIVITY
Updated 6/30/07

Note: Safety does not always mean both police and fire. Safety can mean just police or just fire if the agency has only police or only fire in their safety plan.

Section 21363.1 (3% @ 55)

Employer Code #	Agency Name	Safety Category	Amend Effective Date
624	Albany	Police	1/19/2004
624	Albany	Fire	3/27/2006
344	Alturas	Safety	12/1/2000
1072	Anderson Fire Protection District	Safety	6/1/2006
1028	Apple Valley Fire Protection District	Safety	10/19/2002
1388	Aptos/La Selva Fire Protection District	Safety	5/18/2001
545	Arroyo Grande	Police	1/4/2002
545	Arroyo Grande	Fire	6/30/06
69	Bell	Police	6/26/2006
1239	Belmont-San Carlos Fire Department	Fire	1/1/2007
1952	Boulder Creek Fire Protection District	Fire	2/20/2007
440	Brisbane	Safety	6/30/2001
95	Burbank	Fire	7/16/2003
18	Burlingame	Fire	12/30/2001
1125	Burney Fire District	Fire	8/20/2006
563	Chino Valley Independent Fire District	Safety	7/1/2002
763	City and County of San Francisco	Sheriff	9/13/2003
738	City of Calistoga	Safety	2/1/2007
1154	City of Chowchilla	Police	1/14/2007
1246	City of Corcoran	Police	6/21/2007
699	City of Gustine	Safety	12/1/2006
993	City of Maywood	Safety	11/27/2006
869	City of San Clemente	Lifeguards	11/08/2004
56	City of Upland	Safety	5/6/2007
1056	Clayton	Police	8/20/2001
1294	Clearlake Oaks Fire Protection District	Safety	7/1/2000
1193	Costa Mesa	Fire	5/20/2001
88	Culver City	Fire	11/20/2000
132	Daly City	Police	12/1/2001
132	Daly City	Fire	5/9/2002
1233	Ebbetts Pass Fire Protection District	Safety	6/1/2002
564	El Dorado County	CPO	6/2/2001
39	El Segundo	Fire	5/19/2001
1063	Emeryville	Police	9/16/2001
1437	Encinitas	Safety	12/1/2002

Employer Code #	Agency Name	Safety Category	Amend Effective Date
1701	Exeter	Police	9/1/2003
941	Fillmore	Fire	9/22/2001
966	Firebaugh	Police	4/12/2003
1229	Fowler	Safety	9/16/2006
1446	Galt Fire Protection District	Safety	5/24/2001
1572	Gold Ridge Fire Protection District	Fire	4/8/2004
1924	Greenfield Fire Protection District	Fire	1/1/2006
550	Half Moon Bay Fire Protection District	Safety	3/16/2006
997	Hamilton Branch Fire Protection District	Safety	8/26/2002
214	Hanford	Fire	8/7/2000
214	Hanford	Police	6/10/2002
1657	Herald Fire Protection District	Safety	7/1/2000
1545	Hercules	Police	5/1/2002
320	Hermosa Beach	Fire	1/1/2001
744	Idyllwild Fire Protection District	Safety	7/1/2002
308	Kentfield Fire District	Safety	11/1/2000
294	Kings County	CPO	4/1/2002
294	Kings County	Fire	5/12/2003
438	Lake Valley Fire Protection District	Safety	10/12/2000
553	Larkspur	Safety	12/1/2000
1157	Lemon Grove	Fire	6/8/2005
421	Lindsay	Safety	2/16/2003
770	Los Angeles Community College District	Safety	10/6/2002
1498	Lucerne Park & Recreation District	Safety	7/1/2000
292	Madera County	CPO	8/1/2001
980	Mammoth Lakes Fire District	Safety	3/1/2002
152	Manhattan Beach	Fire	6/30/2001
934	Manteca	Fire	1/1/2004
1201	Meeks Bay Fire Protection District	Safety	6/30/2001
890	Mill Valley	Safety	7/5/2001
298	Millbrae	Police	2/12/2006
298	Millbrae	Fire	8/27/2006
104	Mono County	CPO	8/1/2002
492	Montclair	Safety	6/27/2005
45	Montecito Fire Protection District	Safety	1/1/2001
323	Monterey Park	Police	8/18/2001
1590	Nevada County Consolidated Fire District	Fire	10/16/2005
60	Newport Beach	Fire	8/26/2000
538	North County Fire Protection District of Monterey County	Safety	8/1/2001
716	North County Fire Protection District of San Diego County	Safety	7/7/2002
615	Novato	Police	7/15/2001
396	Pacifica	Fire	8/23/2003
73	Pasadena	Safety	12/29/2003

Employer Code #	Agency Name	Safety Category	Amend Effective Date
1016	Piedmont	Safety	1/1/2004
622	Pinole	Safety	6/16/2003
142	Plumas County	Sheriff	10/20/2002
460	Port Hueneme	Police	6/24/2002
1297	Porterville	Safety	7/1/2006
242	Redondo Beach	Fire	7/1/2002
650	Reedley	Safety	9/6/2006
1273	Rescue Fire Protection District	Safety	7/13/2002
330	Richmond	Fire	10/20/2002
1131	Rincon Valley Fire Protection District	Safety	3/1/2003
79	Riverside	Fire	5/10/2002
1321	Ross Valley Fire Service	Safety	12/1/2000
1121	Sacramento	Fire	9/22/2001
472	Salinas Rural Fire District	Safety	9/1/2000
61	San Bernardino	Safety	7/1/2001
301	San Marino	Fire	7/15/2006
1467	San Miguel Consolidated Fire District	Safety	3/18/2001
384	San Pablo	Police	7/1/2001
996	Sand City	Police	5/1/2003
719	Santa Maria, City of	Fire	12/25/2004
54	Santa Monica	Police	11/19/2000
54	Santa Monica	Fire	12/16/2001
1856	Santa Monica Community College District	Safety	1/1/2003
598	Saratoga Fire Protection District	Safety	5/1/2002
426	Sausalito	Fire	6/1/2000
426	Sausalito	Police	11/1/2001
831	Scotts Valley Fire Protection District	Safety	6/14/2000
1700	Shafter	Police	12/26/2002
1674	Shasta Lake Fire Protection District	Safety	6/18/2000
670	Sierra County	Safety	3/10/2002
487	Sierra Madre	Police	8/27/2000
824	Simi Valley	Safety	10/12/2000
1424	Solana Beach	Lifeguards	7/12/2002
726	South Lake Tahoe	Fire	9/5/2001
443	Tehama County	CPO	7/1/2003
516	Tiburon Fire Protection District	Safety	6/1/2001
676	Tiburon, Town of	Safety	5/23/2004
158	Torrance	Fire	2/11/2001
19	Town of Hillsborough	Fire	6/25/2007
401	Town of San Anselmo	Fire	12/1/2000
401	Town of San Anselmo	Police	2/1/2007
198	Tracy	Fire	1/1/2005
1001	Tracy Rural County Fire Protection District	Safety	12/15/2004
897	Truckee Fire Protection District	Fire	9/1/2005
1944	Twain Harte Community Services District	Safety	1/1/2007

Employer Code #	Agency Name	Safety Category	Amend Effective Date
1365	Twentynine Palms Water District	Safety	9/28/2001
1271	Twin Cities Police Authority	Safety	1/6/2003
1873	Upper Lake Fire Protection District	Safety	7/1/2003
1643	West Almanor	Fire	10/02/2005
700	Winters	Police	6/20/2004
957	Woodbridge Rural County Fire Protection District	Fire	8/7/2005