| Special District | County | Employees | Total Wages | Total Retirement & Health Contribution |
|--|-------------|-----------|-------------|--|
| Clovis Veterans Memorial District | Fresno | 26 | \$463,390 | \$119,329 |
| Tulare Memorial District | Tulare | 10 | \$192,611 | \$36,140 |
| Visalia Memorial District | Tulare | 18 | \$140,408 | \$0 |
| Dinuba Memorial District | Tulare | 19 | \$113,684 | \$0 |
| Porterville Memorial District | Tulare | 14 | \$97,155 | \$0 |
| Exeter Memorial District | Tulare | 8 | \$75,767 | \$14,825 |
| South Tulare Memorial District | Tulare | 13 | \$65,573 | \$55,967 |
| Lindsay - Strathmore Memorial District | Tulare | 7 | \$56,710 | \$8,599 |
| Greenfield Memorial District | Monterey | 6 | \$49,612 | \$4,601 |
| Spreckels Memorial District | Monterey | 7 | \$47,000 | \$0 |
| Springville Memorial District | Tulare | 7 | \$39,600 | \$0 |
| Woodlake Memorial District | Tulare | 9 | \$35,581 | \$0 |
| Jenny Lind Veterans Memorial District | Calaveras | 7 | \$34,300 | \$0 |
| Riverdale Memorial District | Fresno | 8 | \$34,200 | \$0 |
| Orosi Memorial District | Tulare | 7 | \$31,200 | \$0 |
| Terra Bella Memorial District | Tulare | 8 | \$27,177 | \$0 |
| Ebbetts Pass Veterans Memorial District | Calaveras | 14 | \$24,927 | \$0 |
| Three Rivers Memorial District | Tulare | 7 | \$22,718 | \$0 |
| Ivanhoe Memorial District | Tulare | 7 | \$9,000 | \$0 |
| Angels Camp Veterans Memorial District | Calaveras | 7 | \$7,038 | \$0 |
| Ione Memorial District | Amador | 5 | \$6,000 | \$0 |
| Fillmore-Piru Memorial District | Ventura | 5 | \$0 | \$0 |
| Mokelumne Hill Veterans Memorial District | Calaveras | 5 | \$0 | \$0 |
| San Andreas Veterans Memorial District | Calaveras | 5 | \$0 | \$0 |
| Sequoia Memorial District | Tulare | 4 | \$0 | \$0 |
| South Santa Clara Valley Memorial District | Santa Clara | 5 | \$0 | \$0 |
| West Point Veterans Memorial District | Calaveras | 3 | \$0 | \$0 |