| Special District | County | Employees | Total Wages | Total Retirement & Health Contribution |
|--|--------|-----------|-------------|---|
| Downieville Fire Protection District | Sierra | 24 | \$22,079 | \$0 |
| Pliocene Ridge Community Services District | Sierra | 10 | \$1,656 | \$0 |
| Sierra City Fire Protection District | Sierra | 5 | \$0 | \$0 |
| Sierra County Fire Protection District No. 1 | Sierra | 5 | \$0 | \$0 |