| Special District | County | Employees | Total Wages | Total Retirement & Health Contribution |
|-------------------------------------|-----------|-----------|--------------|--|
| San Diego County Water Authority | San Diego | 304 | \$27,544,325 | \$9,909,293 |
| Olivenhain Municipal Water District | San Diego | 98 | \$7,004,319 | \$2,202,272 |
| Santa Fe Irrigation District | San Diego | 60 | \$4,325,004 | \$1,138,581 |