| Special District | County | Employees | Total Wages | Total Retirement & Health Contribution |
|--|-------------|-----------|-------------|--|
| Clovis Veterans Memorial District | Fresno | 42 | \$939,586 | \$344,503 |
| South Tulare Memorial District | Tulare | 14 | \$143,828 | \$65,000 |
| Visalia Memorial District | Tulare | 11 | \$135,340 | \$0 |
| Porterville Memorial District | Tulare | 16 | \$134,780 | \$0 |
| Tulare Memorial District | Tulare | 8 | \$133,134 | \$27,101 |
| Exeter Memorial District | Tulare | 10 | \$102,883 | \$51,921 |
| Lindsay - Strathmore Memorial District | Tulare | 7 | \$102,743 | \$4,677 |
| Spreckels Memorial District | Monterey | 8 | \$92,672 | \$0 |
| Dinuba Memorial District | Tulare | 7 | \$78,901 | \$0 |
| South Santa Clara Valley Memorial District | Santa Clara | 8 | \$77,196 | \$0 |
| Woodlake Memorial District | Tulare | 13 | \$72,566 | \$0 |
| Terra Bella Memorial District | Tulare | 8 | \$54,217 | \$4,065 |
| Springville Memorial District | Tulare | 7 | \$48,000 | \$0 |
| Greenfield Memorial District | Monterey | 8 | \$43,762 | \$0 |
| Riverdale Memorial District | Fresno | 8 | \$40,690 | \$0 |
| Jenny Lind Veterans Memorial District | Calaveras | 7 | \$32,362 | \$0 |
| Orosi Memorial District | Tulare | 6 | \$18,000 | \$0 |
| Ione Memorial District | Amador | 6 | \$17,960 | \$0 |
| Ebbetts Pass Veterans Memorial District | Calaveras | 7 | \$11,500 | \$0 |
| Three Rivers Memorial District | Tulare | 5 | \$9,855 | \$0 |
| Ivanhoe Memorial District | Tulare | 6 | \$9,330 | \$0 |
| Angels Camp Veterans Memorial District | Calaveras | 4 | \$0 | \$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 |
| West Point Veterans Memorial District | Calaveras | 4 | \$0 | \$0 |