

Contra Costa County Cities – CalPERS Pension Debt (\$ Millions)

City	Current Liability	Current Assets	Unfunded Obligation	% Funded	Estimated Employer Contribution 2017-2018	ADC/Total Revenue	ADC/GF Expense	% of Covered Payroll	Estimated Employer Contribution 2024-2025	% Increase In Payments 2017-2024
Antioch	331.7	223.1	108.6	67	9.5	7.74%	15.31%	35.9%	18.4	93
Brentwood	179.1	129.2	49.8	72	5.7	4.03%	11.10%	21.6%	11.8	97
Clayton	17.4	12.7	4.7	73	0.67	4.51%	7.83%	30.5%	0.8	23
Concord	435	275.2	159.9	63	14.3	9.88%	16.62%	33.7%	25.8	74
El Cerrito	171.8	112.8	59	66	5.6	2.73%	3.77%	37%	10.2	84
Hercules	50.5	35	15.6	69	1.8	4.26%	11.28%	34.6%	2.5	37
Martinez	79.6	52.9	26.7	66	2.6	6.74%	14.40%	66.6%	3.7	40
Oakley	8.1	6.1	2	75	0.35	1.26%	3.41%	12.5%	1.2	244
Pinole	103.3	73.1	30.2	71	2.5	4.72%	11.72%	30.1%	4.9	97
Pittsburg	175.7	128.1	47.7	73	5.0	3.87%	10.71%	22.5%	10.0	99
Pleasant Hill	135.5	97.1	38.5	72	3.2	5.36%	9.56%	28.6%	6.8	105
Richmond	1,055	735.9	319.5	70	26.5	7.64%	14.20%	33.9%	54.1	108
San Pablo	134.1	95.5	38.6	71	3.6	4.15%	9.18%	27.5%	7.4	96
San Ramon	159.7	131.3	28.3	82	4.9	5.81%	10.91%	17.7%	9.7	97
Walnut Creek	356.8	246.1	110.7	69	9.6	6.62%	10.54%	28.9%	18.8	95

ADC= Actuarial Required Contribution or Total Employer Contribution (Normal + UAAL)