

Grossmont-Cuyamaca Community College District  
 Employees Health Benefits Cost Analysis - Total General Fund

10/5/2020

	Actuals 2017/18	Actuals 2018/19	Actuals 2019/20	Adoption Budget 2020/21	Frozen & Delayed Included in 20/21 Budget
Medical	13,884,690	14,596,676	15,571,852	16,116,570	16,844,982
Dental/Vision/Life/LTD	1,220,763	1,234,253	1,261,003	1,278,483	1,336,923
<b>Totals</b>	<u>15,105,453</u>	<u>15,830,929</u>	<u>16,832,855</u>	<u>17,395,053</u>	<u>18,181,905</u>
<b>% Increase</b>		<b>5%</b>	<b>6%</b>	<b>3%</b>	<b>8%</b>
<b>\$ Increase</b>		<b>\$725,476</b>	<b>\$1,001,926</b>	<b>\$562,198</b>	<b>\$1,349,050</b>
<b>Savings for 2020/21 Budget - UGF</b>					<b>(\$672,758)</b>
<i>State COLA Less Deficit</i>	1.56%	2.71%	2.31%	0.00%	0.00%
<b><u>20/21 VEBA Rate increase</u></b>					
Kaiser	6.5%				
UHC	2.9%				

**Grossmont-Cuyamaca Community College District  
STRS/PERS Cost Analysis - Total General Fund**

	<b>Actuals 2017/18</b>	<b>Actuals 2018/19</b>	<b>Actuals 2019/20</b>	<b>Adoption Budget 2020/21 *</b>	<b>Frozen &amp; Delayed Reduced Hrly Included in Budget</b>
CalSTRS	6,287,894	7,296,867	7,780,259	8,047,939	8,489,662
<i>Rates</i>	<i>14.43%</i>	<i>16.28%</i>	<i>17.10%</i>	<i>16.15% *</i>	<i>16.15%</i>
CalPERS	4,068,539	5,028,668	5,853,426	6,486,440	6,865,733
<i>Rates</i>	<i>15.53%</i>	<i>18.06%</i>	<i>19.72%</i>	<i>20.70% **</i>	<i>20.70%</i>
<b>Totals</b>	<b>10,356,433</b>	<b>12,325,535</b>	<b>13,633,685</b>	<b>14,534,379</b>	<b>15,355,395</b>
<b>% Increase</b>		<b>19%</b>	<b>11%</b>	<b>7%</b>	<b>13%</b>
<b>\$ Increase</b>		<b>\$1,969,102</b>	<b>\$1,308,150</b>	<b>\$900,694</b>	<b>\$1,721,710</b>
<b>Savings for 2020/21 Budget - UGF</b>					<b>(\$701,969)</b>

*Temporary Reduction in employer Pension contributions*

*\* CalSTRS rate was decreased from 18.4% to 16.15%*

*\*\*CalPERS rate was decreased from 22.7% to 20.7%*