

LARPD Finance

Salary And Benefit Assumptions: FY19-20 AND FY20-21

as of: 2/6/2020

1. COLA	
Jul-20	2.5%

2. Payroll Taxes	
Board of Directors	7.65%
Pensioned Non-Exempt	1.45%
Pensioned Exempt	1.45%
Regular	7.65%
Part-Time Benefited	7.65%
Casual	7.65%

3. Health, Dental, and Other Benefits					
Benefit Type	District Contribution Levels for FY19-20 (per Pay Period)		Increase in District Contr for FY20-21	District Contribution Levels for FY20-21 (per Pay Period)	
	Full Time	Part Time		Full Time	Part Time
Medical	\$738.46	\$553.85	0%	\$738.00	\$554.00
Dental	\$46.15	\$34.62	0%	\$46.00	\$35.00
CIGNA Life, STD, LTD	\$34.44	\$34.44	5%	\$36.16	\$36.16
EAP	\$1.17	\$1.17	5%	\$1.23	\$1.23
HRA (vision/hearing)	< these are in unit 1				
5.0%	UHC increase estimate				
5.0%	Kaiser increase estimate				
5.0%	Delta Dental increase estimate				

4. Workers' Comp							
Classification	WC RATES effective 7/1/19			Base Rate assumed change for FY20-21	WC RATES effective 7/1/20		
	Base Rate	Exper Mod Factor	Full Rate		Base Rate	Exper Mod Factor	Full Rate
8810 Clerical	0.41%	111.00%	0.46%	5.00%	0.43%	110.00%	0.47%
9410 Recreation	2.26%	111.00%	2.51%	5.00%	2.37%	110.00%	2.61%
9420 Manual	9.72%	111.00%	10.80%	5.00%	10.21%	110.00%	11.23%
7720 Park Rangers	4.29%	111.00%	4.76%	5.00%	4.50%	110.00%	4.95%

5. ACERA ER Contributions by Tier						
	Tier	Jul-Aug	Sept-June	% incr Sept	Jul20-Aug20	Sept20-June21
401(a) Tier1	1	28.32%	33.62%	12%	33.62%	37.65%
401(a) Tier3	3	29.77%	38.41%	12%	38.41%	43.02%
401(a) Tier4	4	23.12%	32.14%	12%	32.14%	36.00%

457 Plan for Benefited, non-Pensioned Staff	
2%	Contribution for Full time Regular staff
4%	Maximum Match for all benefited people