

Foothill-De Anza Community College District  
 Analysis of Projected CalSTRS and CalPERS Increased Costs  
 For Fiscal Years 2014-15 Through 2020-21

Fiscal Year	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	Cumulative \$ Increase
<b>CalSTRS:</b>								
Employer Rate	8.88%	10.73%	12.58%	14.43%	16.28%	18.13%	19.10%	
CalSTRS Creditable Earnings	\$ 62,000,000	\$ 62,000,000	\$ 62,000,000	\$ 62,000,000	\$ 62,000,000	\$ 62,000,000	\$ 62,000,000	
CalSTRS Rate Increase	0.63%	1.85%	1.85%	1.85%	1.85%	1.85%	0.97%	
\$ Impact of Rate Increase	\$ 390,600	\$ 1,147,000	\$ 1,147,000	\$ 1,147,000	\$ 1,147,000	\$ 1,147,000	\$ 601,400	\$ 6,727,000
<b>CalPERS:</b>								
Employer Rate	11.70%	12.60%	15.00%	16.60%	18.20%	19.90%	20.40%	
CalPERS Creditable Earnings	\$ 48,000,000	\$ 48,000,000	\$ 48,000,000	\$ 48,000,000	\$ 48,000,000	\$ 48,000,000	\$ 48,000,000	
CalPERS Rate Increase	0.26%	0.90%	2.40%	1.60%	1.60%	1.70%	0.50%	
\$ Impact of Rate Increase	\$ 124,800	\$ 432,000	\$ 1,152,000	\$ 768,000	\$ 768,000	\$ 816,000	\$ 240,000	\$ 4,300,800
<b>Summary:</b>								
Total CalSTRS \$ Increase	\$ 390,600	\$ 1,147,000	\$ 1,147,000	\$ 1,147,000	\$ 1,147,000	\$ 1,147,000	\$ 601,400	\$ 6,727,000
Total CalPERS \$ Increase	124,800	432,000	1,152,000	768,000	768,000	816,000	240,000	4,300,800
Combined CalSTRS & CalPERS \$ Increase	\$ 515,400	\$ 1,579,000	\$ 2,299,000	\$ 1,915,000	\$ 1,915,000	\$ 1,963,000	\$ 841,400	\$ 11,027,800