

Grossmont-Cuyamaca Community College District
2019/20 Income Allocation Model Calculation

Tentative Budget

State General Revenue

	Target Resident FTES				Grossmont College	Cuyamaca College	District Services	Districtwide Commitments	Total	
	GC	CC	Total							
Basic Allocation					4,570,724	3,917,761	0	0	8,488,485	State Allocation
Workload Measures										
Credit FTES	12,140.620	5,745.000	17,885.620		70,163,006	33,156,739			103,319,745	Resident FTES
Noncredit FTES	16.380	-	16.380		54,832	0			54,832	Resident FTES
Base Adjustment					0	0			0	Resident FTES
Total Base	12,157.000	5,745.000	17,902.000		\$74,788,562	\$37,074,500	\$0	\$0	\$111,863,062	
COLA	3.26%	-	-	3.26%	2,438,062	1,208,673			3,646,735	3.26% of Total Base
Growth Credit FTES		-	-		0	0			0	Resident FTES
Growth Noncredit FTES		-	-		0	0			0	Resident FTES
Base Adjustment					0	0			0	
Full-Time Faculty Hiring					1,170,445	782,222	0	0	1,952,667	GC=10; CC=5
Total State Apportionment	12,157.000	5,745.000	17,902.000	A/B	\$78,397,069	\$39,065,395	\$0	\$0	\$117,462,464	
<i>Resident FTES %</i>	<i>67.91%</i>	<i>32.09%</i>	<i>100.00%</i>		<i>66.74%</i>	<i>33.26%</i>				

Resident FTES	12,157	5,745	17,902
Non-Resident FTES	650	48	698
Total FTES	12,807	5,793	18,600
<i>Total FTES %</i>	<i>68.85%</i>	<i>31.15%</i>	<i>100.00%</i>

Other State Revenue

based on State General Revenue %

B	2,749,407	1,370,035	0	0	4,119,442	Total revenue
	\$81,146,476	\$40,435,430	\$0	\$0	\$121,581,906	

Dedicated/Local Revenue

Site Specific

B/C	3,220,600	486,795	0	464,500	4,171,895	Schedule 'B'
B	84,367,076	40,922,225	0	464,500	125,753,801	
	<i>67.09%</i>	<i>32.54%</i>				

Beginning Balances/PY Dedication

Actual Beginning Balance	D	\$780,000	\$245,000	\$190,000	\$8,529,622	9,744,622	Actual
Adjusted by Final PY Dedicated Income		0	0	0	0	0	
Transfer from PY Restricted		0	0	0	0	0	Various
Total Funds Available		\$85,147,076	\$41,167,225	\$190,000	\$8,994,122	\$135,498,423	
		<i>62.84%</i>	<i>30.38%</i>				

Commitments

Contingency Reserve (6.75%)	F				(8,567,816)	(8,567,816)	
Districtwide Commitments	E-1	(4,344,364)	(1,965,090)	0	6,309,454	0	Total FTES
District Services Allocations	E-2	(9,906,016)	(4,480,795)	14,386,811		0	Total FTES
Total Site Allocations		70,896,696	34,721,340	14,576,811	6,735,760	126,930,607	

Grossmont-Cuyamaca Community College District
FTES Target
2019-2020 Tentative Budget
Districtwide - Resident FTES

	<u>Combined</u>	<u>Grossmont College</u>		<u>Cuyamaca College</u>	
		<u>FTES</u>	<u>%</u>	<u>FTES</u>	<u>%</u>
2018-2019 Projected FTES					
18-19 Adoption Budget Target FTES	<u>17,902</u>	<u>12,157</u>	<u>67.91%</u>	<u>5,745</u>	<u>32.09%</u>
18-19 Actual FTES (factored)	<u>17,747</u>	<u>12,242</u>	<u>68.98%</u>	<u>5,505</u>	<u>31.02%</u>
		Over/(Under) Target	85	(240)	
		<u>-257</u>			
		Actual Over/(Under)			
		Three Year Avg			
18-19 3-Year Average Resident FTES For 2019/20 SCFF Base Component	<u>18,004</u>	<u>12,154</u>	<u>67.51%</u>	<u>5,850</u>	<u>32.49%</u>
		88		(345)	
2019-2020 Target FTES					
<u>Tentative Budget:</u>					
18-19 Adoption Budget Target FTES	17,902	12,157	67.91%	5,745	32.09%
Projected Enrollment Change 2019/20	<u>0%</u>	<u>0%</u>		<u>0%</u>	
2019/20 IAM SCFF FTES Target	<u>17,902</u>	<u>12,157</u>	67.91%	<u>5,745</u>	32.09%
Projected 3-Year Avg Resident FTES For 2020/21 SCFF Base Component	<u>17,610</u>	<u>11,957</u>		<u>5,653</u>	
		Reduction in 3 Yr			
		Avg FTES			

**Grossmont-Cuyamaca Community College District
FTES Summary
19-20 Tentative Budget**

	<u>2016-17 Actuals @ Recalc</u>	<u>2017-18 Actuals @ Recalc</u>	<i>Change from 16/17</i>	<u>2018-19 AB Targets</u>	<i>Change from 17/18</i>	<u>2019-20 TB Targets</u>	<i>Change from 18/19</i>
<u>Grossmont</u>							
Resident	12,747.23	11,472.79	-10.0%	12,157.00	6.0%	12,157.00	0.0%
Non Resident	777.12	793.49		650.00	Estimate	650.00	Estimate
<i>Total</i>	<u>13,524.35</u>	<u>12,266.28</u>		<u>12,807.00</u>		<u>12,807.00</u>	
<u>Cuyamaca</u>							
Resident	6,337.92	5,707.69	-9.9%	5,745.00	0.7%	5,745.00	0.0%
Non Resident	86.13	76.64		48.00	Estimate	48.00	Estimate
<i>Total</i>	<u>6,424.05</u>	<u>5,784.33</u>		<u>5,793.00</u>		<u>5,793.00</u>	
<u>Combined</u>							
Resident	19,085.15	17,180.48	-10.0%	17,902.00	4.2%	17,902.00	0.0%
Non Resident	863.25	870.13		698.00	Estimate	698.00	Estimate
<i>Total</i>	<u>19,948.40</u>	<u>18,050.61</u>		<u>18,600.00</u>		<u>18,600.00</u>	

**Grossmont-Cuyamaca Community College District
Income - Unrestricted General Fund
2019-20 TB**

	15-16 Actuals	16-17 Actuals	17-18 Actuals	18-19 AB Rev for YE/SCFF	18-19 Projection @ 3-5-19 P1	18-19 Projection @ 4-26-19 P1	19-20 TB
STATE GENERAL REVENUE							
Basic Allocation	7,371,802	7,804,542	7,907,540				
Base, credit	91,137,218	93,745,536	96,693,908				
Base, Non Credit	175,060	66,011	61,545				
Stability		0	1,711,806				
Work Load Reduction - 2011/2012	(6,340,043)	0	0				
TOTAL BASE	92,344,037	101,616,089	106,374,799	108,289,451	108,289,451	108,289,451	111,863,062
COLA, Credit	864,931	-	-	-	-	-	-
COLA, Non Credit	1,786	-	-	-	-	-	-
COLA, Base	75,192	-	1,607,192	2,964,404	2,964,404	2,934,645	3,646,735
TOTAL COLA	941,909	-	1,607,192	2,964,404	2,964,404	2,934,645	3,646,735
Growth/Restoration	2,684,019	1,901,161	-	-	-	-	-
Base Adjustment	4,585,342	1,372,394	3,043,466	-	-	-	-
Unearned Growth / Stability Funds	-	(199,479)	(1,637,871)	-	-	-	-
Subtotal	100,555,307	104,690,165	109,387,586	111,253,855	111,253,855	111,224,096	115,509,797
State Deficit to Apportionment	-	-	-	-	(2,554,000)	-	-
Full-Time Faculty Hiring	1,030,128	23,580	-	1,862,983	1,862,983	1,891,020	1,952,667
Increase for SCFF (Factors 2 + 3)	-	-	-	3,653,050	3,653,050	638,966	0
Subtotal State General Revenue	101,585,435	104,713,745	109,387,586	116,769,888	114,215,888	113,754,082	117,462,464
District Budgeted Deficit							
Prior Year Adjustments	460,608	(37,538)	(279,711)	-	(6,303)	(6,303)	-
Mandated One-Time Funds	-	1,726,631	534,158	-	0	-	-
Total State General Revenue	102,046,043	106,402,838	109,642,033	116,769,888	114,209,585	113,747,779	117,462,464
STATE, OTHER							
Lottery	2,823,398	2,899,807	3,103,353	2,899,807	2,899,807	2,899,807	2,899,807
Lottery PY Adjustment	32,010	45,513	62,662	-	-	-	-
Part-Time Faculty Compensation	376,468	386,603	399,014	386,603	386,603	386,603	386,603
Mandates/Block Grant	509,378	524,986	543,915	524,986	524,986	524,986	524,986
Student Financial Aid Admin	301,725	308,046	296,017	308,046	308,046	308,046	308,046
Other State Revenues		15,890	-	-	-	-	-
District Budgeted Deficit 1%		-	-	-	-	-	-
Total Other State	4,042,979	4,180,845	4,404,961	4,119,442	4,119,442	4,119,442	4,119,442
Sub-Total Apportionment and Other State Income	106,089,022	110,583,683	114,046,994	120,889,330	118,329,027	117,867,221	121,581,906
Total State Income Reduction							
Total Apportionment and Other State Income	106,089,022	110,583,683	114,046,994	120,889,330	118,329,027	117,867,221	121,581,906
* Total Computational Revenue (TCR)							
	CAP = 18,750 ftes COLA = 1.02% Rest/Growth = 3.00% Deficit = 1%	CAP = 19,085.00 ftes COLA = 0.00% Growth = 1.73% *State Est. Shortfall 1.22% (~\$1.3 M) Not incl. above	CAP = 19,085.00 ftes COLA = 1.56% Growth = 0.00% Deficit = 0%	COLA = 2.71% Growth = 0.00% Deficit = 0%	COLA = 2.71% SCFF HH - PY+COLA	COLA = 2.71% SCFF HH - PY+COLA	COLA = 3.26% HH = PY + COLA

**Grossmont-Cuyamaca Community College District
Income - Unrestricted General Fund
2019-20 TB**

	<u>15-16 Actuals</u>	<u>16-17 Actuals</u>	<u>17-18 Actuals</u>	<u>18-19 AB Rev for YE/SCFF</u>	<u>18-19 Projection @ 3-5-19 P1</u>	<u>18-19 Projection @ 4-26-19 P1</u>	<u>19-20 TB</u>
LOCAL, NON-APPORTIONMENT							
8850 Rentals	10,108	46,195	69,284	5,600	63,737	63,737	63,000
8860 Interest	143,070	349,258	314,378	300,000	300,000	300,000	300,000
8878 Athletic Insurance	13,374	14,017	13,489	10,000	10,000	10,000	10,000
8879 Transcripts	81,214	78,032	84,567	65,000	65,000	65,000	65,000
8885 Enrollment Fee (2%)	140,391	150,249	139,449	149,458	149,458	149,458	142,000
8887 Tuition - Out of State	993,511	1,153,373	1,181,578	775,000	735,302	735,302	735,000
8888 Tuition - International	3,026,245	3,048,891	3,559,999	2,240,000	2,298,819	2,298,819	2,280,000
8856 Student Fees - YE Accrual	(24,179)	60,289	57,678	-	-	-	-
8890 Other Local	120,074	4,527	17,589	14,000	14,000	14,000	10,000
8893 Telephone Commissions	-	-	-	-	-	-	-
8889 Catalogs	681	1,957	799	2,000	2,200	2,200	2,200
8889 Library Fines	12,639	12,582	13,097	12,000	11,500	11,500	11,500
8890 Subpoena Fees	335	135	285	235	235	235	175
8890 /8820 Miscellaneous	739	756	910	520	500	500	520
8890 Cellular Transmitters	103,769	111,210	108,516	90,000	90,000	90,000	90,000
8897 Overaged Checks	21,181	2,465	19,062	2,500	2,500	2,500	2,500
8855 C.P.I. Pass Through	426,524	442,930	464,775	442,000	442,000	442,000	460,000
8829 District Bdgt Deficit/PY Adj	-	-	(106,514)	-	-	-	-
District Budgeted Deficit 2%	-	-	-	-	-	-	-
Release 1/2 (1%) OF Deficit Holdback	-	-	-	-	-	-	-
Total Local, Non-Apportionment	<u>5,069,676</u>	<u>5,476,866</u>	<u>5,938,941</u>	<u>4,108,313</u>	<u>4,185,251</u>	<u>4,185,251</u>	<u>4,171,895</u>
OTHER INCOME							
8912 Sale Equipment & Surplus Supplies	13,364	30,646	22,686	-	-	-	-
	<u>111,172,062</u>	<u>116,091,195</u>	<u>120,008,621</u>	<u>124,997,643</u>	<u>122,514,278</u>	<u>122,052,472</u>	<u>125,753,801</u>
TRANSFERS							
8992 Y/E Deficit Transfer Out - To Restricted	(1,093,479)						
8992 Y/E Site Transfer Out - To Restricted	(3,865,360)	(5,500,000)	(2,949,208)				
8992 Y/E Transfer of One-Time Funds		-					
8992 Transfers In - from Restricted	1,440,088	1,093,479					
Total Other Income	<u>(3,518,751)</u>	<u>(4,406,521)</u>	<u>(2,949,208)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUE	<u>107,653,311</u>	<u>111,684,674</u>	<u>117,059,413</u>	<u>124,997,643</u>	<u>122,514,278</u>	<u>122,052,472</u>	<u>125,753,801</u>

Grossmont-Cuyamaca Community College District
Dedicated Income
2019/2020 Tentative Budget

	16/17 Actual 6/30/17	17/18 Actual 6/30/18	18/19				Variance Budget to Projection	19/20 Tentative Budget	
			Adoption Budget	YTD Actuals As of 2/28/19	Mar-Jun Projections	Total Income			
Grossmont									
1100135-8850	Facility Rental	\$42,295	\$61,484	\$2,000	\$39,637	\$19,000	\$58,637	\$56,637	\$58,000
1100100-8855	2% Pass Thru Allocation	255,704	268,140	255,000	140,498	114,502	255,000	0	265,000
1100132-8879	Transcripts	61,200	64,952	50,000	41,233	8,767	50,000	0	50,000
1100151-8887	Tuition - Out of State	976,916	1,018,649	625,000	337,137	287,863	625,000	0	625,000
1100161-8888	Tuition - International	2,861,760	3,338,953	2,120,000	1,690,390	429,610	2,120,000	0	2,120,000
1100131-8889	Catalogs	1,777	574	2,000	48	1,952	2,000	0	2,000
1100133-8889	Library Fines	10,997	11,753	10,000	7,171	2,829	10,000	0	10,000
1100134-8890	Subpoena Fees	105	225	100	90	10	100	0	100
1100137/38/70/438/494-8890	Cellular Transmitters	111,210	108,516	90,000	86,963	3,037	90,000	0	90,000
1100139-8890	Miscellaneous	756	900	500	495	5	500	0	500
	Budgeted Deficit	0	0	0	0	0	0	0	0
	Total	\$4,322,720	\$4,874,147	\$3,154,600	\$2,343,662	\$867,575	\$3,211,237	\$56,637	\$3,220,600
Cuyamaca									
1100145-8850	Facility Rental	\$3,900	\$7,800	\$3,600	5,100	0	5,100	1,500	5,000
1100100-8855	2% Pass Thru Allocation	187,226	196,635	187,000	103,031	83,969	187,000	0	195,000
1100142-8879	Transcripts	16,832	19,615	15,000	12,501	2,499	15,000	0	15,000
1100155-8887	Tuition - Out of State	176,457	162,929	150,000	62,302	48,000	110,302	(39,698)	110,000
1100165-8888	Tuition - International	187,131	221,046	120,000	108,819	70,000	178,819	58,819	160,000
1100141-8889	Catalogs	180	225	0	200	0	200	200	200
1100143-8889	Library Fines	1,585	1,345	2,000	990	510	1,500	(500)	1,500
1100144-8890	Subpoena Fees	30	60	75	15	60	75	0	75
1100149-8890	Miscellaneous	0	10	20	0	0	0	(20)	20
	Budgeted Deficit	0	0	0	0	0	0	0	0
	Total	\$573,341	\$609,664	\$477,695	\$292,958	\$205,038	\$497,996	\$20,301	\$486,795
Districtwide									
1100100-8885	Enrollment Fee (@ 2%)	\$150,249	\$139,449	\$149,458	65,123	84,335	149,458	0	\$142,000
1100100-8855	2% Pass Thru	442,930	464,776	442,000	243,529	198,471	442,000	0	460,000
1100100-8855	2% Pass Thru Allocation	(442,930)	(464,776)	(442,000)	(243,529)	(198,471)	(442,000)	0	(460,000)
1100100-8860	Interest	349,258	314,378	300,000	176,331	123,669	300,000	0	300,000
1100100-8878	Athletic Insurance	14,017	13,489	10,000	4,869	5,131	10,000	0	10,000
1100114-8890	Subpoena Fees	0	0	60	0	60	60	0	0
1100100-8897	Overaged Checks	2,465	19,062	2,500	(32)	2,532	2,500	0	2,500
1100100/1111301-8890	Other Local Income	4,527	17,589	14,000	3,106	10,894	14,000	0	10,000
1100100-8856	Student Fees - YE Accrual	60,289	57,678	0	0	0	0	0	0
	Budgeted Deficit	0	(106,514)	0	0	0	0	0	0
	Total	\$580,805	\$455,131	\$476,018	\$249,397	\$226,621	\$476,018	\$0	\$464,500
Total All Sites									
	Facility Rental	\$46,195	\$69,284	\$5,600	\$44,737	\$19,000	\$63,737	\$58,137	\$63,000
	2% Pass Thru	442,930	464,775	442,000	243,529	198,471	442,000	0	460,000
	Transcripts	78,032	84,567	65,000	53,734	11,266	65,000	0	65,000
	Tuition - Out of State	1,153,373	1,181,578	775,000	399,439	335,863	735,302	(39,698)	735,000
	Tuition - International	3,048,891	3,559,999	2,240,000	1,799,209	499,610	2,298,819	58,819	2,280,000
	Catalogs	1,957	799	2,000	248	1,952	2,200	200	2,200
	Library Fines	12,582	13,097	12,000	8,161	3,339	11,500	(500)	11,500
	Subpoena Fees	135	285	175	105	70	175	0	175
	Transmitters	111,210	108,516	90,000	86,963	3,037	90,000	0	90,000
	Miscellaneous	756	910	520	495	5	500	(20)	520
	Districtwide	580,805	561,644	476,018	249,397	226,621	476,018	0	464,500
	Budgeted Deficit	0	(106,514)	0	0	0	0	0	0
	Total	\$5,476,866	\$5,938,941	\$4,108,313	\$2,886,017	\$1,299,234	\$4,185,251	\$76,938	\$4,171,895

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GCCCD

Ending Balance Summary

Fiscal Year End 6/30/19

	Grossmont College	Cuyamaca College	District Services	Districtwide Commitments <small>(Including Benefit Sites 8 and 9)</small>	TOTAL
Calculation of Ending Balance:					
Adoption Budget	\$72,530,497	\$34,351,751	\$14,238,731	\$16,819,813	\$137,940,792
Less: Actual Expenditures	(71,750,497)	(34,106,751)	(14,048,731)	(8,290,191)	(128,196,170)
Plus: Revenue over budget <i>(pending year end)</i>	0	0	0	0	0
Ending Balance	\$780,000	\$245,000	\$190,000	\$8,529,622	\$9,744,622 **
Mandatory Commitments:					
Purchase Order Commitments <i>(pending year end closing)</i>	\$0	\$0	\$0	\$0	\$0
District Contingency Reserve <i>(18/19 AB Working Budget)</i>				8,418,922	8,418,922
Net After Mandatory Commitments	\$780,000	\$245,000	\$190,000	\$110,700	\$1,325,700
One-Time Critical Commitments:					
18/19 Fiscal Uncertainty <i>e.g.: Utilities Increase Maintenance and Facilities Needs Restoration of Critical Area</i>	\$780,000	\$245,000	\$190,000	\$0	\$1,215,000
DW Commitments				110,700	110,700
Total Commitments	\$780,000	\$245,000	\$190,000	\$110,700	\$1,325,700
Net Uncommitted Balances	\$0	\$0	\$0	\$0	\$0

** IAM Beginning Balance



GCCCD
Districtwide Commitments
Site 2 By Account SmartKey

SmartKey	Description	2018/19	2018/19	2019/20 Tentative Budget			Variance	Variance	Calculation or Explanation	New Allocation vs 18/19 Allocation
		AB Adj by YE	Tentative Budget	Carry forwards from FY 18/19	New Allocation	Tentative Budget	19/20 Tentative 18/19 AB Adj YE	19/20 Tentative 18/19 Tentative		
DW - Core Components:										
1210001	Election Costs	70,000	70,000		70,000	70,000	-	-	Bond Feasibility	-
1213203	DW Legal	243,174	180,000		180,000	180,000	(63,174)	-		(63,174)
1211010	DW Accreditation (CCCSE Survey)	23,000	23,000		23,000	23,000	-	-		-
1211301	DW - FGCC Allocation	207,017	207,017		207,017	207,017	-	-	FGCC Support	-
1211302	DW - Auxiliary Corp Trng Alloc.	81,285	81,285		81,285	81,285	-	-	Corporate Training Support	-
1211303	DW - Advancement, Mktg, & Outreach	179,475	94,900		94,900	94,900	(84,575)	-	Based on 4/18 Mktg Plan	(84,575)
1213001	DW-Students Stipend College Cnst	500	500		500	500	-	-		-
1213005	DW HR ADA/MIS Cnslt SV	5,000	5,000		5,000	5,000	-	-		-
1214520	DW - HR Chancellor Recruitment	-	-	40,000	15,000	55,000	55,000	55,000	Estimate of \$15K for Travel and Reimb Exp	15,000
1213501	IT - System Maintenance	2,472,957	2,250,000		2,382,896	2,382,896	(90,061)	132,896	Detail of contracts from IT plus 10% Conting	(90,061)
1213505	IT - Telecommunication Circuits	369,365	229,000		229,000	229,000	(140,365)	-		(140,365)
1213507	IT - 1098T - Stdt Tuition Statements	44,416	43,271		43,271	43,271	(1,145)	-		(1,145)
1213513	IT - SSSP Tech Projects	-	-		-	-	-	-		-
1213514	IT - Tech Impl Services	-	-		-	-	-	-		-
1213515	DW Web Enhancements	-	-		-	-	-	-		-
1213516	Workday Implementation	169,237	110,000		110,000	110,000	(59,237)	-	Estimate per 17/18 actual	(59,237)
1214001	RPIE - Stdt Data & Reporting	14,000	14,000		14,000	14,000	-	-	17/18 expense	-
1215101	Prop, Cas & Liab Insurance	657,000	657,000		734,987	734,987	77,987	77,987	18/19 actual + 7.3% incr plus \$50k for SIR	77,987
1215217	Employee ADA/WC Equipment	5,000	5,000		5,000	5,000	-	-		-
1215265	Empl-Reg Fees Pd by District	25,000	-		-	-	(25,000)	-		(25,000)
1215385	DW Safety & Injury Prevention	14,500	14,500		14,500	14,500	-	-		-
1215202	Wkrs Comp Res-PY Claim	15,000	15,000		-	-	(15,000)	(15,000)	To be funded with Benefits (Site 8)	(15,000)
1215305	HazMat Waste Management	64,445	60,000		60,000	60,000	(4,445)	-	Increase per expense	(4,445)
1216101	DW Memberships	54,000	54,000		54,000	54,000	-	-		-
1216102	DW Copyright Fees	14,500	14,500		14,500	14,500	-	-		-
1217031	DW Credit Card Fees	215,000	215,000		215,000	215,000	-	-		-
1217032	DW Student Payment Processing	95,601	95,601		95,601	95,601	-	-		-
1217034	DW ERP Processing Costs	23,000	23,000		23,000	23,000	-	-		-
1215207	DW Staff Development & Books	10,000	10,000		10,000	10,000	-	-		-
1215208	DW Classified Staff Appreciation	7,553	7,553		7,553	7,553	-	-		-
1215210	DW Equal Empl Opprtnty (EEO) Plan	-	-		-	-	-	-		-
1217033	Bank Charges	44,440	36,000		36,000	36,000	(8,440)	-		(8,440)
1217605	Debt Related Exp	1,800	1,800		1,800	1,800	-	-		-
1218006	DW Facilities Energy Mgmt Service	290,000	290,000		290,000	290,000	-	-	Cenergistic contract	-
1218007	DW Sustainability	31,000	31,000		31,000	31,000	-	-	\$5.5k + \$26k Recycle	-
1218501	Copier Std	13,000	13,000		13,000	13,000	-	-		-
1219210	EOC/Safety Supplies	8,000	8,000		8,000	8,000	-	-		-
1219300	Law Enforcement - SD County Sheriff	1,455,000	1,455,000		1,527,750	1,527,750	72,750	72,750	18/19 AB cost + 5%	72,750
1295002	DW UGF Unallocated	206	-		-	-	-	-		-
1100495-89	Tfr One Time Funds from RGF(pending alloc)	-	-		-	-	-	-		-
Sub-Total - Core Components		6,923,471	6,313,927	40,000	6,597,560	6,637,560	(285,705)	323,633		
DW - Bargaining Related Commitments										
1215211	CSEA - Books & Stdt Fees	1,000	1,000		1,000	1,000	-	-		-
1215213	CSEA - Scholarship Fund	6,600	6,600		6,600	6,600	-	-		-
1215214	CSEA - Equipment Fund	25,106	25,000	25,000	-	25,000	(106)	-	Equipment Revolving Fund	(25,106)
1215215	CSEA - Dependent Stdt Fees	2,000	2,000		2,000	2,000	-	-		-
1215218	CSEA - Prof Dev stipends	1,200	1,200		1,200	1,200	-	-	Beg 16/17 stipend for leading ws	-
1215221	AFT - Tuition Reimbursement	300	300		300	300	-	-		-
1215231	AA/Supvr - Fees & Books	300	300		300	300	-	-		-
1215234	AA/Supvr - Equipment Fund	5,500	5,500	5,500	-	5,500	-	-	Equip Revolving Fund	(5,500)

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GCCCD
Districtwide Commitments
Site 2 By Account SmartKey

SmartKey	Description	2018/19	2018/19	2019/20 Tentative Budget			Variance	Variance	Calculation or Explanation	New Allocation vs 18/19 Allocation
		AB Adj by YE	Tentative Budget	Carry forwards from FY 18/19	New Allocation	Tentative Budget	19/20 Tentative 18/19 AB Adj YE	19/20 Tentative 18/19 Tentative		
1215255	AA/Supvr. - Prof Enhancement	45,248	20,000	20,000	-	20,000	(25,248)	-	\$500 x 36 Supvr + cf	(45,248)
1215241	Conf Staff - Fees & Books	300	300		300	300	-	-		-
1215244	Conf Staff - Equipment Fund	700	700	200	500	700	-	-	Estimate for 9 Conf staff	(200)
1215261	Conf Admin - Prof Development	27,925	12,000		12,000	12,000	(15,925)	-	\$1,000 x 12 Conf Adm	(15,925)
1215251	AA/Managers - Fees & Books	300	300		300	300	-	-		-
1215253	AA/Managers - Prof Enhancement	52,996	20,000	20,000	-	20,000	(32,996)	-	\$500 x 47 Managers + cf	(52,996)
Sub-Total - Bargaining Related Commitments		169,475	95,200	70,700	24,500	95,200	(74,275)	-		
DW - Retiree Cost:										
1215272	Retiree Health Insurance - Non-Instr	1,303,436	1,303,436		1,648,830	1,648,830	345,394	345,394	88 Retirees per HR Estimate	345,394
	Ret Hlth Ins Reimb by OPEB	-	-		(1,648,830)	(1,648,830)	(1,648,830)	(1,648,830)	Funded from OPEB beginning in 19/20	
1215273	Retiree Health Insurance - Instr									
1217501	Retiree Othr Post Empl Benf Oblg (OPEB)	4,510	3,000		3,000	3,000	(1,510)	-	Estimate	(1,510)
Sub-Total - Retiree Cost		1,307,946	1,306,436	-	3,000	3,000	(1,304,946)	(1,303,436)		
Total DW Commitments Allocation		8,400,892	7,715,563	110,700	6,625,060	6,735,760	(1,664,926)	(979,803)		
Sub-Total - Specific College Allocations		-	-	-	-	-	-	-		
Total DW Commitments & Spcf College Allocations		8,400,892	7,715,563	110,700	6,625,060	6,735,760	(1,664,926)	(979,803)		(126,796)
Less: Funded by Beginning Balance & Ded Income		(323,130)	(182,231)			(426,306)				
Plus: Budgeted Deficit		-	-			-				
Districtwide Commitments Allocated in IAM		8,077,762	7,533,332			6,309,454				

* IAM Districtwide Total

110,700	18/19 Carry Forward
464,500	Site 2 Dedicated Income 19/20
8,418,922	18/19 Contingency Reserve
(8,567,816)	less 19/20 Contingency Reserve
426,306	Funded by Beginning Bal & Ded Income

**GCCCD
District Services
2019/2020 Tentative Budget**

	Contract Salaries	Employee Benefits	Non-Salary Baseline	Carryforward One-time Alloc	Total
2018/19 Adoption Budget	\$8,455,434	\$4,007,268	\$1,254,750	\$521,279	14,238,731
Restore: One-time Use of DS Contingency for portion of increase			61,085		61,085
One-time Use of DS COLA for portion of increase			82,000		82,000
One-time adjustment for 1/2 of 4% increase	161,340	41,139			202,479
One-time adjustment to benefit budget		400,000			400,000
One-time use of Beg Bal to fund portion of increase				31,953	31,953
Remove: One-time use of CF Funds for 1/2 of 4% increase				(202,479)	(202,479)
Budget after Restoration	\$8,616,774	\$4,448,407	\$1,397,835	\$350,753	14,813,769
Less: 18/19 AB Beginning Balance				(350,753)	(350,753)
Add: 19/20 Beginning Balance @ TB Level				190,000	190,000
TB Assume 3.26% COLA			45,569		45,569
Employee Benefits Adjustments - Estimate		312,084			312,084
Employee Benefits 50% Fund STRS & PERS		(140,902)			(140,902)
One-time Benefits adjustment for 19/20		(400,000)			(400,000)
Payroll Forecast Adjustments - S&C	351,986				351,986
Payroll Forecast Adjustments - Other	(244,942)				(244,942)
Less:					-
Less:					-
Less:					-
Sub-Total of Adjustments	\$107,044	(\$228,818)	\$45,569	(\$160,753)	(236,958)
2019/2020 Tentative Budget	\$8,723,818	\$4,219,589	\$1,443,404	\$190,000	14,576,811
Less: Budgeted Deficit					-
2019/2020 Tentative Budget	\$8,723,818	\$4,219,589	\$1,443,404	\$190,000	14,576,811

Total Contract Salaries & Benefits	\$12,943,407
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**2019/20 District Services
Tentative Budget**

KEY	Description	A	B	A+B=C	D	E	F	G	C+D+E+F-G
		FROM 18-19 NON-SALARY BASELINE AB	OTHER ALLOCATIONS	ADJUSTED BUDGET	THRESHOLD COMMITTED (Contract Salary)	P.O. CARRYOVER ALLOCATION	CARRYFRWDS & OTHER ALLOCATIONS	2019/20 Strategic Plan Alloc.	TOTAL KEYCODE
1110001	Governing Board	30,300		30,300	104,353				134,653
1111001	Chancellor	81,046		81,046	354,034				435,080
1111305	Marketing & Communications	56,440		56,440	171,603				228,043
	CHANCELLOR	<u>167,786</u>	<u>0</u>	<u>167,786</u>	<u>629,990</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>797,776</u>
1111301	Student & Institutional Success	11,306		11,306	293,912				305,218
1111302	Community & Workforce Dev	5,000		5,000	104,658				109,658
1114003	Research, Ping & Technology	5,000		5,000	211,798				216,798
1114001	Research, Ping & Inst Effect	32,519		32,519	288,451				320,970
1114008	DS Planning	5,000		5,000					5,000
1113501	IT-General	69,295		69,295	2,234,569				2,303,864
1113521	IT 1-Time Funds DSC SP Alloc	0		0					-
1113503	IT-Dist Serv PCs	19,000		19,000					19,000
	VC STUDENT & INST'L SUCCESS	<u>147,120</u>	<u>0</u>	<u>147,120</u>	<u>3,133,388</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,280,508</u>
1114501	Human Resources	100,269		100,269	1,568,784				1,669,053
1113008	HR Dept Training	5,000		5,000					5,000
1113406	HR Collective Bargaining	47,720		47,720					47,720
1114523	HR Recruiting Expense	56,142		56,142					56,142
1115201	HR Emp & Retiree Ben Off Oper	2,950		2,950					2,950
1115301	HR Safety - Prevention Compl	50,387		50,387					50,387
1117101	Payroll	8,756		8,756	398,485				407,241
	VC HUMAN RESOURCES	<u>271,224</u>	<u>0</u>	<u>271,224</u>	<u>1,967,269</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,238,493</u>
1116001	Business Services	10,470		10,470	405,193				415,663
1116002	District Office Services	37,568		37,568					37,568
1116102	Audit & Prof. Services	114,886		114,886					114,886
1117001	Accounting	12,099		12,099	601,654				613,753
1117002	Accounting- Student Loan Processing	4,350		4,350					4,350
1117501	Budget & Admin Services	6,300		6,300	403,994				410,294
1117636	DS Ops Exp Rechg	232,002		232,002					232,002
1118030	Facilities, Pln & Const Mgmt	20,700		20,700	196,829				217,529
1118031	DS Utilities	10,000		10,000					10,000

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**2019/20 District Services
Tentative Budget**

KEY	Description	A	B	A+B=C	D	E	F	G	C+D+E+F-G
		FROM 18-19 NON-SALARY BASELINE AB	OTHER ALLOCATIONS	ADJUSTED BUDGET	THRESHOLD COMMITTED (Contract Salary)	P.O. CARRYOVER ALLOCATION	CARRYFRWDS & OTHER ALLOCATIONS	2019/20 Strategic Plan Alloc.	TOTAL KEYCODE
1118032	Facil Mt - Fire Systems	50,000		50,000					50,000
1118033	Facil Mt - Emerg Pwr & Sec Sys	5,000		5,000					5,000
1118101	Mt-Electronics	61,924		61,924	390,662				452,586
1115302	DS Safety & Emergency Prep	5,000		5,000					5,000
1119400	Campus & Parking Services	59,344		59,344	256,286				315,630
1119405	CAPS 1-Time Funds DSC SP Alloc	0		0					-
1118501	Purchasing	11,076		11,076	425,105				436,181
1118581	Purchg-Error&Corrections	1,000		1,000					1,000
1118601	Warehouse	15,948		15,948	313,448				329,396
1118602	Warehouse-Stores Adjustments	1,000	(1,000)	0					-
1118603	Warehouse-Fuel & Maint.	8,750		8,750					8,750
1118681	Warehouse-Shipping Abatement	(2,500)		(2,500)					(2,500)
	VC BUSINESS SERVICES	<u>664,917</u>	<u>(1,000)</u>	<u>663,917</u>	<u>2,993,171</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,657,088</u>
1195581	Emp Ben-BENEFITS HLDG In Formula				4,760,491				4,760,491
1195581	Emp Ben-BENEFITS Abatement (STRS/PERS Offset)				(140,902)				(140,902)
1195581	Emp Ben-BENEFITS DS Ben Reduce Budget				(400,000)				(400,000)
1117613	District Services Site	3,000		3,000					3,000
1116003	DS DEI Activities	702		702					702
1117630	DS Site Contingency	61,086 (a)	1,000 (a)	62,086					62,086
1117630	Use 1-Time DS Site Contingency to partially fund incr								-
1117517	DS Retirement Incentives								-
1195010	Pending CSEA SET & RAF								-
1195009	DS COLA	82,000 (b)	45,569 (b)	127,569					127,569
1195009	Beginning Balance Less POCO						190,000		190,000
1117582	Raise pending distribution (object 2197)								-
1117582	Less 1-time 1/2 of raise -Alloc to Fd 41/Access Control Proj 7311								-
1117505	Transfer to Fund 41 - use 1-Tim 4% sav								-
1195009	Strategic Plan Activity Allocations - use 1-Time 4% save								-
1195009	Use 1-Time Beg Bal to partially fund increases								-
1195009	Strategic Plan Activity Allocations								-
	District Services Operations	<u>146,788</u>	<u>46,569</u>	<u>193,357</u>	<u>4,219,589</u>	<u>0</u>	<u>190,000</u>	<u>0</u>	<u>4,602,946</u>
	TOTAL DISTRICT SERVICES	<u>1,397,835</u>	<u>45,569</u>	<u>1,443,404</u>	<u>12,943,407</u>	<u>-</u>	<u>190,000</u>	<u>-</u>	<u>14,576,811</u>

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**2019/20 District Services
Tentative Budget**

KEY	Description	A FROM 18-19 NON-SALARY BASELINE AB	B OTHER ALLOCATIONS	A+B=C ADJUSTED BUDGET	D THRESHOLD COMMITTED (Contract Salary)	E P.O. CARRYOVER ALLOCATION	F CARRYFRWDS & OTHER ALLOCATIONS	G 2019/20 Strategic Plan Alloc.	C+D+E+F-G TOTAL KEYCODE
Summary by Organizational Area:									
	Chancellor	167,786	0	167,786	629,990	0	0	0	797,776
	VC Student & Institutional Success	147,120	0	147,120	3,133,388	0	0	0	3,280,508
	VC Human Resources	271,224	0	271,224	1,967,269	0	0	0	2,238,493
	VC Business Services	664,917	(1,000)	663,917	2,993,171	0	0	0	3,657,088
	District Services Operations	146,788	46,569	193,357	4,219,589	0	190,000	0	4,602,946
	Total District Services	1,397,835	45,569	1,443,404	12,943,407	0	190,000	0	14,576,811

Notes:

(a) Add back 1-time use of Contingency in 18/19 for portion of increases	61,086
Add \$1,000 from 1118602 released per LB email	<u>1,000</u>
	<u>62,086</u>
(b) Add back 1-time use of COLA in 18/19 for portion of increases	82,000
2019/20 COLA projected at 3.26%	<u>45,569</u>
	<u>127,569</u>

8,723,818	Payroll Forecast
4,219,589	Benefits
-	Bargaining Holding
<u>12,943,407</u>	Total Committed

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Income Allocation Model

Definition of District Services and Districtwide

The Income Allocation Model includes three operational sites (Grossmont College, Cuyamaca College, and District Services) and one budget center representing collective Districtwide core commitments and overhead costs. The following is an explanation of the District Services and Districtwide components:

District Services includes central services for the District and Colleges. The budget provides salaries, benefits, and operational expenses to run District Services operations. Departments include governing board, chancellor, marketing and communications, human resources (employee & labor relations, recruiting, professional development, payroll, and benefits), business services (accounting, purchasing, districtwide facilities, budget & finance, and public safety) and student and institutional success (including research, planning and technology).

Districtwide Commitments is composed of operational overhead costs that are a required cost of doing business as a district. These are costs that would reside at the colleges if they were not consolidated at this level.

In order to be included in the Districtwide Budget, the cost must:

- Benefit the entire District
- Not be under direct control of one site nor related to one specific site or manager
- Be fixed, bargained commitments, or other district costs
- Not include salaries or benefits for active employee

Costs that are charged to Districtwide, include: retiree health benefits; governing board election costs; system maintenance; property & liability insurance; credit card fees for student payments; interest expense; legal fees; memberships; and bargaining commitments, such as negotiated unit allocations for professional development, tuitions & books reimbursements.

Consistent with college site budgets, Districtwide and District Services budgets also include beginning balances and purchase order carryovers (POCO) from prior year.

GCCCD
2019-2020 Step, Column and Longevity Summary
TB Salary Forecast

Tentative budget

(Before site adjustments)

Chart is under review to separate salary inc from step, column and longevity impact & verify ee counts

	Grossmont College		Cuyamaca College		District Services		2018/19 Total	
<u>AFT</u>								
Contract	1,204,477	353	466,056	140			1,670,533	493
Adjunct & Overload	(a)						-	
<u>CSEA</u>								
Regular Classified	376,025	185	199,094	117	148,369	75	723,488	377
<u>Admin Association</u>								
Classified Supervisors	58,638	19	35,248	12	25,844	6	119,730	37
Classified/Educational Managers	123,079	17	102,545	14	85,166	10	310,790	41
<u>Confidential</u>								
Confidential Employee	6,535	1	6,535	1	20,293	6	33,363	8
Confidential Administrators	20,695	3	20,420	3	28,265	4	69,380	10
Chancellor's Cabinet	12,900	1	12,900	1	44,049	3	69,849	5
Total Salary	\$1,802,349		\$842,798		\$351,986		\$2,997,133	
Mandated Benefits (26.605%) (benefits excluding Health & Welfare)							\$797,387	
					Grand Totals		3,794,520	
	GC	579	CC	288	DS	104		971

Note:

(a) Estimated at 50% of prior year adjunct projected x (13X +14X) 2.6% step increase.

Unrestricted	1,738,226	685,058	300,120	2,723,404
Restricted	64,123	157,740	51,866	273,729
	\$1,802,349	\$842,798	\$351,986	\$2,997,133

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GCCCD
District Contingency Reserve
2019/2020 Tentative Budget

Calculation of Reserve	
Total UGF Revenue	125,753,801
Fund Balance, Beginning	9,744,622
Total Funds Available	135,498,423
Total Funds Available	135,498,423
Total funds / (1 + Reserve %)	(Total funds / 1.0675)
Calculated UGF Expenditures net of reserve calculation	126,930,607
Calculated Reserve = 6.75%	8,567,816
2019/20 Tentative Budget Reserve @ 6.75%	8,567,816
Amount funded by 2018/19 @ 6.5% Reserve Carryforward	(8,418,922)
Increase in Reserve	148,894

**Grossmont-Cuyamaca Community College District
Plan to fund Reserve
Unrestricted General Reserve Level**

Funding Plan:

In years with no reduction in base and at least a .25% COLA, increase the general reserve level each year by .25% until the reserve equals one month of total compensation (Target A) or one month of total expenditures (Target B).

Calculation:

Beginning in 2014/15, the calculation is based on an established percentage multiplied by total budget expenditures for current year. Once we reach the target general reserve level, the percentage will be held at that level.

Fiscal Year	Current Practice			Target A 1 Month Total Compensation	Target B 1 Month All All Expenditures	
	Total UGF Expenditures	Budget %	Reserve Amount			
2013/2014	(1)	\$98,433,806	5.00%	5,205,236	\$6,865,008	\$8,202,817
2014/2015	(1)	101,520,290	5.50%	5,935,170	7,188,885	8,460,024
2015/2016	(3)	114,115,856	5.75%	6,561,662	7,379,876	9,509,655
2016/2017	(3)	122,797,661	6.00%	7,367,860	7,958,452	10,233,138
2017/2018	(3)	123,202,400	6.25%	7,700,150	8,475,373	10,266,867
2018/2019	(3)	129,521,870	6.50%	8,418,922	8,926,272	10,793,489
2019/2020	(4) TB	126,930,607	6.75%	8,567,816	9,104,797	10,577,551
2020/2021	(4)	129,469,219	7.00%	9,062,845	9,286,893	10,789,102
2021/2022	(4)	132,058,604	7.25%	9,574,249		11,004,884
2022/2023	(4)	134,699,776	7.50%	10,102,483		11,224,981
2023/2024	(4)	137,393,771	7.75%	10,648,017		11,449,481
2024/2025	(4)	140,141,647	8.00%	11,211,332		11,678,471
2025/2026	(4)	142,944,479	8.25%	11,792,920		11,912,040
2026/2027	(4)	145,803,369	8.50%	12,393,286		12,150,281

(1) Actual
(2) Adoption Budget
(3) Adjusted Budget
(4) Forecast (2% per year)
Page 2 17-18 AB Revised Total All Sites Unrestricted

Total All Sites Unrestricted
Objects (1+2+3)/12

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GCCCD
2019/2020 Tentative Budget
Site Holding Accounts & Comparisons to Prior Year

	<u>Grossmont College</u>	<u>Cuyamaca College</u>	<u>District Services</u>	<u>Districtwide Commitments</u>	<u>Total</u>
2019/2020 TB Holding Accounts					
Employee Benefits	18,227,376	9,111,530	4,760,491	0	32,099,397
50% Funded STRS & PERS	(501,326)	(250,604)	(140,902)	0	(892,832)
Pending Distributions - RAF & SET	0	0	0	0	0
Total 2019/2020 TB Holding	17,726,050	8,860,926	4,619,589	0	31,206,565
2018/2019 AB Holding Accounts <i>(No change at Revised P1)</i>					
Employee Benefits	17,078,155	8,390,084	4,475,595	1,620,434	31,564,268
2012 ERI (5th year of 5 years Payments)	0	0	0	0	0
50% Funded STRS & PERS	(385,981)	(189,623)	(109,466)	0	(685,070)
Total 2018/2019 AB Holding	16,692,174	8,200,461	4,366,129	1,620,434	30,879,198
Increase (Decrease) in holding over 18/19 AB	1,033,876	660,465	253,460	(1,620,434)	327,367

Analysis of 19/20 TB Compared to 18/19 AB						
19/20 TB (less beginning balance)		70,116,696	34,476,340	14,386,811	(1,793,862)	117,185,985
18/19 AB (less beginning balance)		70,501,815	33,905,586	13,887,978	(1,716,658)	116,578,721
Increase (Decrease)		(385,119)	570,754	498,833	(77,204)	607,264
Impact of Holding / (Increase) Decrease		(1,033,876)	(660,465)	(253,460)	1,620,434	(327,367)
Net change compared to 17/18 AB		(1,418,995)	(89,711)	245,373	1,543,230	279,897
		-2.01%	-0.26%	1.77%	-89.90%	0.24%
18/19 AB Adj by YE	\$129,521,871					
less beg balances	\$9,744,622	\$119,777,249				

G

GCCCD

Employee Benefits Budget (2-Digit)

2019/2020 Tentative Budget

<u>3000 Object Codes</u>	Site 2 Retiree & WC Other	Site 8 Active Employees	Other (Site 1, 3 & 4)	19/20 TB Employee Benefits Budget	18/19 Adoption Budget	Variance 19/20 TB to 18/19 AB
31 STRS (Rate increase 16.280% to 16.7%)		7,548,505	d	7,548,505	6,999,642	548,863
32 PERS (Rate increase 18.062% to 20.7%)		6,551,485	d	6,551,485	5,029,296	1,522,189
331-334 FICA/Medicare		3,283,296	d	3,283,296	2,949,826	333,470
335/6 PT Retirement		485,541	d	485,541	464,272	21,269
34 Health (F/T)	1,648,830	14,440,917	e	16,089,747	15,744,353	345,394
34 Health (P/T adjunct)		1,934,277	e	1,934,277	1,934,277	-
34 Post Emp Retiree Fee				-	-	-
34 LT Disability		140,657	d	140,657	127,400	13,257
35 State Unemployment Insurance (SUI)		44,908	d	44,908	41,614	3,294
35 Unemployment-Local Experience Charge (LEC/EDD)		82,000	f	82,000	82,000	-
36 Workers' Compensation	f	1,451,166	e	1,451,166	1,402,484	48,682
3x OPEB Obligation		1,266,890	d	1,266,890	1,148,421	118,469
38 Othr Bdgt			(400,000)	(400,000)	(370,000)	(30,000)
38 R Fds Over/(Under) Budget			-	-	-	-
39 2012 ERI (Year 5 funded by R)				-	-	-
39 Abtmnts from PERS/STRS reserve			(892,832)	(892,832)	(685,070)	(207,762)
Total Employee Benefits Budget	1,648,830	37,229,642	(1,292,832)	37,585,640	34,868,515	2,717,125
	a	b	c			

Unrestricted - Alloc to sites

Site 2 (a)

Unrestricted Total

Restricted ERI

Restricted Other

Active Emp Ben Budget

** 32,099,397

1,648,830

33,748,227

5,130,245

38,878,472

d Rate % times Payroll Projection

e Estimates from HR

f Estimates from Bus Serv re PY

i "R" fund adjustment for actual postings

38,878,472

(1,292,832)

37,585,640

"R" funds % of Contract Salary is

13.78%

based on AB Payroll Summary

"U/R" funds % of Contract Salary is

86.22%

based on AB Payroll Summary

Budget Summary:

Site 2 a 1,648,830

Site 8 b 37,229,642

Other Sites c (1,292,832)

Total Budget 37,585,640

Employee Benefits Budget

**** Unrestricted Benefits Holding**

P/T Health allocated to colleges only

\$1,785,662 @ 50%
= \$892,832

	P/T adjunct	Full-Time	Total	Less: 50% Funded of U STRS/PERS	U Benefits Holding
1195581 Dist Serv	-	4,760,491	4,760,491	(140,902)	4,619,589
1395581 Grossmont	1,289,620	16,937,756	18,227,376	(501,326)	17,726,050
1495581 Cuyamaca	644,657	8,466,873	9,111,530	(250,604)	8,860,926
Total	1,934,277	30,165,120	32,099,397	(892,832)	31,206,565

Note: As was done in 18/19, DS benefits reduced by \$400,000 on other schedules, actual gross amt shown here

Estimate of Unrestricted STRS/PERS increase by site

STRS Increase	548,863		
PERS Increase	1,522,189		
Total	2,071,052		
Site	Dist %	By Site @ 100%	STRS/PERS U Portion Amount
DS	15.781%	326,842	86.220% 281,803
GC	56.150%	1,162,899	86.220% 1,002,652
CC	28.068%	581,312	86.220% 501,207
	100.000%	2,071,053	1,785,662

Distribution (% of Unrestricted Salaries)		
Based on 2019/20 TB Payroll Forecast - U excluding Stipends		
	TB Salaries	Distribution %
DS	8,660,482	15.781%
GC	30,813,865	56.150%
CC	15,403,284	28.068%
	54,877,631	100.000%

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**Grossmont-Cuyamaca Community College District
Employee Benefits Rates
2019/20 Tentative Budget**

		Contract Employees		Additional Compensation for Contract Employees	Part Time Employees		
		Object 11 & 12 Acad Cont	Object 21 & 22 Cls Cont g	Object 13 & 14 Hrly Acad	Object 13 & 14 Hrly Acad b	Object 23 & 24 Hrly Intmt	Object 23 & 24 Hrly Stdt
<u>Benefits based on salary</u>							
STRS	a	16.70%		16.70%	8.35%		
PERS	a		20.700%				
FICA	a		6.200%				
6.2% up to \$118,500 of wages							
Medicare	a	1.450%	1.450%	1.450%	1.450%	1.450%	
1.45% on all wages							
SUI	a	0.05%	0.05%	0.05%	0.05%	0.05%	
Workers' Comp	c	1.613%	1.613%	1.613%	1.613%	1.613%	1.613%
Other Post-Emp Benf (OPEB)	d	2.000%	2.000%				
PT Retmt (FBC 3121 Plan)					1.875%	3.750%	
Health & Welfare (per employee)		24.485% e	24.485% e		8.11% f		
(incl LTD 0.221%)							
		\$19,187 g					
		\$12,685 h					
Total		<u>46.298%</u>	<u>56.498%</u>	<u>19.813%</u>	<u>21.444%</u>	<u>6.863%</u>	<u>1.613%</u>
Excluding H&W		21.813%	32.013% j				
Total Benefits %		<u>51.09%</u> i		<u>20.63%</u>		<u>6.86%</u>	<u>1.61%</u>
Rounded % used for expense allocation							
03/04 Spread %		26		10	7		2
04/05 - 08/09 Spread %		30-33		11	7-8		2
09/10 Spread %		33 (19% rate if <50% Contract)		11	7		2
10/11 Spread %	(Hold 09/10 level)	35 (19% rate if <50% Contract)		11	7		2
11/12 - 14/15 Spread %		37-40 (23% rate if <50% Contract)		11	7-8		2
15/16 Spread %		42 (23% rate if <50% Contract)		14	7		2
16/17 Spread %		45 (23% rate if <50% Contract)		14	7		2
17/18 Spread %		49 (23% rate if <50% Contract)		17	7		2
18/19 Spread %		49 (27% rate if <50% Contract)		17	7		2
19/20 Spread %		49 (27% rate if <50% Contract)		17	7		2

Notes:

- a Rates are per Payroll Department.
- b PY history: 50% STRS/50% (FBC 3121 Plan)
- c 1.613/\$100 of Total Salaries (ASCIP renewal notice)
- d Other Post-employment Benefits
- e Contract Health Benefits estimate for active employees \$15,637,257 divided by Salary Forecast of \$63,864,695 (U & R) 24.485%
- f Adjunct Health Benefits estimate for active employees \$1,978,785 divided by Prior Year Budget of \$24,410,371 (U & R) 8.106%
- g Contract Cost per employee is estimated by dividing \$15,637,257 by 785 Active employees + 30 Vacant positions \$19,187
- h Adjunct Cost per employee is estimated by dividing \$1,978,785 by 156 employees \$12,685
- i Weighted Average of Flat File (53.03% objects 1xxx and 46.97% objects 2xxx)
- j Objects 2117, 2137, 2217 (<50% contracts)