

GCCCD

Employee Benefits Budget (2-Digit)

2021/2022 Adoption Budget

<u>3000 Object Codes</u>	Site 2 Retiree & WC Other	Site 8 Active Employees	Other (Site 1, 3 & 4)	2021/22 AB Employee Benefits Budget	2020/21 Adoption Budget	Variance 21/22 AB to 20/21 AB
31 STRS		8,627,764		8,627,764	8,047,939	579,825
32 PERS		7,385,940		7,385,940	6,486,440	899,500
331-334 FICA/Medicare		3,379,942		3,379,942	3,277,962	101,980
335/6 PT Retirement		450,739		450,739	409,213	41,526
34 Health Benefits (F/T)	1,069,059	15,516,685		16,585,744	16,577,439	8,305
34 Health Benefits (P/T adjunct)		2,262,174		2,262,174	2,035,439	226,735
34 Insurance Services		112,463		112,463	107,369	5,094
35 State Unemployment Insurance (SUI)		476,251		476,251	46,040	430,211
35 Unemployment-Local Experience Charge (LEC/EDD)		50,000		50,000	400,000	(350,000)
36 Workers' Compensation		1,193,852		1,193,852	1,485,254	(291,402)
36 W/C PY Claims		20,000		20,000	-	20,000
3x OPEB Obligation		1,326,254		1,326,254	661,044	665,210
38 Othr Bdgt				-	-	-
38 R Fds Over/(Under) Budget				-	-	-
39 PERS/STRS Reserve ( fund 1/2 Increase-UGF)			(639,660)	(639,660)	(298,832)	(340,828)
<b>Total Employee Benefits Budget</b>	<b>1,069,059</b>	<b>40,802,064</b>	<b>(639,660)</b>	<b>41,231,463</b>	<b>39,235,307</b>	<b>1,996,156</b>
	a	b	c			

Unrestricted - Alloc to sites (b X U/R funds %)	35,285,624
PERS/STRS Offset ( fund 1/2 Increase)	(639,660)
<b>Total Unrestricted - Alloc to Sites</b>	<b>34,645,964</b>

<b>Site 2 (a)</b>	1,069,059
<b>Unrestricted Total</b> (b X R funds %)	<b>35,715,023</b>
Restricted/Other	5,516,440
<b>Total Benefits Budget (incl Site 2)</b>	<b>41,231,463</b>

"R" funds % of Contract Salary is **13.52%** based on Payroll Summary

"U/R" funds % of Contract Salary is **86.48%** based on Payroll Summary

**Budget Summary:**

Site 2	a	1,069,059
Site 8	b	40,802,064
PERS/STRS Offset	c	(639,660)
<b>Total Budget</b>		<b>41,231,463</b>

Employee Benefits Budget						
<b>** Unrestricted Benefits Holding</b>						
<i>P/T Health allocated to colleges only</i>						
	P/T adjunct	Full-Time	Total	Less: 50% Funded of U STRS/PERS	U Benefits Holding	
1195581 Dist Serv	-	5,232,028	4,832,028	(101,344)	4,730,684	
1395581 Grossmont	1,523,753	18,802,192	20,588,617	(364,196)	20,224,421	
1495581 Cuyamaca	738,421	8,989,230	9,864,979	(174,120)	9,690,859	
<b>Total</b>	<b>2,262,174</b>	<b>33,023,450</b>	<b>35,285,624</b>	<b>(639,660)</b>	<b>34,645,964</b>	

**Estimate of Unrestricted STRS/PERS increase by site**

STRS Increase	579,825			
PERS Increase	899,500			
<b>Total</b>	<b>1,479,325</b>			
	<b>STRS/PERS U</b>			
<b>Site</b>	<b>Dist %</b>	<b>By Site @ 50%</b>	<b>U Portion</b>	<b>Portion Amount</b>
DS	15.843%	117,188	86.480%	101,344
GC	56.936%	421,134	86.480%	364,196
CC	27.221%	201,342	86.480%	174,120
	100.000%	<b>739,663</b>		<b>639,660</b>

Distribution (% of UGF Salaries)		
Based on Payroll Forecast - U excluding Stipends		
	Contract Salaries	Distribution %
DS	9,085,519	15.843%
GC	32,650,374	56.936%
CC	15,609,974	27.221%
	<b>57,345,867</b>	<b>100.000%</b>

Distribution (% of Unrestricted Adjunct Salaries)		
	Adjunct Salaries	Distribution %
GC	12,897,827	67.358%
CC	6,250,370	32.642%
	<b>19,148,197</b>	<b>100.000%</b>