

GCCCD

Employee Benefits Budget (2-Digit)

2020/2021 Adoption Budget

<u>3000 Object Codes</u>	Site 2 Retiree & WC Other	Site 8 Active Employees	Other (Site 1, 3 & 4)	2020/21 AB Employee Benefits Budget	2019/20 Adoption Budget	Variance 20/21 AB to 19/20 AB
31 STRS		8,047,939		8,047,939	7,861,722	186,217
32 PERS		6,486,440		6,486,440	5,974,778	511,662
331-334 FICA/Medicare		3,277,962		3,277,962	3,089,043	188,919
335/6 PT Retirement		409,213		409,213	482,985	(73,772)
34 Health Benefits (F/T)	1,217,825	15,359,614		16,577,439	17,286,747	(709,308)
34 Health Benefits (P/T adjunct)		2,035,439		2,035,439	1,978,785	56,654
34 Insurance Services		107,369		107,369	-	107,369
35 State Unemployment Insurance (SUI)		46,040		46,040	44,419	1,621
35 Unemployment-Local Experience Charge (LEC/EDD)		400,000		400,000	82,000	318,000
36 Workers' Compensation		1,485,254		1,485,254	1,439,808	45,446
3x OPEB Obligation		661,044		661,044	1,244,233	(583,189)
38 Othr Bdgt				-	(400,000)	400,000
38 R Fds Over/(Under) Budget				-	-	-
39 PERS/STRS Reserve (fund 1/2 Increase-UGF)			(298,832)	(298,832)	(783,849)	485,017
Total Employee Benefits Budget	<u>1,217,825</u>	<u>38,316,314</u>	<u>(298,832)</u>	<u>39,235,307</u>	<u>38,300,671</u>	<u>934,636</u>
	a	b	c			
Unrestricted - Alloc to sites (b X U/R funds %)		32,814,091				
PERS/STRS Reserve (fund 1/2 Increase)		(298,832)				
Total Unrestricted - Alloc to Sites		32,515,259				
Site 2 (a)		1,217,825				
Unrestricted Total (b X R funds %)		33,733,084				
Restricted/Other		5,502,223				
Total Benefits Budget (incl Site 2)		39,235,307				

"R" funds % of Contract Salary is
14.36% based on Payroll Summary

"U/R" funds % of Contract Salary is
85.64% based on Payroll Summary

Budget Summary:

Site 2	a	1,217,825
Site 8	b	38,316,314
Other Sites	c	(298,832)
Total Budget		<u>39,235,307</u>

Employee Benefits Budget						
** Unrestricted Benefits Holding						
<i>P/T Health allocated to colleges only</i>						
	<u>P/T adjunct</u>	<u>Full-Time</u>	<u>Total</u>	<u>Less: 50% Funded of U STRS/PERS</u>	<u>U Benefits Holding</u>	
1195581 Dist Serv	-	4,949,703	4,549,703	(48,057)	4,501,646	
1395581 Grossmont	1,336,630	17,392,628	18,991,930	(168,866)	18,823,064	
1495581 Cuyamaca	698,809	8,436,321	9,272,458	(81,909)	9,190,549	
Total	2,035,439	30,778,652	32,814,091	(298,832)	32,515,259	

Estimate of Unrestricted STRS/PERS increase by site

STRS Increase	186,217
PERS Increase	511,662
Total	<u>697,879</u>

Site	Dist %	By Site @ 50%	U Portion	STRS/PERS U Portion Amount
DS	16.082%	56,115	85.640%	48,057
GC	56.509%	197,182	85.640%	168,866
CC	27.410%	95,643	85.640%	81,909
	100.000%	348,940		298,832

Distribution (% of UGF Salaries)

Based on Payroll Forecast - U excluding Stipends

	Contract Salaries	Distribution %
DS	9,103,584	16.082%
GC	31,988,838	56.509%
CC	15,516,234	27.410%
	56,608,656	100.000%

Distribution (% of Unrestricted Adjunct Salaries)

	Adjunct Salaries	Distribution %
GC	11,491,688	65.668%
CC	6,008,010	34.332%
	17,499,698	100.000%