

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	e 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	<u>1,648,830</u> a	<u>37,229,642</u> b	<u>(1,292,832)</u> c	<u>37,585,640</u>	<u>34,868,515</u>	<u>2,717,125</u>

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	<u>2,071,052</u>			
Site	Dist %	By Site @ 100%	U Portion	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%	<u>2,071,053</u>		<u>1,785,662</u>

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%
	<u>54,877,631</u>	<u>100.000%</u>

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