

GCCCD

Employee Benefits Budget (2-Digit)

2019/2020 Adoption Budget

<u>3000 Object Codes</u>	Site 2 Retiree & WC Other	Site 8 Active Employees	Other (Site 1, 3 & 4)	19/20 AB Employee Benefits Budget	18/19 Adoption Budget	Variance 19/20 AB to 18/19 AB
31 STRS (Rate increase 16.280% to 16.7%)		7,861,722	d	7,861,722	6,999,642	862,080
32 PERS (Rate increase 18.062% to 20.7%)		5,974,778	d	5,974,778	5,029,296	945,482
331-334 FICA/Medicare		3,089,043	d	3,089,043	2,949,826	139,217
335/6 PT Retirement		482,985	d	482,985	464,272	18,713
34 Health (F/T)	1,648,830	15,637,917	e	17,286,747	15,744,353	1,542,394
34 Health (P/T adjunct)		1,978,785	e	1,978,785	1,934,277	44,508
34 Post Emp Retiree Fee				-	-	-
34 LT Disability		137,892	d	137,892	127,400	10,492
35 State Unemployment Insurance (SUI)		44,419	d	44,419	41,614	2,805
35 Unemployment-Local Experience Charge (LEC/EDD)		82,000	f	82,000	82,000	-
36 Workers' Compensation		1,439,808	e	1,439,808	1,402,484	37,324
3x OPEB Obligation		1,244,233	d	1,244,233	1,148,421	95,812
38 Othr Bdgt				(400,000)	(370,000)	(30,000)
38 R Fds Over/(Under) Budget				-	-	-
39 2012 ERI (Year 5 funded by R)				-	-	-
39 Abtmts from PERS/STRS reserve				(783,849)	(685,070)	(98,779)
Total Employee Benefits Budget	1,648,830	37,973,582	(1,183,849)	38,438,563	34,868,515	3,570,048
	a	b	c			

Unrestricted - Alloc to sites

Site 2 (a)

Unrestricted Total

Restricted ERI

Restricted Other

Active Emp Ben Budget

**	32,934,487
	1,648,830
	34,583,317
	-
	5,039,095
	39,622,412

d Rate % times Payroll Projection

e Estimates from HR

f Estimates from Bus Serv re PY

i "R" fund adjustment for actual postings

39,622,412
(1,183,849)
38,438,563

"R" funds % of Contract Salary is
13.27% based on AB Payroll Summary

Budget Summary:

Site 2	a	1,648,830
Site 8	b	37,973,582
Other Sites	c	(1,183,849)
Total Budget		38,438,563

"U/R" funds % of Contract Salary is
86.73% based on AB Payroll Summary

Employee Benefits Budget						
** Unrestricted Benefits Holding			\$1,567,698 @ 50% = \$783,849			
<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	-	4,750,010	4,750,010	(120,278)	4,629,732	
1395581 Grossmont	1,340,900	17,757,975	19,098,875	(449,661)	18,649,214	
1495581 Cuyamaca	637,885	8,447,717	9,085,602	(213,910)	8,871,692	
Total	1,978,785	30,955,702	32,934,487	(783,849)	32,150,638	

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	862,080
PERS Increase	945,482
Total	1,807,562

Site	Dist %	By Site @ 100%	U Portion	STRS/PERS U Portion Amount
DS	15.345%	277,362	86.730%	240,556
GC	57.366%	1,036,922	86.730%	899,322
CC	27.290%	493,278	86.730%	427,820
	100.000%	1,807,562		1,567,698

Distribution (% of Unrestricted Salaries)		
Based on 2019/20 TB Payroll Forecast - U excluding Stipends		
	TB Salaries	Distribution %
DS	8,303,309	15.345%
GC	31,042,027	57.366%
CC	14,767,126	27.290%
	54,112,462	100.000%

H