

**GCCCD**

**Employee Benefits Budget (2-Digit)**

**2022/2023 Adoption Budget**

3000 Object Codes	Site 2		Site 8	Other	2022/23	2021/22	Variance
	Retiree & WC Other		Active Employees	(Site 1, 3 & 4)	AB Employee Benefits Budget	Adoption Budget	
31 STRS			10,046,628		10,046,628	8,627,764	1,418,864
32 PERS			8,343,500		8,343,500	7,385,940	957,560
331-334 FICA/Medicare			3,461,796		3,461,796	3,379,942	81,854
335/6 PT Retirement			473,840		473,840	450,739	23,101
34 Health Benefits (F/T)	1,200,800		15,678,841		16,879,641	16,585,744	293,897
34 Health Benefits (P/T adjunct)			2,022,527		2,022,527	2,262,174	(239,647)
34 Health Benefits (P/T adjunct Reimbursement)			(809,011)		(809,011)	0	(809,011)
34 Insurance Services			112,463		112,463	112,463	0
35 State Unemployment Insurance (SUI)			490,616		490,616	476,251	14,365
35 Unemployment-Local Experience Charge (LEC/EDD)			50,000		50,000	50,000	0
36 Workers' Compensation			1,063,655		1,063,655	1,193,852	(130,197)
36 W/C PY Claims			20,000		20,000	20,000	0
3x OPEB Obligation			1,358,647		1,358,647	1,326,254	32,393
38 Othr Bdgt					0	0	0
38 R Fds Over/(Under) Budget					0	0	0
39 PERS/STRS Reserve ( fund 1/2 Increase-UGF)				0	0	(639,660)	639,660
<b>Total Employee Benefits Budget</b>	<b>1,200,800</b>		<b>42,313,502</b>	<b>0</b>	<b>43,514,302</b>	<b>41,231,463</b>	<b>2,282,839</b>
	a		b	c			

Unrestricted - Alloc to sites (b X U/R funds %)	36,228,820
PERS/STRS Offset ( fund 1/2 Increase)	-
<b>Total Unrestricted - Alloc to Sites</b>	<b>36,228,820</b>

<b>Site 2 (a)</b>	1,200,800
<b>Unrestricted Total</b> (b X R funds %)	<b>37,429,620</b>

Restricted/Other	6,084,682
<b>Total Benefits Budget</b> (incl Site 2)	<b>43,514,302</b>

"R" funds % of Contract Salary is **14.38%** based on Payroll Summary

**Budget Summary:**

Site 2	a	1,200,800
Site 8	b	42,313,502
PERS/STRS Offset	c	-
<b>Total Budget</b>		<b>43,514,302</b>

"U/R" funds % of Contract Salary is **85.62%** based on Payroll Summary

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	-	5,517,561	5,389,797	-	5,389,797	
1295581 Districtwide	-		127,764		127,764	
1395581 Grossmont	1,399,824	19,051,483	20,451,307	-	20,451,307	
1495581 Cuyamaca	622,703	9,637,250	10,259,953	-	10,259,953	
<b>Total</b>	<b>2,022,527</b>	<b>34,206,294</b>	<b>36,228,821</b>	<b>-</b>	<b>36,228,821</b>	

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

STRS Increase	-	22-23 AB will not use reserve to fund	
PERS Increase	-	50 % of the increase	
Total	-		
<b>Site</b>	<b>Dist %</b>	<b>By Site @ 50%</b>	<b>STRS/PERS U Portion Amount</b>
DS	16.130%	-	85.620%
GC	55.696%	-	85.620%
CC	28.174%	-	85.620%
	100.000%	-	-

Distribution (% of UGF Salaries)		
Based on Payroll Forecast - U excluding Stipends		
	Contract Salaries	Distribution %
DS	9,382,442	16.130%
GC	32,396,457	55.696%
CC	16,387,845	28.174%
	<b>58,166,744</b>	<b>100.000%</b>

Distribution (% of Unrestricted Adjunct Salaries)		
	Adjunct Salaries	Distribution %
GC	13,806,199	69.212%
CC	6,141,605	30.788%
	<b>19,947,804</b>	<b>100.000%</b>