

2015/2016 AB 2-Digit Employee Benefits Budget

Compared to 2014/2015 AB Employee Benefits Budget

3000 Object Codes	Site 2	Site 8	Other	15/16	14/15	Variance
	Retiree & WC Other	Active Employees	(Site 1, 3 & 4)	AB Employee Benefits Budget	Adoption Budget	15/16 AB to 14/15 AB
31 STRS (Rate increase 8.880% to 10.730%)		4,248,203	d	4,248,203	3,241,280	1,006,923
32 PERS (Rate increase 11.771% to 11.847%)		2,716,617	d	2,716,617	2,599,526	117,091
331-334 FICA/Medicare		2,493,868	d	2,493,868	2,393,340	100,528
335/6 PT Retirement		375,119	d	375,119	382,607	(7,488)
34 Health	1,318,101	12,639,006	e	13,957,107	12,984,176	972,931
34 Public Sfty Fitness				-	-	-
34 Post Emp Retiree Fee	3,000			3,000	3,000	-
35 LT Disability		113,374	d	113,374	130,501	(17,127)
35 State Unemployment Insurance (SUI)		36,263	d	36,263	34,394	1,869
35 Unemployment-Local Experience Charge (LEC/EDD)		80,000	e	80,000	80,000	-
36 Workers' Compensation	15,000	1,204,460	e	1,219,460	1,151,001	68,459
3x OPEB Obligation		1,020,245	d	1,020,245	747,071	273,174
38 Othr Bdg				-	-	-
38 R Fds Over/(Under) Budget			i	-	-	-
39 2012 ERI (Year 4 & 5 funded by R)				672,005	672,005	-
39 Abtmts/Savings				-	-	-
<b>Total Employee Benefits Budget</b>	<u>1,336,101</u>	<u>24,927,155</u>	<u>672,005</u>	<u>26,935,261</u>	<u>24,418,901</u>	<u>2,516,360</u>
	a	b	c			

Unrestricted - Alloc to sites

Site 2 (a)

Unrestricted Total

Restricted ERI

Restricted Other

Active Emp Ben Budget

\*\* 22,297,340

1,336,101

23,633,441

672,005

2,629,815

26,935,261

d Rate % times Payroll Projection

e based on 15/16 estimates

i "R" fund adjustment for actual postings

"R" funds % of Contract Salary is

10.55%

Budget Summary:

Site 2	a	1,336,101
Site 8	b	24,927,155
Other Sites	c	672,005
<b>Total Budget</b>		<u>26,935,261</u>

Estimate of increase by site

		Total Benefits	STRS/PERS
DS	13.987%	351,951	157,210
GC	57.570%	1,448,675	647,098
CC	28.443%	715,733	319,705
		<u>2,516,360</u>	<u>1,124,014</u>

Employee Benefits Budget

\*\* Unrestricted Benefits Holding"

Amount

1195581 Dist Serv	3,118,623
1395581 Grossmont	12,836,640
1495581 Cuyamaca	6,342,077
<b>Total</b>	<u>22,297,340</u>

Distribution (% of Unrestricted Salaries)

Based on 2015/16 AB Payroll Forecast - Unrestricted Salaries excluding Stipends

AB Salaries	Distribution %
DS 6,422,405	13.987%
GC 26,435,417	57.570%
CC 13,060,697	28.443%
<u>45,918,519</u>	<u>100.000%</u>