

**2015/2016 TB 2-Digit Employee Benefits Budget
Compared to 2014/2015 AB Employee Benefits Budget**

<u>3000 Object Codes</u>	Site 2 Retiree & WC Other	Site 8 Active Employees	Other (Site 1, 3 & 4)	15/16 Employee Benefits Budget	14/15 Adoption Budget	Variance 15/16 TB to 14/15 AB
31 STRS (Rate increase 8.880% to 10.730%)		4,177,013	d	4,177,013	3,241,280	935,733
32 PERS (Rate increase 11.771% to 11.847%)		2,638,896	d	2,638,896	2,599,526	39,370
331-334 FICA/Medicare		2,457,410	d	2,457,410	2,393,340	64,070
335/6 PT Retirement		439,372	d	439,372	382,607	56,765
34 Health	1,318,101	e 12,857,655	e	14,175,756	12,984,176	1,191,580
34 Public Sfty Fitness				-	-	-
34 Post Emp Retiree Fee	3,000			3,000	3,000	-
35 LT Disability		112,428	d	112,428	130,501	(18,073)
35 State Unemployment Insurance (SUI)		36,460	d	36,460	34,394	2,066
35 Unemployment-Local Experience Charge (LEC/EDD)		80,000	e	80,000	80,000	-
36 Workers' Compensation	15,000	e 1,230,063	e	1,245,063	1,151,001	94,062
3x OPEB Obligation		1,012,162	d	1,012,162	747,071	265,091
38 Othr Bdgt	640			640	0	Pending
38 R Fds Over/(Under) Budget			i	-	-	Pending
39 2012 ERI (4th year of 5 years payments)				672,005	672,005	672,005
39 Abtmts/Savings				-	-	-
Total Employee Benefits Budget	<u>1,336,741</u>	<u>25,041,458</u>	<u>672,005</u>	<u>27,050,204</u>	<u>24,418,901</u>	<u>2,630,663</u>
	a	b	c			

Unrestricted - Alloc to sites
Site 2 (a)
Other Site Allocation (c)
Unrestricted Total
Restricted Total
Active Emp Ben Budget

** 22,519,783
 1,336,741
 672,005
24,528,529
2,521,675
27,050,204

d Rate % times Payroll Projection
 e based on 15/16 estimates
 i "R" fund adjustment for actual postings

"R" funds % of Contract Salary is
10.07%

Budget Summary:

Site 2	a	1,336,741
Site 8	b	25,041,458
Other Sites	c	672,005
Total Budget		<u>27,050,204</u>

Employee Benefits Budget	
** Unrestricted Benefits Holding"	
	Amount
1195581 Dist Serv	3,074,865
1395581 Grossmont	13,130,397
1495581 Cuyamaca	6,314,521
Total	<u>22,519,783</u>

Distribution (% of Unrestricted Salaries)

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

	TB Salaries	Distribution %
DS	6,250,812	13.654%
GC	26,692,436	58.306%
CC	12,836,622	28.040%
	<u>45,779,870</u>	<u>100.000%</u>