

Employee Benefits Budget (2-Digit)

2016/2017 Tentative Budget

<u>3000 Object Codes</u>	Site 2 Retiree & WC Other	Site 8 Active Employees	Other (Site 1, 3 & 4)	16/17 TB Employee Benefits Budget	15/16 Adoption Budget	Variance 16/17 TB to 15/16 AD
31 STRS (Rate increase 10.730% to 12.580%)		5,433,512	d	5,433,512	4,248,203	1,185,309
32 PERS (Rate increase 11.847% to 13.888%)		3,504,438	d	3,504,438	2,716,617	787,821
331-334 FICA/Medicare		2,739,903	d	2,739,903	2,493,868	246,035
335/6 PT Retirement		411,089	d	411,089	375,119	35,970
34 Health (F/T)	1,132,511	13,316,942	e	14,449,453	13,144,647	1,304,806
34 Health (P/T adjunct)		1,249,196		1,249,196	812,460	436,736
34 Post Emp Retiree Fee	3,000			3,000	3,000	-
35 LT Disability		124,116	d	124,116	113,374	10,742
35 State Unemployment Insurance (SUI)		39,694	d	39,694	36,263	3,431
35 Unemployment-Local Experience Charge (LEC/EDD)		80,000	e	80,000	80,000	-
36 Workers' Compensation	15,000	1,305,780	e	1,320,780	1,219,460	101,320
3x OPEB Obligation		1,116,244	d	1,116,244	1,020,245	95,999
38 Othr Bdgt	-			-	-	-
38 R Fds Over/(Under) Budget				-	-	-
39 2012 ERI (Year 5 funded by R)			672,005	672,005	672,005	-
39 Abtmts/Savings				(871,236)	-	(871,236)
<b>Total Employee Benefits Budget</b>	<u>1,150,511</u> a	<u>29,320,914</u> b	<u>672,005</u> c	<u>30,272,194</u>	<u>26,935,261</u>	<u>3,336,933</u>

Unrestricted - Alloc to sites

Site 2 (a)

Unrestricted Total

Restricted ERI

Restricted Other

Active Emp Ben Budget

**	25,893,299
	<u>1,150,511</u>
	<u>27,043,810</u>
	672,005
	<u>3,427,615</u>
	<u>31,143,430</u>

d Rate % times Payroll Projection

e based on 15/16 estimates

i "R" fund adjustment for actual postings

"R" funds % of Contract Salary is  
11.69%

"U/R" funds % of Contract Salary is

88.31%

Budget Summary:

Site 2	a	1,150,511
Site 8	b	29,320,914
Other Sites	c	672,005
<b>Total Budget</b>		<u>31,143,430</u>

Employee Benefits Budget						
<b>** Unrestricted Benefits Holding"</b>			\$1,742,470 @ 50% = \$871,236			
<i>P/T Health allocated to colleges only</i>						
	P/T adjunct	Full-Time	Total	Less: 50% Funded of U/R STRS/PERS	U/R Benefits Holding	
1195581 Dist Serv	-	3,441,232	3,441,232	(121,657)	3,319,575	
1395581 Grossmont	834,097	14,157,306	14,991,403	(500,499)	14,490,904	
1495581 Cuyamaca	415,099	7,045,565	7,460,664	(249,080)	7,211,584	
<b>Total</b>	<b>1,249,196</b>	<b>24,644,103</b>	<b>25,893,299</b>	<b>(871,236)</b>	<b>25,022,063</b>	

Estimate of Unrestricted STRS/PERS increase by site

STRS Increase	1,185,309
PERS Increase	787,821
<b>Total</b>	<u>1,973,130</u>

Site	Dist %	By Site @ 100%	U/R Portion	STRS/PERS U/R Portion Amount
DS	13.964%	275,522	88.310%	243,313
GC	57.447%	1,133,505	88.310%	1,000,998
CC	28.589%	564,103	88.310%	498,159
	100.000%	<u>1,973,130</u>		<u>1,742,470</u>

Distribution (% of Unrestricted Salaries)		
Based on 2016/17 TB Payroll Forecast - U/R excluding Stipends		
	TB Salaries	Distribution %
DS	6,872,637	13.964%
GC	28,274,181	57.447%
CC	14,071,009	28.589%
	<u>49,217,827</u>	100.000%