

**GCCCD**

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

**2017/2018 Adoption Budget**

<u>3000 Object Codes</u>	Site 2 Retiree & WC Other	Site 8 Active Employees	Other (Site 1, 3 & 4)	17/18 AB Employee Benefits Budget	16/17 Adoption Budget	Variance 17/18 TB to 16/17 AB
31 STRS (Rate increase 10.730% to 12.580%)		6,323,295	d	<b>6,323,295</b>	5,481,678	841,617
32 PERS (Rate increase 11.847% to 13.888%)		4,122,215	d	<b>4,122,215</b>	3,522,422	599,793
331-334 FICA/Medicare		2,820,614	d	<b>2,820,614</b>	2,756,586	64,028
335/6 PT Retirement		415,565	d	<b>415,565</b>	411,689	3,876
34 Health (F/T)	1,259,163	15,071,194	e	<b>16,330,357</b>	14,449,453	1,880,904
34 Health (P/T adjunct)		1,378,828		<b>1,378,828</b>	1,249,196	129,632
34 Post Emp Retiree Fee				-	3,000	(3,000)
35 LT Disability		127,293	d	<b>127,293</b>	125,284	2,009
35 State Unemployment Insurance (SUI)		40,496	d	<b>40,496</b>	39,958	538
35 Unemployment-Local Experience Charge (LEC/EDD)		80,000	e	<b>80,000</b>	80,000	-
36 Workers' Compensation	15,000	1,333,053	e	<b>1,348,053</b>	1,329,652	18,401
3x OPEB Obligation		1,143,585	d	<b>1,143,585</b>	1,126,491	17,094
38 Othr Bdgt				-	-	-
38 R Fds Over/(Under) Budget				-	-	-
39 2012 ERI (Year 5 funded by R)				-	672,005	(672,005)
39 Abtmnts from PERS/STRS reserve				(624,708)	(887,802)	263,094
<b>Total Employee Benefits Budget</b>	<b>1,274,163</b> a	<b>32,856,138</b> b	<b>(624,708)</b> c	<b>33,505,593</b>	<b>30,359,612</b>	<b>3,145,981</b>

**Unrestricted - Alloc to sites**

**Site 2 (a)**

**Unrestricted Total**

Restricted ERI

Restricted Other

**Active Emp Ben Budget**

\*\* 28,479,700 d Rate % times Payroll Projection

1,274,163

**29,753,863**

-

4,376,438

**34,130,301**

i "R" fund adjustment for actual postings

"R" funds % of Contract Salary is  
**13.32%**

**Budget Summary:**

Site 2 a 1,274,163

Site 8 b 32,856,138

Other Sites c (624,708)

**Total Budget 33,505,593**

"U/R" funds % of Contract Salary is

**86.68%**

<b>Employee Benefits Budget</b>					
<b>** Unrestricted Benefits Holding</b>					
<i>P/T Health allocated to colleges only</i>					
\$1,249,414 @ 50% = \$624,708					
	P/T adjunct	Full-Time	Total	Less: 50% Funded of U/R STRS/PERS	U/R Benefits Holding
1195581 Dist Serv	-	4,090,871	4,090,871	(94,300)	3,996,571
1395581 Grossmont	928,018	15,486,838	16,414,855	(356,990)	16,057,865
1495581 Cuyamaca	450,810	7,523,163	7,973,974	(173,418)	7,800,556
<b>Total</b>	<b>1,378,828</b>	<b>27,100,872</b>	<b>28,479,700</b>	<b>(624,708)</b>	<b>27,854,992</b>

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

STRS Increase	841,617
PERS Increase	599,793
<b>Total</b>	<b>1,441,410</b>

Site	Dist %	By Site @ 100%	U/R Portion	STRS/PERS U/R Portion Amount
DS	15.095%	217,581	86.680%	188,599
GC	57.145%	823,696	86.680%	713,980
CC	27.760%	400,133	86.680%	346,835
	100.000%	<b>1,441,410</b>		<b>1,249,414</b>

<b>Distribution (% of Unrestricted Salaries)</b>		
<b>Based on 2016/17 TB Payroll Forecast - U/R excluding Stipends</b>		
	TB Salaries	Distribution %
DS	7,541,214	15.095%
GC	28,548,823	57.145%
CC	13,868,387	27.760%
	<b>49,958,424</b>	<b>100.000%</b>

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