

GCCCD

Employee Benefits Budget (2-Digit)

2018/2019 Adoption Budget

<u>3000 Object Codes</u>	Site 2 Retiree & WC Other	Site 8 Active Employees	Other (Site 1, 3 & 4)	18/19 AB Employee Benefits Budget	17/18 Adoption Budget	Variance 18/19 AB to 17/18 AB
31 STRS (Rate increase 10.730% to 12.580%)		6,999,642	d	6,999,642	6,323,295	676,347
32 PERS (Rate increase 11.847% to 13.888%)		5,029,296	d	5,029,296	4,122,215	907,081
331-334 FICA/Medicare		2,949,826	d	2,949,826	2,820,614	129,212
335/6 PT Retirement		464,272	d	464,272	415,565	48,707
34 Health (F/T)	1,303,436	14,440,917	e	15,744,353	16,330,357	(586,004)
34 Health (P/T adjunct)		1,934,277	e	1,934,277	1,378,828	555,449
34 Post Emp Retiree Fee				-	-	-
34 LT Disability		127,400	d	127,400	127,293	107
35 State Unemployment Insurance (SUI)		41,614	d	41,614	40,496	1,118
35 Unemployment-Local Experience Charge (LEC/EDD)		82,000	f	82,000	80,000	2,000
36 Workers' Compensation	15,000	1,387,484	e	1,402,484	1,348,053	54,431
3x OPEB Obligation		1,148,421	d	1,148,421	1,143,585	4,836
38 Othr Bdgt				(370,000)	-	(370,000)
38 R Fds Over/(Under) Budget				-	-	-
39 2012 ERI (Year 5 funded by R)				-	-	-
39 Abtmnts from PERS/STRS reserve				(685,070)	(624,708)	(60,362)
Total Employee Benefits Budget	1,318,436	34,605,149	(1,055,070)	34,868,515	33,505,593	1,362,922
	a	b	c			

Unrestricted - Alloc to sites

Site 2 (a)

Unrestricted Total

Restricted ERI

Restricted Other

Active Emp Ben Budget

** 29,943,835

1,318,436

31,262,271

-

4,661,314

35,923,585

d Rate % times Payroll Projection

e Estimates from HR

f Estimates from Bus Serv re PY

i "R" fund adjustment for actual postings

"R" funds % of Contract Salary is

13.47%

based on AB Payroll Summary

"U/R" funds % of Contract Salary is

86.53%

based on AB Payroll Summary

35,923,585

(1,055,070)

34,868,515

NOTE

\$34,205,149

POST site 8

less \$400,000

adj to DS for

overall ben over bdtg

30,000 hldg at GC

Budget Summary:

Site 2	a	1,318,436
Site 8	b	34,605,149
Other Sites	c	(1,055,070)
Total Budget		34,868,515

Employee Benefits Budget

			\$1,370,140 @ 50% = \$685,070		
** Unrestricted Benefits Holding					
<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	-	4,475,595	4,475,595	(109,466)	4,366,129
1395581 Grossmont	1,297,062	15,781,094	17,078,155	(385,981)	16,692,174
1495581 Cuyamaca	637,215	7,752,869	8,390,084	(189,623)	8,200,461
Total	1,934,277	28,009,558	29,943,835	(685,070)	29,258,765

Adj by (\$400,000)

Estimate of Unrestricted STRS/PERS increase by site

STRS Increase	676,347
PERS Increase	907,081
Total	1,583,428

Site	Dist %	By Site @ 100%	U Portion	STRS/PERS U Portion Amount
DS	15.979%	253,013	86.530%	218,932
GC	56.342%	892,132	86.530%	771,962
CC	27.679%	438,283	86.530%	379,246
	100.000%	1,583,428		1,370,140

**Distribution (% of Unrestricted Salaries)
Based on 2018/19 AB Payroll Forecast - U excluding Stipends**

	TB Salaries	Distribution %
DS	7,975,013	15.979%
GC	28,120,155	56.342%
CC	13,814,752	27.679%
	49,909,920	100.000%

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