

GCCCD

Employee Benefits Budget (2-Digit)

2018/2019 Tentative Budget

17/18 Payroll AB @ 18/19 Rates

Per Janet

post to site 8

<u>3000 Object Codes</u>	Site 2 Retiree & WC Other	Site 8 Active Employees	Other (Site 1, 3 & 4)	18/19 TB Employee Benefits Budget	17/18 Adoption Budget	Variance 18/19 TB to 17/18 AB
31 STRS (Rate increase 10.730% to 12.580%)		7,133,974	d	7,133,974	6,323,295	810,679
32 PERS (Rate increase 11.847% to 13.888%)		4,712,370	d	4,712,370	4,122,215	590,155
331-334 FICA/Medicare		2,820,614	d	2,820,614	2,820,614	-
335/6 PT Retirement		415,565	d	415,565	415,565	-
34 Health (F/T) (incl LTD)	1,303,437	14,584,680	e	15,888,117	16,457,650	(569,533)
34 Health (P/T adjunct)		1,920,508		1,920,508	1,378,828	541,680
34 Post Emp Retiree Fee				-	-	-
35 State Unemployment Insurance (SUI)		40,496	d	40,496	40,496	-
35 Unemployment-Local Experience Charge (LEC/EDD)		80,000	e	80,000	80,000	-
36 Workers' Compensation	15,000	1,333,053	e	1,348,053	1,348,053	-
3x OPEB Obligation		1,143,585	d	1,143,585	1,143,585	-
38 Othr Bdgt				-	-	-
38 R Fds Over/(Under) Budget				-	-	-
39 2012 ERI (Year 5 funded by R)				-	-	-
39 Abtmts from PERS/STRS reserve				-	(624,708)	624,708
Total Employee Benefits Budget	1,318,437	34,184,845	-	35,503,282	33,505,593	1,997,689
	a	b	c		ERI	-
					Increases exluding ERI	1,997,689

Unrestricted - Alloc to sites

Site 2 (a)

Unrestricted Total

Restricted ERI

Restricted Other

Active Emp Ben Budget

** 29,631,423

1,318,437

30,949,860

-

4,553,422

35,503,282

d Rate % times Payroll Projection

i "R" fund adjustment for actual postings

"R" funds % of Contract Salary is
13.32%

"U/R" funds % of Contract Salary is
86.68%

Budget Summary:

Site 2	a	1,318,437
Site 8	b	34,184,845
Other Sites	c	-
Total Budget		35,503,282

Employee Benefits Budget

**** Unrestricted Benefits Holding**

P/T Health allocated to colleges only

\$1,214,244 @ 50%
= \$607,123

	P/T adjunct	Full-Time	Total	Less: 50% Funded of U/R STRS/PERS	U/R Benefits Holding
1195581 Dist Serv	-	4,182,957	4,182,957	(91,645)	4,091,312
1395581 Grossmont	1,292,594	15,835,448	17,128,042	(346,941)	16,781,101
1495581 Cuyamaca	627,914	7,692,510	8,320,424	(168,537)	8,151,887
Total	1,920,508	27,710,915	29,631,423	(607,123)	29,024,300

object 3899

object 3895

Estimate of Unrestricted STRS/PERS increase by site

STRS Increase	810,679
PERS Increase	590,155
Total	1,400,834

Site	Dist %	By Site @ 100%	U/R Portion	STRS/PERS Unstr Portion Amount
DS	15.095%	211,456	86.680%	183,290
GC	57.145%	800,509	86.680%	693,881
CC	27.760%	388,870	86.680%	337,073
	100.000%	1,400,835		1,214,244

**Distribution (% of Unrestricted Salaries)
Based on 2017/18 TB Payroll Forecast - U/R excluding Stipends**

	TB Salaries	Distribution %
DS	7,541,214	15.095%
GC	28,548,823	57.145%
CC	13,868,387	27.760%
	49,958,424	100.000%

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