

GCCCD

Employee Benefits Budget (2-Digit)

2020/2021 Tentative Budget

<u>3000 Object Codes</u>	Site 2 Retiree & WC Other	Site 8 Active Employees	Other (Site 1, 3 & 4)	2020/21 TB Employee Benefits Budget	2019/20 Adoption Budget	Variance 20/21 TB to 19/20 AB
31 STRS		7,936,735	d	7,936,735	7,861,722	75,013
32 PERS		6,410,273	d	6,410,273	5,974,778	435,495
331-334 FICA/Medicare		3,235,049	d	3,235,049	3,089,043	146,006
335/6 PT Retirement		396,850	d	396,850	482,985	(86,135)
34 Health Benefits (F/T)	1,454,345	15,595,532	e	17,049,877	17,286,747	(236,870)
34 Health Benefits (P/T adjunct)		1,640,853	e	1,640,853	1,978,785	(337,932)
34 Insurance Services		107,369		107,369	-	107,369
35 State Unemployment Insurance (SUI)		45,347	d	45,347	44,419	928
35 Unemployment-Local Experience Charge (LEC/EDD)		400,000	f	400,000	82,000	318,000
36 Workers' Compensation		1,462,895	e	1,462,895	1,439,808	23,087
3x OPEB Obligation		653,801	d	653,801	1,244,233	(590,432)
38 Othr Bdgt				-	(400,000)	400,000
38 R Fds Over/(Under) Budget			-	-	-	-
39 PERS/STRS Reserve (fund 1/2 Increase)			(443,938)	(443,938)	(783,849)	339,911
Total Employee Benefits Budget	<u>1,454,345</u> a	<u>37,884,704</u> b	<u>(443,938)</u> c	<u>38,895,111</u>	<u>38,300,671</u>	<u>594,440</u>

Unrestricted - Alloc to sites

Site 2 (a)

Unrestricted Total

**	32,944,538
	<u>1,454,345</u>
	<u>34,398,883</u>

d Rate % times Payroll Projection

e Estimates from HR

f Estimates from Bus Serv re PY

i "R" fund adjustment for actual postings

39,339,049
<u>(443,938)</u>
<u>38,895,111</u>

Restricted Other

Total Benefits Budget (incl Site 2)

4,940,166
<u>39,339,049</u>

"R" funds % of Contract Salary is

13.04%

based on Payroll Summary

Budget Summary:

Site 2	a	1,454,345
Site 8	b	37,884,704
Other Sites	c	<u>(443,938)</u>
Total Budget		<u>38,895,111</u>

"U/R" funds % of Contract Salary is

86.96%

based on Payroll Summary

Employee Benefits Budget

**** Unrestricted Benefits Holding**

P/T Health allocated to colleges only

	P/T adjunct	Full-Time	Total	Less: 100% Funded of U STRS/PERS	U Benefits Holding
1195581 Dist Serv	-	5,026,527	5,026,527	(71,285)	4,955,242
1395581 Grossmont	1,084,228	17,641,390	18,725,618	(250,184)	18,475,434
1495581 Cuyamaca	556,625	8,635,768	9,192,393	(122,469)	9,069,924
Total	1,640,853	31,303,685	32,944,538	(443,938)	32,500,600

Estimate of Unrestricted STRS/PERS increase by site

STRS Increase	75,013
PERS Increase	<u>435,495</u>
Total	<u>510,508</u>

Distribution (% of Unrestricted Contract Salaries)

Based on Payroll Forecast - U excluding Stipends

	Contract Salaries	Distribution %
DS	9,129,454	16.057%
GC	32,041,260	56.356%
CC	15,684,755	27.587%
	56,855,469	100.000%

Distribution (% of Unrestricted Adjunct Salaries)

	Adjunct Salaries	Distribution %
GC	11,491,688	66.077%
CC	5,899,652	33.923%

Site	Dist %	By Site @ 100%	U Portion	STRS/PERS U Portion Amount
DS	16.057%	81,974	86.960%	71,285
GC	56.356%	287,700	86.960%	250,184
CC	27.587%	140,834	86.960%	122,469
	100.000%	510,508		443,938