

**GCCCD  
2014/2015  
RAF Allocation to Units and District**

<b>Formula - Continuous Revenue (COLA &amp; Restoration)</b>	
<b>RAF Allocations by Unit of 85% after Costs</b>	<b>\$915,851</b>

<u>Unit</u>	2013/14 <u>Proportional Salary &amp; Benf.</u>	<u>One-Time Revenue</u>	<u>Continuous Revenue</u>
AFT	61.35%	-	561,883
CSEA	25.35%	-	232,127
Admin Association	8.68%	-	79,520
Confidential Administrator	2.24%	-	20,534
Confidential Employee	0.74%	-	6,751
Chancellor's Cabinet	1.59%	-	14,572
Governing Board	0.05%	-	464
Totals	100.00%	-	915,851

*Equivalent on-schedule % increase* 1.3276%

<b>Formula - One-Time Revenue</b>	
<b>RAF Allocations by Unit of 80%</b>	
<b>None available based on 2014/15 Adoption Budget</b>	<b>\$0</b>

# Worksheet # A

## Grossmont-Cuyamaca Community College District Resource Allocation Formula Revenue Allocation and Distribution Summary Year 2014/2015

		<u>Unit Allocation</u>
A. One-Time Revenue		<u>0</u>
1. One-Time Revenue (Worksheet #1--Line 9)		<u>0</u>
B. Continuous Revenue		
2. COLA & Restoration Revenue (Worksheet #2--Line 13)	3,778,208	
3. Less Cost of Contract Step & Salary Advances (Worksheet #3)	(1,097,363)	
4. Less Cost of Other Salary Inflation (Worksheet #4)	0	
5. Less Cost of New Contract Positions (Worksheet #5)	(567,328)	
6. Less Cost of Health, Dental & Vision (Worksheet#5A)	(290,345)	
7. Less Cost of Restoration & Growth FTEF (Worksheet #6--Line 9)	(887,534)	
8. Less Cost of Mandated Benefits Increase/Decrease (Worksheet #9)	(19,787)	
9. Total Continuous Revenue Allocated to Units		<u>915,851</u>

### C. RAF Allocations by Unit

<u>Unit</u>	<u>2013/14 % Share</u>	<u>One-Time Revenue</u>	<u>Continuous Revenue</u>	<u>Equivalent On-Schedule % Increase</u>
AFT	61.35%	-	561,883	1.32759536
CSEA	25.35%	-	232,127	1.32759536
Admin Association	8.68%	-	79,520	1.32759536
Confidential Administrator	2.24%	-	20,534	1.32759536
Confidential Employee	0.74%	-	6,751	1.32759536
Chancellor's Cabinet	1.59%	-	14,572	1.32759536
Governing Board	0.05%	-	464	1.32759536
Totals	<u>100.00%</u>	<u>-</u>	<u>915,851</u>	

<u>Unit</u>	<u>Cost of 2013/14 1% On-Schedule</u>
AFT	423,234
CSEA	174,848
Admin Association	59,898
Confidential Administrator	15,467
Confidential Employee	5,085
Chancellor's Cabinet	10,976
Governing Board	350
Totals	<u>689,857</u>

This follows approved RAF language, and then adjusted by Worksheets #2, #6, and #9 reflecting state adjustments through February 2015

# Worksheet # 1

**Grossmont-Cuyamaca Community College District**  
**One-Time Revenue Calculation**  
**Unrestricted General Fund**  
**Year 2014/2015**

One-Time Revenue UGF - Prior Year Actuals

1. Lottery Proceeds	<u>2,193,139</u>	
2. Interest Earned	<u>56,651</u>	
3. Non-Resident Tuition	<u>3,939,208</u>	
4. Total Revenue	<u>6,188,998</u>	
5. Less Base	<u>(7,996,199)</u>	
6. Available One-Time Revenue	<u>(1,807,201)</u>	
7. Allocated to Units (80% of Line 6) (If negative, enter "zero")		<u>0</u>
8. Less deficit factors or state imposed one-time revenue reductions (Reference Apportionment Report, Exhibit "C" or "E")		<u>(1,516,286)</u> P2
9. One-Time funds allocated to Units (Lines 7 minus Line 8. If negative, enter "zero")		<u>0</u>

## Worksheet # 2

### Grossmont-Cuyamaca Community College District Revenue from COLA and Growth Calculation Continuous Funds Year 2014/2015

	Total Amount	85%
<b>I. <u>COLA Revenue (From Exhibit "C" or "E" of Apportionment Reports)</u></b>		
<b>A. Section II Inflation Adjustment</b>		
1. Prior Year COLA Allocated to Units	1,335,713	1,135,356
2. Prior Year COLA at P2 - June 2014	1,330,216	1,130,684
3. Prior Year COLA Adjustment	(5,497)	(4,672)
4. Current Year Allocated New COLA - <b>P1 Feb 2015</b>	749,051	636,693
5. Total Current Year Allocated COLA	743,554	632,021
<b>II. <u>Growth Revenue (From Exhibit "C" or "E" of Apportionment Reports)</u></b>		
<b>B. Section IV Growth</b>		
6. Prior Year Growth Allocated to Units	1,775,824	1,509,450
7. Prior Year Growth at <b>R1 - February 2015</b>	2,066,272	1,756,331
8. 2 Year Growth Adjustment (Based on Final)	-	-
9. Prior Year Growth Adjustment	290,448	246,881
10. Current Year Allocated New Restoration - <b>P1 Feb 2015</b>	3,410,949	2,899,307
11. Total Current Year Allocated Restoration	3,701,397	3,146,187
<b>III. <u>Summer FTES Rollback to Maintain Base FTES and Earn Growth FTES</u></b>		
<b>C. Less FTES Cost</b>		
12. ( Number of FTES rolled divided by 16.0 times \$19,480)		0
13. Total COLA and Growth Allocated to Units		3,778,208

- Notes: 1. Prior year adjustments are required due to the fact that allocations are made to the Units in time for salary schedule adjustments and health benefit adjustments as of January 1 of each year. Therefore, actual COLA and Growth revenue may be higher or lower than what was distributed to the Units. This adjustment will correct for the difference between what was distributed in the prior year's versus what the actual distribution should have been.
2. Current year allocations for COLA and Growth will be determined by the District, based on the evaluation of economic conditions and projections related to the probability of receiving the COLA and Growth funding indicated in Exhibit "C" or "E".
3. The \$19,480 figure under Line 12 is 50% of the average adjunct classroom annual Salary & Benefits. This figure is adjusted annually for salary schedule increases.
4. The 16.0 figure under Line 12 represents an average class size of 32 students.

## Worksheet # 3

### Grossmont-Cuyamaca Community College District 2014-2015 Budgeted Step, Column & Longevity Advances Contract Positions By Bargaining Unit

Based on Change in Database from 2013/14 to 2014/15

<u>Bargaining Unit</u>	<u>Step Increase Salary</u>		<u>Mandated Benefits</u>	<u>Total</u>
<b><u>AFT</u></b>				
AFT-Contract Faculty	\$338,120	13.741%	\$46,461	\$384,581
AFT-Adjunct Faculty	217,928	10.700%	23,318	241,246
<b><u>CSEA</u></b>				
Regular Classified	233,583	22.832%	53,332	286,915
Y Rated Classified	2,883	22.832%	658	3,541
<b><u>Admin Association</u></b>				
Classified Supervisors	43,881	22.832%	10,019	53,900
Classified/Educational Managers	67,111	18.287%	12,272	79,383
<b><u>Confidential</u></b>				
Confidential Employee	9,936	22.832%	2,269	12,205
Confidential Administrators	31,292	13.741%	4,300	35,592
Chancellor's Cabinet	-	13.741%	-	-
<b>Total Step, Column &amp; Longevity</b>	<b><u><u>\$944,734</u></u></b>		<b><u><u>\$152,629</u></u></b>	<b><u><u>\$1,097,363</u></u></b>

# Worksheet # 4

## Grossmont-Cuyamaca Community College District Other Salary Related Inflationary Costs Year 2014/2015

Inflationary cost outs and adjustments due to:

- Adjunct/overload funding changes
- Substitute funding changes
- Department chair additives, reassigned time
- Other reassigned time
- Increases to nonclassroom adjunct FTEF

	<u>2013-14</u>	<u>2014-15</u>	<u>Cost (Savings)</u>
1. Adjunct/overload			0
2. Classroom Substitutes			0
3. Other Reassigned Time			0
4. Dept. Chair Reassigned Time			0
5. Total Cost (Savings)	<hr/> 0	<hr/> 0	<hr/> 0

**Worksheet # 5**  
**Grossmont-Cuyamaca Community College District**  
**New Contract Positions/Changes Cost Calculation**  
**Year 2014/2015**

**Employee Counts - Fall 2013**

**As of 9/18/2013**

*per RAF (section I-5) the maximum number of FTE that can be charged against a unit's 85% shall not exceed the District's funded growth factor assigned by the state*

*GCCCD Growth factor included in state Advanced Apportionment*

	<b>Count</b>	<b>Growth @ 3.4%</b>
		<i>Multiplied by employee counts as of Fall 2013</i>
		<b>Max by unit</b>
AFT	1,194	40.60
CSEA	351	11.93
Admin Association	57	1.94
Confidential Administrators	9	0.31
Confidential Employee	8	0.27
Chancellor's Cabinet	5	0.17
<b>Total Employee Count</b>	<u><u>1,624</u></u>	

<u>Position Title</u>	<u>Unit</u>	<u>Range</u>	<u>Position #</u>	<u>Board Date</u>	<u>Previous</u>	<u>Site</u>	<u>FTE</u>	<u>Amount</u>
<b><u>New Positions</u></b>								
<b><u>Admin Association</u></b>								
Director-Computer Services	Admin Assoc	M-10	MG-00134	3/18/2014		DS	1.00	\$103,740
Director-Technical Services	Admin Assoc	M-10	MG-00133	3/18/2014		DS	1.00	103,740
Campus & Parking Service Director	Admin Assoc	M-9	MG-00128	3/18/2014		DS	1.00	96,998
Director, Campus Police	Admin Assoc.	M-9	MG-00128	7/23/2013		DS	(1.00)	(96,998)
Public Safety Supervisor	Admin Assoc.	SU-T	SU-00033	7/23/2013		DS	(1.00)	(62,515)
<b>Sub-Total Admin Association</b>							<b>1</b>	<b>\$144,965</b>
Benefits (40%)								57,986
<b>Total Salaries &amp; Benefits Admin Assoc. (below 1.94 maximum)</b>								<u><b>\$202,951</b></u>

**Worksheet # 5**  
**Grossmont-Cuyamaca Community College District**  
**New Contract Positions/Changes Cost Calculation**  
**Year 2014/2015**

<u>Position Title</u>	<u>Unit</u>	<u>Range</u>	<u>Position #</u>	<u>Board Date</u>	<u>Previous</u>	<u>Site</u>	<u>FTE</u>	<u>Amount</u>
<b>CSEA</b>								
Business Analyst - IS	CSEA	CL-48	CL-00598	4/22/2014		DS	1.00	\$67,800
Business Analyst - IS	CSEA	CL-48	CL-00599	4/22/2014		DS	1.00	67,800
System Administrator - IS	CSEA	CL-47	CL-00597	4/22/2014		DS	1.00	65,892
Administrative Assistant - IS	CSEA	CL-26	CL-00584	9/10/2013		DS	1.00	35,424
Business Services Specialist-Admin Serv.	CSEA	CL-26	CL-00594	3/18/2014		CC	0.475	16,826
Communications Equip. Op. - Admin Serv.	CSEA	CL-21	CL-00364	3/18/2014		CC	(0.475)	(14,512)
Campus & Parking Services Specialist	CSEA	CL-30	Various	7/23/2013		DS	8.00	318,912
Public Safety Officer	CSEA	CL-35	Various	7/23/2013		DS	(8.00)	(369,696)
Public Safety Security Assistant	CSEA	CL-21	Various	7/23/2013		DS	(4.00)	(122,208)
Public Safety Security Dispatcher	CSEA	CL-26	Various	7/23/2013		DS	(3.00)	(106,272)
Campus & Parking Services Specialist	CSEA	CL-30	CL-00600	5/20/2014		DS	1.00	39,864
Campus & Parking Services Specialist	CSEA	CL-30	CL-00601	5/20/2014		DS	1.00	39,864
Administrative Assistant III-CTE	CSEA	CL-32	CL-00580	9/10/2013		CC	1.00	42,288
Chemistry Technician	CSEA	CL-31	IA-00127	11/19/2013		CC	1.00	41,064
Clerical Assist. Intermediate, Lang., Arts & Comm	CSEA	CL-25	IA-00039	9/10/2013		GC	(1.00)	(34,392)
Music Technician, Lang., Arts & Comm.	CSEA	CL-31	IA-00123	9/10/2013		GC	1.00	41,064
Computer Helpdesk Specialist-LRC	CSEA	CL-29	CL-00582	9/10/2013		GC	1.00	38,700
Instructional Lab Assistant, Senior	CSEA	CL-23	IA-00124	9/10/2013		GC	1.00	32,412
Multi-Media Technician-LRC	CSEA	CL-28	CL-00581	9/10/2013		GC	1.00	37,572
<b>Sub-Total CSEA</b>							<b>4</b>	<b>\$238,402</b>
Benefits (40%)								95,361
<b>Total Salaries &amp; Benefits CSEA (below 11.93 maximum)</b>								<b>\$333,763</b>
<b>Total Salaries &amp; Benefits - New Positions</b>								<b>\$536,714</b>



**Worksheet # 5**  
**Grossmont-Cuyamaca Community College District**  
**New Contract Positions/Changes Cost Calculation**  
**Year 2014/2015**

<u>Position Title</u>	<u>Unit</u>	<u>Range</u>	<u>Position #</u>	<u>Board Date</u>	<u>Previous</u>	<u>Site</u>	<u>FTE</u>	<u>Amount</u>
<b><u>Increase in FTE</u></b>								
Clerical Asst-Information Systems	CSEA	CL-23	CL-00439	7/23/2013	.45 FTE	DS	1.00	17,287
<b>Sub-Total Increase - in FTE</b>								<b>\$17,287</b>
Benefits (40%)								3,803
<b>Total Salaries &amp; Benefits - Increase in FTE</b>								<b>\$21,090</b>
<b><u>Restructured</u></b>								
Learning Assistance Center Specialist	CSEA	CL-28	CL-00351	10/15/2013	11 mo.	GC	12 mo.	3,703
Office Administration Technician	CSEA	CL-31	IA-00102	10/15/2013	11 mo.	CC	12 mo.	4,103
<b>Sub-Total - Restructured Positions</b>								<b>\$7,806</b>
Benefits (40%)								1,717
<b>Total Salaries &amp; Benefits - Restructured</b>								<b>\$9,523</b>
<b>Combined Totals</b>								<b>\$567,328</b>

## Worksheet # 5A

### Grossmont-Cuyamaca Community College District Health Benefits (Health, Dental, Vision Premium Increases) Year 2014/2015

<u>Plan</u>	Monthly Premium <u>13/14</u>	Monthly Premium <u>14/15</u>	Average Monthly Premium <u>Increase</u>	Percent <u>Increase</u>	Number of Enrolled Employees <u>14/15</u>	12-Month Cost Charged to <u>RAF</u>
UHC Network 1 - Single	\$566.15	\$588.95	\$22.80	4.0%	74	\$20,246
UHC Network 1 - Two Party	\$1,118.84	\$1,164.08	\$45.24	4.0%	93	\$50,488
UHC Network 1 - Family	\$1,570.84	\$1,634.38	\$63.54	4.0%	146	\$111,322
UHC Network 2 - Single	\$731.45	\$768.05	\$36.60	5.0%	6	\$2,635
UHC Network 2 - Two Party	\$1,449.07	\$1,521.93	\$72.86	5.0%	0	\$0
UHC Network 2 - Family	\$2,036.15	\$2,138.66	\$102.51	5.0%	5	\$6,151
UHC Network 3 - Single	\$800.05	\$887.09	\$87.04	10.9%	6	\$6,267
UHC Network 3 - Two Party	\$1,586.25	\$1,759.85	\$173.60	10.9%	5	\$10,416
UHC Network 3 - Family	\$2,232.01	\$2,473.99	\$241.98	10.8%	5	\$14,519
UHC PPO - Single	\$1,022.17	\$1,028.17	\$6.00	0.6%	13	\$936
UHC PPO - Two Party	\$2,009.81	\$2,020.67	\$10.86	0.5%	15	\$1,955
UHC PPO - Family	\$2,816.76	\$2,831.39	\$14.63	0.5%	18	\$3,160
Kaiser - Single	\$500.03	\$502.42	\$2.39	0.48%	100	\$2,868
Kaiser - Two Party	\$987.83	\$992.39	\$4.56	0.46%	103	\$5,636
Kaiser - Family	\$1,392.88	\$1,399.05	\$6.17	0.44%	132	\$9,773
Acupuncture - Active (new)	\$0.00	\$2.24	\$2.24		655	\$17,606
UHC - Retirees	\$1,451.20	\$1,474.55	\$23.35	1.6%	42	\$11,768
Kaiser - Retirees	\$970.89	\$973.91	\$3.02	0.3%	49	\$1,776
Acupuncture - Retirees (new)	\$0.00	\$1.68	\$1.68		62	\$1,250
Delta Premier	\$114.53	\$114.53	\$0.00	0.0%	658	\$0
Delta Care - HMO	\$51.30	\$52.33	\$1.03	2.0%	175	\$2,163
VSP	\$9.34	\$10.33	\$0.99	10.6%	792	\$9,409
<b>Total Inflation Cost Charged to Unit's Share</b>						<b><u><u>\$290,345</u></u></b>

# Worksheet # 6

## Grossmont-Cuyamaca Community College District FTES/FTEF Growth and Restoration Funding Calculation Year 2014/2015

	Credit	Non-Credit
Base Funding Productivity Ratio	34.00	31.50
Growth Funding Productivity Ratio	32.00	29.50
Funding Rate for Adjunct Classroom	\$39,134	\$26,780

Growth plus Restoration Costs:

		Credit	Non-Credit	Total
1. Base Apportionment Funded FTES (2013-14)	R1 Feb 2015	17,364.12	109.51	17,473.63
2. Growth FTES -		0.00	0.00	0.00
3. Restoration FTES - (2014-15)	P1 Feb 2015	745.40	(26.49)	718.91
4. Total FTES 2014-15		18,109.52	83.02	18,192.54
5. Increase in funded FTES (line 4 - Line 1)		745.40	(26.49)	718.91
6. Productivity Ratio		32.00	29.50	
7. Growth plus Restoration FTEF (Line 5/Line 6)		23.29	(0.90)	
8. Growth & Restoration Cost per 1.0 FTEF		\$39,134	\$26,780	
9. Cost of Growth plus Restoration Charged to RAF (Line 7 x Line 8)		\$911,581	(\$24,048)	<b>\$887,534</b>

Notes and References For Above:

1. From Prior Year Apportionment Recalculation- Exhibit C-"Total Funded FTES"
2. From Current Year Apportionment Reports - Exhibit C-"Funded Growth FTES"
3. From Current Year Apportionment Recalculation- Exhibit C-"Restored FTES"
4. This is the maximum projected FTES to be funded by the State
5. This is the increase in funded FTES level (Line 4 - Line 1)
6. These are the productivity ratios used to calculate FTEF per FTES for Growth & Restoration
7. This is the amount of FTEF to be charged against the Unit's 85% share of the RAF
8. These are the costs per FTEF based on average adjunct salaries & benefits
9. This is the total cost of Growth and Restoration charged to Unit's 85% share of the RAF

## Worksheet # 7

### Grossmont-Cuyamaca Community College District Unrestricted General Fund Percentage by Bargaining Unit

<u>Bargaining Unit</u>	Fiscal Year 2013/2014 <u>Actuals</u>	<u>Mandated Benefits</u>	<u>Total Salary &amp; Benefits</u>	<u>% Of Total</u>
AFT	37,587,664	4,735,704	42,323,367	61.35%
CSEA	14,219,411	3,265,390	17,484,801	25.35%
Admin Association	5,037,602	952,150	5,989,752	8.68%
Confidential Administrator	1,350,940	195,751	1,546,691	2.24%
Confidential Employee	413,269	95,248	508,518	0.74%
Chancellor's Cabinet	965,683	131,922	1,097,605	1.59%
Governing Board	33,964	1,006	34,970	0.05%
<b>Total</b>	<b>59,608,533</b>	<b>9,377,170</b>	<b>68,985,704</b>	<b>100.00%</b>

<u>Bargaining Unit</u>	<u>% to Apply</u>	<u>Allocation Per Unit</u>
AFT	61.35%	561,883
CSEA	25.35%	232,127
Admin Association	8.68%	79,520
Confidential Administrator	2.24%	20,534
Confidential Employee	0.74%	6,751
Chancellor's Cabinet	1.59%	14,572
Governing Board	0.05%	464
<b>Total</b>	<b>100.00%</b>	<b>915,851</b>

### Breakdown of a 1% Salary Adjustment

<u>Bargaining Unit</u>	<u>1% Salary</u>	<u>Mandated Benefits</u>	<u>1% Total</u>	<u>Maximum On- Schedule %</u>
AFT	375,877	47,357	423,234	1.32760
CSEA	142,194	32,654	174,848	1.32760
Admin Association	50,376	9,522	59,898	1.32760
Confidential Administrator	13,509	1,958	15,467	1.32760
Confidential Employee	4,133	952	5,085	1.32760
Chancellor's Cabinet	9,657	1,319	10,976	1.32760
Governing Board	340	10	350	1.32760
<b>Total</b>	<b>596,085</b>	<b>93,772</b>	<b>689,857</b>	

## Worksheet #8

### Grossmont-Cuyamaca Community College District Unrestricted General Fund Only 2013/2014 Actual Salary and Mandated Benefits

	Object	Actual Salaries	Mandated Benefits	Total Salary With Benefits	Cost of 1% on - Schedule Adjustment
<b><u>AFT Contract</u></b>					
Contract Instr	1110	14,735,370.65	13.661%	2,012,999	16,748,370
Contract Instr, Chair/Coord	1111	1,974,805.67	13.661%	269,778	2,244,584
Contract Instr, Sabbatical	1112	149,168.49	13.661%	20,378	169,546
Contract Instr, Reassigned	1113	1,385,855.33	13.661%	189,322	1,575,177
Contract Instructional Abtmt	1199	(34,035.75)	13.661%	(4,650)	(38,685)
Contract Noninstr, Lib/Cnsl	1220	1,846,071.01	13.661%	252,192	2,098,263
Contract Noninstr, Lib/Cnl Chr	1221	67,880.09	13.661%	9,273	77,153
Contract Noninstr, Lib/Cnl Sbt	1222	185,498.62	13.661%	25,341	210,840
Contract Noninstr, Lb/Cnsl Rsg	1223	393,466.47	13.661%	53,751	447,218
Lib/Cnslr R Fd Match	1270	119,738.00	13.661%	16,357	136,095
Cont NI Lib/Cnsl, Admin Abate	1299	-	13.661%	-	-
<b>Total AFT Contract</b>		<b>20,823,818.58</b>		<b>2,844,742</b>	<b>23,668,560</b>
<b><u>AFT Adjunct Faculty</u></b>					
Hourly Instructor	1310	12,341,618.86	11.280%	1,392,135	13,733,753
Hrly Instr, Large Class Bonus	1313	172,411.02	11.280%	19,448	191,859
Hrly Instr, Substitute	1314	127,814.86	11.280%	14,418	142,232
Hrly Instr, Spec Projects	1315	10,545.10	11.280%	1,189	11,735
Hrly Instr, Distance Lrn	1317	38,057.83	11.280%	4,293	42,351
Hrly Instr, Misc	1319	207,380.00	11.280%	23,392	230,772
Ovrld-Instruction	1330	2,568,937.68	11.280%	289,776	2,858,714
Ovrld-Large Class Bonus	1333	317,498.16	11.280%	35,814	353,312
Ovrld-Substitute	1334	33,782.00	11.280%	3,811	37,593
Ovrld-Spec Project	1335	5,591.16	11.280%	631	6,222
Ovrld-Coop Wk Exp	1336	25,994.49	11.280%	2,932	28,927
Ovrld-Distance Learning	1337	-	11.280%	-	-
Ovrld-Misc	1339	-	11.280%	-	-
Hrly Instr, Cooperative Wk Exp	1360	82,881.26	11.280%	9,349	92,230
Hrly Instr, Abatement	1399	(1,815.69)	11.280%	(205)	(2,021)
Hrly Librarian/Counselor	1420	465,632.17	11.280%	52,523	518,155
Hrly Lib/Cnsl, Chair/Coord	1421	9,437.60	11.280%	1,065	10,502
Hrly Lib/Cnslr, Spec Projects	1425	37,500.05	11.280%	4,230	41,730
Ovrld-Lib/Cnslr	1430	108,600.71	11.280%	12,250	120,851
Ovrld-Lib/Cnslr Chair	1431	45,671.43	11.280%	5,152	50,823
Ovrld-Lib/Cnslr Spec Proj	1435	48,709.81	11.280%	5,494	54,204
Ovrld-Non-Clsrm Other	1439	17,883.97	11.280%	2,017	19,901
Hrly Acad Non-Clsrm Other	1459	130,351.07	11.280%	14,704	145,055
Hrly Ovrl L/C/Acd Adim Abate	1499	(30,638.34)	11.280%	(3,456)	(34,094)
<b>Total AFT Adjunct Faculty</b>		<b>16,763,845.20</b>		<b>1,890,962</b>	<b>18,654,807</b>

## Worksheet #8

### Grossmont-Cuyamaca Community College District Unrestricted General Fund Only 2013/2014 Actual Salary and Mandated Benefits

Object	Actual Salaries	Mandated Benefits	Total Salary With Benefits	Cost of 1% on - Schedule Adjustment	
<b><u>CSEA</u></b>					
Classified Contract	2110	12,356,207.80	23.053%	2,848,477	15,204,684
Classified Contract O/T	2113	98,266.11	11.611%	11,410	109,676
Classified Contract, Sub	2114	1,484.80	11.611%	172	1,657
Cls Contract, Out of Class	2115	4,728.48	23.053%	1,090	5,819
Cls < 50% Contract	2117	125,296.56	23.053%	28,885	154,181
Classified Abatement	2119	(279,483.93)	23.053%	(64,429)	(343,913)
Cls Cont R Fd Match	2170	46,424.00	23.053%	10,702	57,126
Public Safety Contract	2180	136,799.95	23.053%	31,536	168,336
Public Safety Contract, O/T	2183	10,963.53	11.611%	1,273	12,237
Cls Instructor Aide	2210	1,615,943.12	23.053%	372,523	1,988,466
Cls Instructor Aide, O/T	2213	501.00	11.611%	58	559
Cls Instr < 50% Cont	2217	103,276.23	23.053%	23,808	127,085
Cls Instructor Aide, Abatement	2219	(996.21)	11.611%	(116)	(1,112)
<b>Total CSEA</b>		<b>14,219,411.44</b>		<b>3,265,390</b>	<b>17,484,801</b>
<b><u>Admin Association</u></b>					
Contract Noninstr, Admin	1240	2,136,460.20	13.661%	291,862	2,428,322
Contract Noninstr, Ad Out of class	1245	97.89	13.661%	13	111
Cls Cont Admin	2140	948,865.47	23.053%	218,742	1,167,607
Cls Cont Admin, Substitute	2144	28,545.36	11.611%	3,314	31,860
Cls Contract Supervisor	2120	1,936,124.14	23.053%	446,335	2,382,459
Cls Cont Supvr, O/T	2123	45,762.82	11.611%	5,314	51,076
Cls Cont Supvr, Out of Class	2125	3,382.80	23.053%	780	4,163
Classified Cntr Superv Abatem	2129	(61,636.98)	23.053%	(14,209)	(75,846)
<b>Total Admin Association</b>		<b>5,037,601.70</b>		<b>952,150</b>	<b>5,989,752</b>
<b><u>Confidential Administrators</u></b>					
Conf Educ Admin	1250	1,231,702.18	13.661%	168,263	1,399,965
Conf Classified Admin	2150	119,237.80	23.053%	27,488	146,726
<b>Total Confidential Administrator</b>		<b>1,350,939.98</b>		<b>195,751</b>	<b>1,546,691</b>
<b><u>Confidential Employee</u></b>					
Cls Contract Confidential	2130	337,087.92	23.053%	77,709	414,797
Classified Conf O/T	2133	316.60	11.611%	37	353
Classified Conf Abatem	2139	(120.00)	11.611%	(14)	(134)
Confidential Supervisors	2160	75,984.65	23.053%	17,517	93,501
Conf Supervisors OT	2163	-	11.611%	-	-
<b>Total Confidential Employee</b>		<b>413,269.17</b>		<b>95,248</b>	<b>508,518</b>
<b><u>Chancellor's Cabinet</u></b>					
Chancellor's Cabinet	1230	965,682.99	13.661%	131,922	1,097,605
<b>Total Chancellor's Cabinet</b>		<b>965,682.99</b>		<b>131,922</b>	<b>1,097,605</b>

# Worksheet #8

## Grossmont-Cuyamaca Community College District Unrestricted General Fund Only 2013/2014 Actual Salary and Mandated Benefits

Object	Actual Salaries	Mandated Benefits	Total Salary With Benefits	Cost of 1% on - Schedule Adjustment
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## Worksheet #8

### Grossmont-Cuyamaca Community College District Unrestricted General Fund Only 2013/2014 Actual Salary and Mandated Benefits

Object	Actual Salaries	Mandated Benefits	Total Salary With Benefits	Cost of 1% on - Schedule Adjustment
<b><u>Governing Board</u></b>				
Governing Board Stipends	2116	33,964.00	2.961%	1,006
<b>Total Governing Board</b>		<b>33,964.00</b>	<b>1,006</b>	<b>34,970</b>
<b>Total Unrestricted General Fund</b>		<b>59,608,533.06</b>	<b>9,377,170</b>	<b>68,985,704</b>
			<b>689,857</b>	



# Worksheet # 9

## Grossmont-Cuyamaca Community College District Unrestricted General Fund Changes in Mandated Benefits Year 2014/2015

<b>STRS</b>	
Total STRS Salary - Actual 2013/14	
Academic Contract Salaries	25,157,761
Times Budgeted STRS Increase @ 0.63%	<b>\$158,494</b>
Hourly Adjunct Salaries	16,763,846
Times Budgeted Avg STRS/FBC 3121 Plan Increase @ 0.63% ( 1/2 of Adjunct Salaries X STRS increase)	<b>\$52,806</b>

(A)

(A)

<b>PERS</b>	
Total PERS Salary - Actual 2013/14	
Classified Contract Salaries	17,686,926
Times Budgeted Increase @ 0.329%	<b>\$58,190</b>

(B)

<b>SUI</b>	
Total SUI Salary - Actual 2013/14	
All Salaries	61,834,664
Times Actual Increase @ 0%	\$0

<b>Workers Compensation</b>	
Total Workers Comp Salary - Actual 2013/14	
All Salaries	61,834,664
Times Actual Increase @ 0.032%	<b>\$19,787</b>

<b>Total Mandated Benefits Increase/Decrease</b>	<b>\$289,277</b>
Reduced by STRS <b>(A)</b> and PERS <b>(B)</b> funded by one-time state funds 1/9/2015	<b>(\$269,490)</b>
Adjusted Mandated Benefits increase	<b>\$19,787</b>

For 2014/15, the RAF calculation reflects an adjustment noted above of changes in Mandated Benefits, showing that the increased cost of STRS and PERS of \$269,490 will be funded by these one-time funds, and not impact the 2014/15 RAF. As these STRS and PERS increases are on-going, the \$269,490 will be included in the 2015/16 RAF along with the anticipated additional increases to PERS and STRS for 2015/16.