

**GCCCD  
2015/2016  
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>\$3,372,801</b>

<u>Unit</u>	2014/15 <u>Proportional Salary &amp; Benf.</u>	<u>One-Time Revenue</u>	<u>Continuous Revenue</u>
AFT	61.72%	-	2,081,693
CSEA	24.78%	-	835,780
Admin Association	9.20%	-	310,298
Confidential Employee	0.79%	-	26,645
Confidential Administrator	1.84%	-	62,060
Chancellor's Cabinet	1.62%	-	54,639
Governing Board	0.05%	-	1,686
Totals	100.00%	-	3,372,801

*Estimated equivalent on-schedule % increase* 4.21249%

<b>Formula - One-Time Revenue</b>	
<b>RAF Allocations by Unit of 80%</b>	
<b>None available based on 2015/16 Adoption Budget</b>	<b>\$0</b>

# Worksheet # A

## Grossmont-Cuyamaca Community College District Resource Allocation Formula Revenue Allocation and Distribution Summary Year 2015/2016

	<u>Unit Allocation</u>
A. One-Time Revenue	
1. One-Time Revenue (Worksheet #1--Line 9)	0
B. Continuous Revenue	
2. COLA & Restoration Revenue (Worksheet #2--Line 13)	6,612,514
3. Less Cost of Contract Step & Salary Advances (Worksheet #3)	(1,150,360)
4. Less Cost of Other Salary Inflation (Worksheet #4)	0
5. Less Cost of New Contract Positions (Worksheet #5)	(493,010)
6. Less Cost of Health, Dental & Vision (Worksheet#5A)	(856,654)
7. Less Cost of Restoration & Growth FTEF (Worksheet #6--Line 9)	(689,837)
8. Less Cost of Mandated Benefits Increase/Decrease (Worksheet #9)	(49,852)
9. Total Continuous Revenue Allocated to Units	3,372,801

### C. RAF Allocations by Unit

<u>Unit</u>	2014/15 <u>% Share</u>	One-Time <u>Revenue</u>	Continuous <u>Revenue</u>
AFT	61.72%	-	2,081,693
CSEA	24.78%	-	835,780
Admin Association	9.20%	-	310,298
Confidential Employee	0.79%	-	26,645
Confidential Administrator	1.84%	-	62,060
Chancellor's Cabinet	1.62%	-	54,639
Governing Board	0.05%	-	1,686
<b>Totals</b>	<b>100.00%</b>	<b>-</b>	<b>3,372,801</b>

<u>Unit</u>	<i>Cost of 2015/16 AB 1% On-Schedule</i>
AFT	492,164
CSEA	203,429
Admin Association	72,229
Confidential Employee	6,289
Confidential Administrator	14,895
Chancellor's Cabinet	11,302
Governing Board	359
<b>Totals</b>	<b>800,667</b>

Equivalent On-Schedule % Increase

**4.21249%**  
**Approximate**

# Worksheet # 1

## Grossmont-Cuyamaca Community College District One-Time Revenue Calculation Unrestricted General Fund Year 2015/2016

### One-Time Revenue UGF - Prior Year Actuals

1. Lottery Proceeds	<u>2,568,294</u>	
2. Interest Earned	<u>66,441</u>	
3. Non-Resident Tuition	<u>3,737,679</u>	
4. Total Revenue	<u>6,372,414</u>	
5. Less Base	<u>(7,996,199)</u>	
6. Available One-Time Revenue	<u>(1,623,785)</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>(293,561)</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 2015/2016

	Total Amount	85%
<u>I. COLA Revenue (From Exhibit "C" or "E" of Apportionment Reports)</u>		
A. Section II Inflation Adjustment		
1. Prior Year COLA Allocated to Units	749,051	636,693
2. Prior Year COLA at P2 - June 2015	749,148	636,776
3. Prior Year COLA Adjustment	97	83
4. Current Year Allocated New COLA - Advance	941,892	800,608
5. Total Current Year Allocated COLA	941,989	800,691
<u>II. Growth Revenue (From Exhibit "C" or "E" of Apportionment Reports)</u>		
B. Section IV Growth		
6. Prior Year Growth Allocated to Units	3,410,949	2,899,307
7. Prior Year Growth at P2 - June 2015	3,458,233	2,939,498
8. 2 Year Growth Adjustment (Based on Final)	11,425	9,711
9. Prior Year Growth Adjustment	58,709	49,902
10. Current Year Allocated New Restoration - Advance	2,575,583	2,189,246
11. Total Current Year Allocated Restoration	2,634,292	2,239,148
<u>III. Summer FTES Rollback to Maintain Base FTES and Earn Growth FTES</u>		
C. Less FTES Cost		
12. ( Number of FTES rolled divided by 16.0 times \$20,209) (153.05 rolled from Summer)		(193,312)
<u>RAF Agreement 15/16 Increased Base Allocation Funding</u>	4,430,573	3,765,987
13. Total COLA and Growth Allocated to Units		6,612,514

- 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 \$20,209 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 2015-2016 Budgeted Step, Column & Longevity Advances Contract Positions By Bargaining Unit

Based on Change in Database from 2014/15 to 2015/16

<u>Bargaining Unit</u>	<u>Step Increase Salary</u>	<u>Mandated Benefits</u>	<u>Total</u>	
<b><u>AFT</u></b>				
AFT-Contract Faculty	\$318,541	16.130%	\$51,381	\$369,922
AFT-Adjunct Faculty	274,928	13.910%	38,242	313,170
<b><u>CSEA</u></b>				
Regular Classified	236,387	23.447%	55,426	291,813
Y Rated Classified	-	23.447%	-	-
<b><u>Admin Association</u></b>				
Classified Supervisors	43,688	23.447%	10,244	53,932
Classified/Educational Managers	71,008	19.789%	14,051	85,059
<b><u>Confidential</u></b>				
Confidential Employee	8,857	23.447%	2,077	10,934
Confidential Administrators	21,984	16.130%	3,546	25,530
Chancellor's Cabinet	-	16.130%	-	-
<b>Total Step, Column &amp; Longevity</b>	<b><u><u>\$975,393</u></u></b>		<b><u><u>\$174,967</u></u></b>	<b><u><u>\$1,150,360</u></u></b>

# Worksheet # 4

## Grossmont-Cuyamaca Community College District Other Salary Related Inflationary Costs Year 2015/2016

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>2014-15</u>	<u>2015-16</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)	0	0	0

**Worksheet # 5**  
**Grossmont-Cuyamaca Community College District**  
**New Contract Positions/Changes Cost Calculation**  
**Year 2015/2016**

**Employee Counts - Fall 2015**

**As of 9/18/2015**

*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%</b>	
			<i>Multiplied by employee counts as of Fall 2014</i>
			<b>Max by unit</b>
AFT	270	9.18	
CSEA	365	12.41	
Admin Association	68	2.31	
Confidential Employee	8	0.27	
Confidential Administrators	12	0.41	<i>(Funded by District 15% allocation)</i>
Chancellor's Cabinet	5	0.17	<i>(Funded by District 15% allocation)</i>
<b>Total Employee Count</b>	<u><u>728</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>Salary Amount</u>		<u>RAF FTE</u>	<u>RAF App. Amt.</u>	
<b><u>New Positions</u></b>												
<b><u>Admin Association</u></b>												
Assoc. Dean, Student Success and Equity	Admin	MG-9	MG-00144	12/9/2014		GC	R	1.000	99,142	R- No RAF impact	-	-
<b>Sub-Total Admin Association</b>							<u>1.000</u>	<u>99,142</u>		<u>-</u>	<u>-</u>	
Benefits (42%)								41,640			0	
<b>Admin Assoc. Total Salaries &amp; Benefits (below 2.31 maximum)</b>							<u>1.000</u>	<u>\$140,782</u>		<u>-</u>	<u>\$0</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>Salary Amount</u>		<u>RAF FTE</u>		
<b><u>AFT</u></b>												
Counselor, SSSP	AFT	IN11/IV/6	CN-00069	1/20/2015		CC	R	1.000	69,083	R- No RAF impact	1.000	0
Instructor-ESL	AFT	IN10/II/3	IN-00339	10/21/2014		CC		1.000	52,742		1.000	52,742

**Worksheet # 5**  
**Grossmont-Cuyamaca Community College District**  
**New Contract Positions/Changes Cost Calculation**  
**Year 2015/2016**

<b>Sub-Total AFT</b>										<b>2.000</b>	<b>\$121,825</b>	<b>2.000</b>	<b>\$52,742</b>
Benefits (42%)													22,152
<b>AFT Total Salaries &amp; Benefits (below 9.18 maximum)</b>												<b>2.000</b>	<b>\$74,894</b>
<b>CSEA</b>													
Test Proctor (Eff date 7/1/14)	CSEA	CL-21	CL-00377	6/17/2014	.80 (10 mo)	CC	1.000	12,381		1.000	12,381		
Financial Aid Technician	CSEA	CL-29	CL-00605	8/19/2014		GC	1.000	38,700	R- No RAF impact	-	0		
Biology Technician	CSEA	CL-31	IA-00130	9/9/2014		CC	0.475	16,255		0.475	16,255		
Chemistry Technician	CSEA	CL-31	IA-00131	9/9/2014		CC	0.475	16,255		0.475	16,255		
Clerical Assistant	CSEA	CL-23	CL-00274	9/9/2014	0.475	CC	1.000	17,016		1.000	17,016		
Inst. Lab Assistant	CSEA	CL-17	IA-00132	9/9/2014		CC	1.000	27,144		1.000	27,144		
Inst. Lab Assistant	CSEA	CL-17	IA-00133	9/9/2014		CC	0.250	5,655		0.250	5,655		
Instructional Lab Assist., Intermediate	CSEA	CL-20	IA-00113	9/9/2014	0.30	CC	0.750	11,124		0.750	11,124		
Instructional Lab Assist., Intermediate	CSEA	CL-20	IA-00115	9/9/2014	0.30	CC	0.475	4,326		0.475	4,326		
Office Asst I	CSEA	CL-05	IA-00084	9/9/2014	.475 (12 mc)	CC	1.000	9,998		1.000	9,998		
Parking Services Technician	CSEA	CL-28	CL-00614	10/21/2014		DS R	0.475	17,847	R- No RAF impact	-	0		
Life Sciences and Biotechnologh Technician	CSEA	CL-37	IA-00134	11/18/2014		CC	1.000	49,032		1.000	49,032		
Facilities Clerk, Senior	CSEA	CL-30	CL-00617	11/18/2014		CC	1.000	39,864		1.000	39,864		
Facilities Clerk	CSEA	CL-28	CL-00252	1/20/2015		CC U	(1.000)	(37,572)		(1.000)	(37,572)		
Athletic Eligibility Advisor	CSEA	CL-33	CL00333	12/9/2014	0.60	GC	1.000	23,930		1.000	23,930		
Athletic Trainer	CSEA	CL-34	CL-00368	12/9/2014	0.40	CC	0.675	17,022		0.675	17,022		
Campus & Parking Services Specialist	CSEA	CL-30	CL-00624	1/20/2015		DS R/ U	1.000	39,864	75%= RAF N/A; 25%=RAF App	0.250	9,966		
Student Services Asst, DSPS	CSEA	CL-25	CL-00623	1/20/2015		CC R	1.000	34,392	R- No RAF impact	-	0		
General Maintenance Worker, Senior-HVAC	CSEA	CL-39	CL-00041	3/17/2015		CC U	1.000	57,469		1.000	57,469		
General Maintenance Worker	CSEA	CL-30	CL-00479	3/17/2015		CC U	(1.000)	(52,099)		(1.000)	(52,099)		
General Maintenance Worker, Senior	CSEA	CL-34	CL-00128	3/17/2015		CC U	1.000	51,025		1.000	51,025		
General Maintenance Worker	CSEA	CL-30	CL-00061	3/17/2015		CC U	(1.000)	(47,950)		(1.000)	(47,950)		
Physical and Natural Science Technician	CSEA	CL-31	IA-00135	3/17/2015		GC U	1.000	41,064		1.000	41,064		
Administrative Assistant III	CSEA	CL-32	CL-00629	4/21/2015		GC R	1.000	42,288	R-No RAF impact (SSSP)	-	0		
Health Professions Specialist	CSEA	CL-28	CL-00631	5/19/2015		GC U	0.600	22,543		0.600	22,543		
Art Gallery Technician	CSEA	CL-33	CL-00632	6/16/2015		GC U	1.000	40,458	No RAF Impact	-	0		
Human Resource Analyst	CSEA	CL-35	CL-00638	6/16/2015		DS U	1.000	46,824	H/R restructure	-	0		



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

Year 2015/2016

Information Systems Business Analyst	CSEA	CL-48	CL00633	6/16/2015	DS	R	1.000	68,760	R-No RAF impact (SSSP)	-	0
Information Systems Business Analyst	CSEA	CL-48	CL00634	6/16/2015	DS	R	1.000	68,760	R-No RAF impact (SSSP)	-	0
Research Analyst	CSEA	CL-38	CL-00635	6/16/2015	DS	R	1.000	51,156	R- No RAF impact (SEP)	-	0
Research Analyst	CSEA	CL-38	CL-00636	6/16/2015	DS	R	1.000	51,156	R- No RAF impact (SEP)	-	0
<b>Sub-Total CSEA</b>							<b>21.175</b>	<b>\$784,687</b>		<b>10.950</b>	<b>\$294,448</b>
Benefits (42%)											<u>123,668</u>
<b>CSEA Total Salaries &amp; Benefits (below 12.41 maximum)</b>										<b>10.950</b>	<b>\$418,116</b>
<b>Total Salaries &amp; Benefits - New Positions</b>											<u><u>\$493,010</u></u>

## Worksheet # 5A

### Grossmont-Cuyamaca Community College District Health Benefits (Health, Dental, Vision Premium Increases) Year 2015/2016

<u>Plan</u>	<u>Monthly Premium 14/15</u>	<u>Monthly Premium 15/16</u>	<u>Average Monthly Premium Increase</u>	<u>Percent Increase</u>	<u>Number of Enrolled Employees 15/16</u>	<u>12-Month Cost Charged to RAF</u>
UHC Network 1 - Single	\$588.95	\$633.00	\$44.05	7.5%	96	\$50,746
UHC Network 1 - Two Party	\$1,164.08	\$1,252.00	\$87.92	7.6%	110	\$116,054
UHC Network 1 - Family	\$1,634.38	\$1,758.00	\$123.62	7.6%	162	\$240,317
UHC Network 2 - Single	\$768.05	\$844.00	\$75.95	9.9%	7	\$6,380
UHC Network 2 - Two Party	\$1,521.93	\$1,673.00	\$151.07	9.9%	1	\$1,813
UHC Network 2 - Family	\$2,138.66	\$2,351.00	\$212.34	9.9%	5	\$12,740
UHC Network 3 - Single	\$887.09	\$1,000.00	\$112.91	12.7%	7	\$9,484
UHC Network 3 - Two Party	\$1,759.85	\$1,986.00	\$226.15	12.9%	6	\$16,283
UHC Network 3 - Family	\$2,473.99	\$2,795.00	\$321.01	13.0%	3	\$11,556
UHC PPO - Single	\$1,028.17	\$1,087.00	\$58.83	5.7%	13	\$9,177
UHC PPO - Two Party	\$2,020.67	\$2,129.00	\$108.33	5.4%	23	\$29,899
UHC PPO - Family	\$2,831.39	\$2,979.00	\$147.61	5.2%	18	\$31,884
Kaiser - Single	\$502.42	\$529.00	\$26.58	5.29%	117	\$37,318
Kaiser - Two Party	\$992.39	\$1,044.00	\$51.61	5.20%	138	\$85,466
Kaiser - Family	\$1,399.05	\$1,473.00	\$73.95	5.29%	134	\$118,912
Kaiser - Adjunct	\$994.59	\$1,044.00	\$49.41	4.97%	74	\$43,876
UHC - Retirees	\$1,474.55	\$1,673.00	\$198.45	13.5%	11	\$26,195
Kaiser - Retirees	\$973.91	\$1,044.00	\$70.09	7.2%	10	\$8,411
Acupuncture - Active (new) *	\$2.24	\$2.24	\$0.00		840	\$0
Acupuncture - Retirees (new) *	\$1.68	\$2.24	\$0.56		21	\$141
Delta Premier	\$114.53	\$114.53	\$0.00	0.0%	658	\$0
Delta Care - HMO	\$52.33	\$52.33	\$0.00	0.0%	175	\$0
VSP	\$10.33	\$10.33	\$0.00	0.0%	792	\$0
<b>Total Inflation Cost Charged to Unit's Share</b>						<b><u><u>\$856,654</u></u></b>

\* Acupuncture is estimated due to new tier rates

## Worksheet # 6

### Grossmont-Cuyamaca Community College District FTES/FTEF Growth and Restoration Funding Calculation Year 2015/2016

	<u>Credit</u>	<u>Non-Credit</u>
Base Funding Productivity Ratio	34.00	31.50
Growth Funding Productivity Ratio	32.00	29.50
Funding Rate for Adjunct Classroom	\$40,418	\$40,418

Growth plus Restoration Costs:

		<u>Credit</u>	<u>Non-Credit</u>	<u>Total</u>
1. Base Apportionment Funded FTES (2014-15)	Advance	18,134.58	62.26	18,196.84
2. Growth FTES -		0.00	0.00	0.00
3. Restoration FTES - (2015-16)	Advance	544.14	1.87	546.00
4. Total FTES 2014-15		18,678.72	64.13	18,742.84
5. Increase in funded FTES (line 4 - Line 1)		544.14	1.87	546.00
6. Productivity Ratio		32.00	29.50	
7. Growth plus Restoration FTEF (Line 5/Line 6)		17.00	0.06	
8. Growth & Restoration Cost per 1.0 FTEF		\$40,418	\$40,418	
9. Cost of Growth plus Restoration Charged to RAF (Line 7 x Line 8)		\$687,278	\$2,559	<b>\$689,837</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>	<u>Fiscal Year 2014/2015 Actuals</u>	<u>Mandated Benefits</u>	<u>Total Salary &amp; Benefits</u>	<u>% Of Total</u>
AFT	39,221,427	4,863,738	44,085,165	61.72%
CSEA	14,433,569	3,264,822	17,698,391	24.78%
Admin Association	5,551,821	1,022,414	6,574,235	9.20%
Confidential Employee	462,122	104,603	566,725	0.79%
Confidential Administrator	1,141,319	172,106	1,313,425	1.84%
Chancellor's Cabinet	1,015,814	139,583	1,155,397	1.62%
Governing Board	35,641	681	36,322	0.05%
<b>Total</b>	<b>61,861,713</b>	<b>9,567,947</b>	<b>71,429,660</b>	<b>100.00%</b>

<u>Bargaining Unit</u>	<u>% to Apply</u>	<u>Allocation Per Unit</u>
AFT	61.72%	2,081,693
CSEA	24.78%	835,780
Admin Association	9.20%	310,298
Confidential Employee	0.79%	26,645
Confidential Administrator	1.84%	62,060
Chancellor's Cabinet	1.62%	54,639
Governing Board	0.05%	1,686
<b>Total</b>	<b>100.00%</b>	<b>3,372,801</b>

### Breakdown of a 1% Salary Adjustment (on prior year)

<u>Bargaining Unit</u>	<u>1% Salary</u>	<u>Mandated Benefits</u>	<u>1% Total</u>
AFT	392,214	48,637	440,851
CSEA	144,336	32,648	176,984
Admin Association	55,518	10,224	65,742
Confidential Employee	4,621	1,046	5,667
Confidential Administrator	11,413	1,721	13,134
Chancellor's Cabinet	10,158	1,396	11,554
Governing Board	356	7	363
<b>Total</b>	<b>618,616</b>	<b>95,679</b>	<b>714,295</b>

## Worksheet #8

### Grossmont-Cuyamaca Community College District

#### Unrestricted General Fund Only

2014/2015 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	15,030,878.25	13.741%	2,065,393	17,096,271
Contract Instr, Chair/Coord	2,224,460.28	13.741%	305,663	2,530,123
Contract Instr, Sabbatical	534,576.06	13.741%	73,456	608,032
Contract Instr, Reassigned	1,450,039.64	13.741%	199,250	1,649,290
Contract Instructional Abtmt	1199	13.741%	-	-
Contract Noninstr, Lib/Cnsl	2,452,468.06	13.741%	336,994	2,789,462
Contract Noninstr, Lib/Cnl Chr	19,757.01	13.741%	2,715	22,472
Contract Noninstr, Lib/Cnl Sbt	32,406.04	13.741%	4,453	36,859
Contract Noninstr, Lb/Cnsl Rsg	209,847.52	13.741%	28,835	238,683
Lib/Cnslr R Fd Match	1270	13.741%	-	-
Cont NI Lib/Cnsl, Admin Abate	1299	13.741%	-	-
<b>Total AFT Contract</b>	<b>21,954,432.86</b>		<b>3,016,759</b>	<b>24,971,191</b>
<b><u>AFT Adjunct Faculty</u></b>				
Hourly Instructor	1310	12,989,066.45	10.700%	1,389,830
Hrly Instr, Large Class Bonus	1313	168,429.32	10.700%	18,022
Hrly Instr, Substitute	1314	123,590.06	10.700%	13,224
Hrly Instr, Spec Projects	1315	1,335.61	10.700%	143
Hrly Instr, Distance Lrn	1317	49,240.57	10.700%	5,269
Hrly Instr, Misc	1319	217,800.00	10.700%	23,305
Ovrld-Instruction	1330	2,559,836.77	10.700%	273,903
Ovrld-Large Class Bonus	1333	297,511.26	10.700%	31,834
Ovrld-Substitute	1334	30,185.17	10.700%	3,230
Ovrld-Spec Project	1335	9,170.00	10.700%	981
Ovrld-Coop Wk Exp	1336	24,173.69	10.700%	2,587
Ovrld-Distance Learning	1337		10.700%	-
Ovrld-Misc	1339		10.700%	-
Hrly Instr, Cooperative Wk Exp	1360	71,924.29	10.700%	7,696
Hrly Instr, Abatement	1399	(2,768.51)	10.700%	(296)
Hrly Librarian/Counselor	1420	415,453.76	10.700%	44,454
Hrly Lib/Cnsl, Chair/Coord	1421	27,685.11	10.700%	2,962
Hrly Lib/Cnslr, Spec Projects	1425	18,490.13	10.700%	1,978
Ovrld-Lib/Cnslr	1430	115,351.02	10.700%	12,343
Ovrld-Lib/Cnslr Chair	1431	43,866.15	10.700%	4,694
Ovrld-Lib/Cnslr Spec Proj	1435	47,763.60	10.700%	5,111
Ovrld-Non-Clstrm Other	1439	20,188.62	10.700%	2,160
Non classroom/non load	1458	5,508.65		
Hrly Acad Non-Clstrm Other	1459	46,441.10	10.700%	4,969
Hrly Ovrl L/C/Acd Adim Abate	1499	(13,248.92)	10.700%	(1,418)
<b>Total AFT Adjunct Faculty</b>		<b>17,266,993.90</b>		<b>1,846,979</b>
			<b>19,108,464</b>	<b>191,085</b>

## Worksheet #8

### Grossmont-Cuyamaca Community College District

#### Unrestricted General Fund Only

2014/2015 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	12,851,632.72	22.832%	2,934,285	15,785,918
Classified Contract O/T	2113	122,215.32	11.061%	13,518	135,734
Classified Contract, Sub	2114		11.061%	-	-
Cls Contract, Out of Class	2115	7,488.49	22.832%	1,710	9,198
Cls < 50% Contract	2117	103,811.82	22.832%	23,702	127,514
Classified recharges	2118	69,900.00			
Classified Abatement	2119	(403,042.42)	22.832%	(92,023)	(495,065)
Cls Cont R Fd Match	2170		22.832%	-	-
Public Safety Contract	2180		22.832%	-	-
Public Safety Contract, O/T	2183		11.061%	-	-
Cls Instructor Aide	2210	1,580,433.53	22.832%	360,845	1,941,278
Cls Instructor Aide, O/T	2213		11.061%	-	-
Cls Instr Aide, Out of Class	2215	1,335.60			
Cls Instr < 50% Cont	2217	99,793.54	22.832%	22,785	122,578
Cls Instructor Aide, Abatement	2219		11.061%	-	-
<b>Total CSEA</b>		<b>14,433,568.60</b>		<b>3,264,822</b>	<b>17,627,155</b>
<b><u>Admin Association</u></b>					
Contract Noninstr, Admin	1240	2,614,012.01	13.741%	359,191	2,973,203
Contract Noninstr, Ad Out of class	1245		13.741%	-	-
Cls Cont Admin	2140	1,155,897.54	22.832%	263,915	1,419,812
Cls Cont Admin, Substitute	2144		11.061%	-	-
Cls Contract Supervisor	2120	1,790,544.71	22.832%	408,817	2,199,362
Cls Cont Supvr, O/T	2123	64,038.19	11.061%	7,083	71,121
Cls Cont Supvr, Out of Class	2125		22.832%	-	-
Classified Cntr Superv Abatem	2129	(72,670.96)	22.832%	(16,592)	(89,263)
<b>Total Admin Association</b>		<b>5,551,821.49</b>		<b>1,022,414</b>	<b>6,574,236</b>
<b><u>Confidential Administrators</u></b>					
Conf Educ Admin	1250	973,272.95	13.741%	133,737	1,107,010
Conf Classified Admin	2150	168,046.36	22.832%	38,368	206,415
<b>Total Confidential Administrator</b>		<b>1,141,319.31</b>		<b>172,106</b>	<b>1,313,425</b>
<b><u>Confidential Employee</u></b>					
Cls Contract Confidential	2130	377,213.43	22.832%	86,125	463,339
Classified Conf O/T	2133	7,715.06	11.061%	853	8,568
Classified Conf Abatem	2139		11.061%	-	-
Confidential Supervisors	2160	77,193.06	22.832%	17,625	94,818
Conf Supervisors OT	2163		11.061%	-	-
<b>Total Confidential Employee</b>		<b>462,121.55</b>		<b>104,603</b>	<b>566,725</b>
<b><u>Chancellor's Cabinet</u></b>					
Chancellor's Cabinet	1230	1,015,814.00	13.741%	139,583	1,155,397
<b>Total Chancellor's Cabinet</b>		<b>1,015,814.00</b>		<b>139,583</b>	<b>1,155,397</b>

## Worksheet #8

### Grossmont-Cuyamaca Community College District

#### Unrestricted General Fund Only

2014/2015 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	35,641.00	1.911%	681	36,322	
<b>Total Governing Board</b>		<b>35,641.00</b>		<b>681</b>	<b>36,322</b>	<b>363</b>
<b>Total Unrestricted General Fund</b>		<b>61,861,712.71</b>	<b>9,567,947</b>	<b>71,352,915</b>	<b>713,529</b>	

# Worksheet # 9

## Grossmont-Cuyamaca Community College District Unrestricted General Fund Changes in Mandated Benefits Year 2015/2016

<b>STRS</b>		
Total STRS Salary - Actual 2014/15		
Academic Contract Salaries	26,557,532	
Times Budgeted STRS Increase @ 1.85%	<u>\$491,314</u>	(A)
Hourly Adjunct Salaries	17,266,994	
Times Budgeted Avg STRS/FBC 3121 Plan Increase @ 1.85% ( 1/2 of Adjunct Salaries X STRS increase)	<u>\$159,720</u>	(A)
<b>PERS</b>		
Total PERS Salary - Actual 2014/15		
Classified Contract Salaries	18,037,187	
Times Budgeted Increase @ 0.08%	<u>\$14,430</u>	(B)
<b>SUI</b>		
Total SUI Salary - Actual 2014/15		
All Salaries	63,913,020	
Times Actual Increase @ 0%	<u>\$0</u>	
<b>Workers Compensation</b>		
Total Workers Comp Salary - Actual 2014/15		
All Salaries	63,913,020	
Times Actual Increase @ 0.078%	<u>\$49,852</u>	
<b>Total Mandated Benefits Increase/Decrease</b>	<b>\$715,316</b>	
Include STRS / PERS for 14/15 ongoing amount	\$269,490	
Adjusted Mandated Benefits increase	<u><b>\$984,806</b></u>	

Agreement

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 ongoing, the \$269,490 will be included in the 2015/16 RAF along with the anticipated additional increases to PERS and STRS for 2015/16.

(\$269,490)

For 2015/16, the State budget includes one-time funding for outstanding mandate claims. GCCCD's allocation is estimated at approximately \$10 M. The district will fund the 14/15 STRS/PERS (per above) plus the impact of the 14/15 to 15/16 STRS/PERS increase (per Schedule I of the AB formula; 2-digit employee benefit schedule) from that allocation (A + B above).

(\$665,464)

**Revised Adjusted Mandated Benefits increase**

**\$49,852**