

**GCCCD  
2016/2017  
RAF Allocation to Units and District**

**Formula - Continuous Revenue (COLA & Restoration)**

**RAF Allocations by Unit of 85% after Costs (\$2,518,778)**

<u>Unit</u>	2015/16 <u>Proportional Salary &amp; Benf.</u>	<u>One-Time Revenue</u>	<u>Continuous Revenue</u>
AFT	60.57%	-	(1,525,623)
CSEA	25.07%	-	(631,458)
Admin Association	9.41%	-	(237,017)
Confidential Employee	0.91%	-	(22,921)
Confidential Administrator	2.40%	-	(60,451)
Chancellor's Cabinet	1.59%	-	(40,049)
Governing Board	0.05%	-	(1,259)
Totals	<u>100.00%</u>	<u>-</u>	<u>(2,518,778)</u>

*Estimated equivalent on-schedule % increase* -3.12456%

**Worksheet # A**

**Grossmont-Cuyamaca Community College District  
Resource Allocation Formula  
Revenue Allocation and Distribution Summary  
Year 2016/2017**

	<u>Unit Allocation</u>
A. One-Time Revenue	
1. One-Time Revenue (Worksheet #1--Line 9)	<u>0</u>
B. Continuous Revenue	
2. COLA & Restoration Revenue (Worksheet #2--Line 13)	1,731,126
3. Less Cost of Contract Step & Salary Advances (Worksheet #3)	<u>(1,206,536)</u>
4. Less Cost of Other Salary Inflation (Worksheet #4)	0
5. Less Cost of New Contract Positions (Worksheet #5)	<u>(186,353)</u>
6. Less Cost of Health, Dental & Vision (Worksheet#5A)	<u>(911,064)</u>
7. Less Cost of Restoration & Growth FTEF (Worksheet #6--Line 9)	<u>(410,878)</u>
8. Less Cost of Mandated Benefits Increase/Decrease (Worksheet #9)	<u>(1,535,073)</u>
9. Total Continuous Revenue Allocated to Units	<u><u>(2,518,778)</u></u>

## C. RAF Allocations by Unit

<u>Unit</u>	<u>2015/16 % Share</u>	<u>One-Time Revenue</u>	<u>Continuous Revenue</u>
AFT	60.57%	-	(1,525,623)
CSEA	25.07%	-	(631,458)
Admin Association	9.41%	-	(237,017)
Confidential Employee	0.91%	-	(22,921)
Confidential Administrator	2.40%	-	(60,451)
Chancellor's Cabinet	1.59%	-	(40,049)
Governing Board	0.05%	-	(1,259)
<b>Totals</b>	<b>100.00%</b>	<b>-</b>	<b>(2,518,778)</b>

<u>Unit</u>	<u>Cost of 15/16 Actual 1% On-Schedule</u>	<u>Cost of 2016/17 AB 1% On-Schedule</u>
AFT	440,563	490,212
CSEA	182,330	204,965
Admin Association	68,405	73,180
Confidential Employee	6,604	7,587
Confidential Administrator	17,448	15,809
Chancellor's Cabinet	11,539	14,016
Governing Board	370	354
<b>Totals</b>	<b>727,259</b>	<b>806,123</b>

Equivalent On-Schedule % Increase

**-3.12456%**  
**Approximate**

## Worksheet # 1

**Grossmont-Cuyamaca Community College District  
One-Time Revenue Calculation  
Unrestricted General Fund  
Year 2016/2017**

One-Time Revenue UGF - Prior Year Actuals

1. Lottery Proceeds	<u>2,823,398</u>	
2. Interest Earned	<u>143,070</u>	
3. Non-Resident Tuition	<u>4,019,756</u>	
4. Total Revenue	<u>6,986,224</u>	
5. Less Base	<u>(7,996,199)</u>	
6. Available One-Time Revenue	<u><u>(1,009,975)</u></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>0</u>
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 2016/2017**

	<u>Total Amount</u>	<u>85%</u>
<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	941,892	800,608
2. Prior Year COLA at P2 - June 2015	<u>941,909</u>	<u>800,623</u>
3. Prior Year COLA Adjustment	17	15
4. Current Year Allocated New COLA - Advance	<u>-</u>	<u>-</u>
5. Total Current Year Allocated COLA	<u>17</u>	<u>15</u>
<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	2,575,583	2,189,246
7. Prior Year Growth at P2 - June 2015	2,684,019	2,281,416
8. 2 Year Growth Adjustment (Based on Final)	<u>-</u>	<u>-</u>
9. Prior Year Growth Adjustment	108,436	92,170
10. Current Year Allocated New Growth - Advance	<u>1,626,960</u>	<u>1,382,916</u>
11. Total Current Year Allocated Restoration	<u>1,735,396</u>	<u>1,475,086</u>
<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 \$20,209) (678.32 rolled from Summer)		<u>(856,761)</u>
 <u>15/16 Increased Base Allocation Funding</u>	 <u>1,309,160</u>	 <u>1,112,786</u>
 13. Total COLA and Growth Allocated to Units		 <u><u>1,731,126</u></u>

- 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  
2016-2017 Budgeted Step, Column & Longevity Advances  
Contract Positions By Bargaining Unit**

Based on Change in Database from 2015/16 to 2016/17

<b><u>Bargaining Unit</u></b>	<b><u>Step Increase Salary</u></b>		<b><u>Mandated Benefits</u></b>	<b><u>Total</u></b>
<b><u>AFT</u></b>				
AFT-Contract Faculty	\$331,787	17.980%	\$59,655	\$391,442
AFT-Adjunct Faculty	235,044	16.080%	37,795	272,839
<b><u>CSEA</u></b>				
Regular Classified	283,512	25.488%	72,262	355,774
Y Rated Classified	-	25.488%	-	-
<b><u>Admin Association</u></b>				
Classified Supervisors	45,593	25.488%	11,621	57,214
Classified/Educational Managers	70,310	21.734%	15,281	85,591
<b><u>Confidential</u></b>				
Confidential Employee	10,640	25.488%	2,712	13,352
Confidential Administrators	25,703	17.980%	4,621	30,324
Chancellor's Cabinet	-	17.980%	-	-
<b>Total Step, Column &amp; Longevity</b>	<b>\$1,002,589</b>		<b>\$203,947</b>	<b>\$1,206,536</b>

**Worksheet # 4**

**Grossmont-Cuyamaca Community College District  
Other Salary Related Inflationary Costs  
Year 2016/2017**

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	<hr/>	<hr/>	<hr/> 0
5. Total Cost (Savings)	0	0	0

**Worksheet # 5**  
**Grossmont-Cuyamaca Community College District**  
**New Contract Positions/Changes Cost Calculation**  
**Year 2016/2017**

**Employee Counts**

**As of 6/30/16**

*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 @ 1.735%</b>
		<b>Max by unit</b>
AFT	264	4.58
CSEA	375	6.51
Admin Association	57	0.99
Confidential Employee	9	0.16
Confidential Administrators	10	0.17 <i>(Funded by District 15% allocation)</i>
Chancellor's Cabinet	6	0.10 <i>(Funded by District 15% allocation)</i>
<b>Total Employee Count</b>	<b><u>721</u></b>	

<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>										
Associate Dean, Nursing	Admin	MG-09				CC	1.000	95,328	1.000	95,328
Library Operations Coordinator	Admin	SI-B	SU-00070			GC	1.000	65,687	1.000	65,687
Internal Auditor	Admin	MG-57				DS	1.000	90,474	1.000	90,474
<b>Sub-Total Admin Association</b>							<b>3.000</b>	<b>251,489</b>	<b>3.000</b>	<b>251,489</b>
Benefits (45%)								113,170		113,170
<b>Admin Assoc. Total Salaries &amp; Benefits (below 0.99 maximum)</b>							<b>3.000</b>	<b>\$364,659</b>	<b>3.000</b>	<b>\$364,659</b>
<b>Admin Assoc. Maximum</b>									<b>0.990</b>	<b>\$120,337</b>

**Worksheet # 5**  
**Grossmont-Cuyamaca Community College District**  
**New Contract Positions/Changes Cost Calculation**  
**Year 2016/2017**

<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>									
Sub-Total AFT							-	\$0	-
Benefits (45%)									0
<b>AFT Total Salaries &amp; Benefits (below 4.58 maximum)</b>									-
<b><u>CSEA</u></b>									
Administrative Assistant III	CSEA	CL-32B	CL-000541			GC	1.000	45,528	1.000
Sub-Total CSEA							1.000	\$45,528	1.000
Benefits (45%)									20,488
<b>CSEA Total Salaries &amp; Benefits (below 6.5063 maximum)</b>									1.000
<b>Total Salaries &amp; Benefits - New Positions</b>									<b>\$186,353</b>



**Worksheet # 5A**

**Grossmont-Cuyamaca Community College District  
Health Benefits  
(Health, Dental, Vision Premium Increases)  
Year 2016/2017**

<u>Plan</u>	<u>Monthly Premium 15/16</u>	<u>Monthly Premium 16/17</u>	<u>Average Monthly Premium Increase</u>	<u>Percent Increase</u>	<u>Number of Active Employees 16/17</u>	<u>Number of Retired Employees 16/17</u>	<u>12-Month Cost Charged to RAF</u>
UHC Network 1 - Single	\$633.00	\$680.00	\$47.00	7.42%	87	9	\$54,144
UHC Network 1 - Two Party	\$1,252.00	\$1,347.00	\$95.00	7.59%	99	9	\$123,120
UHC Network 1 - Family	\$1,758.00	\$1,891.00	\$133.00	7.57%	150	4	\$245,784
UHC Network 2 - Single	\$844.00	\$927.00	\$83.00	9.83%	7	0	\$6,972
UHC Network 2 - Two Party	\$1,673.00	\$1,839.00	\$166.00	9.92%	0	0	\$0
UHC Network 2 - Family	\$2,351.00	\$2,584.00	\$233.00	9.91%	7	0	\$19,572
UHC Network 3 - Single	\$1,000.00	\$1,127.00	\$127.00	12.70%	6	0	\$9,144
UHC Network 3 - Two Party	\$1,986.00	\$2,241.00	\$255.00	12.84%	5	1	\$18,360
UHC Network 3 - Family	\$2,795.00	\$3,158.00	\$363.00	12.99%	4	0	\$17,424
UHC PPO - Single	\$1,087.00	\$1,149.00	\$62.00	5.70%	12	1	\$9,672
UHC PPO - Two Party	\$2,129.00	\$2,243.00	\$114.00	5.35%	21	3	\$32,832
UHC PPO - Family	\$2,979.00	\$3,134.00	\$155.00	5.20%	20	1	\$39,060
Kaiser - Single	\$529.00	\$557.00	\$28.00	5.29%	96	16	\$37,632
Kaiser - Two Party	\$1,044.00	\$1,098.00	\$54.00	5.17%	113	14	\$82,296
Kaiser - Family	\$1,473.00	\$1,551.00	\$78.00	5.30%	129	3	\$123,552
Retirees Medicare Eligible	\$1,438.00	\$1,438.00	\$0.00	0.00%	0	14	\$0
Retirees Out of State	\$1,921.00	\$2,198.00	\$277.00	14.42%	0	5	\$16,620
Kaiser - Adjunct	\$1,044.00	\$1,096.00	\$52.00	4.98%	120	0	\$74,880
Acupuncture	\$2.24	\$2.24	\$0.00	0.00%	0	0	\$0
Delta Premier	\$108.29	\$108.29	\$0.00	0.00%	614	66	\$0
Delta Care - HMO	\$52.33	\$52.33	\$0.00	0.00%	265	14	\$0
VSP	\$7.62	\$7.62	\$0.00	0.00%	879	80	\$0
<b>Total Inflation Cost Charged to Unit's Share</b>							<b><u><u>\$911,064</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 2016/2017**

	<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 (2015-16)	Annual	18,727.12	22.39	18,749.51
2. Growth FTES -	Advance	324.88	0.39	325.27
3. Restoration FTES		0.00	0.00	0.00
4. Total FTES 2016-17		<u>19,052.00</u>	<u>22.78</u>	<u>19,074.78</u>
5. Increase in funded FTES (line 4 - Line 1)		324.88	0.39	325.27
6. Productivity Ratio		32.00	29.50	
7. Growth plus Restoration FTEF (Line 5/Line 6)		10.15	0.01	
8. Growth & Restoration Cost per 1.0 FTEF		<u>\$40,418</u>	<u>\$40,418</u>	
9. Cost of Growth plus Restoration Charged to RAF (Line 7 x Line 8)		<u>\$410,346</u>	<u>\$532</u>	<u>\$410,878</u>

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

**SIMULATION**

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

<u>Bargaining Unit</u>	Fiscal Year 2015/2016 <u>Actuals</u>	Mandated <u>Benefits</u>	Total Salary & <u>Benefits</u>	% Of <u>Total</u>
AFT	39,220,233	4,836,111	44,056,344	60.57%
CSEA	14,880,390	3,352,594	18,232,984	25.07%
Admin Association	5,762,608	1,077,923	6,840,531	9.41%
Confidential Employee	538,523	121,909	660,432	0.91%
Confidential Administrator	1,493,210	251,559	1,744,769	2.40%
Chancellor's Cabinet	1,014,464	139,398	1,153,862	1.59%
Governing Board	36,324	694	37,018	0.05%
<b>Total</b>	<b>62,945,752</b>	<b>9,780,188</b>	<b>72,725,940</b>	<b>100.00%</b>

<u>Bargaining Unit</u>	<u>% to Apply</u>	<u>Allocation Per Unit</u>
AFT	60.57%	(1,525,623)
CSEA	25.07%	(631,458)
Admin Association	9.41%	(237,017)
Confidential Employee	0.91%	(22,921)
Confidential Administrator	2.40%	(60,451)
Chancellor's Cabinet	1.59%	(40,049)
Governing Board	0.05%	(1,259)
<b>Total</b>	<b>100.00%</b>	<b>(2,518,778)</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	392,202	48,361	440,563
CSEA	148,804	33,526	182,330
Admin Association	57,626	10,779	68,405
Confidential Employee	5,385	1,219	6,604
Confidential Administrator	14,932	2,516	17,448
Chancellor's Cabinet	10,145	1,394	11,539
Governing Board	363	7	370
<b>Total</b>	<b>629,457</b>	<b>97,802</b>	<b>727,259</b>

**Worksheet #8**

**SIMULATION**

**Grossmont-Cuyamaca Community College District  
Unrestricted General Fund Only  
2015/16 Actual Salary and Mandated Benefits**

	<b>Object</b>	<b>Actual Salaries</b>	<b>Mandated Benefits</b>	<b>Total Salary With Benefits</b>	<b>Cost of 1% on - Schedule Adjustment</b>
<b><u>AFT Contract</u></b>					
Contract Instr	1110	14,736,833.76	13.741%	2,024,988	16,761,822
Contract Instr, Chair/Coord	1111	2,363,347.87	13.741%	324,748	2,688,096
Contract Instr, Sabbatical	1112	419,910.56	13.741%	57,700	477,610
Contract Instr, Reassigned	1113	1,621,058.99	13.741%	222,750	1,843,809
Contract Instructional Abtmt	1199	(759.79)	13.741%	(104)	(864)
Contract Noninstr, Lib/Cnsl	1220	1,938,011.34	13.741%	266,302	2,204,313
Contract Noninstr, Lib/CnI Chr	1221	-	13.741%	-	-
Contract Noninstr, Lib/CnI Sbt	1222	-	13.741%	-	-
Contract Noninstr, Lb/Cnsl Rsg	1223	110,359.98	13.741%	15,165	125,525
Lib/Cnslr R Fd Match	1270	-	13.741%	-	-
Cont NI Lib/Cnsl, Admin Abate	1299	(49,322.92)	13.741%	(6,777)	(56,100)
<b>Total AFT Contract</b>		<b>21,139,439.79</b>		<b>2,904,770</b>	<b>24,044,210</b>
<b><u>AFT Adjunct Faculty</u></b>					
Hourly Instructor	1310	13,789,586.15	10.700%	1,475,486	15,265,072
Hrly Instr, Large Class Bonus	1313	195,487.48	10.700%	20,917	216,405
Hrly Instr, Substitute	1314	160,901.64	10.700%	17,216	178,118
Hrly Instr, Spec Projects	1315	2,851.76	10.700%	305	3,157
Hrly Instr, Distance Lrn	1317	-	10.700%	-	-
Hrly Instr, Misc	1319	219,619.94	10.700%	23,499	243,119
OvrlD-Instruction	1330	2,686,686.78	10.700%	287,475	2,974,162
OvrlD-Large Class Bonus	1333	261,602.37	10.700%	27,991	289,594
OvrlD-Substitute	1334	29,303.56	10.700%	3,135	32,439
OvrlD-Spec Project	1335	6,951.00	10.700%	744	7,695
OvrlD-Coop Wk Exp	1336	32,399.96	10.700%	3,467	35,867
OvrlD-Distance Learning	1337	-	10.700%	-	-
OvrlD-Misc	1339	-	10.700%	-	-
Hrly Instr, Cooperative Wk Exp	1360	79,760.85	10.700%	8,534	88,295
Hrly Instr, Abatement	1399	(2,500.00)	10.700%	(268)	(2,768)
Hrly Librarian/Counselor	1420	271,510.25	10.700%	29,052	300,562
Hrly Lib/Cnsl, Chair/Coord	1421	18,401.42	10.700%	1,969	20,370
Hrly Lib/Cnslr, Spec Projects	1425	30,024.62	10.700%	3,213	33,237
OvrlD-Lib/Cnslr	1430	130,856.01	10.700%	14,002	144,858
OvrlD-Lib/Cnslr Chair	1431	56,605.26	10.700%	6,057	62,662
OvrlD-Lib/Cnslr Spec Proj	1435	28,010.70	10.700%	2,997	31,008
OvrlD-Lib/Cnslr Misc	1436	-	10.700%	-	-
OvrlD-Non-Clsrm Other	1439	19,962.70	10.700%	2,136	22,099
Hrly Academic Administrator	1440	7.70	10.700%	1	9
Non classroom/non load	1458	30,876.99			
Hrly Acad Non-Clsrm Other	1459	44,542.56	10.700%	4,766	49,309
Hrly Academic Admin, Misc	1460	-	10.700%	-	-
Hrly Ovrl L/C/Acd Adim Abate	1499	(12,656.98)	10.700%	(1,354)	(14,011)
<b>Total AFT Adjunct Faculty</b>		<b>18,080,792.72</b>		<b>1,931,341</b>	<b>19,981,257</b>
<b><u>CSEA</u></b>					
Classified Contract	2110	13,035,476.81	22.832%	2,976,260	16,011,737
Classified Contract O/T	2113	239,186.12	11.061%	26,456	265,643
Classified Contract, Sub	2114	-	11.061%	-	-
Cls Contract, Out of Class	2115	6,254.95	22.832%	1,428	7,683
Cls < 50% Contract	2117	54,714.98	22.832%	12,493	67,208
Classified recharges	2118	69,900.00			
Classified Abatement	2119	(391,201.08)	22.832%	(89,319)	(480,520)

Grossmont-Cuyamaca Community College District  
 Unrestricted General Fund Only  
 2015/16 Actual Salary and Mandated Benefits

	Object	Actual Salaries	Mandated Benefits	Total Salary With Benefits	Cost of 1% on - Schedule Adjustment	
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	1,697,874.71	22.832%	387,659	2,085,533	
Cls Instructor Aide, O/T	2213	806.48	11.061%	89	896	
Cls Instr Aide, Out of Class	2215	3,042.54				
Cls Instr < 50% Cont	2217	164,396.60	22.832%	37,535	201,932	
Cls Instructor Aide, Abatement	2219	(61.72)	11.061%	(7)	(69)	
<b>Total CSEA</b>		<b>14,880,390.39</b>		<b>3,352,594</b>	<b>18,160,042</b>	<b>181,600</b>
<b><u>Admin Association</u></b>						
Contract Noninstr, Admin	1240	2,468,574.93	13.741%	339,207	2,807,782	
Contract Noninstr, Ad Out of class	1245	-	13.741%	-	-	
Cls Cont Admin	2140	1,447,973.26	22.832%	330,601	1,778,575	
Cls Cont Admin, Substitute	2144	-	11.061%	-	-	
Cls Contract Supervisor	2120	1,802,388.83	22.832%	411,521	2,213,910	
Cls Cont Supvr, O/T	2123	113,646.40	11.061%	12,570	126,217	
Cls Cont Supvr, Out of Class	2125	-	22.832%	-	-	
Classified Cntr Superv Abatem	2129	(69,975.48)	22.832%	(15,977)	(85,952)	
<b>Total Admin Association</b>		<b>5,762,607.94</b>		<b>1,077,923</b>	<b>6,840,531</b>	<b>68,405</b>
<b><u>Confidential Administrators</u></b>						
Conf Educ Admin	1250	983,067.48	13.741%	135,083	1,118,151	
Conf Classified Admin	2150	510,142.53	22.832%	116,476	626,618	
<b>Total Confidential Administrator</b>		<b>1,493,210.01</b>		<b>251,559</b>	<b>1,744,769</b>	<b>17,448</b>
<b><u>Confidential Employee</u></b>						
Cls Contract Confidential	2130	449,286.92	22.832%	102,581	551,868	
Classified Conf O/T	2133	8,895.45	11.061%	984	9,879	
Classified Conf Abatem	2139	-	11.061%	-	-	
Confidential Supervisors	2160	80,340.96	22.832%	18,343	98,684	
Conf Supervisors OT	2163	-	11.061%	-	-	
<b>Total Confidential Employee</b>		<b>538,523.33</b>		<b>121,909</b>	<b>660,432</b>	<b>6,604</b>
<b><u>Chancellor's Cabinet</u></b>						
Chancellor's Cabinet	1230	1,014,464.33	13.741%	139,398	1,153,862	
<b>Total Chancellor's Cabinet</b>		<b>1,014,464.33</b>		<b>139,398</b>	<b>1,153,862</b>	<b>11,539</b>
<b><u>Governing Board</u></b>						
Governing Board Stipends	2116	36,324.00	1.911%	694	37,018	
<b>Total Governing Board</b>		<b>36,324.00</b>		<b>694</b>	<b>37,018</b>	<b>370</b>
<b>Total Unrestricted General Fund</b>		<b>62,945,752.51</b>		<b>9,780,188</b>	<b>72,622,121</b>	<b>726,221</b>

**Worksheet # 9**

**Grossmont-Cuyamaca Community College District  
Unrestricted General Fund  
Changes in Mandated Benefits  
Year 2016/2017**

<b>STRS</b>	
Total STRS Salary - AB	
Academic Contract Salaries	30,401,928
Times Budgeted STRS Increase @ 1.85%	<b>\$562,436</b>
Hourly Adjunct Salaries	18,379,797
Times Budgeted Avg STRS/FBC 3121 Plan Increase @ 1.85% ( 1/2 of Adjunct Salaries X STRS increase)	<b>\$170,013</b>

(A)

(A)

<b>PERS</b>	
Total PERS Salary - AB	
Classified Contract Salaries	22,930,840
Times Budgeted Increase @ 0.08%	<b>\$467,789</b>

(B)

<b>SUI</b>	
Total SUI Salary - AB	
All Salaries	71,712,565
Times Actual Increase @ 0%	<b>\$0</b>

(C)

<b>Workers Compensation</b>	
Total Workers Comp Salary - AB	
All Salaries	71,712,565
Times Actual Increase @ 0%	<b>\$0</b>

(D)

<b>Total Mandated Benefits Increase/Decrease (A) + (B) + (C) + (D)</b>	<b>\$1,200,238</b>
14/15 on-going STRS / PERS amount (E)	\$269,490
15/16 on-going STRS / PERS amount (F)	\$665,464
Use one-time funds to pay 50% of 16/17 amount (G)	(\$600,119)
<b>Adjusted Mandated Benefits increase</b>	<b>\$1,535,073</b>

For 2014/15, the RAF calculation did not include \$269,490 of STRS/PERS increase. One-time funds were used to cover the increase. This amount will be reflected as an ongoing cost moving forward.	(E)
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For 2015/16, the RAF calculation did not include \$665,464 of STRS/PERS increase. One-time funds were used to cover the increase. This amount will be reflected as an ongoing cost moving forward.	(F)
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For 2016/17, the STRS/PERS calculation of \$1,200,238 (see above) is being reduced by 50% (\$600,119). In the District's 2016/17 AB, the STRS/PERS reserve will be used to cover one-half of the increase (\$887,802). This amount will be reflected as an ongoing cost moving forward.	(G)
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