

GCCCD

Employee Benefits Budget (2-Digit)

2022/2023 Tentative Budget

<u>3000 Object Codes</u>	Site 2 Retiree & WC Other	Site 8 Active Employees	Other (Site 1, 3 & 4)	2022/23 TB Employee Benefits Budget	2021/22 Adoption Budget	Variance 22/23 TB to 21/22 AB
31 STRS		10,272,988		10,272,988	8,627,764	1,645,224
32 PERS		8,721,049		8,721,049	7,385,940	1,335,109
331-334 FICA/Medicare		3,509,529		3,509,529	3,379,942	129,587
335/6 PT Retirement		448,637		448,637	450,739	(2,102)
34 Health Benefits (F/T)	1,047,943	15,372,804		16,420,747	16,585,744	(164,997)
34 Health Benefits (P/T adjunct)		1,988,855		1,988,855	2,262,174	(273,319)
34 Insurance Services		112,463		112,463	112,463	0
35 State Unemployment Insurance (SUI)		495,815		495,815	476,251	19,564
35 Unemployment-Local Experience Charge (LEC/EDD)		50,000		50,000	50,000	-
36 Workers' Compensation		1,120,541		1,120,541	1,193,852	(73,311)
36 W/C PY Claims		20,000		20,000	20,000	-
3x OPEB Obligation		1,396,162		1,396,162	1,326,254	69,908
38 Othr Bdgt				-	-	-
38 R Fds Over/(Under) Budget				-	-	-
39 PERS/STRS Reserve (fund 1/2 Increase-UGF)			(1,287,206)	(1,287,206)	(639,660)	(647,546)
Total Employee Benefits Budget	1,047,943	43,508,843	(1,287,206)	43,269,580	41,231,463	2,038,117
	a	b	c			

Unrestricted - Alloc to sites	(b X U/R funds %)	37,582,938
PERS/STRS Offset (fund 1/2 Increase)		(1,287,206)
Total Unrestricted - Alloc to Sites		36,295,732

Site 2 (a)		1,047,943
Unrestricted Total	(b X R funds %)	37,343,675

Restricted/Other		5,925,905
Total Benefits Budget (incl Site 2)		43,269,580

"R" funds % of Contract Salary is
13.62% based on Payroll Summary

Budget Summary:

Site 2	a	1,047,943
Site 8	b	43,508,843
PERS/STRS Offset	c	(1,287,206)
Total Budget		43,269,580

"U/R" funds % of Contract Salary is
86.38% based on Payroll Summary

Employee Benefits Budget					
** Unrestricted Benefits Holding					
<i>P/T Health allocated to colleges only</i>					
	P/T adjunct	Full-Time	Total	Less: 50% Funded of U STRS/PERS	U Benefits Holding
1195581 Dist Serv	-	5,449,122	5,049,122	(197,059)	4,852,063
1395581 Grossmont	1,355,949	20,073,059	21,691,680	(725,912)	20,965,768
1495581 Cuyamaca	632,906	10,071,902	10,842,136	(364,235)	10,477,901
Total	1,988,855	35,594,083	37,582,938	(1,287,206)	36,295,732

Estimate of Unrestricted STRS/PERS increase by site

STRS Increase	1,645,224
PERS Increase	1,335,109
Total	2,980,333

Site	Dist %	By Site @ 50%	U Portion	STRS/PERS U Portion Amount
DS	15.309%	228,131	86.380%	197,059
GC	56.394%	840,370	86.380%	725,912
CC	28.297%	421,666	86.380%	364,235
	100.000%	1,490,167		1,287,206

**Distribution (% of UGF Salaries)
Based on Payroll Forecast - U excluding Stipends**

	Contract Salaries	Distribution %
DS	9,231,002	15.309%
GC	34,004,459	56.394%
CC	17,062,152	28.297%
	60,297,613	100.000%

Distribution (% of Unrestricted Adjunct Salaries)

	Adjunct Salaries	Distribution %
GC	13,806,199	68.177%
CC	6,444,214	31.823%
	20,250,413	100.000%