

GCCCD **2013/14 Adoption Budget**
13/14 AB 2-Digit Employee Benefits Budget **Updated 8/29/2013**
Compared to 12/13 AB Employee Benefits Budget

<u>3000 Object Codes</u>	Site 2 Retiree & WC Other	Site 8 Active Employees	Other (Site 1, 3 & 4)	13/14 Employee Benefits Budget	12/13 Adoption Budget	Variance 13/14 AB to 12/13 AB
31 STRS		2,944,657 d		2,944,657	2,791,671	152,986
32 PERS		2,366,343 d		2,366,343	2,169,013	197,330
331-334 FICA/Medicare		2,241,800 d		2,241,800	2,113,815	127,985
335/6 PT Retirement		308,498 d		308,498	306,369	2,129
34 Health	1,459,996 e	10,808,023 e		12,268,019	12,045,200	222,819
34 Public Sfty Fitness	1,000 e			1,000	1,000	-
34 Post Emp Retiree Fee	3,000			3,000	3,000	-
35 LT Disability		124,571 d		124,571	163,643	(39,072)
35 State Unemployment Insurance (SUI)		710,607 d		710,607	675,119	35,488
35 Unemployment-Local Experience Charge (LEC/EDD)		100,000 k		100,000	100,000	-
36 Workers' Compensation	15,000 e	1,015,000 e		1,030,000	1,033,729	(3,729)
3x OPEB Obligation		479,118 d		479,118	227,282	251,836
38 Othr Bdgt			684,079	684,079	738,097	(54,018)
38 R Fds Over/(Under) Budget			(359,278) i	(359,278)	(279,914)	(79,364)
39 2012 ERI (2nd year of 5 years payments)			672,007	672,007	672,007	-
39 Abtmts/Savings				-	-	-
Total Employee Benefits Budget	<u>1,478,996</u> a	<u>21,098,617</u> b	<u>996,808</u> c	<u>23,574,421</u>	<u>22,760,031</u>	<u>814,390</u>

Unrestricted - Alloc to sites

Site 2 (a)

Other Site Allocation (c)

Unrestricted Total

Restricted Total

Active Emp Ben Budget

** 19,195,520

1,478,996

996,808

21,671,324

1,903,097

23,574,421

d Rate % times Payroll Projection

e based on 13/14 estimates

I "R" fund adjustment for actual postings

K 13/14 Estimates

"R" funds % of Contract Salary is

9.02%

Budget Summary:

Site 2	a	1,478,996
Site 8	b	21,098,617
Other Sites	c	996,808
Total Budget		<u>23,574,421</u>

Employee Benefits Budget

**** Unrestricted Benefits Holding"**

	Amount
1195581 Dist Serv	2,303,846
1395581 Grossmont	11,385,247
1495581 Cuyamaca	5,506,427
Total	19,195,520

Distribution (% of Unrestricted Salaries)
Based on Actual Spread in 12/13 - Unrestricted

	Site 9 Actual	Distribution %
DS	2,172,437	12.002%
GC	10,735,405	59.312%
CC	5,192,096	28.686%
	18,099,938	100.000%