

GCCCD **2011/12 Adoption Budget**
11/12 AB 2-Digit Employee Benefits Budget
Compared to 10/11 AB Employee Benefits Budget

<u>3000 Object Codes</u>	Site 2 Retiree & WC Other	Site 8 Active Employees	Other (Site 1, 3 & 4)	11/12 Employee Benefits Budget	10/11 Adoption Budget	Variance 11/12 AB to 10/11 AB
31 STRS		2,945,594 d		2,945,594	3,229,491	(283,897)
32 PERS		2,333,813 d		2,333,813	2,221,161	112,652
331-334 FICA/Medicare		2,290,452 d		2,290,452	2,348,848	(58,396)
335/6 PT Retirement		380,717 d		380,717	353,339	27,378
34 Health	1,342,593 e	9,798,690 e		11,141,283	10,879,624	261,659
34 Public Sfty Fitness	1,000 e			1,000	1,000	-
34 Post Emp Retiree	3,000			3,000	3,000	-
35 LT Disability		177,726 d		177,726	205,408	(27,682)
35 SUI		1,074,630 d		1,074,630	210,198	864,432
35 LEC/EDD		100,000 k		100,000	80,000	20,000
36 WC	15,000 e	1,109,497 e		1,124,497	1,147,554	(23,057)
37 Retirement (SERP)				-	-	-
38 Othr Bdgt	560		489,979	490,539	226,312	264,227
38 R Fds Over/(Under) Budget			(214,339) i	(214,339)	(108,018)	(106,321)
39 ERI			708,566	708,566	706,828	1,738
39 Abtmnts/Savings				-	-	-
Total Adoption Budget	<u>1,362,153</u> a	<u>20,211,119</u> b	<u>984,206</u> c	<u>22,557,478</u>	<u>21,504,745</u>	<u>1,052,733</u>

Unrestricted - Alloc to sites	**	18,580,081	d Rate % times Payroll Projection
Site 2 (a)		1,362,153	e based on 11/12 rates
Other Site Allocation (c)		984,206	h "R" funds % of Salaries (8.07%) times "b"
Unrestricted Total		<u>20,926,440</u>	i "R" fund adjustment for actual postings
Restricted Total		<u>1,631,038</u> h	K 11/12 Estimates
Active Emp Ben Budget		<u>22,557,478</u>	

"R" funds % of Contract Salary is
8.07%

Budget Summary:

Site 2	a	1,362,153
Site 8	b	20,211,119
Other Sites	c	984,206
Adoption Budget		<u>22,557,478</u>

Adoption Budget	
** Unrestricted Benefits Holding"	
	11/12 Benefits
1195581 Dist Serv	2,138,010
1395581 Grossmont	11,308,580
1495581 Cuyamaca	5,133,491
Total	<u>18,580,081</u>

Distribution (% of Unrestricted Salaries)
Based on Actual Spread in 10/11 - Unrestricted

	Site 9 Actual	Distribution %
DS	2,197,997	11.507%
GC	11,625,729	60.864%
CC	5,277,460	27.629%
	19,101,186	100.000%