

GCCCD
11/12 TB 2-Digit Employee Benefits Budget
Compared to 10/11 AB Employee Benefits Budget

2011/12 Tentative Budget
Updated 6/15/2011

<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 TB to 10/11 AB
31 STRS		2,949,305 d		2,949,305	3,229,491	(280,186)
32 PERS		2,307,875 d		2,307,875	2,221,161	86,714
331-334 FICA/Medicare		2,266,175 d		2,266,175	2,348,848	(82,673)
335/6 PT Retirement		361,848 d		361,848	353,339	8,509
34 Health	1,217,262 e	9,817,415 e		11,034,677	10,879,624	155,053
34 Public Sfty Fitness	1,000 e			1,000	1,000	-
34 Post Emp Retiree	3,000			3,000	3,000	-
35 LT Disability		179,109 d		179,109	205,408	(26,299)
35 SUI		1,063,075 d		1,063,075	210,198	852,877
35 LEC/EDD		80,000 k		80,000	80,000	-
36 WC	15,000 e	1,072,996 e		1,087,996	1,147,554	(59,558)
37 Retirement (SERP)				-	-	-
38 Othr Bdgt			271,733	271,733	226,312	45,421
38 R Fds Over/(Under) Budget			(275,491) i	(275,491)	(108,018)	(167,473)
39 ERI			708,566	708,566	706,828	1,738
39 Abtmnts/Savings				-	-	-
Total Adoption Budget	<u>1,236,262</u> a	<u>20,097,798</u> b	<u>704,808</u> c	<u>22,038,868</u>	<u>21,504,745</u>	<u>534,123</u>

Unrestricted - Alloc to sites

Site 2 (a)	** 18,473,879
Other Site Allocation (c)	1,236,262
Unrestricted Total	<u>704,808</u>
Restricted Total	<u>20,414,949</u>
Active Emp Ben Budget	<u>1,623,919</u> h
	<u>22,038,868</u>

d Rate % times Payroll Projection
e based on 10/11 rates
h "R" funds % of Salaries (8.04%) times "b"
i "R" fund adjustment for actual postings
K 11/12 Estimates

"R" funds % of Contract Salary is
8.08%

Budget Summary:

Site 2	a	1,236,262
Site 8	b	20,097,798
Other Sites	c	704,808
Adoption Budget		<u>22,038,868</u>

Tentative Budget

** Unrestricted Benefits Holding"	
	11/12 Benefits
1195581 Dist Serv	1,973,723
1395581 Grossmont	11,346,108
1495581 Cuyamaca	5,154,048
Total	<u>18,473,879</u>

Distribution (% of Unrestricted Salaries)
Based on Actual Spread in 09/10 - Unrestricted

	Site 9 Actual	Distribution %
DS	1,779,174	10.684%
GC	10,227,727	61.417%
CC	4,646,016	27.899%
	16,652,917	100.000%