

**GCCCD**  
**12/13 AB 2-Digit Employee Benefits Budget**  
**Compared to 11/12 AB Employee Benefits Budget**

**2012/13 Adoption Budget**  
**Updated 8/28/12**

<u>3000 Object Codes</u>	Site 2 Retiree & WC Other	Site 8 Active Employees	Other (Site 1, 3 & 4)	12/13 Employee Benefits Budget	11/12 Adoption Budget	Variance 12/13 AB to 11/12 AB
30 GASB-45		227,282 d		227,282	-	227,282
31 STRS		2,791,671 d		2,791,671	2,945,594	(153,923)
32 PERS		2,169,013 d		2,169,013	2,333,813	(164,800)
331-334 FICA/Medicare		2,113,815 d		2,113,815	2,290,452	(176,637)
335/6 PT Retirement		306,369 d		306,369	380,717	(74,348)
34 Health	1,819,603 e	10,225,597 e		12,045,200	11,141,283	903,917
34 Public Sfty Fitness	1,000 e			1,000	1,000	-
34 Post Emp Retiree	3,000			3,000	3,000	-
35 LT Disability		163,643 d		163,643	177,726	(14,083)
35 SUI		675,119 d		675,119	1,074,630	(399,511)
35 LEC/EDD		100,000 k		100,000	100,000	-
36 WC	15,000 e	1,018,729 e		1,033,729	1,124,497	(90,768)
38 Othr Bdgt	-		738,097	738,097	490,539	247,558
38 R Fds Over/(Under) Budget			(279,914) i	(279,914)	(214,339)	(65,575)
39 ERI			672,007	672,007	708,566	(36,559)
39 Abtmnts/Savings				-	-	-
<b>Total Adoption Budget</b>	<u>1,838,603</u> a	<u>19,791,238</u> b	<u>1,130,190</u> c	<u>22,760,031</u>	<u>22,557,478</u>	<u>202,553</u>

<b>Unrestricted - Alloc to sites</b>	** 18,065,442
<b>Site 2 (a)</b>	1,838,603
<b>Other Site Allocation (c)</b>	1,410,104
<b>Unrestricted Total</b>	<u>21,314,149</u>
<b>Restricted Total</b>	<u>1,445,882</u>
<b>Active Emp Ben Budget</b>	<u>22,760,031</u>

d Rate % times Payroll Projection  
e based on 12/13 estimates  
i "R" fund adjustment for actual postings  
K 12/13 Estimates

"R" funds % of Contract Salary is  
**8.72%**

**Budget Summary:**

Site 2	a	1,838,603
Site 8	b	19,791,238
Other Sites	c	1,130,190
<b>Adoption Budget</b>		<u>22,760,031</u>

<b>Adoption Budget</b>	
<b>** Unrestricted Benefits Holding"</b>	
	<b>Amount</b>
1195581 Dist Serv	2,057,654
1395581 Grossmont	10,977,466
1495581 Cuyamaca	5,030,322
<b>Total</b>	<u>18,065,442</u>

<b>Distribution (% of Unrestricted Salaries)</b>		
<b>Based on Actual Spread in 11/12 - Unrestricted</b>		
	Site 9 Actual	Distribution %
DS	2,192,116	11.390%
GC	11,695,079	60.765%
CC	5,359,099	27.845%
	<b>19,246,294</b>	<b>100.000%</b>