

**GCCCD** **2013/14 Tentative Budget**  
**13/14 TB 2-Digit Employee Benefits Budget**  
**Compared to 12/13 AB Employee Benefits Budget**

<u>3000 Object Codes</u>	<b>Site 2</b> Retiree & WC Other	<b>Site 8</b> Active Employees	<b>Other</b> (Site 1, 3 & 4)	<b>13/14</b> <b>Employee</b> <b>Benefits</b> <b>Budget</b>	<b>12/13</b> <b>Adoption</b> <b>Budget</b>	<b>Variance</b> <b>13/14 TB to</b> <b>12/13 AB</b>
31 STRS		2,875,673 d		<b>2,875,673</b>	2,791,671	84,002
32 PERS		2,307,973 d		<b>2,307,973</b>	2,169,013	138,960
331-334 FICA/Medicare		2,227,654 d		<b>2,227,654</b>	2,113,815	113,839
335/6 PT Retirement		374,986 d		<b>374,986</b>	306,369	68,617
34 Health	1,610,759 e	10,830,199 e		<b>12,440,958</b>	12,045,200	395,758
34 Public Sfty Fitness	1,000 e			<b>1,000</b>	1,000	-
34 Post Emp Retiree Fee	3,000			<b>3,000</b>	3,000	-
35 LT Disability		123,851 d		<b>123,851</b>	163,643	(39,792)
35 State Unemployment Insurance (SUI)		716,942 d		<b>716,942</b>	675,119	41,823
35 Unemployment-Local Experience Charge (LEC/EDD)		100,000 k		<b>100,000</b>	100,000	-
36 Workers' Compensation	15,000 e	1,087,048 e		<b>1,102,048</b>	1,033,729	68,319
3x OPEB Obligation		476,349 d		<b>476,349</b>	227,282	249,067
38 Othr Bdgt	-			-	738,097	N/A
38 R Fds Over/(Under) Budget				-	(279,914)	N/A
39 2012 ERI (2nd year of 5 years payments)			672,007	<b>672,007</b>	672,007	-
39 Abtmnts/Savings				-	-	-
<b>Total Employee Benefits Budget</b>	<u>1,629,759</u> a	<u>21,120,675</u> b	<u>672,007</u> c	<u><b>23,422,441</b></u>	<u>22,760,031</u>	<u><b>1,120,593</b></u>

**Unrestricted - Alloc to sites**

<b>Site 2 (a)</b>	** 19,367,658	d Rate % times Payroll Projection
<b>Other Site Allocation (c)</b>	1,629,759	e based on 13/14 estimates
<b>Unrestricted Total</b>	<u>21,669,424</u>	I "R" fund adjustment for actual postings
<b>Restricted Total</b>	<u>1,753,017</u>	K 13/14 Estimates
<b>Active Emp Ben Budget</b>	<u><b>23,422,441</b></u>	

"R" funds % of Contract Salary is  
**8.30%**

**Budget Summary:**

Site 2	a	1,629,759
Site 8	b	21,120,675
Other Sites	c	672,007
<b>Total Budget</b>		<u><b>23,422,441</b></u>

<b>Employee Benefits Budget</b>	
<b>** Unrestricted Benefits Holding"</b>	
	<b>Amount</b>
1195581 Dist Serv	2,205,976
1395581 Grossmont	11,768,757
1495581 Cuyamaca	5,392,924
<b>Total</b>	<u><b>19,367,657</b></u>

**Distribution (% of Unrestricted Salaries)**  
**Based on Actual Spread in 11/12 - Unrestricted**

	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>