

2014/2015 AB 2-Digit Employee Benefits Budget

Compared to 2013/2014 AB Employee Benefits Budget

<u>3000 Object Codes</u>	Site 2 Retiree & WC Other	Site 8 Active Employees	Other (Site 1, 3 & 4)	14/15 Employee Benefits Budget	13/14 Adoption Budget	Variance 14/15 TB to 13/14 AB
31 STRS		3,241,280	d	<b>3,241,280</b>	2,944,657	296,623
32 PERS		2,599,526	d	<b>2,599,526</b>	2,366,343	233,183
331-334 FICA/Medicare		2,393,340	d	<b>2,393,340</b>	2,241,800	151,540
335/6 PT Retirement		382,607	d	<b>382,607</b>	308,498	74,109
34 Health	1,462,238	11,521,938	e	<b>12,984,176</b>	12,268,019	716,157
34 Public Sfty Fitness				-	1,000	(1,000)
34 Post Emp Retiree Fee	3,000			<b>3,000</b>	3,000	-
35 LT Disability		130,501	d	<b>130,501</b>	124,571	5,930
35 State Unemployment Insurance (SUI)		34,394	d	<b>34,394</b>	710,607	(676,213)
35 Unemployment-Local Experience Charge (LEC/EDD)		80,000	e	<b>80,000</b>	100,000	(20,000)
36 Workers' Compensation	15,000	1,136,001	e	<b>1,151,001</b>	1,030,000	121,001
3x OPEB Obligation		747,071	d	<b>747,071</b>	479,118	267,953
38 Othr Bdgt				-	684,079	N/A
38 R Fds Over/(Under) Budget			i	-	(359,278)	N/A
39 2012 ERI (3rd year of 5 years payments)			672,005	<b>672,005</b>	672,007	(2)
39 Abtmts/Savings				-	-	-
<b>Total Employee Benefits Budget</b>	<b>1,480,238</b>	<b>22,266,658</b>	<b>672,005</b>	<b>24,418,901</b>	<b>23,574,421</b>	<b>1,169,281</b>
	a	b	c			

Unrestricted - Alloc to sites

Site 2 (a)

Other Site Allocation (c)

Unrestricted Total

Restricted Total

Active Emp Ben Budget

\*\* 20,129,058

1,480,238

672,005

**22,281,301**

2,137,600

**24,418,901**

d Rate % times Payroll Projection

e based on 14/15 estimates

i "R" fund adjustment for actual postings

"R" funds % of Contract Salary is

9.60%

Budget Summary:

Site 2	a	1,480,238
Site 8	b	22,266,658
Other Sites	c	672,005
<b>Total Budget</b>		<b>24,418,901</b>

Employee Benefits Budget

\*\* Unrestricted Benefits Holding"

	Amount
1195581 Dist Serv	2,830,829
1395581 Grossmont	11,625,849
1495581 Cuyamaca	5,672,380
<b>Total</b>	<b>20,129,058</b>

Distribution (% of Unrestricted Salaries)

Based on 2014/15 TB Payroll Forecast - Unrestricted Salaries excluding Stipends

	AB Salaries	Distribution %
DS	6,385,575	14.063%
GC	26,224,733	57.757%
CC	12,795,335	28.180%
	<b>45,405,643</b>	<b>100.000%</b>