




BULLETIN

SUBJECT: 2012-13 ESTIMATED FIXED CHARGES 2011-12 NO. AS-27

TO: All School Sites and Departments

DATE: November 15, 2011

PREPARED BY: Gerardo Castillo, CPA **DEPARTMENT:** Budget Services
Director, Budget Services

REVIEWED BY: Patricia A. Hagemeyer **APPROVED:** 
Chief Business Officer

The attached information reflects the fiscal year *2012-13 ESTIMATED PERCENTAGES FOR FIXED CHARGES*. Also enclosed for your use is a copy of the *ESTIMATED AVERAGE ANNUAL HEALTH/WELFARE INSURANCE RATES* for the fiscal year 2012-13. Benefit Flex Plan information is not shown on the rate sheet, but is available through Compensation and Benefits (643) 9432. The fixed charges should be used for budget staffing purposes. The rates should be used for all positions from all funding sources when actual costs are unknown.

Changes and/or additions from the previous distribution are shown in **bold print**.

If you have any questions regarding this information, call the appropriate staff member here in the office, or I can be reached at (643) 9405. Names and numbers are listed below:

Merilee Carrasco	7869
Gloria Chung	7870
Michael Fernandes	7856
Holly Hu	7861
Anne Maretti	7845
Meuy Saechin	7867
Mike Smith	7866
Edith Sun-Rudolph	7868

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT--BUDGET SERVICES
2012-13 ESTIMATED PERCENTAGES FOR FIXED CHARGES

EXPENSE	OBJECT CODE	EMPLOYEES	2012-13 PERCENT	EFFECTIVE DATE
STATE TEACHERS RETIREMENT SYSTEM (STRS)	3101	Certificated	8.250%	07/01/86
PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)	3202	Classified	10.923%	07/01/11
OASDHI (Social Security)	3301	* Certificated	6.200%	07/01/91
	3302	Classified	6.200%	07/01/91
MEDICARE (Social Security)	3311	** Certificated	1.450%	04/07/86
	3312	Classified	1.450%	04/07/86
ALTERNATIVE SOCIAL SECURITY	3351	*** Certificated	3.750%	07/01/92
	3352	*** Classified	3.750%	07/01/92
UNEMPLOYMENT INSURANCE	3501	Certificated	1.61%	07/01/11
	3502	Classified	1.61%	07/01/11
WORKERS' COMPENSATION	3601	Certificated	1.88%	07/01/10
	3602	Classified	1.88%	07/01/10
PERS REDUCTION	3802	Classified	2.097%	07/01/11
INDIRECT COST RATE			2.67%	(.0267)

- * Certificated employees not in STRS
- ** Certificated employees hired after 04/07/86
- *** Employees not covered by STRS or PERS

*PLEASE NOTE: CHANGES/ADDITIONS ARE SHOWN IN **BOLD PRINT***

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT -- BUDGET SERVICES
ESTIMATED AVERAGE ANNUAL HEALTH/WELFARE INSURANCE RATES
2012-13

SCTA EXPENSE TOTAL \$23,859	2012-13 AMOUNTS EMPLOYEE/YEAR	CERTIFICATED OBJECT CODES
MEDICAL	\$16,791	3401
DENTAL	\$1,155	3411
VISION	\$261	3431
POST RETIREMENT*	\$5,625	3701
SURCHARGE (MEDICAL)		
LIFE	\$27	3901

SEIU EXPENSE TOTAL \$18,611	2012-13 AMOUNTS EMPLOYEE/YEAR	CLASSIFIED OBJECT CODES
MEDICAL	\$13,919	3402
DENTAL	\$1,070	3412
VISION	\$213	3432
POST RETIREMENT*	\$3,382	3702
SURCHARGE (MEDICAL)		
LIFE	\$27	3902

TEAMSTERS EXPENSE TOTAL \$19,364	2012-13 AMOUNTS EMPLOYEE/YEAR	CLASSIFIED OBJECT CODES
MEDICAL	\$14,977	3402
DENTAL	\$1,135	3412
VISION	\$216	3432
POST RETIREMENT*	\$3,009	3702
SURCHARGE (MEDICAL)		
LIFE	\$27	3902

UPE & NonRep M/S/C & CSA EXPENSE - TOTAL \$5,854**	2012-13 AMOUNTS EMPLOYEE/YEAR	CLASSIFIED OBJECT CODES	CERTIFICATED OBJECT CODES
MEDICAL	\$0	3402	3401
DENTAL	\$0	3412	3411
VISION	\$0	3432	3431
POST RETIREMENT*	\$5,592	3702	3701
SURCHARGE (MEDICAL)			
LIFE	\$262	3902	3901

* District-wide average may be charged.

** Medical, Dental and Vision included in annual salary.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT -- BUDGET SERVICES
ESTIMATED AVERAGE ANNUAL HEALTH/WELFARE INSURANCE RATES
2012-13 (Continued)

EMPLOYEE GROUP NAMES

SCTA	- Sacramento City Teachers Association
SEIU	- Service Employees International Union 1021
TEAMSTERS	- Teamsters Local Union 228
UPE	- United Professional Educators
CSA	- Classified Supervisory Association
NonRep M/S/C	- Non Represented Managers/Supervisors/Confidential Employees