



## BULLETIN

**SUBJECT:** 2014-15 ESTIMATED FIXED CHARGES 2013-14 NO. BS-12

**TO:** All School Sites and Departments

**DATE:** December 18, 2013

**PREPARED BY:** Gerardo Castillo, CPA  
Director, Fiscal Services

**DEPARTMENT:** Budget Services

**REVIEWED BY:** Ken A. Forrest  
Chief Business Officer

**APPROVED:**

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The attached information reflects the fiscal year *2014-15 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 2014-15. 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:

Carl Beermann	7856
Merilee Carrasco	7869
Gloria Chung	7870
Ruth Dixon	7868
Holly Hu	7861
Anne Marette	7845
Meuy Saechin	7867
Mike Smith	7866

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT--BUDGET SERVICES  
**2014-2015 ESTIMATED PERCENTAGES FOR FIXED CHARGES**

EXPENSE	OBJECT CODE	EMPLOYEES	2014-15 PERCENT	EFFECTIVE DATE
STATE TEACHERS RETIREMENT SYSTEM (STRS)	3101	Certificated	8.250%	07/01/86
PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)	3202	Classified	<b>11.442%</b>	<b>07/01/13</b>
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	<b>0.0625%</b>	<b>07/01/13</b>
	3502	Classified	<b>0.0625%</b>	<b>07/01/13</b>
WORKERS' COMPENSATION	3601	Certificated	<b>2.21%</b>	<b>07/01/13</b>
	3602	Classified	<b>2.21%</b>	<b>07/01/13</b>
PERS REDUCTION	3802	Classified	<b>0.00%</b>	<b>07/01/13</b>
<b>INDIRECT COST RATE</b>			<b>4.51% (.0451)</b>	

- \* 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  
**2014-2015 ESTIMATED AVERAGE ANNUAL  
HEALTH/WELFARE INSURANCE RATES**

SCTA EXPENSE TOTAL \$28,438	2014-15 AMOUNTS EMPLOYEE/YEAR	CERTIFICATED OBJECT CODES
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MEDICAL	\$20,317	3401
DENTAL	\$1,334	3411
VISION	\$264	3431
POST RETIREMENT* SURCHARGE (MEDICAL)	\$6,496	3701
LIFE	\$27	3901

SEIU EXPENSE TOTAL \$22,225	2014-15 AMOUNTS EMPLOYEE/YEAR	CLASSIFIED OBJECT CODES
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MEDICAL	\$16,842	3402
DENTAL	\$1,235	3412
VISION	\$215	3432
POST RETIREMENT* SURCHARGE (MEDICAL)	\$3,906	3702
LIFE	\$27	3902

TEAMSTERS EXPENSE TOTAL \$23,153	2014-15 AMOUNTS EMPLOYEE/YEAR	CLASSIFIED OBJECT CODES
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MEDICAL	\$18,122	3402
DENTAL	\$1,311	3412
VISION	\$218	3432
POST RETIREMENT* SURCHARGE (MEDICAL)	\$3,475	3702
LIFE	\$27	3902

CLASSIFIED SUPERVISORY ASSOCIATION (CSA) EXPENSE - TOTAL \$11,360	2014-15 AMOUNTS EMPLOYEE/YEAR	CLASSIFIED OBJECT CODES
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MEDICAL	\$4,639	3402
DENTAL	\$0	3412
VISION	\$0	3432
POST RETIREMENT* SURCHARGE (MEDICAL)	\$6,459	3702
LIFE	\$262	3902

United Professional Educators (UPE) EXPENSE - TOTAL \$14,189	2014-15 AMOUNTS EMPLOYEE/YEAR	CERTIFICATED OBJECT CODES
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MEDICAL	\$6,957	3401
DENTAL	\$228	3411
VISION	\$283	3431
POST RETIREMENT* SURCHARGE (MEDICAL)	\$6,459	3701
LIFE	\$262	3902

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT -- BUDGET SERVICES  
**2014-2015 ESTIMATED AVERAGE ANNUAL  
HEALTH/WELFARE INSURANCE RATES (Continued)**

NonRep M/S/C EXPENSE TOTAL \$6,721	2014-15 AMOUNTS EMPLOYEE/YEAR	CLASSIFIED OBJECT CODES	CERTIFICATED OBJECT CODES
MEDICAL	\$0	3402	3401
DENTAL	\$0	3412	3411
VISION	\$0	3432	3431
POST RETIREMENT* SURCHARGE (MEDICAL)	\$6,459	3702	3701
LIFE	\$262	3902	3901

\* District-wide average may be charged.

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

**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