




BULLETIN

SUBJECT: 2015-16 ESTIMATED FIXED CHARGES **2014-15 NO. BS-24**

TO: All School Sites and Departments

DATE: December 17, 2014

PREPARED BY: Michael Smith **DEPARTMENT:** Budget Services
Interim Director, Fiscal
Services

REVIEWED BY: Gerardo Castillo, CPA **APPROVED:** 
Interim Chief Business
Officer

The attached information reflects the fiscal year *2015-16 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 2015-16. 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) 7866. Names and numbers are listed below:

Merilee Carrasco	7869
Jerry Uhl	7865
Gloria Chung	7870
Ruth Dixon	7868
Holly Hu	7861
Nancy Wheelhouse	7845
Meuy Saechin	7867
Michele DuPaty	7856

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT--BUDGET SERVICES
2015-2016 ESTIMATED PERCENTAGES FOR FIXED CHARGES

EXPENSE	OBJECT CODE	EMPLOYEES	2015-16 PERCENT	EFFECTIVE DATE
STATE TEACHERS RETIREMENT SYSTEM (STRS)	3101	Certificated	10.73%	07/01/15
PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)	3202	Classified	12.60%	07/01/15
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	0.0595%	07/01/14
	3502	Classified	0.0595%	07/01/14
WORKERS' COMPENSATION	3601	Certificated	2.18%	07/01/15
	3602	Classified	2.18%	07/01/15
PERS REDUCTION	3802	Classified	0.00%	07/01/13
INDIRECT COST RATE			3.91% (.0391)	

- * 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
**2015-2016 ESTIMATED AVERAGE ANNUAL
HEALTH/WELFARE INSURANCE RATES**

SCTA EXPENSE TOTAL \$31,901	2015-16 AMOUNTS EMPLOYEE/YEAR	CERTIFICATED OBJECT CODES
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MEDICAL	\$22,946	3401
DENTAL	\$2,154	3411
VISION	\$278	3431
POST RETIREMENT*	\$6,496	3701
SURCHARGE (MEDICAL)		
LIFE	\$27	3901

SEIU EXPENSE TOTAL \$26,909	2015-16 AMOUNTS EMPLOYEE/YEAR	CLASSIFIED OBJECT CODES
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MEDICAL	\$20,561	3402
DENTAL	\$2,154	3412
VISION	\$261	3432
POST RETIREMENT	\$3,906	3702
SURCHARGE (MEDICAL)		
LIFE	\$27	3902

TEAMSTERS EXPENSE TOTAL \$26,478	2015-16 AMOUNTS EMPLOYEE/YEAR	CLASSIFIED OBJECT CODES
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MEDICAL	\$20,561	3402
DENTAL	\$2,154	3412
VISION	\$261	3432
POST RETIREMENT*	\$3,475	3702
SURCHARGE (MEDICAL)		
LIFE	\$27	3902

CLASSIFIED SUPERVISORY ASSOCIATION (CSA) EXPENSE - TOTAL \$13,728	2015-16 AMOUNTS EMPLOYEE/YEAR	CLASSIFIED OBJECT CODES
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MEDICAL	\$6,168	3402
DENTAL	\$761	3412
VISION	\$78	3432
POST RETIREMENT*	\$6,459	3702
SURCHARGE (MEDICAL)		
LIFE	\$262	3902

United Professional Educators (UPE) EXPENSE - TOTAL \$17,284	2015-16 AMOUNTS EMPLOYEE/YEAR	CERTIFICATED OBJECT CODES
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MEDICAL	\$8,224	3401
DENTAL	\$2,154	3411
VISION	\$185	3431
POST RETIREMENT*	\$6,459	3701
SURCHARGE (MEDICAL)		
LIFE	\$262	3902

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT -- BUDGET SERVICES
**2015-2016 ESTIMATED AVERAGE ANNUAL
HEALTH/WELFARE INSURANCE RATES (Continued)**

NonRep M/S/C EXPENSE TOTAL \$13,776	2015-16 AMOUNTS EMPLOYEE/YEAR	CLASSIFIED OBJECT CODES	CERTIFICATED OBJECT CODES
MEDICAL	\$6,168	3402	3401
DENTAL	\$761	3412	3411
VISION	\$126	3432	3431
POST RETIREMENT*	\$6,459	3702	3701
SURCHARGE (MEDICAL) LIFE	\$262	3902	3901

* District-wide average may be charged.

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