




## BULLETIN

**SUBJECT:** 2019-20 ESTIMATED FIXED CHARGES **2018-19 NO. BS-19**

**TO:** All School Sites and Departments

**DATE:** January 10, 2019

**PREPARED BY:** Gloria Chung  
Director, Fiscal Services **DEPARTMENT:** Budget Services

**REVIEWED BY:** John Quinto, Ed.D.  
Chief Business Officer **APPROVED:** 

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The attached information reflects the fiscal year *2019-20 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 2019-20. 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. Names and numbers are listed below:

Adriana Avitia	7868
Merilee Carrasco	7869
Steven Haskins	7856
Holly Hu	7861
Stella Reyes	7867
Meuy Saechin	7854
Tiffany Snowdon	7852
Jerry Uhl	7865
Nancy Wheelhouse	7845

Attachments: 2019-20 Estimated Percentages for Fixed Charges  
2019-20 Estimated Average Annual Health/Welfare Insurance Rates

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT--BUDGET SERVICES  
**2019-20 PERCENTAGES FOR FIXED CHARGES**

EXPENSE	OBJECT CODE	EMPLOYEES	2019-20 PERCENT	EFFECTIVE DATE
STATE TEACHERS RETIREMENT SYSTEM (STRS)	3101	Certificated	<b>18.13%</b>	<b>07/01/19</b>
PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)	3202	Classified	<b>20.80%</b>	<b>07/01/19</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	0.0500%	07/01/17
	3502	Classified	0.0500%	07/01/17
WORKERS' COMPENSATION	3601	Certificated	1.68%	07/01/16
	3602	Classified	1.68%	07/01/16
PERS REDUCTION	3802	Classified	0.00%	07/01/13

<b>INDIRECT COST RATE</b>	<b>4.50% (.0450)</b>
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- \* 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  
**2019-20 ESTIMATED AVERAGE ANNUAL  
HEALTH/WELFARE INSURANCE RATES**

SCTA EXPENSE TOTAL \$29,681	2019-20 AMOUNTS EMPLOYEE/YEAR	CERTIFICATED OBJECT CODES
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MEDICAL*	\$21,355	3401
DENTAL	\$1,691	3411
VISION	\$222	3431
RETIREMENT BENEFIT	\$6,400	3701
SURCHARGE (MEDICAL)**		
LIFE	\$13	3901

SEIU EXPENSE TOTAL \$27,209	2019-20 AMOUNTS EMPLOYEE/YEAR	CLASSIFIED OBJECT CODES
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MEDICAL*	\$19,931	3402
DENTAL	\$1,676	3412
VISION	\$181	3432
RETIREMENT BENEFIT	\$5,407	3702
SURCHARGE (MEDICAL)**		
LIFE	\$14	3902

TEAMSTERS EXPENSE TOTAL \$25,462	2019-20 AMOUNTS EMPLOYEE/YEAR	CLASSIFIED OBJECT CODES
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MEDICAL*	\$18,567	3402
DENTAL	\$1,563	3412
VISION	\$276	3432
RETIREMENT BENEFIT	\$5,043	3702
SURCHARGE (MEDICAL)**		
LIFE	\$13	3902

TEAMSTERS CLASSIFIED SUPERVISORS (TCS) EXPENSE - TOTAL \$14,749	2019-20 AMOUNTS EMPLOYEE/YEAR	CLASSIFIED OBJECT CODES
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MEDICAL*	\$8,414	3402
DENTAL	\$767	3412
VISION	\$121	3432
RETIREMENT BENEFIT	\$5,419	3702
SURCHARGE (MEDICAL)**		
LIFE	\$28	3902

United Professional Educators (UPE) EXPENSE - TOTAL \$19,517	2019-20 AMOUNTS EMPLOYEE/YEAR	CERTIFICATED OBJECT CODES
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MEDICAL*	\$12,528	3401
DENTAL	\$1,527	3411
VISION	\$279	3431
RETIREMENT BENEFIT	\$5,029	3701
SURCHARGE (MEDICAL)**		
LIFE	\$154	3902

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT -- BUDGET SERVICES  
**2019-20 ESTIMATED AVERAGE ANNUAL**  
**HEALTH/WELFARE INSURANCE RATES (Continued)**

NonRep M/S/C EXPENSE TOTAL \$12,692	2019-20 AMOUNTS EMPLOYEE/YEAR	CLASSIFIED OBJECT CODES	CERTIFICATED OBJECT CODES
<b>MEDICAL*</b>	<b>\$6,808</b>	3402	3401
<b>DENTAL</b>	<b>\$805</b>	3412	3411
<b>VISION</b>	<b>\$122</b>	3432	3431
<b>RETIREMENT BENEFIT</b>	<b>\$4,821</b>	3702	3701
<b>SURCHARGE (MEDICAL)**</b>			
<b>LIFE</b>	<b>\$136</b>	3902	3901

\* Based on three year average increase of 4.7%

\*\* 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  
TCS - Teamsters Classified Supervisors  
NonRep M/S/C - Non Represented Managers/Supervisors/Confidential Employees