




BULLETIN

SUBJECT: 2017-18 ESTIMATED FIXED CHARGES **2016-17 NO. BS - 80**

TO: All School Sites and Departments

DATE: January 10, 2017

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

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

The attached information reflects the fiscal year *2017-18 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 2017-18. 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 Gloria Chung can be reached at (643) 9405. Names and numbers are listed below:

Adriana Avitia	7868
Holly Hu	7861
Jerry Uhl	7865
Merilee Carrasco	7869
Nancy Wheelhouse	7845
Stella Reyes	7867
Steven Haskins	7856

Attachments: 2017-18 Estimated Percentages for Fixed Charges
2017-18 Estimated Average Annual Health/Welfare Insurance Rates

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT--BUDGET SERVICES
2017-2018 PERCENTAGES FOR FIXED CHARGES

EXPENSE	OBJECT CODE	EMPLOYEES	2017-18 PERCENT	EFFECTIVE DATE
STATE TEACHERS RETIREMENT SYSTEM (STRS)	3101	Certificated	14.43%	07/01/17
PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)	3202	Classified	15.50%	07/01/17
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	1.68%	07/01/16
	3602	Classified	1.68%	07/01/16
PERS REDUCTION	3802	Classified	0.00%	07/01/13

INDIRECT COST RATE	4.21% (.0421)
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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
**2017-2018 ESTIMATED AVERAGE ANNUAL
HEALTH/WELFARE INSURANCE RATES**

SCTA EXPENSE TOTAL \$36,930	2017-18 AMOUNTS EMPLOYEE/YEAR	CERTIFICATED OBJECT CODES
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MEDICAL	\$26,755	3401
DENTAL	\$2,219	3411
VISION	\$278	3431
RETIREMENT BENEFIT	\$7,651	3701
SURCHARGE (MEDICAL)*		
LIFE	\$27	3901

SEIU EXPENSE TOTAL \$30,950	2017-18 AMOUNTS EMPLOYEE/YEAR	CLASSIFIED OBJECT CODES
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MEDICAL	\$23,975	3402
DENTAL	\$2,219	3412
VISION	\$261	3432
RETIREMENT BENEFIT	\$4,468	3702
SURCHARGE (MEDICAL)*		
LIFE	\$27	3902

TEAMSTERS EXPENSE TOTAL \$30,950	2017-18 AMOUNTS EMPLOYEE/YEAR	CLASSIFIED OBJECT CODES
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MEDICAL	\$23,975	3402
DENTAL	\$2,219	3412
VISION	\$261	3432
RETIREMENT BENEFIT	\$4,468	3702
SURCHARGE (MEDICAL)*		
LIFE	\$27	3902

CLASSIFIED SUPERVISORY ASSOCIATION (CSA) EXPENSE - TOTAL \$15,528	2017-18 AMOUNTS EMPLOYEE/YEAR	CLASSIFIED OBJECT CODES
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MEDICAL	\$7,192	3402
DENTAL	\$784	3412
VISION	\$78	3432
RETIREMENT BENEFIT	\$7,212	3702
SURCHARGE (MEDICAL)*		
LIFE	\$262	3902

United Professional Educators (UPE) EXPENSE - TOTAL \$19,468	2017-18 AMOUNTS EMPLOYEE/YEAR	CERTIFICATED OBJECT CODES
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MEDICAL	\$9,590	3401
DENTAL	\$2,219	3411
VISION	\$185	3431
RETIREMENT BENEFIT	\$7,212	3701
SURCHARGE (MEDICAL)*		
LIFE	\$262	3902

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT -- BUDGET SERVICES
**2017-2018 ESTIMATED AVERAGE ANNUAL
HEALTH/WELFARE INSURANCE RATES (Continued)**

NonRep M/S/C EXPENSE TOTAL \$15,576	2017-18 AMOUNTS EMPLOYEE/YEAR	CLASSIFIED OBJECT CODES	CERTIFICATED OBJECT CODES
MEDICAL	\$7,192	3402	3401
DENTAL	\$784	3412	3411
VISION	\$126	3432	3431
RETIREMENT BENEFIT	\$7,212	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