



**Sacramento
City Unified
School District**

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,
Fiscal Services

DEPARTMENT:

REVIEWED BY: Gerardo Castillo, CPA
Chief Business Officer

APPROVED:

[REDACTED]

**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	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)

* Certificated employees not in STRS

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

FOOTA EXPENSE	2017-18 AMOUNTS	CERTIFICATED
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[REDACTED]		
[REDACTED]		
[REDACTED]		
[REDACTED]		
[REDACTED]		

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

SEIU EXPENSE	2017-18 AMOUNTS	CLASSIFIED
TOTAL \$30,950	EMPLOYEE/YEAR	OBJECT CODES
MEDICAL	\$23,975	3402
DENTAL	\$2,219	3412
VISION	\$261	3432
RETIREMENT BENEFIT	\$4,495	3702

[REDACTED]		
[REDACTED]		
[REDACTED]		

SURCHARGE (MEDICAL)*		
LIFE	\$27	3902
TEAMSTERS EXPENSE		
TOTAL \$30,950		
MEDICAL	\$23,975	3402

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]