



BULLETIN

SUBJECT: 2023-24 ESTIMATED FIXED CHARGES **2022-23 NO. BS-22**
TO: All School Sites and Departments
DATE: December 6, 2022
PREPARED BY: Tiffany E. Snowdon **DEPARTMENT:** Budget Services
Budget Analyst
REVIEWED BY: Jesse Castillo, **APPROVED:** Rose Ramos
Assistant Superintendent, Rose F. Ramos,
Business Services Chief Business Officer

The attached information reflects fiscal year *2023-24 ESTIMATED PERCENTAGES FOR FIXED CHARGES*. Also enclosed for your use is a copy of the *ESTIMATED AVERAGE ANNUAL HEALTH/WELFARE INSURANCE RATES* for fiscal year 2023-24. The fixed charges should be used for budget staffing purposes. The rates should be used for budgeting 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:

Angie Chavez	643-7868
Chris Andrusyna	643-7845
Deborah Greco	643-7869
Meuy Saechin	643-7854
Nai Saelee	643-9402
Stella Reyes	643-7867
Steven Haskins	643-7856
Tiffany E. Snowdon	643-7852

Attachments: 2023-24 Estimated Percentages for Fixed Charges
2023-24 Estimated Average Annual Health/Welfare Insurance Rates

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT - BUDGET SERVICES
2023-24 ESTIMATED PERCENTAGES FOR FIXED CHARGES

EXPENSE	OBJECT CODE	EMPLOYEES	PERCENT	EFFECTIVE DATE
STATE TEACHERS RETIREMENT SYSTEM (STRS)	3101	Certificated	19.10%	07/01/22
PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)	3202	Classified	25.20%	07/01/23
OASDI (Social Security)	3301	* Certificated	6.20%	07/01/91
	3302	Classified	6.20%	07/01/91
MEDICARE	3311	** Certificated	1.45%	04/07/86
	3312	Classified	1.45%	04/07/86
ALTERNATIVE SOCIAL SECURITY	3351	*** Certificated	3.75%	07/01/92
	3352	*** Classified	3.75%	07/01/92
UNEMPLOYMENT INSURANCE	3501	Certificated	0.2%	07/01/23
	3502	Classified	0.2%	07/01/23
WORKERS' COMPENSATION	3601	Certificated	1.50%	07/01/19
	3602	Classified	1.50%	07/01/19
INDIRECT COST RATE			3.52%	(.0352)

- * 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
**2023-24 ESTIMATED AVERAGE ANNUAL
HEALTH/WELFARE INSURANCE RATES**

SCTA EXPENSE TOTAL \$29,115	2023-24 AMOUNTS EMPLOYEE/YEAR	CERTIFICATED OBJECT CODES
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MEDICAL*	\$21,098	3401
DENTAL	\$1,413	3411
VISION	\$183	3431
RETIREMENT BENEFIT		
SURCHARGE (MEDICAL)**	\$6,408	3701
LIFE	\$13	3901

SEIU EXPENSE TOTAL \$22,528	2023-24 AMOUNTS EMPLOYEE/YEAR	CLASSIFIED OBJECT CODES
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MEDICAL*	\$16,285	3402
DENTAL	\$1,072	3412
VISION	\$118	3432
RETIREMENT BENEFIT		
SURCHARGE (MEDICAL)**	\$5,040	3702
LIFE	\$13	3902

TEAMSTERS EXPENSE TOTAL \$27,040	2023-24 AMOUNTS EMPLOYEE/YEAR	CLASSIFIED OBJECT CODES
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MEDICAL*	\$20,410	3402
DENTAL	\$1,334	3412
VISION	\$243	3432
RETIREMENT BENEFIT		
SURCHARGE (MEDICAL)**	\$5,040	3702
LIFE	\$13	3902

TEAMSTERS CLASSIFIED SUPERVISORS (TCS) EXPENSE - TOTAL \$13,888	2023-24 AMOUNTS EMPLOYEE/YEAR	CLASSIFIED OBJECT CODES
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MEDICAL*	\$8,266	3402
DENTAL	\$519	3412
VISION	\$50	3432
RETIREMENT BENEFIT		
SURCHARGE (MEDICAL)**	\$5,040	3702
LIFE	\$13	3902

UNITED PROFESSIONAL EDUCATORS (UPE) EXPENSE - TOTAL \$22,199	2023-24 AMOUNTS EMPLOYEE/YEAR	CERTIFICATED OBJECT CODES
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MEDICAL*	\$15,419	3401
DENTAL	\$1,326	3411
VISION	\$249	3431
RETIREMENT BENEFIT		
SURCHARGE (MEDICAL)**	\$5,040	3701
LIFE	\$165	3901

- * Based on average increase of 8.0%.
- ** District-wide average may be charged.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT -- BUDGET SERVICES
**2023-24 ESTIMATED AVERAGE ANNUAL
HEALTH/WELFARE INSURANCE RATES (continued)**

NonRep M/S/C EXPENSE TOTAL \$16,598	2023-24 AMOUNTS EMPLOYEE/YEAR	CLASSIFIED OBJECT CODES	CERTIFICATED OBJECT CODES
MEDICAL*	\$10,697	3402	3401
DENTAL	\$601	3412	3411
VISION	\$95	3432	3431
RETIREMENT BENEFIT			
SURCHARGE (MEDICAL)**	\$5,040	3702	3701
LIFE	\$165	3902	3901

* Based on average increase of 8.0%.

** District-wide average may be charged.

EMPLOYEE GROUP NAMES

SCTA	Sacramento City Teachers Association
SEIU	Service Employees International Union 1021
TEAMSTERS	Teamsters, Local 150
TCS	Teamsters Classified Supervisors
UPE	United Professional Educators
NonRep M/S/C	Non Represented Managers/Supervisors/Confidential Employees