

Division of Adult and Career Education

**COST OF POSITIONS**

(Salary, Benefits, and Indirect Cost)  
Fiscal Year 2010 – 2011

**SALARY AND FRINGE BENEFITS**

SAP Job Code (Class Code)	Position Description	Basis	Commitment Item (Object Code)	Hourly Rate	Fringe Benefits Rate <sup>a</sup>	Maximum Hours Per Week	
<b>Certificated Positions</b>							
13200826	Teacher Advisor ( <i>SFP only</i> )	C	130021	\$49.94	11.57%	30	
13200828	Teacher Advisor ( <i>Regular only</i> )	C	130021	49.94	11.57%	30	
11100838	Adult Teacher ( <i>SFP only</i> )	C	110001	49.94	11.57%	30	
11500953	Teacher Assistant <sup>b</sup>	C	110005	10.75	8.66%	30	
11500954	Teacher Assistant <sup>b</sup>	C	110005	13.74	8.66%	30	
<b>Classified Positions</b>							
<i>Specialty-Funded Programs (Grants) Only</i>							
24102676	Clerk	A	240001	12.47	28.98%	40	
24102828	Office Technician	A	240001	13.90	28.98%	40	
24102838	Senior Office Technician	A	240001	15.51	28.98%	40	
29208102	Community Representative C <sup>b</sup>	-	290004	14.03	10.34%	720 hrs. per year	
<i>Regular and Specialty-Funded Programs (Grants)</i>							
21104581	Education Aide III <sup>c</sup>	C	210001	13.49	21.98%	Min.=15; Max.=40 (Per Unit B's Bargaining Agreement)	
21104583	Education Aide II <sup>c</sup>	C	210001	12.11	21.98%		
21104063	Infant Care Aide <sup>c,d</sup>	C	210001	13.49	21.98%		
21104552	Instructional Aide (LVN) <sup>c</sup>	C	210001	16.77	21.98%		
21104592	Instructional Aide II <sup>c</sup>	C	210001	12.03	21.98%		
21104541	Instructional Aide (Business Ed.) <sup>c</sup>	C	210001	15.01	21.98%		
21104588	Instructional Aide (Diesel) <sup>c</sup>	C	210001	28.81	21.98%		
21104991	Instructional Aide I <sup>c</sup>	C	210001	10.79	21.98%		
22105285	Tool keeper ( <i>Regular Program only</i> )	A	220001	17.76	21.98%		40
29208686	Student Aide <sup>b</sup>	-	290004	8.00	7.76%		20

For positions not listed above, call Adult and Career Education Fiscal Services Section at (213) 241-3175.

**HEALTH AND MEDICAL BENEFITS**

**Regular Programs:**

- If the FTE of a position is *less than .5*, Health & Medical Benefits is equal to zero.
- If the FTE is *equal to or more than .5*, the position is entitled to the full Health & Medical Benefits of \$14,000, if the assignment is for the whole school year. If the assignment is only for certain weeks, the amount to be budgeted may be computed considering the basis of the assignment and the number of weeks of the specific assignment. For example, if the assigned weeks is only 30 for an A basis position, Health & Medical = 30/52 \* \$14,000 or \$8,077.

**Specialty-funded Programs (Grants):**

- Classified positions.** Health & Medical benefits are calculated the same way as Regular Programs. Refer to the footnotes below when budgeting for Ed Aide, Instructional Aide, Infant Care Aide, Student Aide and Community Representative Positions.
- Certificated positions.** Health & Medical benefits are calculated based on the table below *regardless* of the total annual hours and period or length of assignment (total annual hours budgeted *times* the hourly cost).

Position Type and Basis	# of Weeks	Annual Hours	Annual Cost	Hourly Cost
<b>Certificated (C-Basis only)</b>	40.80	1,224	<b>\$14,000</b>	<b>\$11.4379</b>

**POTENTIAL FUNDING VARIANCE**

For Specialty-Funded Programs (Grants), the Potential Funding Variance rate is **1%** of Salary Items.

**INDIRECT COST**

For Specialty-Funded Programs (Grants), the indirect cost rate is **2.75%** of budgeted expenditures excluding budgeted items that are classified as capital outlay. For definition and classification of capital outlay, see Accounting and Disbursements Division's Bulletin No. BUL-1158 dated July 22, 2004.

<sup>a</sup> Fringe Benefit Rate includes Workers' Compensation, State Unemployment Insurance, STRS, PERS, OASDHI, Medicare, Lump-sum Vacation, and Long-term Illness.

<sup>b</sup> Position is not entitled to health benefits.

<sup>c</sup> Regardless of funding (Regular or SFP Grants), the amount of Health and Medical Benefits is as follows:

If the employee is assigned at half time or more of a full-time assignment, and is a *status 1* (regular/permanent) employee, the Health and Medical benefits is the full cost of **\$14,000**. For more details, please see Unit B's Bargaining Agreement Article XIV, 3.0, a, b, c, and d. If the employee is in a *status 2* (non-permanent) assignment, do not provide for Health and Medical benefits.

<sup>d</sup> Since all Infant Care Aides are currently in *status 2* (non-permanent), the minimum 15-hour per week requirement does not apply.

<sup>e</sup> Per Classified Employment Transaction Services Branch, this position can only be assigned at 3 hours per day. Therefore, do not provide for Health and Medical benefits.