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Tuesday, January 10, 2012

Honorable Arthur A. Garcia
Assistant Presiding Judge
Santa Barbara Superior Court
P. O. Box 5369
Santa Maria, CA 93456-5369

Re: Local Government Post Employment Benefits in Santa Barbara – Complicated and Costly

Dear Judge Garcia.

This is the Buellton Union School District's response to the Grand Jury's request for responses to the above mentioned report.

Recommendation 1

That, no later than January 1, 2012, all local government agencies that belong to multiple-employer pension pools obtain, and for each year thereafter, make publicly available estimates of their individual unfunded actuarial liability from an actuary or plan sponsor.

District's Response to Recommendation 1

Recommendation 1 will not be implemented Buellton Union School District does not have this information and is outside the scope of our agencies capacity. BUSD is part of the school's statewide CalPERS and CalSTRS pools, employer contributions are set at the same rate for al school district members of the pool. The unfunded liability of the state school pools impacts the employer contribution rate. This unfunded liability is made available to the general public annually in both the CalPERS Comprehensive Annual Report and the CalSTRS Comprehensive Annual Report.

Recommendation 2a

That, no later than January 1, 2012, in the best interest of ratepayers and taxpayers, each government agency that provides healthcare premiums for employees, adopt an implementation plan to reduce these contributions.

"Where Staff, Students and Community Strive for Excellence in Education."

District's Response to Recommendation 2a

BUSD has one employee that receives healthcare benefits after retirement. This was a one time offer and has not been offered to any other employees.

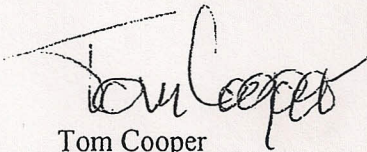
Recommendation 2b

That, no later than January 1, 2012, in the best interest of ratepayers and taxpayers, each government agency that provides healthcare premiums for employees, adopt an implementation plan to reduce these contributions.

District's Response to Recommendation 2b

BUSD does have a maximum, or capped, healthcare benefit for employees. As with other school districts the amount paid towards the healthcare for employees is a negotiable item and thus difficult to reduce.

Sincerely,

A handwritten signature in black ink that reads "Tom Cooper". The signature is written in a cursive style with a large, sweeping initial "T".

Tom Cooper
Superintendent
Buellton Union School District