

**2019-20 OPERATING BUDGET DEVELOPMENT ASSUMPTIONS**  
**Key Budget Assumptions: 3.26% COLA; 0% FTES Adjustment; 0% H/W Increase**  
**Unrestricted General Fund**

NOTE: FY 2019-20 Assumptions are based upon the District being in a hold harmless state under the new Student Centered Funding Formula

8/20/2019

FTES	17/18 Actuals		18/19 Budget		19/20 Adoption	
Resident Credit rate	\$	5,150.93	\$	5,290.83	\$	5,463.31
Resident Non-Credit rate	\$	3,097.40	\$	3,181.52	\$	3,285.24
Resident Credit target		28,589.97		28,589.97		28,589.97
Resident Non-Credit target		78.03		78.03		78.03
Resident Credit - funded		28,589.97		28,589.97		28,589.97
Resident Non-Credit - funded		78.03		78.03		78.03
Non-Resident Target		2,750.00		2,350.00		2,150.00
Resident Unit Fee	\$	46.00	\$	46.00	\$	46.00
Non-Resident Unit Fee	\$	228.00	\$	233.00	\$	265.00

Revenue Assumptions	17/18 Actuals		18/19 Adoption		19/20 Adoption	
1. FTES (Resident) Target		28,668.00		28,668.00		28,668.00
2. FTES (Non-Resident) Target		2,750.00		2,350.00		2,150.00
Revenue		\$12,624,624		\$11,135,400		\$12,664,725
3. COLA		1.56%		2.71%		3.26%
Incremental Revenue		\$2,424,263		\$3,997,662		\$5,922,142
4. Lottery, unrestricted		\$153		\$150		\$153
Total Revenue		\$4,131,499		\$4,774,049		\$4,054,949
5. Lottery, Prop 20 Restricted		\$55		\$55		\$54
Total Revenue		\$1,634,695		\$1,750,540		\$1,496,740
6. Deficit (property taxes/enrollment fees)		0.0%		0.5%		0.5%
Reduction in Revenue		-		(\$819,431)		(\$846,145)
7. FTES Adjustment		0.00%		0.00%		0.00%
Incremental Revenue		-		-		-
8. Base Allocation Increase		4,710,212		-		-

Expenditure Assumptions	17/18 Actuals		18/19 Adoption		19/20 Adoption	
1. Salary Increase		0 - 2.5%		0 - 3%		0% <sup>1</sup>
2. Step/Column Annual Average Increase		1.2%		1.2%		1.2%
3. Health and Welfare (H&W)		4.00%		6.73%		0.00%
Active Employees		\$20,455,584		\$22,993,934		\$
Retirees		\$12,590,093		\$13,219,598		\$22,832,245
		\$		\$36,213,532		\$36,269,652
4. Payroll Taxes						
PERS Rate		15.531%		18.062%		19.720%
PERS Safety Rate (Police)		25.610%		25.610%		25.610%
STRS Rate		14.430%		16.280%		17.100%
Worker's Compensation Rate		1.123%		1.243%		1.344%
State Unemployment Insurance (SUI) Rate		0.050%		0.050%		0.050%
5. Districtwide Assessments and Other Expenses						
Utilities (5% Increase over CY projections)	\$	4,337,521	\$	4,549,247	\$	4,782,117
Property & Liability Insurance		1,121,422		1,350,000		1,350,000
Student Accident Insurance/Student Assistance Program		279,427		330,000		330,000
IT Maintenance Agreements		1,570,246		1,450,000		1,500,000
Retiree Health Benefit Annual Contribution		1,000,000		1,000,000		1,000,000
Faculty Sabbaticals		480,960		490,579		500,390
Legal Costs		1,113,951		800,000		800,000
Election Costs		100,000		245,000		100,000
Audit		181,050		175,000		181,850
SUI Experience Charges		143,490		150,000		150,000
Self-Insurance Annual Contribution		100,000		100,000		50,000

<sup>1</sup> Any salary increases for FY 2019-20 will be determined through the collective bargaining process