

## Institutional or Fixed and Agreed-Upon Expense Examples

Additions in red are from the 10/17 DFAC meeting.

1. Contractual expenses included in collective bargaining agreements:
  - a. Sabbaticals
  - b. Release time
  - c. Certain stipends
  - d. Staff development
  - e. Retiree health benefits
2. Regulatory expenses:
  - a. Audit
  - b. Insurance (liability, student accident, property, unemployment)
  - c. Election expenses
  - d. Utilities
  - e. Legal
  - f. Technology maintenance agreements
3. Committed obligations
  - a. OPEB trust fund
  - b. PERS/STRS reserve
  - c. Legal settlements
  - d. Self-insurance fund

Need to know which items are included

Need to know estimated increases