

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2018-2019**

**PART I – Budget Assumptions and Highlights
BUDGET ASSUMPTIONS**

REVENUE ASSUMPTIONS	FY 2018-2019 ESTIMATED ASSUMPTIONS	FY 2019-2020 ESTIMATED ASSUMPTIONS	FY 2020-2021 ESTIMATED ASSUMPTIONS	FY 2021-2022 ESTIMATED ASSUMPTIONS
Secured Property Taxes CCPI	County Estimate	2.0%	1.0%	1.0%
Supplemental Tax Growth	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)
Unsecured Tax Growth	County Estimate	2.5%	2.5%	2.5%
Prior Year Tax Growth	5.0%	5.0%	5.0%	5.0%
Enrollment Fee:				
Resident	\$ 46	\$ 46	\$ 46	\$ 46
Non-Resident Tuition	\$ 260	\$ 270	\$ 280	\$ 290
Non-Resident Capital Outlay Fee	\$ 60	\$ 60	\$ 60	\$ 60
Transportation Fee per FT Student	\$36/semester	\$36/semester	\$36/semester	\$36/semester
Parking Fee:				
Primary Term	\$ 42	\$ 42	\$ 42	\$ 42
Summer	\$ 26	\$ 26	\$ 26	\$ 26
Daily	\$ 4	\$ 4	\$ 4	\$ 4
Health Fee:				
Primary Term	\$ 20	\$ 20	\$ 20	\$ 20
Summer	\$ 17	\$ 17	\$ 17	\$ 17
Technology Fee per semester	\$ 10	\$ 10	\$ 10	\$ 10
Lottery Income/Estimated FTES:				
Prop 20	\$ 48	\$ 48	\$ 48	\$ 48
Non-prop 20	\$ 146	\$ 146	\$ 146	\$ 146
State Allocations (% of prior year amount)	90%-100%	100%	100%	100%
Prop 30 – Educational Protection Act	\$85 per FTE	\$85 per FTE	\$85 per FTE	\$85 per FTE
Mandated Claims – one time	\$0	\$0	\$0	\$0
Bookstore Commission	\$100,000	\$100,000	\$100,000	\$100,000
COLA for categorical programs	2.71%	2.57%	2.67%	2.75%

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EXPENDITURE ASSUMPTIONS	FY 2018-2019 ESTIMATED ASSUMPTIONS	FY 2019-2020 ESTIMATED ASSUMPTIONS	FY 2020-2021 ESTIMATED ASSUMPTIONS	FY 2021-2022 ESTIMATED ASSUMPTIONS
Negotiated Settlements:				
UPM	Increase one step annually; increase N/C by 5% annually to 95% by 2019; CES 3%; \$60K retirement incentive	Increase one step annually; increase N/C by 5% annually to 95% by 2019; CES 3%; \$60K retirement incentive	0% 0%	0% 0%
CSEA	5% on schedule 1/1/19; 3.5% PERS contribution		0% 0%	0% 0%
SEIU	4% on schedule; 2.34 PERS contrib.	4% on schedule; 2.34% PERS contrib.		
Police	4% on schedule	4% on schedule		
Unrepresented	4% on schedule; Paying 7% PERS	4% on schedule; Paying 7% PERS		
Salary Schedules:				
UPM	Step/Column	Step/Column	Step/Column	Step/Column
CSEA	Step/Column	Step/Column	Step/Column	Step/Column
SEIU	Step/Column	Step/Column	Step/Column	Step/Column
Unrepresented	Step/Column	Step/Column	Step/Column	Step/Column
Vacant Positions:				
UPM	Column 3, Step 11	Column 3, Step 11	Column 3, Step 11	Column 3, Step 11
CSEA	Step C of range	Step C of range	Step C of range	Step C of range
SEIU	Step C of range	Step C of range	Step C of range	Step C of range
Unrepresented	Middle of range	Middle of range	Middle of range	Middle of range
Medical benefits	Member + 1	Member + 1	Member + 1	Member + 1
Health and Welfare Premiums:				
Medical	Up to \$1,785/mo \$1,900/mo for UPM	Up to \$1,785/mo \$1,900/mo for UPM	Up to \$1,785/mo \$1,900/mo for UPM	Up to \$1,785/mo \$1,900/mo for UPM
Annual medical increase	1.5% effective 10/1	3.5% effective 10/1	4% effective 10/1	5% effective 10/1
Annual dental/vision/other increase	0%	0%	0%	0%

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EXPENDITURE ASSUMPTIONS	FY 2018-2019 ESTIMATED ASSUMPTIONS	FY 2019-2020 ESTIMATED ASSUMPTIONS	FY 2020-2021 ESTIMATED ASSUMPTIONS	FY 2021-2022 ESTIMATED ASSUMPTIONS
Statutory Employer Benefit Rates:				
STRS	16.28%	18.13%	19.10%	19.29%
PERS – CSEA	19.812%	20.80%	23.50%	24.60%
PERS - SEIU	19.232%	20.80%	23.50%	24.60%
PERS - Unrepresented	18.062%	20.80%	23.50%	24.60%
PERS PEPR	18.062%	20.80%	23.50%	24.60%
PERS - Public Safety	18.32%	19.10%	20.60%	20.60%
PERS PEPR - Public Safety	12.97%	13.20%	13.90%	13.90%
PERS – Public Safety Unfunded Liability	\$107,080	\$123,000	\$80,000	\$93,000
Social Security	6.2%	6.2%	6.2%	6.2%
Medicare	1.45%	1.45%	1.45%	1.45%
Unemployment Insurance	0.05%	0.10%	0.15%	0.15%
Workers' Compensation	1.01%	1.06%	1.11%	1.17%
Fixed Costs:				
Telephone, Sewer, Pest	5.0%	5.0%	5.0%	5.0%
Water	10.0%	10.0%	10.0%	10.0%
Gas/Electricity	3.0%	3.0%	3.0%	3.0%
Insurance	5.0%	5.0%	5.0%	5.0%
Energy Savings – Tesla	\$100K	\$100K	\$100K	\$100K
Energy Savings – Sunpower	\$250K	\$250K	\$250K	\$250K
Operating Expenses	Budgeted by Depts.	2.5%	2.5%	2.5%
Elections	\$300K	No	\$400K	No
Instructional Units Budgeted	4,900	4,900	4,900	4,900
Cost Per Unit	\$4,491	\$4,593	\$4,734	\$4,925
Transportation Expense for FT Student	\$36/semester	\$36/semester	\$36/semester	\$36/semester

MARIN COMMUNITY COLLEGE DISTRICT ADOPTION BUDGET 2018-2019

General Fund Highlights

Overview

Basic Aid Status

The District is a “Basic Aid” district, or, as it is now being called, a “self-supporting” district. The District’s core funding is determined by law to be the larger of the State funding formula known as apportionment, which is based on full-time equivalent student (FTES) enrollment, or a fixed percentage of the County of Marin’s property tax revenue. In fiscal year 2017-18, the District received approximately \$31.1 million more as a Basic Aid district – the “Basic Aid increment” – than it would have received from apportionment. In 2018-19, the Basic Aid increment will be approximately \$33.1 million.

The State Budget Process and College of Marin

The most significant element for the District in the State budget process in recent years has been the one-time mandated costs, especially in fiscal years 2015-16 and 2016-17. The District received \$209 thousand in fiscal year 2017-18, and expects to receive \$104 thousand for mandated costs reimbursements in 2018-19. The passage of Proposition 30, The Schools and Local Public Safety Protection Act of 2012, also continues to contribute to revenue. The District expects to receive \$85 per FTES annually resulting in \$282 thousand in the Adoption Budget. The Chancellor’s Office has adopted a COLA of 2.71% for its 2018-19 budget.

Discussion of the Proposed Budget for Fiscal Year 2018-19

The Adoption Budget for 2018-19 has the following key elements:

- Budgeted expenditures exceed planned revenues resulting in \$1.27 million net decrease to the ending Fund Balance.
- The estimated Ending Fund Balance for 2018-19 is 9.0% of total Unrestricted General Fund expenses compared to 10.9% for 2017-18.
- A positive CPI inflation factor adjustment of 1.02% for secured property taxes is expected to result in an increase of \$2.5 million for 2018-19 secured property taxes.
- Increase in health benefits is approximately \$376 thousand for 2018-19.

MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2018-2019

PART IV - UNRESTRICTED GENERAL FUND
A. FOUR-YEAR BUDGET FORECAST

FISCAL YEAR	ACTUAL 2015-2016	ACTUAL 2016-2017	PROJECTED ACTUAL 2017-2018	ADOPTION BUDGET 2018-2019	BUDGET FORECAST 2019-2020	BUDGET FORECAST 2020-2021	BUDGET FORECAST 2021-2022
SOURCES OF FUNDS							
BEGINNING FUND BALANCE	\$ 6,740,231	\$ 7,105,482	\$ 10,396,668	\$ 7,043,940	\$ 5,774,706	\$ 6,277,240	\$ 6,813,368
REVENUES							
PROGRAM-BASED FUNDING	50,929,981	54,447,526	56,709,112	58,717,596	61,016,333	62,832,154	64,620,219
FEDERAL	297	-	252	-	-	-	-
OTHER STATE	4,509,350	2,570,597	2,647,665	2,057,988	2,057,988	2,057,988	2,057,988
OTHER LOCAL	1,226,219	1,538,238	1,180,818	1,338,408	1,372,581	1,407,117	1,437,215
OTHER FINANCING SOURCES	1,274	479,042	629,685	455,801	2,253,045	2,602,413	346,752
TOTAL REVENUE	56,667,121	59,035,403	61,167,532	62,569,793	66,699,947	68,899,672	68,462,174
TOTAL SOURCES	63,407,352	66,140,885	71,564,200	69,613,733	72,474,653	75,176,912	75,275,542
USE OF FUNDS							
SALARIES	32,521,727	32,282,136	34,265,136	36,484,389	37,794,075	38,877,982	40,314,802
BENEFITS	13,601,552	13,833,983	14,588,986	16,087,768	16,617,513	17,477,080	18,883,509
TOTAL SALARIES & BENEFITS	46,123,279	46,116,119	48,854,122	52,572,157	54,411,588	56,355,062	59,198,311
FIXED EXPENSES	2,276,913	2,342,822	2,308,736	2,153,629	2,253,208	2,357,764	2,467,604
OTHER OPERATING	4,149,539	4,145,855	4,634,570	5,053,054	4,897,505	5,419,944	5,145,442
CAPITAL OUTLAY	428,107	411,538	684,919	542,794	556,364	570,273	584,530
OTHER OUTGO	2,931,769	2,090,951	7,465,995	2,967,393	3,578,748	3,610,501	3,642,665
EXPENDITURE REDUCTIONS - 2020/2021							
EXPENDITURE REDUCTIONS - 2021/2022						(400,000)	(3,300,000)
TOTAL EXPENDITURES	9,786,328	8,991,166	15,094,220	10,716,870	11,285,825	11,558,482	8,540,241
TOTAL USES	55,909,607	55,107,285	63,948,342	63,289,027	65,697,413	67,913,544	67,738,552
SOURCES OVER (UNDER) USES	7,497,745	11,033,600	7,615,858	6,324,706	6,777,240	7,263,368	7,536,990
TRANSFER IN (OUT)	(392,263)	(636,932)	(571,918)	(550,000)	(500,000)	(450,000)	(400,000)
ENDING FUND BALANCE	\$ 7,105,482	\$ 10,396,668	\$ 7,043,940	\$ 5,774,706	\$ 6,277,240	\$ 6,813,368	\$ 7,136,990
RESERVE	12.6%	18.7%	10.9%	9.0%	9.5%	10.0%	10.5%
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 365,251	\$ 3,291,186	\$ (3,352,728)	\$ (1,269,234)	\$ 502,534	\$ 536,128	\$ 323,622

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**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2018-2019**

**PART IV - UNRESTRICTED GENERAL FUND
SALARY ANALYSIS**

FISCAL YEAR					
	ACTUAL 2015-2016	ACTUAL 2016-2017	PROJECTED ACTUAL 2017-2018	ADOPTION BUDGET 2018-2019	% CHANGE
SALARIES					
FACULTY					
INSTRUCTORS-REGULAR	\$ 9,533,170	\$ 9,217,848	\$ 9,934,481	\$ 11,386,031	14.6%
INSTRUCTORS-HOURLY	7,900,817	7,435,824	7,894,499	7,142,758	-9.5%
NON-INSTRUCTORS-REGULAR	1,487,382	1,498,015	1,454,897	1,441,513	-0.9%
NON-INSTRUCTORS-HOURLY	948,487	885,457	817,644	702,000	-14.1%
FACULTY	19,869,856	19,037,144	20,101,521	20,672,302	2.8%
CLASSIFIED					
STAFF - REGULAR	7,732,802	7,889,314	8,815,345	9,824,934	11.5%
INSTRUCTIONAL - REGULAR	934,076	1,023,580	953,605	1,271,909	33.4%
HOURLY INST./NON INST.	654,705	742,259	593,011	696,859	17.5%
OVERTIME	106,359	116,108	111,789	123,400	10.4%
CLASSIFIED	9,427,942	9,771,261	10,473,750	11,917,102	13.8%
ADMINISTRATORS					
ACADEMIC	1,703,675	1,782,041	1,963,823	1,949,519	-0.7%
CLASSIFIED	1,520,254	1,691,690	1,726,042	1,945,466	12.7%
ADMINISTRATORS	3,223,929	3,473,731	3,689,865	3,894,985	5.6%
TOTAL SALARIES	\$ 32,521,727	\$ 32,282,136	\$ 34,265,136	\$ 36,484,389	6.5%

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2018-2019**

**PART IV - UNRESTRICTED GENERAL FUND
CAPITAL OUTLAY AND OTHER OUTGO ANALYSIS**

FISCAL YEAR					
	ACTUAL 2015-2016	ACTUAL 2016-2017	PROJECTED ACTUAL 2017-2018	ADOPTION BUDGET 2018-2019	% CHANGE
CAPITAL OUTLAY					
LIBRARY BOOKS/PERIODICALS	\$ 72,524	\$ 72,191	\$ 69,006	\$ 79,877	15.8%
EQUIPMENT NEW & LEASED	355,583	339,347	615,913	462,917	-24.8%
TOTAL	\$ 428,107	\$ 411,538	\$ 684,919	542,794	-20.8%
OTHER OUTGO					
INTERFUND TRANSFERS:					
MAINTENANCE MANAGEMENT FUND	\$ 428,642	\$ 337,524	\$ 171,151	-	-100.0%
INSTRUCT. & ADMIN. SUPPORT FOR LAB SCHOOL	199,051	192,310	213,504	\$ 206,465	-3.3%
CHILD DEVELOPMENT FUND	114,337	60,771	195,625	212,535	8.6%
IVC ORGANIC FARM FUND	-	-	71,006	186,767	163.0%
HAMILTON REDEV. BOND REDEMPTION	389,577	420,459	165,996	100,000	-39.8%
STUDENT FINANCIAL AID TRUST FUND	-	-	44,724	-	-100.0%
LEASE REVENUE BOND INTEREST & REDEMPTION	-	-	545,000	550,000	0.9%
TOTAL INTERFUND TRANSFERS:	\$ 1,131,607	\$ 1,011,064	\$ 1,407,006	\$ 1,255,767	-10.7%
INTRAFUND TRANSFERS:					
ADVANCEMENT	\$ 266,157	\$ 319,591	\$ 346,584	\$ 324,436	-6.4%
SAS	252,467	94,425	531,086	416,829	-21.5%
PUENTE	77,679	68,536	82,180	97,322	18.4%
BFAP/FA	38,719	86,861	96,696	173,740	79.7%
NAPA VALLEY GREEN GRANTS	-	134,403	-	-	0.0%
STUDENT SUCCESS-CREDIT	-	-	203,296	57,468	-71.7%
STUDENT EQUITY	-	-	-	62,048	0.0%
EOPS/CARE/CALWORKS	-	-	4,771	23,788	398.6%
HEALTH CENTER	-	-	-	13,565	0.0%
PARKING	165,760	226,925	307,528	364,579	18.6%
BRANSON	-	-	66,630	-	-100.0%
MISCELLANEOUS	676	9,578	30,992	1,872	-94.0%
TOTAL INTRAFUND TRANSFERS:	\$ 801,458	\$ 940,319	\$ 1,669,763	\$ 1,535,647	-8.0%
OTHER USES:					
DEBT RETIREMENT	\$ 133,704	\$ 139,568	\$ 189,226	\$ 175,979	-7.0%
STUDENT FINANCIAL AID	15,000	-	-	-	0.0%
CERBT (OPEB) CONTRIBUTIONS	850,000	-	-	-	0.0%
PARS CONTRIBUTIONS	-	-	4,200,000	-	-100.0%
TOTAL OTHER USES	\$ 998,704	\$ 139,568	\$ 4,389,226	\$ 175,979	-96.0%
TOTAL OTHER OUTGO	\$ 2,931,769	\$ 2,090,951	\$ 7,465,995	\$ 2,967,393	-60.3%