

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2021-2022**

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

REVENUE ASSUMPTIONS	FY 2021-2022 ESTIMATED ASSUMPTIONS	FY 2022-2023 ESTIMATED ASSUMPTIONS	FY 2023-2024 ESTIMATED ASSUMPTIONS	FY 2024-2025 ESTIMATED ASSUMPTIONS
Secured Property Taxes CCPI	County Estimate	0.5%	1.0%	1.5%
Supplemental Tax Growth	(\$50,000)	(\$50,000)	(\$50,000)	Flat
Unsecured Tax Growth	County Estimate	Flat	Flat	Flat
Prior Year Tax Growth	Flat	Flat	Flat	Flat
Enrollment Fee:				
Resident	\$ 46	\$ 46	\$ 46	\$ 46
Non-Resident Tuition	\$ 265	\$ 265	\$ 265	\$ 265
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	\$ 43	\$ 43	\$ 44	\$ 44
Summer	\$ 26	\$ 26	\$ 26	\$ 26
Daily	\$ 4	\$ 4	\$ 4	\$ 4
Health Fee:				
Primary Term	\$ 21	\$ 21	\$ 22	\$ 22
Summer	\$ 18	\$ 18	\$ 19	\$ 19
Technology Fee per semester	\$ 10	\$ 10	\$ 10	\$ 10
Lottery Income/Estimated FTES:				
Prop 20	\$ 49	\$ 49	\$ 49	\$ 49
Non-prop 20	\$ 150	\$ 150	\$ 150	\$ 150
State Allocations (% of prior year amount)	90%-100%	100%	100%	100%
Prop 30 – Educational Protection Act	\$100 per FTE	\$100 per FTE	\$100 per FTE	\$100 per FTE
Bookstore Commission	\$100,000	\$100,000	\$100,000	\$100,000

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EXPENDITURE ASSUMPTIONS	FY 2021-2022 ESTIMATED ASSUMPTIONS	FY 2022-2023 ESTIMATED ASSUMPTIONS	FY 2023-2024 ESTIMATED ASSUMPTIONS	FY 2024-2025 ESTIMATED ASSUMPTIONS
Negotiated Settlements:				
UPM	In negotiations	0%	0%	0%
CSEA	2% effective 1/1/2022	0%	0%	0%
SEIU	2% effective 1/1/2022	0%	0%	0%
Unrepresented	0%	0%	0%	0%
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 4, Step 11	Column 4, Step 11	Column 4, Step 11	Column 4, 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 \$2,050/mo	Up to \$2,050/mo	Up to \$2,050/mo	Up to \$2,050/mo
Annual medical increase	3% effective 10/1	2.5% effective 10/1	2% effective 10/1	2% effective 10/1
Annual dental/vision/other increase	0%	0%	0%	0%

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EXPENDITURE ASSUMPTIONS	FY 2021-2022 ESTIMATED ASSUMPTIONS	FY 2022-2023 ESTIMATED ASSUMPTIONS	FY 2023-2024 ESTIMATED ASSUMPTIONS	FY 2024-2025 ESTIMATED ASSUMPTIONS
Statutory Employer Benefit Rates:				
STRS	16.02%	18.30%	18.30%	18.30%
PERS CLASSIC – CSEA	22.84%	25.50%	26.20%	26.20%
PERS CLASSIC – SEIU	22.84%	25.50%	26.20%	26.20%
PERS CLASSIC – Unrepresented	22.84%	25.50%	26.20%	26.20%
PERS PEPRA – Non-Safety	22.84%	25.50%	26.20%	26.20%
PERS CLASSIC - Public Safety	20.90%	20.90%	20.90%	20.90%
PERS PEPRA - Public Safety	13.98%	13.98%	14.00%	14.00%
PERS – Public Safety Unfunded Liability	\$96,508	\$106,400	\$113,500	\$120,000
Social Security	6.2%	6.2%	6.2%	6.2%
Medicare	1.45%	1.45%	1.45%	1.45%
Unemployment Insurance	0.15%	0.15%	0.15%	0.15%
Workers' Compensation	1.0%	1.05%	1.10%	1.10%
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	10.0%	5.0%	5.0%	5.0%
Operating Expenses	Budgeted by Depts.	2.5%	2.5%	2.5%
Elections	No	\$100K	No	\$100K
Transportation Expense for FT Student	\$36/semester	\$36/semester	\$36/semester	\$36/semester

**MARIN COMMUNITY COLLEGE DISTRICT
SOURCES AND USES OF FUNDS - CURRENT VIEW**

FISCAL YEAR	ACTUAL 2018-2019	ESTIMATED 2019-2020	ADOPTION BUDGET 2020-2021	ESTIMATED 2020-2021	BUDGET FORECAST 2021-2022	BUDGET FORECAST 2022-2023	BUDGET FORECAST 2023-2024	BUDGET FORECAST 2024-2025
SOURCES OF FUNDS								
BEGINNING FUND BALANCE	\$ 7,170,757	\$ 9,141,398	\$ 7,437,011	\$ 7,437,011	\$ 10,465,182	\$ 10,858,505	\$ 8,294,920	\$ 8,937,720
REVENUES								
PROGRAM-BASED FUNDING	60,198,485	61,888,991	64,137,337	64,253,647	65,670,985	67,123,643	68,851,121	70,921,869
FEDERAL	405	330	-	-	-	-	-	-
OTHER STATE	4,994,180	3,590,185	3,646,329	3,646,329	3,646,329	3,646,329	3,646,329	3,646,329
OTHER LOCAL	1,391,159	1,501,515	1,323,332	1,117,737	1,262,799	1,315,098	1,369,995	1,427,620
OTHER FINANCING SOURCES	882,222	368,114	374,810	374,810	300,374	690,368	4,399,045	3,649,045
TOTAL REVENUE	67,466,451	67,349,135	69,481,808	69,392,523	70,880,487	72,775,438	78,266,490	79,644,863
TOTAL SOURCES	74,637,208	76,490,533	76,918,819	76,829,534	81,345,669	83,633,943	86,561,410	88,582,583
USE OF FUNDS								
SALARIES	35,751,215	36,375,057	37,592,122	35,105,558	39,003,634	41,905,467	43,434,340	45,131,850
BENEFITS	17,405,824	16,312,978	17,768,457	15,454,229	19,255,337	20,907,025	21,515,026	21,670,801
TOTAL SALARIES & BENEFITS	53,157,039	52,688,035	55,360,579	50,559,787	58,258,971	62,812,492	64,949,366	66,802,651
FIXED EXPENSES	2,256,980	2,040,305	2,208,018	2,443,342	2,562,502	2,688,861	2,822,948	2,965,340
OTHER OPERATING	4,935,522	5,001,480	5,978,653	5,396,896	5,326,819	5,562,489	5,599,052	5,841,528
CAPITAL OUTLAY	258,013	285,500	258,596	258,596	265,061	271,688	278,480	285,443
OTHER OUTGO	4,417,520	8,435,016	5,200,004	7,052,428	3,523,811	3,503,493	3,523,844	3,534,404
TOTAL EXPENDITURES	11,868,035	15,762,301	13,645,271	15,151,263	11,678,193	12,026,531	12,224,324	12,626,715
TOTAL USES	65,025,074	68,450,336	69,005,850	65,711,050	69,937,164	74,839,023	77,173,690	79,429,366
SOURCES OVER (UNDER) USES	9,612,134	8,040,197	7,912,969	11,118,484	11,408,505	8,794,920	9,387,720	9,153,217
TRANSFER IN (OUT)	(470,736)	(603,186)	(600,000)	(653,302)	(550,000)	(500,000)	(450,000)	(400,000)
ENDING FUND BALANCE	\$ 9,141,398	\$ 7,437,011	\$ 7,312,969	\$ 10,465,182	\$ 10,858,505	\$ 8,294,920	\$ 8,937,720	\$ 8,753,217
RESERVE	14.0%	10.8%	10.5%	15.8%	15.4%	11.0%	11.5%	11.0%
SOURCES OVER/(UNDER) USES	\$ 1,970,641	\$ (1,704,387)	\$ (124,042)	\$ 3,028,171	\$ 393,323	\$ (2,563,585)	\$ 642,800	\$ (184,503)
Target Reserve Levels		9.5	10.0	10.0	10.5	11.0	11.5	12.0