

REVENUE ASSUMPTIONS	FY 2015-2016 ADOPTION BUDGET	FY 2016-2017 ESTIMATED ASSUMPTIONS	FY 2017-2018 ESTIMATED ASSUMPTIONS	FY 2018-2019 ESTIMATED ASSUMPTIONS
Secured Property Taxes CCPI	County Estimate	2.0%	2.0%	2.0%
Supplemental Tax Growth	5.0%	5.0%	5.0%	5.0%
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	\$ 209	\$ 211	\$ 213	\$ 215
Non-Resident Capital Outlay Fee	\$ 50	\$ 50	\$ 50	\$ 50
Transportation Fee per FT Student	\$35/semester	\$35/semester	\$35/semester	\$35/semester
Parking Fee:				
Primary Term	\$ 41	\$ 41	\$ 41	\$ 41
Summer	\$ 25	\$ 25	\$ 25	\$ 25
Daily	\$ 4	\$ 4	\$ 4	\$ 4
Health Fee:				
Primary Term	\$ 19	\$ 19	\$ 19	\$ 19
Summer	\$ 16	\$ 16	\$ 16	\$ 16
Technology Fee per semester	\$ 10	\$ 10	\$ 10	\$ 10
Lottery Income/Estimated FTES:				
Prop 20	\$ 34	\$ 34	\$ 34	\$ 34
Non-prop 20	\$ 128	\$ 128	\$ 128	\$ 128
State Allocations (% of prior year amount)	100%	100%	100%	100%
Prop 30 – Educational Protection Act	\$100 per FTE	\$85 per FTE	\$85 per FTE	\$85 per FTE
Mandated Claims – one time	\$1,600,000	\$0	\$0	\$0
Bookstore Commission	\$150,000	\$150,000	\$150,000	\$150,000
COLA for categorical programs	1.02%	1.60%	2.48%	3.50%

EXPENDITURE ASSUMPTIONS	FY 2015-2016 ADOPTION BUDGET	FY 2016-2017 ESTIMATED ASSUMPTIONS	FY 2017-2018 ESTIMATED ASSUMPTIONS	FY 2018-2019 ESTIMATED ASSUMPTIONS
Statutory Employee Benefit Rates:				
STRS	10.73%	12.58%	14.43%	16.28%
PERS – CSEA	20.166%	21.454%	25.252%	26.907%
PERS - SEIU	18.847%	20.05%	23.6%	25.147%
PERS - unrepresented	16.507%	15.37%	16.6%	18.147%
PERS PEPRAs	11.847%	13.05%	16.6%	18.147%
PERS - Public Safety	31.544%	34.592%	35.992%	37.392%
PERS PEPRAs - Public Safety	11.923%	15.032%	16.432%	17.832%
Social Security	6.2%	6.2%	6.2%	6.2%
Medicare	1.45%	1.45%	1.45%	1.45%
Unemployment Insurance	0.09%	0.10%	0.15%	0.20%
Workers' Compensation	1.022%	1.035%	1.045%	1.055%
Fixed Costs:				
Telephone, Water, Sewer, Pest	10.0% > actuals	10.0%	10.0%	10.0%
Gas/Electricity	4.0% > budget	4.0%	4.0%	4.0%
Insurance	5.0% > actuals	5.0%	5.0%	5.0%
Energy Savings	\$100K	\$100K	\$100K	\$100K
Operating Expenses	Budgeted by Depts.	3.0%	3.0%	3.0%
Elections	Yes	No	Yes	No
Transportation Expense for FT Student	\$35/semester	\$35/semester	\$35/semester	\$35/semester

EXPENDITURE ASSUMPTIONS	FY 2015-2016 ADOPTION BUDGET	FY 2016-2017 ESTIMATED ASSUMPTIONS	FY 2017-2018 ESTIMATED ASSUMPTIONS	FY 2018-2019 ESTIMATED ASSUMPTIONS
Negotiated Settlements:				
UPM	In process	N/A	N/A	N/A
CSEA	In process	0%	0%	0%
SEIU	1.5% January 1, 2016	0%	0%	0%
Police	1.5% January 1, 2016	0%	0%	0%
Unrepresented	In process	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 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	Up to \$1,785/mo	Up to \$1,785/mo	Up to \$1,785/mo
Annual medical increase	1.56%	3% effective 10/1	3% effective 10/1	3% effective 10/1
Annual dental/vision/other increase	0%	0%	0%	0%

College of Marin

12/31/15 YTD Financial Report

