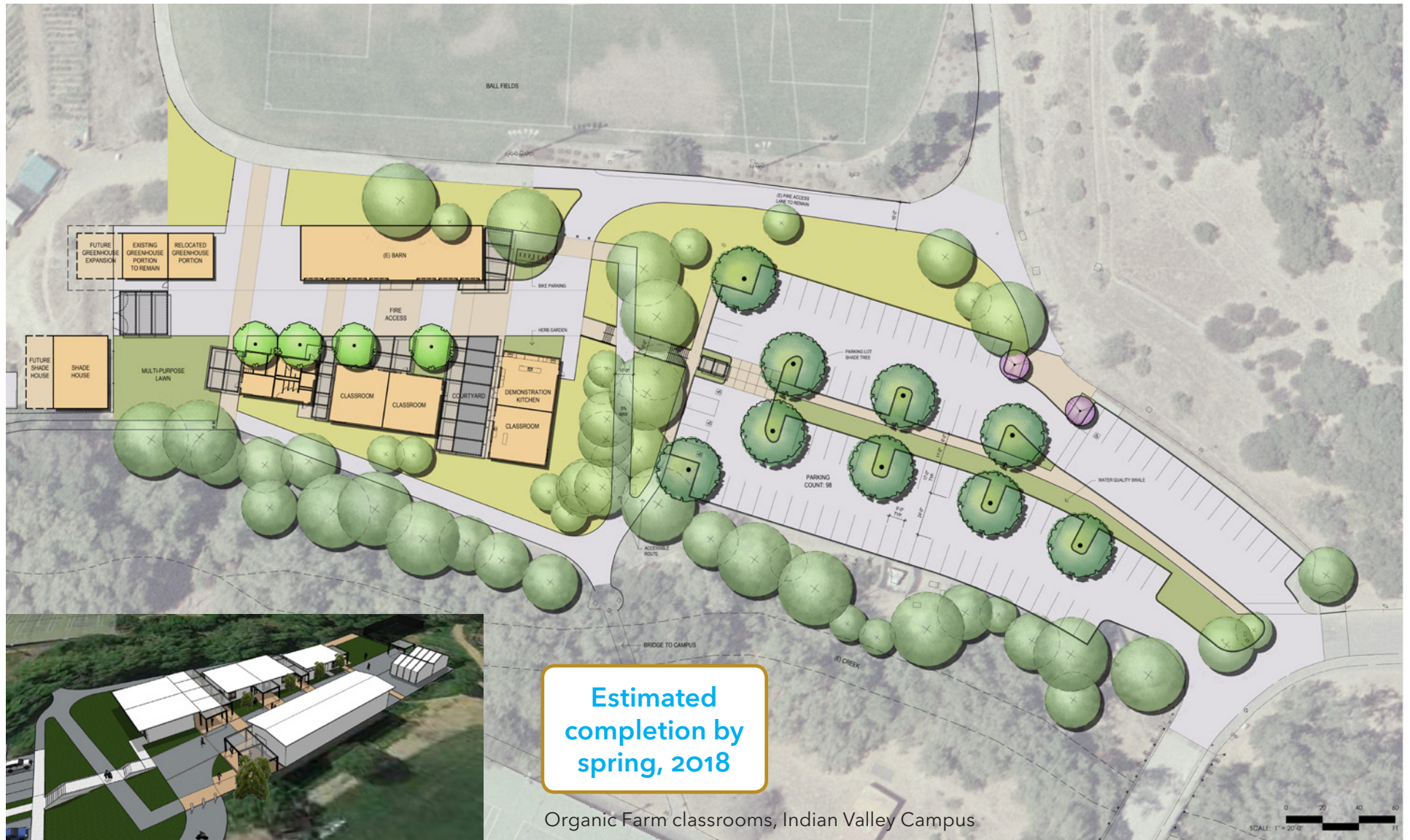


TENTATIVE BUDGET

FISCAL YEAR 2017-2018

JUNE 20, 2017



FAST FACTS

ACADEMIC YEAR 2015-2016

HEADCOUNT ENROLLMENT *

Total 13,503

Credit: 8,010 (59%)
 ESL: 2,129 (16%)
 Community Education: 3,726 (28%)
 Basic Skills (credit only): 1,614 (12%)
 Kentfield Campus: 11,959 (89%)
 Indian Valley Campus: 2,630 (19%)

CLASSES OFFERED *

Total 2,556

Credit: 1,955 (76%)
 ESL: 201 (8%)
 Community Education: 441 (17%)
 Basic Skills Classes (credit only): 168 (7%)
 Average Class Size: 16
 Kentfield Campus: 2,092 (82%)
 Indian Valley Campus: 464 (19%)

* Categories include duplication

FACULTY, STAFF, AND ADMINISTRATORS (fall 2015)

Total Employees 593

Administrators: 28
 Faculty: 388 (Tenured/Tenure Track: 119; Temporary: 269)
 Classified: 177
 Gender: Male 257 (43%); Female 336 (57%)
 Race/Ethnicity:
 Asian 50 (9%) Black/African American 26 (5%)
 Hispanic 39 (7%) Multi-racial 7 (1%)
 Native-American 4 (1%) White 424 (77%)

GEOGRAPHIC LOCATION (credit and noncredit)

Marin Residents 85%

Location	Students	%
Central Marin	4,038	40.6%
Novato	1,946	19.6%
South Marin	1,230	12.4%
North San Rafael	1,013	10.2%
West Marin	217	2.2%
Outside Marin	1,507	15.1%

DEGREES & CERTIFICATES (awarded for 2015-2016)

A.A. and A.S.: 340 Certificates: 78

Degree	Quantity	%
Associate of Arts	164	39.2%
Associate of Arts - Transfer	58	13.9%
Associate of Science	80	19.1%
Associate of Science - Transfer	38	9.1%
Certificates	78	18.7%

Educational Goal (Credit Students)	Students	%
Associate Degree (AA/AS)	2,816	35.2%
BA/BS Transfer (No AA/AS)	1,093	13.6%
Certificate of Achievement	197	2.5%
Advance Career Interest	1,226	15.3%
Basic Skills/High School Diploma	926	11.6%
Educational Development	768	9.6%

Educational Goal (Credit Students)	Students	%
Meet 4-year college requirements	670	8.4%
Not Specified	314	3.9%

CREDIT STUDENTS

Gender: Male 42%; Female 58%
 Median Age: 25
 Race/Ethnicity:
 Asian 632 (8%) Black/African American 390 (5%)
 Hispanic 2,044 (26%) Multi-racial 470 (6%)
 Native-American 19 (0.2%) White 4,281 (55%)
 International Students: 145[†] (Representing 37 countries)
[†] Includes credit, noncredit, and community education students

COMMUNITY EDUCATION

Median Age: 64

ENGLISH AS A SECOND LANGUAGE (credit and noncredit)

Enrollment Status: Credit 9%; Noncredit 91%
 Gender: Male 41%; Female 59%
 Median Age: 30
 Race/Ethnicity:
 Asian 149 (9%) Black/African American 17 (1%)
 Hispanic 1293 (82%) Multi-racial 6 (0.4%)
 Native-American 1 (0.1%) White 115 (7%)

NUMBER OF STUDENTS WHO TRANSFERRED TO 4-YEAR INSTITUTIONS (2014-2015)

Total 317

Equal Opportunity Statement

The Marin Community College District is committed by policy not to discriminate on the basis of, or the perception of, race, ethnic group identification, ancestry, color, religion, age, gender, national origin, sexual orientation, disability (mental or physical), marital status, medical condition (cancer, genetic characteristics, or pregnancy), and status as a veteran, in any of its educational and employment programs and activities, its policies, practices, and procedures.

College of Marin students seeking instruction related disability accommodations should contact the Student Accessibility Services (SAS) Office, 415.485.9406.

Individuals seeking special assistance to accommodate a disability may call the Student Activities and Advocacy Office, 415.485.9376.

Marin Community College District Policy BP 3410 Nondiscrimination

The District is committed to equal opportunity in educational programs, employment, and all access to Institutional programs and activities.

The District, and each individual who represents the District, shall provide access to its services, classes, and programs without regard to national origin, religion, age, gender, race, color, gender identity, gender expression, medical condition, ancestry, sexual orientation, marital status, physical or mental disability, genetic information, or because he/she is perceived to have one or more of the foregoing characteristics, or based on association with a person or group with one or more of these actual or perceived characteristics. For more information on Marin Community College District's Nondiscrimination policy, please see Board Policy BP 3410.

Federal Income Tax Exemption IRC 501(c)(3) Public Charity Status

The Internal Revenue Service has granted Marin Community College District with a 501(c)(3) status, effective April 1, 1926. The Internal Revenue Service has approved the District to be tax-exempt from Federal income tax under the terms of section 501(c)(3) of the Internal Revenue Code. The Internal Revenue Service has classified the District as a public charity under Code 170(b)(1)(A)(ii).

Contributions to the District are deductible under section 170 of the Internal Revenue Code. The District is also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.



MARIN COMMUNITY COLLEGE DISTRICT

BOARD OF TRUSTEES

Ms. Diana Conti, President

Dr. Eva Long, Vice President

Mr. Philip Kranenburg, Clerk

Ms. Brady Bevis

Ms. Stephanie O'Brien

Mr. Stuart Tanenberg

Ms. Wanden Treanor

Amy Diaz, Student Trustee

David Wain Coon, Superintendent/President

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**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

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**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

Strategic Plan 2015 — 2018

President's Message

It is with great pleasure that I present this Strategic Plan 2015–2018 that will guide our direction and priorities over the next three years. This is the third cycle of strategic planning based on our ten-year Educational Master Plan 2009–2019. Much has been accomplished. Check out our 2012-2015 strategic plan progress report for the details. www.marin.edu/StrategicPlan/

This tremendous progress demonstrates our commitment and the teamwork required to achieve big goals. In this new plan, we continue our focus on student access and success, improving systems and operations, including fiscal sustainability, and community responsiveness. We will gauge our success through specific outcome performance measures. I have no doubt we will again rise to the occasion and successfully achieve our goals.

Dr. David Wain Coon
President/Superintendent

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2017-2018

Our Vision

College of Marin will be a premier educational and cultural center that provides programs of the highest caliber to meet the needs of an increasingly interconnected global society. Our vision will be guided by our values.

Our Mission

College of Marin's commitment to educational excellence is rooted in providing equitable opportunities and fostering success for all members of our diverse community by offering:

- preparation for transfer to four-year colleges and universities
- associate degrees and certificates
- career technical education
- basic skills improvement
- English as a second language
- lifelong learning
- community and cultural enrichment

College of Marin responds to community needs by offering student-centered programs and services in a supportive, innovative learning environment that promotes social and environmental responsibility.

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2017-2018

Our Values

Student and Community Centered Education

We promote student success by providing programs and services that are learner centered and reflect the changing needs of our students and surrounding community.

Academic Excellence and Innovation

We are dedicated to academic excellence and encourage innovation. We foster intellectual inquiry by encouraging critical thinking, information literacy and technical competence. We continually evaluate the effectiveness of our programs.

Collaboration and Open Communication

We cultivate a culture of mutual respect, open communication, collaborative working relationships and participation in decision making among students, faculty, staff and the communities we serve.

Diversity

We cherish a learning environment that celebrates diverse backgrounds and recognizes the knowledge and experiences among its students, faculty and staff. We provide open access and strive to remove barriers to student success.

Sustainability

We will apply environmentally sustainable and green principles in our college community to ensure the future of our planet.

Accountability

We will be accountable for our decisions and actions on behalf of the students, college and community. Our decisions will be academically, fiscally and environmentally responsible.

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2017-2018

Goals · Objectives · Performance Indicators

The four major areas of focus of our 10-year Educational Master Plan are Student Access, Student Success, College Systems and Community Responsiveness. The following objectives support these foci and apply to each core element of our mission.

Student Access

Assess and make changes in class scheduling practices, education options and outreach to meet student needs and improve access.

Decrease time to degree by at least one year for the first cohort of the three-year strategic plan.

Time to degree 5.5 years or less with baseline of 6.5 years. Short-term indicators: degree-seekers' first-to-second term persistence, first term mean units attempted, and second term mean units attempted.

Increase enrollment by proactively recruiting students through various means to meet the needs of the institution and our community.

Increase headcount enrollment to 2012 levels (8,018 credit and noncredit students).

Decrease the proportion of students who register late for classes.

Percent of students registering for classes after the class start date is lower than baseline of 30% with decreasing trend over three years.

Evaluate the scope and scale of the Distance Education program to support enrollment and student success goals.

Distance Education program is appropriately scaled to support transfer and graduation requirements based on data/feedback collected.

Faculty members are trained in best practices for instructional technology.

All Distance Education courses meet a minimum score of 3 (Accomplished) based on the statewide Course Design Rubric for the Online Education Initiative.

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2017-2018

Increase dual enrollment of high school students by 15 percentage points per year during the three years of this plan.
Number of high school students concurrently enrolled for credit 15 percentage points higher than same term in prior year.

Improve matriculation process through cohesive activities that support strong transitions to COM.
Increase student attendance as well as staff and faculty participation by 10% in all of the pre-college activities.

Student Success

Develop, implement, evaluate and track programs, activities and progress to support effective instruction and improve student success, with particular attention to students in the general-education, career-technical-education, and basic-skills pathways.

Increase institutional preparedness to address student equity.
Higher level of institutional preparedness in Spring 2017.

Increase the degree, certificate and/or transfer-seeking student persistence rate by 6 percentage points within 3 cohort years.
Percentage of degree, certificate and/or transfer-seeking students starting first time in 2014–15 who enrolled in the first three consecutive terms. Baseline is 50.4%.

Increase the percentage of degree, certificate and/or transfer-seeking students who earn at least 30 units within three years.
Percentage of degree, certificate and/or transfer-seeking students starting first time in Fall 2014 who achieved at least 30 units by the end of 3 years. Baseline is 39%.

Reduce disproportionate impact for students as identified in the Student Equity Plan (SEP).
Equivalent course success rates for all student populations identified in the SEP.
Equivalent percentage of all student groups identified in the SEP who finish the final ESL, Math, or English basic skills course then complete a degree-applicable course in that area.

Reduce financial aid disqualification by 5 percentage points each year.
Number and percentage of students on financial aid warning or disqualification each year as compared with AY 2014-15, with trend data showing declining percentage.

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2017-2018

Institutional/programmatic decisions reflect sound data and analysis of factors impacting student success. Review of evidence indicating major student success related decisions are based on data and research.

Increase percentage of students advancing from pre-college level courses to college-level courses by 2018. Ten percent more students advancing from pre-college level courses to college-level courses.

College Systems

Develop, implement and evaluate a plan that addresses the District's physical plant, educational use, long-term financial sustainability and support of the Indian Valley campus.

Fully utilize the Indian Valley Campus (IVC) to achieve District goals of financial sustainability, enrollment growth and meeting community needs.

Increased revenue generated through IVC options. Baseline is \$98,500 (facility rentals, third-party contracts, and vendings).

Increased enrollment at IVC. Baseline is 1,204 headcount and 5,614 units (Fall 2014) and 1,142 headcount and 5,207 units (Spring 2015).

Higher space utilization ratio. Baseline from Fall 2015 is 25.3 average hours/week room use at KTD and 11.4 at IVC.

Create and implement a three-year budget strategy that maintains a minimum reserve of 7.67% while reducing deficit spending within the District each year.

Reduced deficit spending by the District by 35% in year one; an additional 35% in year two; and an additional 30% in year three.

Maintain high credit ratings among Moody's and Standard & Poor's for the District to leverage buying power with financial institutions for borrowing and bonding capabilities. Baseline is AA+ S&P and AA1 Moody's.

Maintain a minimum of an "A" rating with Moody's rating agency. Maintain a minimum of an "A" rating with Standard & Poor's rating agency.

Transfer and effectively manage account balances, formerly with the COM Foundation, to the District's accounting system as part of the District's Advancement Department.

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2017-2018

In year one, transfer all applicable fund balances from dissolved foundation to the District's financial reporting system for transparent reporting with all other District funds.

Increase philanthropic support to address unfunded needs in the form of scholarships, endowments, academic student support programs and facilities within three years.

Increased number of donors in two years. Baseline for FY 2014–15 is 503 total donors, 416 individuals.

Increased number and dollar amount of gifts, grants and other forms of philanthropic support in two years. Baseline is \$405,850 for FY 2014–15 and \$38,066 to the COM Foundation.

Community Responsiveness

Solicit business and community feedback and share assessments campus-wide.

Engage community and economic development partners to participate in the assessment of industry and community demands for workforce and economic development and share findings with the campus community.

Publications and records of dialogue within the community and campus that focus on business/community needs assessment findings.

Strengthen College of Marin's visibility and image within Marin County and beyond.

Majority of respondents to a community survey recognize COM identity and image. More COM website hits and followers. Baseline for web sessions in month course schedule posted and homepage sessions each semester. Social media baseline using Lifetime Total Likes and Daily Total Consumers.

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2017-2018

PRAC Charge, Responsibilities and Membership

The Planning and Resource Allocation Committee (PRAC) provides oversight and makes recommendations for institutional planning and resource allocation, linking program reviews and strategic planning to the resources needed to accomplish college goals. PRAC reviews all plans and recommendations made by participatory governance committees and ensures their compliance with board policy and planning priorities.

Charge

- Ensure that the college's planning process supports student success.
- Align Board goals and priorities with college plans and the budget process.
- Ensure that the planning process is broad-based, offers opportunities for input by appropriate constituencies, allocates necessary resources, and leads to the improvement of institutional effectiveness.
- Review and make recommendations for the tentative budget for resources, including all assets of the college; fiscal resources, facilities, equipment, and personnel resources.
- Prepare planning recommendations and decisions consistent with the Education Code, the mission, vision and values of the college, accreditation standards, and strategic institutional planning priorities.
- Using the forecast of available resources provided by Fiscal Services, work with the Program Review Committee to set parameters for program reviews and administrative work plans.
- Recommend budget resource allocations based upon the strategic plan and requests presented in the instructional program reviews, student services program reviews, and administrative program reviews.
- Make recommendations for long-term budget planning, revenue and expense assumptions.
- Recommend allocations from supplementary resources.
- Review and make recommendations for adjustments between approved funding and actual expenditures.

Responsibilities

- Establish appropriate timelines and processes, assess success after the plans are implemented, and report the activities and results.
- Follow the timeline and processes described in the Integrated Planning Manual for the review of programs and the allocation of resources.

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2017-2018

- Review all college plans and other related or pertinent documents and forward recommended changes to the Superintendent/President.
- Make recommendations for the tentative budget and forward the tentative budget to the Superintendent/President.
- Use documented assessment results to set funding priorities and recommend program improvements.
- Provide oversight of the sub-committees and ad hoc committees of PRAC.
- Analyze the recommendations in the Educational Master Plan and set the college's long-term priorities.
- Provide oversight for the development of the Strategic Plan, including strategic objectives and action steps for each college priority.
- Provide oversight for instructional program reviews, student services program reviews, and administrative program reviews.
- Forward committee reports and resolutions to the Superintendent/President as recommendations and to College Council as information items.
- Review prior year budgets and develop budget assumptions that forecast the available resources for the coming fiscal year.

Membership - The following membership of PRAC made recommendations for the completion of the 2017-18 Adoption Budget:

- Yolanda Bellisimo – Faculty
- Becky Brown – Faculty
- Will Coley – Faculty
- Sarah Frye – Faculty
- Christine Li – Faculty
- Lisa Morse – Faculty
- Nancy Willet – Faculty
- Sara McKinnon, Co-Chair – Faculty
- Jonathan Eldridge, Co-Chair - Administration
- Lissette Flores – Classified Professionals
- Karen McSween – Classified Professionals
- Christopher Yang – Classified Professionals
- Christina Leimer – Administration
- Greg Nelson – Administration

Staff Resources

Patrick Ekoue-totou, Staff Resource – Administration

Peggy Isozaki, Staff Resource – Administration

Cari Torres, Staff Resource – Administration

Rhonda Jones, Staff Resource – Classified Professionals

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

Tentative Budget 2017-2018

Message from Fiscal Services

It is with great pleasure that I present this Tentative Budget for Fiscal Year 2017-2018 that will guide our direction and priorities over the next year and also projections for the following three years. This budget is the culmination of months of presentations and feedback from governance groups, staff, administrators, faculty and students. With these important steps the college has created a budget that ties to the strategic plan, program reviews and other operational milestones.

This tremendous progress demonstrates our commitment and the teamwork required to achieve big goals including a multi-year budget forecast. In this document, we continue our focus on transparency of institutional accounting practices and improving systems and operations, including fiscal sustainability.

Greg Nelson
Vice President
Finance & College Operations

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

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

REVENUE ASSUMPTIONS	FY 2017-2018 ESTIMATED ASSUMPTIONS	FY 2018-2019 ESTIMATED ASSUMPTIONS	FY 2019-2020 ESTIMATED ASSUMPTIONS	FY 2020-2021 ESTIMATED ASSUMPTIONS
Secured Property Taxes CCPI	County Estimate	2.0%	2.0%	2.0%
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	\$ 213	\$ 215	\$ 217	\$ 217
Non-Resident Capital Outlay Fee	\$ 50	\$ 50	\$ 50	\$ 50
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	\$ 45	\$ 45	\$ 45	\$ 45
Non-prop 20	\$ 128	\$ 128	\$ 128	\$ 128
State Allocations (% of prior year amount)	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	\$150,000	\$150,000	\$150,000	\$150,000
COLA for categorical programs	1.56%	2.40%	2.67%	2.67%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

EXPENDITURE ASSUMPTIONS	FY 2017-2018 ESTIMATED ASSUMPTIONS	FY 2018-2019 ESTIMATED ASSUMPTIONS	FY 2019-2020 ESTIMATED ASSUMPTIONS	FY 2020-2021 ESTIMATED ASSUMPTIONS
Negotiated Settlements:				
UPM	In progress	In progress	In progress	0%
CSEA	5% on schedule	5% on schedule; 3.5% PERS contribution	5% on schedule: 3.5% PERS contribution	0%
SEIU	5.5% on schedule; 2.34% PERS contrib.	4% on schedule; 2.34% PERS contrib.	4% on schedule; 2.34% PERS contrib.	0%
Police	5.5% on schedule	4% on schedule	4% on schedule	0%
Unrepresented	In progress	In progress	In progress	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	4.5% effective 10/1	5% effective 10/1	6% effective 10/1	6% effective 10/1
Annual dental/vision/other increase	0%	0%	0%	0%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

EXPENDITURE ASSUMPTIONS	FY 2017-2018 ESTIMATED ASSUMPTIONS	FY 2018-2019 ESTIMATED ASSUMPTIONS	FY 2019-2020 ESTIMATED ASSUMPTIONS	FY 2020-2021 ESTIMATED ASSUMPTIONS
Statutory Employee Benefit Rates:				
STRS	14.43%	16.28%	18.13%	19.10%
PERS – CSEA	24.108%	21.60%	20.80%	23.80%
PERS - SEIU	19.02%	19.26%	20.80%	23.80%
PERS - unrepresented	15.53%	18.10%	20.80%	23.80%
PERS PEPRA	15.53%	18.10%	20.80%	23.80%
PERS - Public Safety	29.39%	29.39%	29.39%	29.39%
PERS PEPRA - Public Safety	12.73%	12.70%	12.70%	12.70%
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	0.904%	0.931%	0.959%	0.988%
Fixed Costs:				
Telephone, Water, Sewer, Pest	5.0%	5.0%	5.0%	5.0%
Gas/Electricity	1.0%	1.0%	1.0%	1.0%
Insurance	5.0%	5.0%	5.0%	5.0%
Energy Savings	\$100K	\$100K	\$100K	\$100K
Operating Expenses	Budgeted by Depts.	3.0%	3.0%	3.0%
Elections	No	\$300K	No	\$300K
Instructional Units Budgeted	4,900	4,900	4,900	4,900
Cost Per Unit	\$4,117	\$4,398	\$4,662	\$4,759
Transportation Expense for FT Student	\$36/semester	\$36/semester	\$36/semester	\$36/semester

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2017-2018

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 2016-17, the District received approximately \$28.5 million more as a Basic Aid district – the “Basic Aid increment” – than it would have received from apportionment. In 2017-18, the Basic Aid increment will be approximately \$30.6 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 \$449 thousand in fiscal year 2016-17, and does not expect to receive mandated costs reimbursements in 2017-18. 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 \$308 thousand in the Tentative Budget. The Chancellor’s Office has adopted a COLA of 1.56% for its 2017-18 budget.

Discussion of the Proposed Budget for Fiscal Year 2017-18

The Tentative Budget for 2017-18 has the following key elements:

- Budgeted revenues exceed planned expenditures resulting in \$305 thousand net increase to the ending Fund Balance.
- The estimated Ending Fund Balance for 2017-18 is 8.5% of total Unrestricted General Fund expenses compared to the estimated actual 8.0% for 2016-17.
- A positive CPI inflation factor adjustment of 2.0% for secured property taxes is expected to result in an increase of \$2.8 million for 2017-18 secured property taxes.
- Increase in health benefits is approximately \$566 thousand for 2017-18.

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2017-2018

Analysis and Comparison of Revenue and Expense

Projected total General Fund Revenue for 2017-18 is \$81.7 million compared to \$70.9 million for 2016-17. This is an increase of \$10.8 million or 15.2%, principally due to an increase in secured property taxes and deferred revenues of categorical programs from prior years. Projected total General Fund Expenditures for 2017-18 are \$81.4 million compared to \$73.3 million for 2016-17. This is an increase of \$8.1 million or 11.1%, principally due an increase in salaries and benefits, other operating expenses, and the carry forwards of categorical programs from prior years. The 2017-18 budgeted unrestricted revenues of \$59.5 million increased \$2.3 million or 4.0% over the 2016-17 unrestricted revenues of \$57.2 million; 2017-18 budgeted unrestricted expenditures of \$59.2 million is an increase of \$200 thousand or 0.3% more than the 2016-17 unrestricted expenditures of \$59.0 million.

Discussion of Year-end Results for Fiscal Year 2016-17

Unrestricted revenues are about \$392 thousand lower than budgeted, principally from lower local revenue and anticipated CERBT payments.

Unrestricted expenditures are approximately \$563 thousand higher than budgeted, primarily due to lower salaries and benefits than anticipated, offset by higher other outgo.

Short-Term Borrowing

The District relies on property taxes for its core funding. Property taxes are collected by the County and distributed to local agencies in December and April. The period from July through December is very difficult from a cash flow perspective and extensive borrowing occurs during that period. The District may use the County of Marin as authorized by Article XVI, Section 6, of the Constitution of California. Or, the District may use the Community College League Cash Flow Borrowing Program for arranging this financing. Both methods provide a mechanism for borrowing the needed funds, at an advantageous placement cost, due to high program participation. For 2017-18 the County of Marin will provide short-term funding not to exceed \$16 million.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

Special Fund Highlights

Scholarship and Loan Trust Fund

The Scholarship and Loan Trust Fund is used to account for such gifts, donations, bequests and devises (subject to donor restrictions) which are used for scholarships or for grants in aid and loans to students.

There are eight scholarships and grants coordinated through this fund. The total fund balance in the Scholarship and Loan Trust Fund as of June 30, 2017 is projected at \$395 thousand.

Investment Trust Fund

Previously "Foundation Trust Fund," the name of this fund was changed in accordance with the accounting and financial statement guidelines of the California Community Colleges Chancellor's Office. The donations in this fund are used to support scholarships and other direct financial aid to students, and other instructional and college improvement activities.

There are ten endowments and grants coordinated through this fund. The total fund balance in the Investment Trust Fund as of June 30, 2017 is projected at \$1.0 million.

Child Development Fund

The Child Development Fund is utilized to account for the State and locally supported operation of the Child Study Centers located at the Indian Valley and Kentfield campuses, which provide child care for student and community parents and instructional lab support to Early Childhood Education, Pediatric Nursing, Child Psychology, Behavioral Science and related disciplines.

The Child Development Fund's federal, state and local revenue sources are intended to support child care activities. On the other hand, most of the General Fund's transfer supports the cost of the instructional lab support the Child Study Centers provide to the College's academic programs and Early Childhood Education program administration. Projected results of 2016-17 operations are \$359 thousand more in expenditures than externally funded revenue. Approximately 53% or \$188 thousand of the \$359 thousand General Fund transfer is attributable to the cost of Child Study Centers providing lab and administrative support to the College's programs and results in a \$0 year-end fund balance. The 2017-2018 Tentative Budget includes increased Parent Fees and a General

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2017-2018

Fund transfer of \$379 thousand, of which approximately 50% continues to supports the costs of instructional lab and administrative services the Centers provide to the College and continues to result in a \$0 fund balance.

Organic Farm and Garden

The Organic Farm and Garden Fund was established in May 2017 to account for the 5.8 acre Organic Farm located on the IVC campus. The Organic Farm and Garden will be supported by the district, a Strong Workforce grant and a portion of a College of Marin Foundation endowment.

Capital Outlay Fund – Hamilton Redevelopment and State Scheduled Maintenance

The Capital Outlay Fund has been used to finance various capital projects with lease revenue bond proceeds. Scheduled Maintenance funds, previously in this fund, are now received as part of the Physical Plant and Instructional Support funding and are accounted for in the General Fund, Restricted Funds.

Capital Outlay Fund – Measure C Building Fund

On November 2, 2004 the voters of Marin County overwhelmingly passed Measure C, a \$249.5 million bond for facilities maintenance, job training and safety, passing with more than 60 percent of the vote, easily surpassing the required 55 percent. With the bond, the College has been able to modernize science labs, classrooms, and libraries; provide modern computer technology; upgrade fire safety, campus security, disabled access, energy conservation systems and electrical wiring for computer technology; and repair, construct, acquire, and/or equip classrooms, labs, sites and facilities. The College retained Swinerton Management and Consulting, Inc. as its program and construction management provider through the end of 2012. Beginning January 1, 2013, the College retained Jacobs Project Management Co. to assume the role of program and construction management and to continue to work with COM's faculty, staff and students to implement the Measure C Program work in accordance with the Facilities Development and Master Plan.

In April 2005, \$75 million in bonds were sold. An additional \$75 million in bonds were sold in February 2009, and another \$52.505 million in bonds were sold in June 2011. In December 2012, \$46.995 million in bonds were sold. All issuances were sold pursuant to the terms of a public sale. All proceeds were delivered to the Marin County Treasury for credit of College of Marin into its building

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

fund. The District continues to work closely with the County Treasury, providing cash flows and construction schedules, to optimize investment incomes.

Capital Outlay Fund – Measure B, Series A Building Fund

On June 7, 2016 the voters of Marin County overwhelmingly passed Measure B, a \$265 million bond for facilities maintenance, job training and safety, passing with more than 60 percent of the vote, easily surpassing the required 55 percent. This bond measure authorized a combination of both tax exempt (Series A) and federally-taxable bonds (Series A-1).

In December 2016, \$60 million in tax exempt bonds were sold, netted against \$280 thousand in issuance and underwriting costs. Issuances were sold pursuant to the terms of a public sale and all proceeds were delivered to the Marin County Treasury for credit of College of Marin into its Measure B, Series A building fund.

Capital Outlay Fund – Measure B, Series A-1 Fund

On June 7, 2016 the voters of Marin County overwhelmingly passed Measure B, a \$265 million bond for facilities maintenance, job training and safety, passing with more than 60 percent of the vote, easily surpassing the required 55 percent. This bond measure authorized a combination of both tax exempt (Series A) and federally-taxable bonds (Series A-1).

In December 2016, \$37.5 million in federally-taxable bonds were sold, netted against \$288 thousand in issuance and underwriting costs. Issuances were sold pursuant to the terms of a public sale and all proceeds were delivered to the Marin County Treasury for credit of College of Marin into its Measure B, Series A-1 fund.

Hamilton Redevelopment Bond Interest and Redemption Fund

In 2003/04 the District approved the issuance of a lease revenue bond. The financing was accomplished, and a total of \$3.1 million of bond funds were generated. After financing and placement costs, the District had \$2.7 million available to fund capital facilities renewal projects and capital equipment purchases, and \$213 thousand held in the required debt service reserve. The bond is repaid by the stream of revenues due to the District from the Hamilton Redevelopment Project. Debt service for 2016-17 amounted to \$118 thousand and is projected to be \$119 thousand for 2017-18.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

Measure C Bond Interest and Redemption Fund

Original Issue Premiums of \$3.0 million on the sale of the bond, netted against approximately \$559 thousand in issuance and underwriting costs, were deposited and future receipts from the underlying tax rolls as well as accrued interest will be deposited into the Measure C Bond Redemption Fund. For the February 2009 bond sale, \$2.0 million issue premiums netted against \$1.2 million cost of issuance were also deposited into the Measure C Bond Redemption Fund. For the June 2011 bond sale, \$767 thousand issue premiums were deposited into this fund, and for the December 2012 bond sale, an additional \$402 thousand issue premiums were also deposited into the Measure C Bond Redemption Fund.

This fund is used for the payment of principal and interest on the bond. Debt service for 2016-17 for amounted to \$11.3 million and is projected to be \$11.4 million for 2017-18. Expenditures are covered by proceeds of the ad valorem property tax which is billed and collected by the Marin County Tax Assessor's Office.

Measure B, Series A, Bond Interest and Redemption Fund

Original Issue Premiums of \$3.6 million on the sale of the bond, netted against approximately \$180 thousand in issuance and underwriting costs, were deposited and future receipts from the underlying tax rolls as well as accrued interest will be deposited into the Measure B Bond Interest Redemption Fund for Series A.

This fund will be used for the payment of principal and interest on the bond. Debt service for 2016-17 for amounted to \$391 thousand and is projected to be \$2.6 million for 2017-18. Expenditures are covered by proceeds of the ad valorem property tax which is billed and collected by the Marin County Tax Assessor's Office.

Measure B, Series A-1, Bond Interest and Redemption Fund

Original Issue Premiums of \$603 thousand on the sale of the bond were deposited and future receipts from the underlying tax rolls as well as accrued interest will be deposited into the Measure B Bond Interest Redemption Fund for Series A-1.

This fund will be used for the payment of principal and interest on the bond. Debt service for 2016-17 for amounted to \$141 thousand and is projected to be \$923 thousand for 2017-18. Expenditures are covered by proceeds of the ad valorem property tax which is billed and collected by the Marin County Tax Assessor's Office.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

Self-Insurance Fund

The District self-insures for vision and dental coverage, with stop-loss insurance on the dental coverage. The full funding burden is borne by the District and is classified as a part of Benefits. The District does not anticipate a rate change for 2017-18.

Other Post-Employment Benefits (OPEB) Trust Fund

In June 2013, the District established an irrevocable OPEB trust fund with CalPERS, formally named the California Employers' Retiree Benefit Trust (CERBT) fund, and transferred \$2.2 million balance from the previous Retiree Unfunded Medical Benefits Liability Fund to the new irrevocable OPEB Trust fund. It is anticipated that earnings from the irrevocable OPEB trust fund will allow the District to begin funding retiree benefits entirely from the trust beginning in the 2016-17 Fiscal Year. As of June 30, 2015, the most recent actuarial valuation date, the District's Total Actuarial Accrued Liability for OPEB was \$3.6 million. Market value of assets in the OPEB trust as of March 31, 2017 was \$3.9 million. A new actuarial study will be completed in Fiscal Year 2016-17.

Other Agency Fund – Adult Ed Block Grant

In December 2015, the District established an agency trust fund with the County of Marin Treasury. The purpose of the Fund is to accept and disburse funds associated with the State's Adult Ed Block Grant AB104 which are held by the District for more than 45 days. Since its inception (2015-2016) the District has received \$874 thousand from the State and disbursed \$463 thousand on behalf of the Marin Consortium. As of June 30, 2017 the fund balance is projected to be \$413 thousand.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

PART II - FTES STATISTICS, 2009-10 TO 2016-17

FTES DATA

FTES	2009-10	% CH.	2010-11	% CH.	2011-12	% CH.	2012-13	% CH.
Credit	5,126	18.8%	5,101	-0.5%	4,779	-6.3%	4,462	-6.6%
Non-Credit	334	2.5%	284	-15.0%	236	-16.9%	209	-11.4%
TOTAL	5,460	17.7%	5,385	-1.4%	5,015	-6.9%	4,671	-6.9%

FTES	2013-14	% CH.	2014-15	% CH.	2015-16	% CH.	(a) 2016-17	% CH.
Credit	4,134	-7.4%	3,623	-12.4%	3,558	-1.8%	3,439	-3.3%
Non-Credit	232	11.0%	215	-7.3%	241	12.1%	259	7.5%
TOTAL	4,366	-6.5%	3,838	-12.1%	3,799	-1.0%	3,698	-2.7%

FTES

(a) CCFS-320 as of April 15, 2017

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**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

**PART III - SUMMARY OF FUNDS
A. REVENUES**

FISCAL YEAR				
REVENUE SUMMARY	ACTUAL 2014-2015	ACTUAL 2015-2016	ESTIMATED ACTUAL 2016-2017	TENTATIVE BUDGET 2017-2018
FUND TITLE				
UNRESTRICTED GENERAL FUND	\$ 51,529,922	\$ 56,667,121	\$ 57,233,526	\$ 59,513,753
COMMUNITY SERVICES	853,467	881,472	762,161	1,442,526
RESTRICTED GENERAL FUND	13,046,833	11,786,693	12,946,235	20,707,127
TOTAL GENERAL FUND	65,430,222	69,335,286	70,941,922	81,663,406
SCHOLARSHIP AND LOAN TRUST FUND	102,509	117,916	283,279	152,500
INVESTMENT TRUST FUND	75,171	106,082	66,651	153,500
CHILD DEVELOPMENT FUND	837,411	825,953	799,736	881,292
IVC FARM OPERATIONS	-	-	-	251,078
CAPITAL OUTLAY FUND	558,539	544,722	383,566	141,593
CAPITAL OUTLAY FUND-MEASURE C	38,322	11,744	4,900	500
CAPITAL OUTLAY FUND-MEASURE B, SERIES A	-	-	60,123,636	250,000
CAPITAL OUTLAY FUND-MEASURE B, SERIES A-1	-	-	37,587,500	200,000
HAMILTON REDEVELOPMENT BOND FUND	235,906	450,978	361,365	136,700
MEASURE C INTEREST/REDEMPTION FUND	16,180,762	13,582,298	11,441,000	11,439,000
MEASURE B INTEREST/REDEMPTION FUND, SERIES A	-	-	3,628,383	7,436,738
MEASURE B INTEREST/REDEMPTION FUND, SERIES A-1	-	-	603,934	7,068,336
SELF-INSURANCE FUND	616,992	624,730	667,700	675,400
OTHER POST EMPLOYMENT BENEFITS (OPEB) TRUST FUND	243,827	952,942	170,000	20,000
AGENCY FUND - ADULT EDUCATION BLOCK GRANT	-	874,365	2,200	750
ASSOCIATED STUDENTS ORGANIZATIONS	168,263	147,357	64,838	127,625
TOTAL - ALL FUNDS	\$ 84,487,924	\$ 87,574,373	\$ 187,130,610	\$ 110,598,418

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**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

**PART III - SUMMARY OF FUNDS
B. EXPENDITURES**

FISCAL YEAR				
EXPENDITURE SUMMARY	ACTUAL 2014-2015	ACTUAL 2015-2016	ESTIMATED ACTUAL 2016-2017	TENTATIVE BUDGET 2017-2018
FUND TITLE				
UNRESTRICTED GENERAL FUND	\$ 49,416,323	\$ 55,909,607	\$ 58,968,108	\$ 59,208,845
COMMUNITY SERVICES	1,022,958	1,273,735	1,383,678	1,442,526
RESTRICTED GENERAL FUND	13,046,833	11,786,693	12,946,235	20,707,127
TOTAL GENERAL FUND	63,486,114	68,970,035	73,298,021	81,358,498
SCHOLARSHIP AND LOAN TRUST FUND	169,068	100,204	150,429	225,000
INVESTMENT TRUST FUND	71,901	120,637	64,774	300,000
CHILD DEVELOPMENT FUND	837,411	825,953	799,736	881,292
IVC FARM OPERATIONS	-	-	-	251,078
CAPITAL OUTLAY FUND	677,423	1,304,095	832,312	622,782
CAPITAL OUTLAY FUND-MEASURE C	19,368,304	8,723,466	1,854,546	428,967
CAPITAL OUTLAY FUND-MEASURE B, SERIES A	-	-	3,250,000	42,597,500
CAPITAL OUTLAY FUND-MEASURE B, SERIES A-1	-	-	653,845	37,133,655
HAMILTON REDEVELOPMENT BOND FUND	105,673	112,953	119,951	121,294
MEASURE C INTEREST/REDEMPTION FUND	11,870,400	11,855,619	11,252,149	11,438,513
MEASURE B INTEREST/REDEMPTION FUND, SERIES A	-	-	570,995	2,559,238
MEASURE B INTEREST/REDEMPTION FUND, SERIES A-1	-	-	141,065	923,337
SELF-INSURANCE FUND	569,488	572,516	629,700	680,800
OTHER POST EMPLOYMENT BENEFITS (OPEB) TRUST FUND	2,642	2,297	425,673	373,956
AGENCY FUND - ADULT EDUCATION BLOCK GRANT	-	163,291	300,000	410,420
ASSOCIATED STUDENTS ORGANIZATIONS	155,236	170,538	75,351	159,575
TOTAL - ALL FUNDS	\$ 97,313,660	\$ 92,921,604	\$ 94,418,547	\$ 180,465,905

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**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

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

FISCAL YEAR	ACTUAL 2014-2015	ACTUAL 2015-2016	ESTIMATED ACTUAL 2016-2017	TENTATIVE BUDGET 2017-2018	BUDGET FORECAST 2018-2019	BUDGET FORECAST 2019-2020	BUDGET FORECAST 2020-2021
SOURCES OF FUNDS							
BEGINNING FUND BALANCE	\$ 4,796,123	\$ 6,740,231	\$ 7,105,482	\$ 4,749,383	\$ 5,054,291	\$ 5,560,079	\$ 6,087,121
REVENUES							
PROGRAM-BASED FUNDING	47,507,823	50,929,981	53,521,438	55,683,719	57,857,982	59,849,400	61,830,904
FEDERAL	-	297	-	-	-	-	-
OTHER STATE	2,411,312	4,509,350	2,164,961	2,258,063	2,258,063	2,258,063	2,258,063
OTHER LOCAL	1,151,298	1,226,219	1,124,654	1,201,015	1,294,722	1,405,775	1,516,978
OTHER FINANCING SOURCES	459,489	1,274	422,473	370,956	670,956	1,070,956	920,956
TOTAL REVENUE	51,529,922	56,667,121	57,233,526	59,513,753	62,081,723	64,584,194	66,526,901
TOTAL SOURCES	56,326,045	63,407,352	64,339,008	64,263,136	67,136,014	70,144,273	72,614,022
USE OF FUNDS							
SALARIES	28,850,949	32,521,727	31,729,186	34,767,120	36,409,810	38,078,018	38,550,152
BENEFITS	13,032,522	13,601,552	13,895,508	15,381,491	16,249,507	17,133,562	18,066,109
TOTAL SALARIES & BENEFITS	41,883,471	46,123,279	45,624,694	50,148,611	52,659,317	55,211,580	56,616,261
FIXED EXPENSES	2,248,141	2,276,913	2,320,731	2,378,258	2,438,077	2,500,294	2,565,026
OTHER OPERATING	2,607,770	4,149,539	4,095,739	4,047,700	4,480,832	4,321,258	4,765,896
CAPITAL OUTLAY	1,025,301	428,107	435,499	448,564	462,021	475,881	490,158
OTHER OUTGO	1,651,640	2,931,769	6,491,445	2,185,712	1,535,688	1,548,139	1,561,026
TOTAL EXPENDITURES	7,532,852	9,786,328	13,343,414	9,060,234	8,916,618	8,845,572	9,382,106
TOTAL USES	49,416,323	55,909,607	58,968,108	59,208,845	61,575,935	64,057,152	65,998,367
SOURCES OVER (UNDER) USES	6,909,722	7,497,745	5,370,900	5,054,291	5,560,079	6,087,121	6,615,655
TRANSFER IN (OUT)	(169,491)	(392,263)	(621,517)	-	-	-	-
ENDING FUND BALANCE	\$ 6,740,231	\$ 7,105,482	\$ 4,749,383	\$ 5,054,291	\$ 5,560,079	\$ 6,087,121	\$ 6,615,655
RESERVE	13.6%	12.6%	8.0%	8.5%	9.0%	9.5%	10.0%
SURPLUS/(DEFICIT)	\$ 1,944,108	\$ 365,251	\$ (2,356,099)	\$ 304,908	\$ 505,788	\$ 527,042	\$ 528,534

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**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

**PART IV - UNRESTRICTED GENERAL FUND
B. STATEMENT OF CHANGES IN FUND BALANCES**

FISCAL YEAR	ACTUAL	ACTUAL	ESTIMATED	TENTATIVE	%
	2014-2015	2015-2016	ACTUAL	BUDGET	CHANGE
			2016-2017	2017-2018	
SOURCES OF FUNDS					
BEGINNING FUND BALANCE	\$ 4,796,123	\$ 6,740,231	\$ 7,105,482	\$ 4,749,383	-33.2%
REVENUES					
PROGRAM-BASED FUNDING	\$ 47,507,823	\$ 50,929,981	\$ 53,521,438	\$ 55,683,719	4.0%
FEDERAL	-	297	-	-	0.0%
OTHER STATE	2,411,312	4,509,350	2,164,961	2,258,063	4.3%
OTHER LOCAL	1,151,298	1,226,219	1,124,654	1,201,015	6.8%
OTHER FINANCING SOURCES	459,489	1,274	422,473	370,956	-12.2%
TOTAL REVENUE	51,529,922	56,667,121	57,233,526	59,513,753	4.0%
TOTAL SOURCES	56,326,045	63,407,352	64,339,008	64,263,136	-0.1%
USE OF FUNDS					
SALARIES	28,850,949	32,521,727	31,729,186	34,767,120	9.6%
BENEFITS	13,032,522	13,601,552	13,895,508	15,381,491	10.7%
TOTAL SALARIES & BENEFITS	41,883,471	46,123,279	45,624,694	50,148,611	9.9%
FIXED EXPENSES	2,248,141	2,276,913	2,320,731	2,378,258	2.5%
OTHER OPERATING	2,607,770	4,149,539	4,095,739	4,047,700	-1.2%
CAPITAL OUTLAY	1,025,301	428,107	435,499	448,564	3.0%
OTHER OUTGO	1,651,640	2,931,769	6,491,445	2,185,712	-66.3%
TOTAL OTHER EXPENSES	7,532,852	9,786,328	13,343,414	9,060,234	-32.1%
TOTAL USES	49,416,323	55,909,607	58,968,108	59,208,845	0.4%
SOURCES OVER (UNDER) USES	6,909,722	7,497,745	5,370,900	5,054,291	-5.9%
TRANSFER IN (OUT)	(169,491)	(392,263)	(621,517)	-	-100.0%
ENDING FUND BALANCE	\$ 6,740,231	\$ 7,105,482	\$ 4,749,383	\$ 5,054,291	6.4%
RESERVE	13.6%	12.6%	8.0%	8.5%	
SURPLUS/(DEFICIT)	\$ 1,944,108	\$ 365,251	\$ (2,356,099)	\$ 304,908	

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**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

**UNRESTRICTED GENERAL FUND
C. STATEMENT OF SOURCES OF FUNDS**

FISCAL YEAR	ACTUAL	ACTUAL	ESTIMATED	TENTATIVE	%
	2014-2015	2015-2016	ACTUAL	BUDGET	CHANGE
			2016-2017	2017-2018	
PROGRAM-BASED FUNDING					
STATE APPORTIONMENT	\$ -	\$ 63,646	\$ 437,239	\$ -	-100.0%
STATE SUBVENTIONS	264,435	261,477	256,631	253,958	-1.0%
TOTAL	264,435	325,123	693,870	253,958	-63.4%
PROPERTY TAXES					
SECURED	42,741,695	45,822,771	48,363,569	51,213,125	5.9%
SUPPLEMENTAL	1,164,582	1,311,574	1,000,000	950,000	-5.0%
UNSECURED	919,932	929,563	970,516	992,400	2.3%
PRIOR-YEAR	130,797	54,714	78,350	82,268	5.0%
RDA	284,593	485,089	323,165	100,000	-69.1%
TOTAL TAXES	45,241,599	48,603,711	50,735,600	53,337,793	5.1%
ENROLLMENT FEES	2,001,789	2,001,147	2,091,968	2,091,968	0.0%
TOTAL PROGRAM-BASED	47,507,823	50,929,981	53,521,438	55,683,719	4.0%
FEDERAL REVENUE	-	297	-	-	0.0%
STATE REVENUE					
"ON-BEHALF" PAYMENTS	945,130	1,270,216	1,000,000	1,000,000	0.0%
OTHER STATE	1,466,182	3,239,134	1,164,961	1,258,063	8.0%
TOTAL STATE	2,411,312	4,509,350	2,164,961	2,258,063	4.3%
LOCAL REVENUE					
INTEREST	12,341	23,891	42,803	40,000	-6.5%
NON-RESIDENCE FEES	605,238	721,985	723,634	795,634	9.9%
OTHER STUDENT CHARGES	43,811	34,921	35,000	35,700	2.0%
NON-RESIDENCE INSURANCE	63,190	32,026	17,023	17,363	2.0%
MISCELLANEOUS	426,718	413,396	306,194	312,318	2.0%
TOTAL LOCAL	1,151,298	1,226,219	1,124,654	1,201,015	6.8%
OTHER FINANCING SOURCES	459,489	1,274	422,473	370,956	-12.2%
TOTAL REVENUE	\$ 51,529,922	\$ 56,667,121	\$ 57,233,526	\$ 59,513,753	4.0%

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**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

**UNRESTRICTED GENERAL FUND
D. STATEMENT OF USES OF FUNDS**

FISCAL YEAR	ACTUAL	ACTUAL	ESTIMATED	TENTATIVE	%
	2014-2015	2015-2016	ACTUAL	BUDGET	CHANGE
			2016-2017	2017-2018	
USE OF FUNDS					
SALARIES	\$ 28,850,949	\$ 32,521,727	\$ 31,729,186	\$ 34,767,120	9.6%
BENEFITS	13,032,522	13,601,552	13,895,508	15,381,491	10.7%
TOTAL SALARIES & BENEFITS	41,883,471	46,123,279	45,624,694	50,148,611	9.9%
FIXED EXPENSES	2,248,141	2,276,913	2,320,731	2,378,258	2.5%
OTHER OPERATING	2,607,770	4,149,539	4,095,739	4,047,700	-1.2%
CAPITAL OUTLAY	1,025,301	428,107	435,499	448,564	3.0%
OTHER OUTGO	1,651,640	2,931,769	6,491,445	2,185,712	-66.3%
TOTAL OTHER EXPENSES	7,532,852	9,786,328	13,343,414	9,060,234	-32.1%
TOTAL USES	\$ 49,416,323	\$ 55,909,607	\$ 58,968,108	\$ 59,208,845	0.4%

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**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

**UNRESTRICTED GENERAL FUND
SALARY ANALYSIS**

FISCAL YEAR			ESTIMATED	TENTATIVE	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	%
	2014-2015	2015-2016	2016-2017	2017-2018	CHANGE
SALARIES					
FACULTY					
INSTRUCTORS-REGULAR	\$ 7,825,882	\$ 9,533,170	\$ 9,277,716	\$ 10,268,224	10.7%
INSTRUCTORS-HOURLY	7,021,127	7,900,817	7,194,954	7,000,000	-2.7%
NON-INSTRUCTORS-REGULAR	1,106,417	1,487,382	1,393,949	1,441,798	3.4%
NON-INSTRUCTORS-HOURLY	621,923	948,487	756,127	830,000	9.8%
FACULTY	16,575,349	19,869,856	18,622,746	19,540,022	4.9%
CLASSIFIED					
STAFF - REGULAR	7,724,755	7,732,802	7,842,854	9,165,151	16.9%
INSTRUCTIONAL - REGULAR	910,589	934,076	965,175	1,313,273	36.1%
HOURLY INST./NON INST.	711,544	654,705	730,424	765,000	4.7%
OVERTIME	81,797	106,359	113,320	120,000	5.9%
CLASSIFIED	9,428,685	9,427,942	9,651,773	11,363,424	17.7%
ADMINISTRATORS					
ACADEMIC	1,674,241	1,703,675	1,791,502	1,863,744	4.0%
CLASSIFIED	1,172,674	1,520,254	1,663,165	1,999,930	20.2%
ADMINISTRATORS	2,846,915	3,223,929	3,454,667	3,863,674	11.8%
TOTAL SALARIES	\$ 28,850,949	\$ 32,521,727	\$ 31,729,186	\$ 34,767,120	9.6%

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**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

**UNRESTRICTED GENERAL FUND
BENEFIT ANALYSIS**

FISCAL YEAR			ESTIMATED	TENTATIVE	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	%
	2014-2015	2015-2016	2016-2017	2017-2018	CHANGE
PUBLIC RETIREMENT					
STRS	\$ 2,417,982	\$ 3,209,580	\$ 3,265,203	\$ 4,032,491	23.5%
PERS	1,981,970	1,940,977	2,210,134	2,613,179	18.2%
FICA	783,594	803,453	796,485	836,980	5.1%
MEDICARE	414,759	471,499	452,767	535,169	18.2%
UNEMPLOYMENT	50,636	53,484	51,207	72,107	40.8%
WORKERS COMP. INS.	317,944	411,360	330,108	310,170	-6.0%
SERP - FACULTY	394,634	306,827	306,829	73,210	-76.1%
SERP - CLASSIFIED	480,472	386,934	330,850	220,448	-33.4%
SERP - ADMINISTRATORS	142,533	39,741	95,823	65,435	-31.7%
TOTAL	6,984,524	7,623,855	7,839,406	8,759,189	11.7%
HEALTH PROTECTION	6,047,998	5,977,697	6,056,102	6,622,302	9.3%
TOTAL BENEFITS	\$ 13,032,522	\$ 13,601,552	\$ 13,895,508	\$ 15,381,491	10.7%

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**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

**UNRESTRICTED GENERAL FUND
FIXED EXPENSES ANALYSIS**

FISCAL YEAR	ACTUAL	ACTUAL	ESTIMATED	TENTATIVE	%
	2014-2015	2015-2016	ACTUAL	BUDGET	CHANGE
			2016-2017	2017-2018	
FIXED EXPENSES					
UTILITIES					
SEWER SERVICE	\$ 74,608	\$ 69,686	\$ 67,901	\$ 71,296	5.0%
TELEPHONE	110,384	149,085	111,819	117,410	5.0%
WATER	154,998	168,479	152,073	159,677	5.0%
GAS & ELECTRICITY	1,300,619	1,322,268	1,462,756	1,477,384	1.0%
PEST CONTROL	96,576	99,630	87,499	91,874	5.0%
	<u>1,737,185</u>	<u>1,809,148</u>	<u>1,882,048</u>	<u>1,917,641</u>	<u>1.9%</u>
INSURANCE	<u>510,956</u>	<u>467,765</u>	<u>438,683</u>	<u>460,617</u>	<u>5.0%</u>
TOTAL	<u><u>\$ 2,248,141</u></u>	<u><u>\$ 2,276,913</u></u>	<u><u>\$ 2,320,731</u></u>	<u><u>\$ 2,378,258</u></u>	<u><u>2.5%</u></u>

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**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

**UNRESTRICTED GENERAL FUND
OTHER OPERATING EXPENSES ANALYSIS**

FISCAL YEAR			ESTIMATED	TENTATIVE	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	%
	2014-2015	2015-2016	2016-2017	2017-2018	CHANGE
OTHER OPERATING EXPENSES					
SUPPLIES & MATERIALS	\$ 494,291	\$ 618,445	\$ 709,934	\$ 731,232	3.0%
PERSONAL SVCE, LECTURE	106,440	124,614	146,074	150,456	3.0%
TRAVEL & CONFERENCE	122,539	135,678	200,026	206,027	3.0%
DUES & MEMBERSHIP	101,263	73,127	135,443	139,506	3.0%
LEGAL	296,151	465,274	602,194	150,000	-75.1%
AUDITS & ELECTION	81,100	469,733	(183,833)	110,000	-159.8%
CONTRACTED SERVICES	1,265,520	1,548,238	1,790,196	1,843,902	3.0%
POSTAGE	58,450	58,617	48,769	50,232	3.0%
PRINTING & PUBLICATION	86,251	58,604	69,927	72,025	3.0%
RENTAL & LEASES	241,821	284,171	387,660	399,290	3.0%
RECRUITMENT	93,600	140,158	160,826	165,651	3.0%
OTHER DISTRICT-WIDE EXP.	(344,772)	168,409	24,732	25,474	3.0%
MISCELLANEOUS	5,116	4,471	3,791	3,905	3.0%
TOTAL	\$ 2,607,770	\$ 4,149,539	\$ 4,095,739	\$ 4,047,700	-1.2%

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**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

**UNRESTRICTED GENERAL FUND
CAPITAL OUTLAY ANALYSIS**

FISCAL YEAR			ESTIMATED	TENTATIVE	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	%
	2014-2015	2015-2016	2016-2017	2017-2018	CHANGE
CAPITAL OUTLAY					
LIBRARY BOOKS/PERIODICALS	\$ 58,858	\$ 72,524	\$ 78,117	\$ 80,461	3.0%
EQUIPMENT NEW & LEASED	966,443	355,583	357,382	368,103	3.0%
TOTAL	\$ 1,025,301	\$ 428,107	\$ 435,499	448,564	3.0%
OTHER OUTGO					
INTERFUND TRANSFERS:					
MAINTENANCE MANAGEMENT FUND	\$ 291,181	\$ 333,204	\$ 242,380	\$ -	-100.0%
CAPITAL OUTLAY FUND	104,575	95,438	-	-	0.0%
INSTRUCT. & ADMIN. SUPPORT FOR LAB SCHOOL	192,679	199,051	188,051	188,051	0.0%
CHILD DEVELOPMENT FUND	66,298	114,337	171,422	171,422	0.0%
HAMILTON REDEV. BOND REDEMPTION	181,788	389,577	323,165	100,000	-69.1%
TOTAL INTERFUND TRANSFERS:	\$ 836,521	\$ 1,131,607	\$ 925,018	\$ 459,473	-50.3%
INTRAFUND TRANSFERS:					
ADVANCEMENT	\$ 95,046	\$ 266,157	\$ 311,775	\$ 343,710	10.2%
SAS	158,310	252,467	200,000	231,141	15.6%
PUENTE	86,173	77,679	67,669	69,157	2.2%
BFAP/FA	113,647	38,719	35,239	70,000	98.6%
NAPA VALLEY GREEN GRANTS	-	-	138,256	-	-100.0%
STUDENT SUCCESS-NONCREDIT	9,058	-	-	-	0.0%
SINGLE STOP	10,187	-	-	-	0.0%
HEALTH CENTER	16,881	-	-	-	0.0%
PARKING	3,101	165,760	331,863	225,760	-32.0%
BRANSON	10,954	-	-	-	0.0%
MISCELLANEOUS	110	676	786	5,632	616.5%
TOTAL INTRAFUND TRANSFERS:	\$ 503,467	\$ 801,458	\$ 1,085,588	\$ 945,400	-12.9%
OTHER USES:					
DEBT RETIREMENT	\$ 61,652	\$ 133,704	\$ 130,839	\$ 130,839	0.0%
STUDENT FINANCIAL AID	-	15,000	-	-	0.0%
CERBT (OPEB) CONTRIBUTIONS	250,000	850,000	-	-	0.0%
PARS CONTRIBUTIONS	-	-	4,350,000	650,000	-85.1%
TOTAL OTHER USES	\$ 311,652	\$ 998,704	\$ 4,480,839	\$ 780,839	-82.6%
TOTAL OTHER OUTGO	\$ 1,651,640	\$ 2,931,769	\$ 6,491,445	\$ 2,185,712	-66.3%

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**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

E. COMMUNITY SERVICES

FISCAL YEAR	ACTUAL 2014-2015	ACTUAL 2015-2016	ESTIMATED ACTUAL 2016-2017	TENTATIVE BUDGET 2017-2018	% CHANGE
TOTAL REVENUE	\$ 853,467	\$ 881,472	\$ 762,161	\$ 1,442,526	89.3%
EXPENDITURES BY PROGRAM					
PROGRAM ADMINISTRATION	\$ 550,461	\$ 701,668	\$ 842,969	\$ 905,218	7.4%
FACILITIES USE	4,777	13,520	525	-	-100.0%
INTENSIVE ENGLISH	129,118	223,033	231,453	202,981	-12.3%
EMERITUS	164,996	174,283	155,166	161,143	3.9%
SHORT COURSES/WORKSHOPS	170,129	159,981	152,365	167,500	9.9%
MICROCOMPUTER CENTER	3,477	1,250	1,200	5,684	373.7%
Total Expenditures	\$ 1,022,958	\$ 1,273,735	\$ 1,383,678	\$ 1,442,526	4.3%
TRANSFER IN FROM UNRESTRICTED	\$ (169,491)	\$ (392,263)	\$ (621,517)	\$ -	n/a

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

F. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2014-2015	ACTUAL 2015-2016	ESTIMATED ACTUAL 2016-2017	TENTATIVE BUDGET 2017-2018	% CHANGE
FEDERAL SOURCES					
Child Development Training Consortium	\$ 8,050	\$ 3,013	\$ 8,106	\$ 10,200	25.8%
College Work Study Program	163,506	173,047	201,426	274,890	36.5%
ECE Mentor Program	2,122	2,330	3,200	3,200	0.0%
Foster Care Education Program (42% Federal)	29,401	29,137	34,273	34,273	0.0%
Office of Emergency Services – Preparedness Plan Carry Fwd	361	-	-	1,439	0.0%
PELL (Grants & Admin) & Direct Loan Programs	6,303,131	3,598,199	3,039,743	3,256,250	7.1%
Supplemental Education Opportunity Grants	224,925	227,500	160,827	168,833	5.0%
Transitional Assistance to Needy Families (50% Federal)	16,008	15,465	15,741	14,955	-5.0%
VTEA - Tech. Prep.	43,269	45,119	45,119	45,119	0.0%
Vocational & Applied Tech. Education	130,873	130,988	111,669	111,669	0.0%
TOTAL FEDERAL	\$ 6,921,646	\$ 4,224,798	\$ 3,620,104	\$ 3,920,828	8.3%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

E. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL	ACTUAL	ESTIMATED	TENTATIVE	%
	2014-2015	2015-2016	2016-2017	BUDGET	CHANGE
				2017-2018	
STATE SOURCES					
AB 86 Adult Education Planning/Adult Ed Block Grant (AEBG)	\$ 217,539	\$ 31,095	\$ -	\$ 235,000	0.0%
Adult Ed Block Grant (AEBG) Carry Forward	-	-	135,000	100,000	0.0%
Adult Ed Block Grant - Pass Through	-	-	1,397,321	1,397,321	0.0%
Basic Skills	82,143	38,122	49,125	90,000	83.2%
Basic Skills Carry Forward	-	53,833	-	90,000	0.0%
Basic Skills Transformation Grant	-	-	278,100	511,700	0.0%
Board Financial Assistance Program Admin. Allowance/R2T4	202,309	246,818	182,293	182,293	0.0%
CAL Grants	286,589	268,146	229,092	225,000	-1.8%
CALWORKS	130,308	133,535	147,827	140,436	-5.0%
CALWORKS Carry Forward	-	218	-	-	0.0%
Cooperative Agencies Resources for Education	37,006	62,169	60,391	57,371	-5.0%
Cooperative Agencies Resources for Education Carry Fwd	-	248	143	-	-100.0%
Data & Accountability Grant	-	-	-	123,132	0.0%
Disabled Student Programs & Services (Student Accessibility & S	832,351	812,061	834,943	834,943	0.0%
Enrollment Fee Waiver - 2% Administrative	45,451	57,701	43,415	43,415	0.0%
Extended Opportunity Programs & Services	441,173	597,148	568,777	540,338	-5.0%
Extended Opportunity Programs & Services-Carry Forward	-	113	-	-	0.0%
Faculty and Staff Diversity	4,106	4,106	-	-	0.0%
Foster Care Education Program (58% State)	40,949	40,586	38,648	38,648	0.0%
Full Time Student Success Grant (FTSSG)	-	67,800	59,450	76,500	28.7%
Full Time Student Success Grant (FTSSG)-Carry Fwd	-	-	14,818	-	-100.0%
Hazardous Substances Carry Forward	-	-	-	4,880	0.0%
SUB-TOTAL	\$ 2,319,924	\$ 2,413,699	\$ 4,039,343	\$ 4,690,977	16.1%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

E. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

	<u>ACTUAL</u> <u>2014-2015</u>	<u>ACTUAL</u> <u>2015-2016</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>2016-2017</u>	<u>TENTATIVE</u> <u>BUDGET</u> <u>2017-2018</u>	<u>%</u> <u>CHANGE</u>
STATE SOURCES CONTINUED					
SUB-TOTAL (PREVIOUS PAGE)	\$ 2,319,924	\$ 2,413,699	\$ 4,039,343	\$ 4,690,977	16.1%
Instructional Equipment & Library Materials Carry Forward	103,787	6,516	-	-	0.0%
Nursing/Economic Development	129,587	131,459	119,800	119,800	0.0%
Other State Grants	-	-	22,502	-	-100.0%
Other State Grants Carry Forward	-	-	-	62,498	0.0%
Peace Officers Training	1,561	2,807	1,300	1,300	0.0%
Physical Plant and Instructional Support	101,295	915,234	295,816	602,039	103.5%
Physical Plant and Instructional Support Carry Forward	-	-	-	370,911	0.0%
Prop. 20 – Lottery – Instructional Supplies	67,141	59,576	52,640	170,685	224.2%
Prop. 20 – Lottery – Instructional Supplies Carry Forward	-	-	-	817,308	0.0%
Scheduled Maintenance & Repairs	187,851	-	-	-	0.0%
Scheduled Maintenance Carry-Forward	-	-	-	150,871	0.0%
Strong Workforce (Local)	-	-	71,817	579,287	706.6%
Strong Workforce (Local) Carry Forward	-	-	-	507,470	0.0%
Strong Workforce (Regional) Carry Forward	-	-	-	328,263	0.0%
Student Equity	87,683	176,256	262,113	384,934	46.9%
Student Equity Carry Forward	-	142,966	376,178	122,821	0.0%
Student Success & Support Program (Credit)	570,866	723,084	990,302	990,302	0.0%
Student Success & Support Program (Credit) Carry Fwd	-	193,316	248,053	-	0.0%
Student Success & Support Program (Non-Credit)	55,643	80,751	119,748	119,748	0.0%
Transfer and Articulation , Carry Forward (10-12)	-	40	-	-	0.0%
Transitional Assistance to Needy Families (50% State)	16,008	15,571	15,742	14,955	-5.0%
Unlock the Data	-	-	-	50,000	0.0%
TOTAL STATE	\$ 3,641,346	\$ 4,861,275	\$ 6,615,354	\$ 10,084,169	52.4%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

E. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2014-2015	ACTUAL 2015-2016	ESTIMATED ACTUAL 2016-2017	TENTATIVE BUDGET 2017-2018	% CHANGE
LOCAL SOURCES					
Advancement	\$ 88,524	\$ 278,996	\$ 191,328	\$ 300,000	56.8%
Advancement Carry Forward	-	-	-	407,540	0.0%
Annual Fund Drive	48,516	99,527	81,241	120,000	47.7%
Annual Fund Drive Carry Forward	-	-	-	232,334	0.0%
Branson	134,394	112,943	116,194	125,560	8.1%
Cabrillo-60% CTE Enhanced & 40% System Building	-	81,024	81,024	-	-100.0%
Cabrillo-60% CTE Enhanced & 40% System Building Carry Fwd			103,845	-	0.0%
COM Foundation:					0.0%
Donations Carry Forward	-	-	-	5,485	0.0%
Scholarships & Carry Forward	-	-	-	4,137	0.0%
Electronic Vehicle Training Consortium Carry Forward	-	-	-	19,855	0.0%
Energize Colleges	-	-	-	17,500	0.0%
Faculty Entrepenser Champions	-	3,170	4,441	-	0.0%
Health Services - Restricted	225,194	236,041	229,087	256,246	11.9%
Maintenance Management & Carry Forward	351,912	288,173	-	331,680	0.0%
MCCD Facility Rentals	-	-	-	256,000	0.0%
MCCD Facility Rentals Carry Forward	-	-	-	255,393	0.0%
MCF – College Skills & Career Bridges for ESL Students Carry Fwd	628	-	-	-	0.0%
Napa Valley Community College - Green V Business Office System	49,324	-	-	-	0.0%
Napa Valley - 40% CTE Food Systems	-	-	43,000	-	0.0%
Nor Cal Career Pathways Alliance	98,150	36,008	64,501	-	-100.0%
Nor Cal Career Pathways Alliance Carry Forward	-	62,951	111,148	80,480	-27.6%
Outside Scholarships	48,790	40,016	83,579	90,000	7.7%
Parking	748,979	494,273	454,045	522,699	15.1%
SUB-TOTAL	\$ 1,794,411	\$ 1,733,122	\$ 1,563,433	\$ 3,024,909	93.5%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

E. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2014-2015	ACTUAL 2015-2016	ESTIMATED ACTUAL 2016-2017	TENTATIVE BUDGET 2017-2018	% CHANGE
LOCAL SOURCES CONTINUED					
SUB-TOTAL (PREVIOUS PAGE)	\$ 1,794,411	\$ 1,733,122	\$ 1,563,433	\$ 3,024,909	93.5%
President's Circle	-	-	-	26,760	0.0%
Risk Margin (RM)/ RM Carry Forward	83,747	-	-	306,436	0.0%
San Mateo CC - CALSTEP	11,432	33,351	35,640	43,420	21.8%
San Rafael Redevelopment Carry Fwd	-	-	-	530,521	0.0%
Santa Rosa Multimedia Collaborative	-	-	-	3,853	0.0%
Single Stop	89,284	-	-	-	0.0%
Student Technology	-	100,975	11,032	76,097	589.8%
Student Technology Carry Forward	-	-	-	235,079	0.0%
UC Berkeley - Puente Fund	1,500	5,145	4,500	1,500	-66.7%
Youth & Entrepreneurship Program (YEP)	-	16,549	10,584	1,894	-82.1%
YEP - Cabrillo	-	10,020	-	6,261	0.0%
TOTAL LOCAL	\$ 1,980,374	\$ 1,899,162	\$ 1,625,189	\$ 4,256,730	161.9%
OTHER FINANCING SOURCES/OUTGO					
Inter/Intrafund Transfers In/(Out)	503,467	801,458	1,085,588	945,400	-12.9%
Contingency for Additional Grants	-	-	-	1,500,000	0.0%
TOTAL RESTRICTED PROGRAMS	\$ 13,046,833	\$ 11,786,693	\$ 12,946,235	\$ 20,707,127	59.9%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

PART V – SPECIAL FUND / PROGRAM BENEFITS

A. OVERVIEW

The General Fund of the Marin Community College District reflects most of the District's educational activities. There are other funds within the District that support related operations that are either legislatively mandated or directed by the Board. A brief review of each of these funds is provided along with a summary fiscal analysis of the operation for the 2014-15, 2015-16 and 2016-17 Fiscal Years, and a proposed Tentative Budget for the 2017-18 Fiscal Year. The following funds or programs are included in this section:

- 1. Scholarship and Loan Trust Fund**
- 2. Investment Trust Fund (Formerly Foundation Trust Fund)**
- 3. Child Development Fund**
- 4. Organic Farm and Garden Fund**
- 5. Capital Outlay Fund – Hamilton Redevelopment and State Scheduled Maintenance**
- 6. Capital Outlay – Measure C Building Fund**
- 7. Capital Outlay – Measure B Building Fund, Series A**
- 8. Capital Outlay – Measure B, Series A-1**
- 9. Hamilton Redevelopment Bond Redemption Fund**
- 10. Measure C Bond Interest and Redemption Fund**
- 11. Measure B, Series A, Bond Interest and Redemption Fund**
- 12. Measure B, Series A-1, Bond Interest and Redemption Fund**
- 13. Self-Insurance Fund**
- 14. Other Post-Employment Benefits (OPEB) Trust Fund**
- 15. Other Agency Fund**
- 16. Associated Student Organizations**

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

B. NARRATIVE TEXT AND FINANCIAL STATEMENTS

SCHOLARSHIP AND LOAN TRUST FUND REVENUE AND EXPENDITURE REPORT

The Scholarship and Loan Trust Fund is used to account for such gifts, donations, bequests and devises (subject to donor restrictions) which are used for scholarships or for grants in aid and loans to students.

This fund was established in 2012-13 when the College began to receive an annual Clara-Belle Hamilton nursing scholarship contribution which over the last two years has been \$56,562 and \$59,335 respectively.

In 2013-14, the College received a \$200,000 anonymous donation via the Marin Community Foundation for the benefit of the general scholarship fund and Emeritus. The intended expenditures of this fund is one half academic scholarships, one quarter scholarships for Emeritus students and one quarter to fund free or nominal fee courses for Emeritus students. During 2015-16, the anonymous donor contributed an additional \$170,000 to continue support of the general scholarship fund and free or nominal fee courses for Emeritus students.

There are currently eight scholarships and grants coordinated through this fund. The total fund balance in the Scholarship and Loan Trust Fund as of June 30, 2017 is projected at \$395,381.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

B. NARRATIVE TEXT AND FINANCIAL STATEMENTS

**SCHOLARSHIP AND LOAN TRUST FUND
(Formerly Foundation Trust Fund)
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR	ACTUAL 2014-2015	ACTUAL 2015-2016	ESTIMATED ACTUAL 2016-2017	TENTATIVE BUDGET 2017-2018	% CHANGE
REVENUE					
Interest Income	\$ 608	\$ 606	\$ 2,204	\$ 2,500	13.4%
Additional Scholarship Income	101,901	117,310	281,075	150,000	-46.6%
Total Revenue	102,509	117,916	283,279	152,500	-46.2%
EXPENDITURES					
Scholarships/Support	169,068	100,204	150,429	225,000	49.6%
Contingency	-	-	-	-	0.0%
Total Expenditures	169,068	100,204	150,429	225,000	49.6%
Excess of Revenue Over Expenditures	(66,559)	17,712	132,850	(72,500)	-154.6%
Beginning Fund Balance	311,378	244,819	262,531	395,381	50.6%
ENDING FUND BALANCE	\$ 244,819	\$ 262,531	\$ 395,381	\$ 322,881	-18.3%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

INVESTMENT TRUST FUND REVENUE AND EXPENDITURE REPORT

This fund was established as a result of a very generous donation made in December 1982. The purpose of the donation was to establish two permanent endowment funds of \$50,000 each. One of the endowments is to be used for scholarships and other direct financial aid to students, while the other is to be used for instructional improvement activities. There have been additional gifts made since that time.

One grant was shifted to the College of Marin Foundation in 1996-97, and the R. A. Brown Journalism Chair endowment was shifted to the Foundation in 1997-98 at the donor's request. Of the original thirteen endowments and grants, five were Financial Aid/Scholarship endowments that were transferred in 2004-05 from the District to the College of Marin Foundation. All endowments are for student scholarships/aid and the Foundation already administers an extensive scholarship program. The principal portions of the endowments are: Irwin P. Diamond Outstanding Graduate Award (\$7,444), the Florence Gastonguay Financial Aid Fund (\$6,175), Frank D. Gomez Scholarship Fund (\$50,000), Charles and Aida McLeran Student Loan Fund (\$2,000) and Kim R. Cortright Scholarship Fund (\$50,000). The total endowment principal transferred was \$115,619.

Since the 1992-93 Fiscal Year, the College became a residuary beneficiary of the Carolyne DeBorba Trust, receiving \$465,147. One-fourth of this amount was transferred to the COM Foundation and the remainder was deposited into this Fund. The intended expenditures of the revenues from these funds are: one quarter Scholarships, one quarter Facilities & Grounds, and one half at Board discretion.

In 2011, the College was named the beneficiary of Mrs. Joan Hopper's IRA account which resulted in a bequest of \$265,028. In addition, the College is the remainder beneficiary of Mrs. Hopper's trust contributing \$100,981 and \$60,320 over the last two years.

During 2012-13, the College became the beneficiary of the Thomas Frederic Humiston Trust, receiving \$200,000. This trust is for the benefit of Emeritus students and the intended expenditures are for the purchase, maintenance and storage of books of interest to older students.

There are currently ten endowments and grants coordinated through this fund. The total fund balance in the Investment Trust Fund as of June 30, 2017 is projected at \$1,000,451.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

B. NARRATIVE TEXT AND FINANCIAL STATEMENTS

**INVESTMENT TRUST FUND
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR	ACTUAL	ACTUAL	ESTIMATED	TENTATIVE	%
	2014-2015	2015-2016	ACTUAL	BUDGET	CHANGE
			2016-2017	2017-2018	
REVENUE					
Interest Income	\$ 1,862	\$ 2,101	\$ 3,331	\$ 3,500	5.1%
Additional Investment Income	73,309	103,981	63,320	150,000	136.9%
Total Revenue	75,171	106,082	66,651	153,500	130.3%
EXPENDITURES					
Scholarships/Support	9,715	67,973	59,748	100,000	67.4%
Instructional/College Improvements	62,186	52,664	5,026	100,000	1889.7%
Contingency	-	-	-	100,000	0.0%
Total Expenditures	71,901	120,637	64,774	300,000	363.1%
Excess of Revenue Over Expenditures	3,270	(14,555)	1,877	(146,500)	-7905.0%
Beginning Fund Balance	1,009,859	1,013,129	998,574	1,000,451	0.2%
ENDING FUND BALANCE	\$ 1,013,129	\$ 998,574	\$ 1,000,451	\$ 853,951	-14.6%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

**CHILD DEVELOPMENT FUND
REVENUE AND EXPENDITURE REPORT**

The Child Development Fund is utilized to account for the State and locally supported operation of the Child Study Centers located at the Indian Valley and Kentfield campuses.

Federal funding has declined over the last decade and currently includes only the food program. Also as a result of the Tax Bailout funding reduction (\$80,000) during 2009-10, State funding has also decreased significantly. The 2017-18 Tentative Budget includes State Tax Bailout and Department of Ed preschool contract funding levels consistent with 2016-17. Although the State budget picture has improved with the passage of Proposition 30 and the Great Recession recovery, Pre-school funding is still extremely uncertain and dependent upon the level of state certified enrollments. Over the last two years state certified enrollments have decreased while private pay enrollment has increased. Locally, Child Study Center management and staff continue to make significant progress with other funding sources, principally parent fee income.

2017-18 expenses are budgeted to increase as a result of staffing related costs including benefits.

The 2016-17 deficit is covered by a transfer of \$359,473 from the General Fund. 2017-18's budgeted deficit of \$379,087 will also need to be entirely funded by the General Fund.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

**CHILD DEVELOPMENT FUND
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR			ESTIMATED	TENTATIVE	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	%
	2014-2015	2015-2016	2016-2017	2017-2018	CHANGE
REVENUE					
Interest Income	\$ (236)	\$ (78)	\$ 775	\$ 50	93.5%
Federal Income	20,524	13,265	1,234	12,000	872.4%
State Income	229,795	182,084	219,148	205,365	-6.3%
Other Local Income	213,343	185,289	116,602	184,790	58.5%
Grants/Contributions	115,008	132,005	102,504	100,000	-2.4%
Interfund Transfer-In for Instr'l & Admin. Support	192,679	199,051	188,051	190,586	1.3%
Interfund Transfer-In - General Fund	66,298	114,337	171,422	188,501	10.0%
Total Revenue	837,411	825,953	799,736	881,292	10.2%
EXPENDITURES					
Certificated Salaries	433,322	447,159	433,103	437,974	1.1%
Classified Salaries	129,486	102,542	83,634	125,034	49.5%
Fringe Benefits	238,261	246,502	235,468	280,334	19.1%
Supplies	11,058	8,506	12,109	9,000	-25.7%
Food	21,866	19,830	24,065	22,000	-8.6%
Other Operating Expenses	3,418	1,414	11,357	6,950	-38.8%
Total Expenditures	837,411	825,953	799,736	881,292	10.2%
Excess of Revenue Over Expenditures	-	-	-	-	0.0%
Beginning Fund Balance	-	-	-	-	0.0%
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	0.0%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

ORGANIC FARM AND GARDEN FUND

The Organic Farm and Garden Fund was established in May 2017 to account for the 5.8 acre Organic Farm located on the IVC campus. The district is funding the two staffing positions of Farm Manager and Lead Gardener. The operations of the Organic Farm and Garden will be supported by revenue generated from plant and produce sales, event rentals, a Strong Workforce grant and a portion of a generous endowment received by the College of Marin Foundation.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

**IVC FARM OPERATIONS FUND
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR	ACTUAL 2014-2015	ACTUAL 2015-2016	ESTIMATED ACTUAL 2016-2017	TENTATIVE BUDGET 2017-2018	% CHANGE
REVENUE					
Interest Income	\$ -	\$ -	\$ -	\$ 500	0.0%
Other Local Income	-	-	-	37,500	0.0%
Grants/Contributions	-	-	-	213,078	0.0%
Total Revenue	-	-	-	251,078	0.0%
EXPENDITURES					
Classified Salaries	-	-	-	138,462	0.0%
Fringe Benefits	-	-	-	82,616	0.0%
Supplies	-	-	-	1,500	0.0%
Other Operating Expenses	-	-	-	6,000	0.0%
Equipment	-	-	-	22,500	0.0%
Total Expenditures	-	-	-	251,078	0.0%
Excess of Revenue Over Expenditures	-	-	-	-	0.0%
Beginning Fund Balance	-	-	-	-	0.0%
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	0.0%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

**CAPITAL OUTLAY FUND
REVENUE AND EXPENDITURE REPORT**

The Capital Outlay Fund has been used to finance various capital projects with lease revenue bond proceeds. Scheduled Maintenance funds, previously in this fund, are now received as part of the Physical Plant and Instructional Support funding and are accounted for in the General Fund, Restricted Funds.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

**CAPITAL OUTLAY FUND
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR			ESTIMATED	TENTATIVE	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	%
	2014-2015	2015-2016	2016-2017	2017-2018	CHANGE
REVENUE					
Interest Income	\$ 5,162	\$ 4,958	\$ 4,593	\$ 5,000	8.9%
Prop 39 CA Clean Energy Jobs Act	123,359	111,122	136,593	136,593	0.0%
Other Local Income	34,262	-	-	-	0.0%
Interfund Transfers	395,756	428,642	242,380	-	-100.0%
Total Revenue	558,539	544,722	383,566	141,593	-63.1%
EXPENDITURES					
Building Improvements	454,582	1,209,434	301,324	186,189	-38.2%
Prop 39 Projects	69,769	-	386,509	136,593	-64.7%
Pool Improvements	16,679	-	-	-	0.0%
Other	136,393	94,661	144,479	300,000	107.6%
Total Expenditures and Transfers	677,423	1,304,095	832,312	622,782	-25.2%
Excess of Revenue Over Expenditures	(118,884)	(759,373)	(448,746)	(481,189)	7.2%
Beginning Fund Balance	3,180,109	3,061,225	2,301,852	1,853,106	-19.5%
ENDING FUND BALANCE	\$ 3,061,225	\$ 2,301,852	\$ 1,853,106	\$ 1,371,917	-26.0%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

**CAPITAL OUTLAY FOR MEASURE C BUILDING FUND
REVENUE AND EXPENDITURE REPORT**

On November 2, 2004 the voters of Marin County overwhelmingly passed Measure C, a \$249.5 million bond for facilities maintenance, job training and safety, passing with more than 60 percent of the vote, easily surpassing the required 55 percent. With the bond, the College has been able to modernize science labs, classrooms, and libraries; provide modern computer technology; upgrade fire safety, campus security, disabled access, energy conservation systems and electrical wiring for computer technology; and repair, construct, acquire, and/or equip classrooms, labs, sites and facilities. The College retained Swinerton Management and Consulting, Inc. as its program and construction management provider through the end of 2012. Beginning January 1, 2013, the College retained Jacobs Project Management Co. to assume the role of program and construction management and to continue to work with COM's faculty, staff and students to implement the Measure C Program work in accordance with the Facilities Development and Master Plan.

In April 2005, \$75 million in bonds were sold. An additional \$75 million in bonds were sold in February 2009, and another \$52.505 million in bonds were sold in June 2011. In December 2012, \$46.995 million in bonds were sold. All issuances were sold pursuant to the terms of a public sale. All proceeds were delivered to the Marin County Treasury for credit of College of Marin into its building fund. The District continues to work closely with the County Treasury, providing cash flows and construction schedules, to optimize investment incomes.

To date, the Measure C Program has completed five new and three renovated buildings, including the Academic Center, LEED certified Science and Math and Nursing Building, the Child Study Center, the Performing Arts and Fine Arts Buildings, the Diamond PE Center and track, and the Main Building and Transportation Technology Complex at the Indian Valley Campus. As well, many accessibility, renewable energy, utility infrastructure and technology projects have been completed.

The 2016-17 estimated actual outlines approximately \$1.9 million in facilities renewal and modernization costs, including construction, architectural and civil, geotechnical and MEP engineering services, plus landscape architect and industrial hygienist. Construction and modernization plans outlined for the upcoming fiscal year include the final completion of the ADA building upgrades at IVC Pomo Cluster, infrastructure, and technology projects.

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018

CAPITAL OUTLAY FUND FOR MEASURE C
REVENUE AND EXPENDITURE REPORT

FISCAL YEAR		ACTUAL 2014-2015	ACTUAL 2015-2016	ESTIMATED ACTUAL 2016-2017	TENTATIVE BUDGET 2017-2018	% CHANGE
REVENUE						
Interest Income		\$ 38,322	\$ 11,744	\$ 4,900	\$ 500	n/a
Total Revenue		38,322	11,744	4,900	500	n/a
EXPENDITURES						
PROGRAM LEVEL						
Assessments and Studies		156,783	264,355	44,304	-	n/a
Program Management		770,925	454,688	-	-	n/a
Program Support		621,329	346,147	645,260	428,967	n/a
Program Services and Fees		51,820	15,280	548	-	n/a
Non-Project Budget Contingency		-	-	-	-	n/a
	Subtotal	1,600,858	1,080,470	690,112	428,967	n/a
DISTRICT WIDE						
Information Technology		1,269,223	217,539	14,131	-	n/a
Swing Space		135,389	113,429	586	-	n/a
Project Contingency		-	-	-	-	n/a
Project Commitments		-	-	-	-	n/a
		1,404,612	330,968	14,717	-	n/a
PROJECTS						
KENTFIELD CAMPUS						
New Central Plant/ Sewer Line/ Joint Trench		340,782	3,000	-	-	n/a
Austin Science Alterations		1,024,805	1,365,966	-	-	n/a
Science Math & Nursing		24,136	18,515	-	-	n/a
Modernize Performing Arts Center & Exhibition Space		83,128	305,267	552,993	-	n/a
New Fine Arts		18,307	26,631	11,626	-	n/a
Fine Arts Weatherization		124,160	5,346	-	-	n/a
Diamond PE Center Modernization		12,974	-	-	-	n/a
Academic Center		12,178,770	2,471,649	105,779	-	n/a
Child Study Center		23,467	27,611	20,831	-	n/a
Learning Resource Center		37,356	10,827	-	-	n/a
PE Track Renovations		5,592	-	-	-	n/a
Misc. Sitework		-	255,103	29,670	-	n/a
ADA Upgrades		1,643,672	57,672	3,771	-	n/a
Fusselman Hall Modernization		5,890	321,758	242,863	-	n/a
Site - Lot 2 Paving		-	78,506	-	-	n/a
	Kentfield Campus Expenditures	15,523,038	4,947,851	967,533	-	n/a
INDIAN VALLEY CAMPUS						
Transportation Tech Complex		2,860	-	-	-	n/a
IVC Main Building		12,346	31,667	-	-	n/a
Pool Repairs		-	79,620	60,330	-	n/a
Misc IVC		-	4,480	39,000	-	n/a
Bridges/Pathways		-	373,596	500	-	n/a
ADA, Roofs and Building Improvements		824,589	1,874,814	82,354	-	n/a
	Indian Valley Campus Expenditures	839,795	2,364,177	182,184	-	n/a
Total Expenditures		19,368,304	8,723,466	1,854,546	428,967	n/a
Excess of Revenue Over Expenditures		(19,329,982)	(8,711,722)	(1,849,646)	(428,467)	n/a
Beginning Fund Balance		30,319,817	10,989,835	2,278,113	428,467	n/a
ENDING FUND BALANCE		\$ 10,989,835	\$ 2,278,113	\$ 428,467	\$ 0	n/a

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

**CAPITAL OUTLAY FOR MEASURE B, SERIES A BUILDING FUND
REVENUE AND EXPENDITURE REPORT**

On June 7, 2016 the voters of Marin County overwhelmingly passed Measure B, a \$265,000,000 bond for facilities maintenance, job training and safety, passing with more than 60 percent of the vote, easily surpassing the required 55 percent. This bond measure authorized a combination of both tax exempt (Series A) and federally-taxable bonds (Series A-1).

In December 2016, \$60,000,000 in tax exempt bonds were sold, netted against \$280,000 issuance and underwriting costs. Issuances were sold pursuant to the terms of a public sale. All proceeds were delivered to the Marin County Treasury for credit of College of Marin into its Measure B, Series A building fund.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

**CAPITAL OUTLAY FUND FOR MEASURE B, SERIES A
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR	ESTIMATED ACTUAL 2016-2017	TENTATIVE BUDGET 2017-2018	% CHANGE
REVENUE			
Measure B Bond Proceeds	\$ 60,000,000	\$ -	-100%
Interest Income	123,636	250,000	102%
Total Revenue	60,123,636	250,000	-100%
PROJECT EXPENDITURES			
DISTRICT WIDE			
Campus Security	300,000	3,000,000	900%
Environmental Impact Report	10,000	100,000	900%
Program Management, District Staff	750,000	2,000,000	167%
Districtwide Program Contingency	-	8,000,000	0%
	<u>1,060,000</u>	<u>13,100,000</u>	<u>1136%</u>
KENTFIELD CAMPUS			
Student Services	100,000		0%
Learning Resources Center	90,000		0%
Site Improvements	175,000	500,000	186%
Athletic Synthetic Turf Fields and Restroom/Storage	50,000	3,000,000	5900%
PE Complex/Pool Renovations	150,000	1,000,000	567%
Corte Madera Creek Mitigation	5,000	50,000	900%
Maintenance & Operations Bldg. & District Warehouse	275,000	3,000,000	991%
Performing Arts	-	520,000	0%
Fine Arts	-	670,000	0%
Campus Contingency - Kentfield Campus	-	6,150,000	0%
Kentfield Campus Expenditures	<u>845,000</u>	<u>14,890,000</u>	<u>1662%</u>
INDIAN VALLEY CAMPUS			
New Miwok Center	150,000	5,000,000	3233%
ADA Barrier Removal/Site Improvements	850,000	1,000,000	18%
Admin Cluster	300,000	3,000,000	900%
Outdoor Amphitheater	20,000	980,000	4800%
Organic Farm/Garden Enhancements	25,000	2,000,000	7900%
Campus Contingency - IVC Campus	-	2,627,500	0%
Indian Valley Campus Expenditures	<u>1,345,000</u>	<u>14,607,500</u>	<u>986%</u>
Total Expenditures	3,250,000	42,597,500	1211%
Excess of Revenue Over Expenditures	56,873,636	(42,347,500)	-74%
Beginning Fund Balance	-	56,873,636	0%
ENDING FUND BALANCE	\$ 56,873,636	\$ 14,526,136	-74%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

**CAPITAL OUTLAY FOR MEASURE B, SERIES A-1 BUILDING FUND
REVENUE AND EXPENDITURE REPORT**

On June 7, 2016 the voters of Marin County overwhelmingly passed Measure B, a \$265,000,000 bond for facilities maintenance, job training and safety, passing with more than 60 percent of the vote, easily surpassing the required 55 percent. This bond measure authorized a combination of both tax exempt (Series A) and federally-taxable bonds (Series A-1).

In December 2016, \$37,500,000 in federally-taxable bonds were sold, netted against \$287,500 in issuance and underwriting costs. Issuances were sold pursuant to the terms of a public sale and all proceeds were delivered to the Marin County Treasury for credit of College of Marin into its Measure B, Series A-1 fund.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

**CAPITAL OUTLAY FUND FOR MEASURE B, SERIES A-1
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR	ESTIMATED ACTUAL 2016-2017	TENTATIVE BUDGET 2017-2018	% CHANGE
REVENUE			
Measure B Bond Proceeds	\$ 37,500,000	\$ -	-100.0%
Interest Income	87,500	200,000	128.6%
Total Revenue	37,587,500	200,000	-99.5%
PROJECT EXPENDITURES			
DISTRICT WIDE			
Program Management, District Staff	287,500		-100.0%
Information Technology	175,000	10,550,000	n/a
Instructional Equipment	50,000	17,825,000	n/a
Subtotal	512,500	28,375,000	5436.6%
INDIAN VALLEY CAMPUS			
Jonas Center and Building 18	141,345	8,758,655	n/a
Total Expenditures	653,845	37,133,655	n/a
Excess of Revenue Over Expenditures	36,933,655	(36,933,655)	0.0%
Beginning Fund Balance	-	36,933,655	0.0%
ENDING FUND BALANCE	\$ 36,933,655	\$ -	-100.0%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

**HAMILTON REDEVELOPMENT BOND REDEMPTION FUND
REVENUE AND EXPENDITURE REPORT**

In 2003/04 the District approved the issuance of a lease revenue bond. The financing was accomplished, and a total of \$3,070,834 of bond funds was generated. After financing and placement costs, the District had \$2,705,598 available to fund capital facilities renewal projects and capital equipment purchases, and \$213,438 held in the required debt service reserve.

The bond is repaid by the stream of revenues due to the District from the Hamilton Redevelopment Project. Debt service for 2016-17 amounted to \$117,951 and is projected to be \$119,294 for 2017-18.

The bonding and its component asset, liability, expense and income elements are accounted for in accordance with the accounting and financial statement guidelines of the California Community College Chancellor's Office, as set out in the Budget and Accounting Manual (BAM).

In accordance with the BAM, the Hamilton Redevelopment Bond Redemption Fund has been created to account for the bond redemption process, including the debt service reserve, payments and other expenses, and any offsetting interest earned. The receipt of funds due to the District from the Hamilton Redevelopment Project is also recorded in this fund.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

**HAMILTON REDEVELOPMENT BOND INTEREST AND REDEMPTION FUND
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR	ACTUAL	ACTUAL	ESTIMATED	TENTATIVE	%
	2014-2015	2015-2016	ACTUAL	BUDGET	CHANGE
			2016-2017	2017-2018	
REVENUE					
Interest	\$ 429	\$ 1,063	\$ 2,000	\$ 500	-75.0%
Other Local Revenue	53,689	60,338	36,200	36,200	0.0%
Interfund Transfer In	181,788	389,577	323,165	100,000	-69.1%
Total Revenue	235,906	450,978	361,365	136,700	-62.2%
EXPENDITURES					
Bond Principal	75,000	85,000	95,000	100,000	5.3%
Interest	28,858	26,138	22,951	19,294	-15.9%
Transaction fees	1,815	1,815	2,000	2,000	0.0%
Total Expenditures	105,673	112,953	119,951	121,294	1.1%
Excess of Revenue Over Expenditures	130,233	338,025	241,414	15,406	-93.6%
Beginning Fund Balance	423,185	553,418	891,443	1,132,857	27.1%
ENDING FUND BALANCE	\$ 553,418	\$ 891,443	\$ 1,132,857	\$ 1,148,263	1.4%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

**MEASURE C BOND INTEREST AND REDEMPTION FUND
REVENUE AND EXPENDITURE REPORT**

This fund is used for the payment of principal and interest on the bond.

Original Issue Premiums of \$3,015,266 on the sale of the bond, netted against approximately \$559,158 in issuance and underwriting costs, were deposited and future receipts from the underlying tax rolls as well as accrued interest will be deposited into the Measure C debt service fund.

In relation to the February 2009 bond sale, \$1,982,513 issue premiums netted against \$1,180,240 cost of issuance and underwriting fees. In December 2009 we received a reimbursement of \$32,042 towards the Issuance of the Bond. For the June 2011 bond sale, \$767,032 issue premiums were deposited into the Measure C Bond Redemption Fund. Related issuance costs of \$260,719 were charged against the bond issue of \$52,505,000 in the Measure C Building Fund. For the December 2012 bond sale, \$401,662 issue premiums were deposited into the Measure C Bond Redemption Fund, and paid the underwriting cost of \$120,809. Related issuance costs of \$101,675 were charged against the bond issue of \$46,995,000 in the Measure C Building Fund.

In March 2016, the District took advantage of low interest rates and refinanced previously-issued general obligation bonds. This refinancing is also known as “refunding.” In this bond refunding, the District deposited refunding bond proceeds of \$40,845,000 and related net premium of \$2,109,198 into the Measure C Bond Redemption Fund. In addition, the District placed \$42,601,665 into a refunded bond escrow trust account to pay for the refunded bonds. The refunding bond transaction incurred \$103,704 underwriting costs and \$221,829 issuance costs. In total, the 2016 bond refinancing transaction represents a net present value savings to the taxpayers of \$4.29 million over the life of the bonds. The District previously closed two bond refundings in December 2012 and June 2015, which saved taxpayers approximately \$6.36 million and \$1.91 million, respectively, over of the life of the refunded bonds.

Debt service for 2016-17 amounted to \$11,283,634 and is projected to be \$11,432,613 for 2017-18. Expenditures are covered by proceeds of the ad valorem property tax which is billed and collected by the Marin County Tax Assessor’s Office.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

**MEASURE C BOND INTEREST AND REDEMPTION FUND
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR	ACTUAL 2014-2015	ACTUAL 2015-2016	ESTIMATED ACTUAL 2016-2017	TENTATIVE BUDGET 2017-2018	% CHANGE
REVENUE					
Interest	\$ 7,818	\$ 9,718	\$ 9,000	\$ 9,000	0.0%
Proceeds from Ad Valorem Tax	11,701,329	11,463,382	11,432,000	11,430,000	0.0%
Measure C Premium	4,471,615	2,109,198	-	-	0.0%
Total Revenue	16,180,762	13,582,298	11,441,000	11,439,000	0.0%
EXPENDITURES					
Bond - Cost of Issuance	336,091	329,320	(37,320)	-	-100.0%
Bond Principal	2,260,000	3,030,000	2,940,000	3,005,000	2.2%
Interest	9,269,175	8,492,779	8,343,634	8,427,613	1.0%
Miscellaneous Expenses	5,134	3,520	5,835	5,900	1.1%
Total Expenditures	11,870,400	11,855,619	11,252,149	11,438,513	1.7%
Excess of Revenue Over Expenditures	4,310,362	1,726,679	188,851	487	-99.7%
Other Financing Sources - Refunding Bond Proceeds	32,055,000	40,845,000	-	-	0.0%
(Other Outgo - Payment to Refunded Bonds Escrow Agent)	(36,190,524)	(42,601,665)	-	-	0.0%
Beginning Fund Balance	7,460,055	7,634,893	7,604,907	7,793,758	2.5%
ENDING FUND BALANCE	\$ 7,634,893	\$ 7,604,907	\$ 7,793,758	\$ 7,794,245	0.0%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

**MEASURE B, SERIES A BOND INTEREST AND REDEMPTION FUND
REVENUE AND EXPENDITURE REPORT**

Original Issue Premiums of \$3,623,183 on the sale of the bond, netted against \$180,000 in issuance and underwriting costs, were deposited and future receipts from the underlying tax rolls as well as accrued interest will be deposited into the Measure B Bond Interest Redemption Fund for Series A.

This fund will be used for the payment of principal and interest on the bond. Debt service for 2016-17 for amounted to \$390,995 and is projected to be \$2,559,238 million for 2017-18. Expenditures are covered by proceeds of the ad valorem property tax which is billed and collected by the Marin County Tax Assessor's Office.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

**MEASURE B SERIES A, BOND INTEREST AND REDEMPTION FUND
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR	ESTIMATED ACTUAL 2016-2017	TENTATIVE BUDGET 2017-2018	% CHANGE
REVENUE			
Interest	\$ 5,200	\$ 7,500	44.2%
Proceeds from Ad Valorem Tax	-	7,429,238	0.0%
Measure B Premium	3,623,183	-	-100.0%
Total Revenue	3,628,383	7,436,738	105.0%
EXPENDITURES			
Bond - Cost of Issuance	180,000	-	-100.0%
Bond Principal	-	-	0.0%
Interest	390,995	2,559,238	554.5%
Miscellaneous Expenses	-	-	0.0%
Total Expenditures	570,995	2,559,238	348.2%
Excess of Revenue Over Expenditures	3,057,388	4,877,500	59.5%
Beginning Fund Balance	-	3,057,388	0.0%
ENDING FUND BALANCE	\$ 3,057,388	\$ 7,934,888	159.5%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

**MEASURE B, SERIES A-1 BOND INTEREST AND REDEMPTION FUND
REVENUE AND EXPENDITURE REPORT**

Measure B, Series A-1, Bond Interest and Redemption Fund

Original Issue Premiums of \$602,734 on the sale of the bonds were deposited and future receipts from the underlying tax rolls as well as accrued interest will be deposited into the Measure B Bond Interest Redemption Fund for Series A-1.

This fund will be used for the payment of principal and interest on the bond. Debt service for 2016-17 for amounted to \$141,065 and is projected to be \$923,337 for 2017-18. Expenditures are covered by proceeds of the ad valorem property tax which is billed and collected by the Marin County Tax Assessor's Office.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

**MEASURE B SERIES A-1, BOND INTEREST AND REDEMPTION FUND
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR	ESTIMATED ACTUAL 2016-2017	TENTATIVE BUDGET 2017-2018	% CHANGE
REVENUE			
Interest	\$ 1,200	\$ 5,000	316.7%
Proceeds from Ad Valorem Tax	-	7,063,336	0.0%
Measure B Premium	602,734	-	-100.0%
Total Revenue	603,934	7,068,336	1070.4%
EXPENDITURES			
Bond - Cost of Issuance	-	-	0.0%
Bond Principal	-	-	0.0%
Interest	141,065	923,337	554.5%
Miscellaneous Expenses	-	-	0.0%
Total Expenditures	141,065	923,337	554.5%
Excess of Revenue Over Expenditures	462,869	6,144,999	1227.6%
Beginning Fund Balance	-	462,869	0.0%
ENDING FUND BALANCE	\$ 462,869	\$ 6,607,868	1327.6%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

**SELF-INSURANCE FUND
REVENUE AND EXPENDITURE REPORT**

The District self-insures for vision service and for dental coverage. All revenue for these programs comes from the General Fund. The 2017-18 Tentative Budget has revenue generally flat over the actual revenue for 2016-17.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

**SELF-INSURANCE FUND
REVENUE AND EXPENDITURE FUND**

FISCAL YEAR	ACTUAL	ACTUAL	ESTIMATED	TENTATIVE	%
	2014-2015	2015-2016	ACTUAL	BUDGET	CHANGE
			2016-2017	2017-2018	
REVENUE					
Vision Care	\$ 56,948	\$ 58,138	\$ 59,300	\$ 60,000	1.2%
Dental	559,442	565,934	608,000	615,000	1.2%
Interest Income	602	658	400	400	0.0%
Total Revenue	616,992	624,730	667,700	675,400	1.2%
EXPENDITURES					
Vision Care:					
Administrative Fees	2,628	2,636	2,700	2,800	3.7%
Claims	43,703	37,263	41,500	42,000	1.2%
Dental:					
Administrative Fees	5,246	5,312	5,500	6,000	9.1%
Claims	517,911	527,305	580,000	630,000	8.6%
Total Expenditures	569,488	572,516	629,700	680,800	8.1%
Excess of Revenue Over Expenditures	47,504	52,214	38,000	(5,400)	-114.2%
Beginning Fund Balance	113,768	161,272	213,486	251,486	17.8%
ENDING FUND BALANCE	\$ 161,272	\$ 213,486	\$ 251,486	\$ 246,086	-2.1%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

**OTHER POST-EMPLOYMENT BENEFITS (OPEB) TRUST FUND
REVENUE AND EXPENDITURE REPORT**

In 2004, the Government Accounting Standards Board issued Statement No. 45, Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions, which requires public agencies, including school districts to report their costs and obligations for post-employment healthcare and other post-employment benefits (called “OPEBs”) much like they now report pension plan obligations. The philosophy behind the rule is that the costs of these post-employment benefits should be recognized as a current cost during the working years of an employee (like a CalPERS or STRS pension) rather than after they retire. GASB 45 requires that Districts with annual revenue between \$10 million and \$100 million must comply in the fiscal year after December 15, 2007, thus for College of Marin mandated compliance began with Fiscal Year 2008-09.

The District’s Board of Trustees elected early application of the GASB pronouncement and in the fall of 2004 commissioned Total Compensation System, Inc. to perform the OPEB actuarial study which was completed in the spring of 2005. The Board further directed funding the obligation in advance rather than on the prior “pay as you go” basis, and in Fiscal Year 2005-06 \$1,000,000 of pre-funding the obligation was set aside and transferred out of the General Fund into the Retiree Unfunded Medical Benefits Liability Fund. In 2007-08, an additional \$500,000 was transferred from the General Fund into the Retiree Unfunded Medical Benefits Liability Fund. And, in 2009-10, an additional \$500,000 was transferred from the General Fund into the Retiree Unfunded Medical Benefits Liability Fund. In June 2013, the funds were transferred into an irrevocable trust fund.

In December 2014, the District’s Board of Trustees approved a \$250,000 contribution to the irrevocable trust fund, and in FY 2015-16, the Board of Trustees approved an \$850,000 contribution to the irrevocable trust fund. The FY 2017-18 Tentative Budget includes “pay-as-you-go” reimbursements from the trust fund for its retiree medical and dental premium payments.

As of June 30, 2015, the most recent actuarial valuation date, the District’s Actuarial Accrued Liability for OPEB was \$3.6 million. The actuarial value of plan assets in the OPEB trust as of June 30, 2015 is \$2.7 million. A new actuarial study will be completed in Fiscal Year 2016-17.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

OTHER POST EMPLOYMENT BENEFITS (OPEB) TRUST FUND

FISCAL YEAR	ACTUAL 2014-2015	ACTUAL 2015-2016	ESTIMATED ACTUAL 2016-2017	TENTATIVE BUDGET 2017-2018	% CHANGE
REVENUE					
Investment Income	\$ (6,173)	\$ 102,942	\$ 170,000	\$ 20,000	-88.2%
Total Revenue	(6,173)	102,942	170,000	20,000	-88.2%
EXPENDITURES					
Administrative Fees	2,642	2,297	3,200	3,000	-6.3%
Total Expenditures	2,642	2,297	3,200	3,000	-6.3%
Excess of Revenue Over Expenditures	(8,815)	100,645	166,800	17,000	-89.8%
Other Financing Sources - Contributions	250,000	850,000		-	0.0%
(Other Outgo - "Pay As You Go" Reimbursements)	-	-	(422,473)	(370,956)	-12.2%
Beginning Fund Balance	2,501,792	2,742,977	3,693,622	3,860,422	4.5%
ENDING FUND BALANCE	\$ 2,742,977	\$ 3,693,622	\$ 3,860,422	\$ 3,506,466	-9.2%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

**OTHER AGENCY FUND
REVENUE AND EXPENDITURE REPORT**

In December 2015, the Marin Community College District Board of Trustees authorized the establishment of an Other Agency Fund with the County of Marin Treasury. The purpose of the Fund is to accept and disburse monies (held by the District longer than 45 days) on behalf of the Adult Education Block Grant (AEBG) AB 104 Marin Consortium. For fiscal year 2016-2017 the Marin Consortium members include: College of Marin, Marin County Office of Education, Novato Unified School District, San Rafael City Schools, Shoreline School District and Tamalpais Union High School District.

As of June 30, 2017 the fund balance is projected to be \$413,274.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

OTHER AGENCY FUND

FISCAL YEAR	<u>ACTUAL</u> <u>2015-2016</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>2016-2017</u>	<u>TENTATIVE</u> <u>BUDGET</u> <u>2017-2018</u>	<u>%</u> <u>CHANGE</u>
REVENUE				
Interest	\$ 654	\$ 2,200	\$ 750	-65.9%
State Sources	873,711	-	-	0.0%
Total Revenue	874,365	2,200	750	-65.9%
EXPENDITURES				
Contract Services	163,291	300,000	410,420	36.8%
Total Expenditures	163,291	300,000	410,420	36.8%
Excess of Revenue Over Expenditures	711,074	(297,800)	(409,670)	37.6%
Beginning Fund Balance	-	711,074	413,274	-41.9%
ENDING FUND BALANCE	\$ 711,074	\$ 413,274	\$ 3,604	-99.1%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

**ASSOCIATED STUDENTS ORGANIZATIONS
REVENUE AND EXPENDITURE REPORT**

Tentative Budget for Fiscal Year 2017-2018

The budgets of the Associated Students organizations reflect the financial translation of their major objectives, goals and priorities. The proposed budgets will fund projects to meet the needs of the respective student bodies, promote student activities on the campuses, and provide extended educational experiences for students.

Goals and objectives supported by these budgets include:

- Providing opportunities for students to participate in campus governance and decision-making activities and processes.
- Supporting students in initiating, developing and administering student-oriented and directed projects, programs and services.
- Offering student educational experiences through participation in student government, budget development, and organizational management.
- Promoting student leadership opportunities and contributions on campus.
- Broadening extra-curricular and educational opportunities on campus for students.
- Providing revenues to fund Associated Students' programs, activities and services.
- Scheduling various types of events, readings, extra-curricular activities and community lectures.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

ASSOCIATED STUDENTS COLLEGE OF MARIN - KTD IVC

FISCAL YEAR	ACTUAL	ACTUAL	ESTIMATED	TENTATIVE	%
	2014-2015	2015-2016	ACTUAL	BUDGET	CHANGE
			2016-2017	2017-2018	
REVENUE					
Other Local Income	\$ 134,281	\$ 116,971	\$ 52,075	\$ 87,600	68.2%
Total Revenue	134,281	116,971	52,075	87,600	68.2%
EXPENDITURES					
Supplies	27,972	22,649	19,295	24,250	25.7%
Contracted Services	4,576	2,084	2,310	3,300	42.9%
Travel/Conference	7,027	5,850	859	2,200	156.2%
Membership & Dues	-	-	-	-	0.0%
Printing	2,265	2,181	777	2,200	183.2%
Other Operating Expense	-	-	-	125	0.0%
Equipment	3,011	2,900		5,000	0.0%
Other Outgo:					0.0%
Intrafund Transfers-Club Support & Emergency Loan Fund	23,665	12,521	755	21,000	2680.7%
Interfund Transfers-MCCD	60,569	103,043	37,500	40,000	6.7%
Leadership & Service Awards/Other Student Support	1,000	1,000		2,000	0.0%
Bookstore Vouchers	-	-	-	-	0.0%
Contingency	-	-	-	19,475	0.0%
Total Expenditures	130,086	152,228	61,496	119,550	94.4%
Excess of Revenue Over Expenditures	4,196	(35,257)	(9,420)	(31,950)	239.2%
Beginning Fund Balance	255,831	263,147	227,890	218,470	-4.1%
ENDING FUND BALANCE	\$ 260,027	\$ 227,890	\$ 218,470	\$ 186,520	-14.6%

The above results reflect the combination of the Kentfield and IVC campus Associated Student Body organizations. Additionally during fiscal year 2010-11, the student body approved the assessment of a voluntary \$8 per term Student Activity Fee. The fee's purpose is to support various student activities and projects throughout the entire student population.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

ASSOCIATED STUDENTS EMERITUS COLLEGE

FISCAL YEAR	ACTUAL	ACTUAL	ESTIMATED	TENTATIVE	%
	2014-2015	2015-2016	ACTUAL	BUDGET	CHANGE
			2016-2017	2017-2018	
REVENUE					
Other Local Income	\$ 22,984	\$ 22,604	\$ 7,532	\$ 18,975	151.9%
Contingency	-	-	-	9,025	0.0%
Total Revenue	22,984	22,604	7,532	28,000	271.7%
EXPENDITURES					
Supplies	3,369	4,731	1,399	9,050	546.9%
Travel/Conference	125	-	-	200	0.0%
Contracted Services	350	400	200	1,550	675.0%
Postage	1,672	2,382	1,008	3,100	207.5%
Printing	2,802	2,170	913	3,300	261.4%
Marketing & Advertising	2,039	729	546	2,200	302.9%
Equipment	-	-	-	2,000	0.0%
Other Outgo:					0.0%
Lecture Series	-	-	-	600	0.0%
Grants/Scholarships	2,400	3,500	4,045	4,000	-1.1%
Contingency	-	-	-	2,000	0.0%
Total Expenditures	12,758	13,912	8,111	28,000	245.2%
Excess of Revenue Over Expenditures	10,226	8,692	(579)	-	-100.0%
Beginning Fund Balance	34,125	44,351	53,043	52,464	-1.1%
ENDING FUND BALANCE	\$ 44,351	\$ 53,043	\$ 52,464	\$ 52,464	0.0%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

ASSOCIATED STUDENTS REPRESENTATION FEE FUND

FISCAL YEAR	ACTUAL	ACTUAL	ESTIMATED	TENTATIVE	%
	2014-2015	2015-2016	ACTUAL	BUDGET	CHANGE
			2016-2017	2017-2018	
REVENUE					
Other Local Income	\$ 10,998	\$ 7,782	\$ 5,231	\$ 12,025	129.9%
Total Revenue	10,998	7,782	5,231	12,025	129.9%
EXPENDITURES					
Supplies	-	49	-	-	0.0%
Travel / Conference	12,393	4,275	5,744	11,925	107.6%
Membership & Dues	-	75	-	100	0.0%
Postage	-	-	-	-	0.0%
Contingency	-	-	-	-	0.0%
Total Expenditures	12,393	4,398	5,744	12,025	109%
Excess of Revenue Over Expenditures	(1,395)	3,384	(513)	-	-100.0%
Beginning Fund Balance	91,703	90,308	93,692	93,179	-0.5%
ENDING FUND BALANCE	\$ 90,308	\$ 93,692	\$ 93,179	\$ 93,179	0.0%

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**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

PART VI - INFORMATION DOCUMENTS

A. OVERVIEW

The objective of this section of the budget document is to provide the reader with the information documents utilized as supplementary material to the budget development presentation. These documents are:

Gann Appropriation Limit Worksheet

It is legislatively mandated that appropriations limit be approved as part of the Adoption Budget presentation. The worksheet summarizing the calculation to estimate the Gann Limit is displayed.

2017-18 Authorized Staffing

A list of all full-time equivalent staff and positions.

2016-17 Average Employer Benefits Rates

Average fiscal year 2016-2017 employer benefit rates for each employee class.

Dictionary of Accounting and Budgeting Terms

A dictionary of commonly used accounting and budgeting terms is presented for the user's reference.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

B. GANN APPROPRIATION LIMIT WORKSHEET

I. **2017-18** Appropriations Limit:

A. 2016-17 Appropriations Limit		\$	50,567,939
B. 2017-18 Price Factor:	1.0369		
C. Population Factor:			
1. 2015-16 Second Period Actual FTES:	3,737.00		
2. 2016-17 Second Period Actual FTES:	3,706.00		
3. 2017-18 Population Change Factor:	0.9917		
(line C.2. divided by line C.1.)			
D. 2016-17 Limit adjusted by inflation and population factors (line A multiplied by line B and Line C.3.)			51,998,695
E. Adjustments to Increase Limit			
1. Transfers in of financial responsibility		-	
2. Temporary voter approved increases		-	
3. Total adjustment - increase		-	
Subtotal			51,998,695
F. Adjustments to Decrease Limit			
1. Transfers out of financial responsibility		-	
2. Lapses of voter approved increases		-	
3. Total adjustment - decrease		-	
G. 2017-18 Appropriations Limit		\$	51,998,695

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

B. GANN APPROPRIATION LIMIT WORKSHEET

II. **2017-18** Appropriations Subject to Limit:

A. State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, Partnership for Excellence)	\$ 461,572
B. State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)	253,958
C. Local Property taxes	53,337,793
D. Estimated Excess Debt Service taxes	-
E. Estimated Parcel taxes, Square Foot taxes, etc.	-
F. Interest on proceeds of taxes	40,000
G. Local appropriations from taxes for unreimbursed State, court and federal mandates	-
	<hr/>
H. 2017-18 Appropriations Subject to Limit	<u><u>\$ 54,093,323</u></u>

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**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

C. AUTHORIZED STAFFING

	Faculty	Classified	Administrators	Totals
Unrestricted General Fund	113.91	152.03	27.00	292.94
Community Education and Services	-	5.23	1.75	6.98
Restricted General Fund	10.09	28.50	5.25	43.84
Child Development Fund	7.80	0.92	1.00	9.72
IVC Farm Operations Fund	-	1.00	1.00	2.00
Capital Outlay Fund for Measure B	-	4.00	1.00	5.00
District Totals	131.80	191.68	37.00	360.48

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
COUNSELOR	BRICENO-MORENO	LUZ	0.50
COUNSELOR	CULLEN	GINA	1.00
COUNSELOR	ESCOBAR	CAITLIN	0.60
COUNSELOR	FURUYA	BRUCE	1.00
COUNSELOR	KLEIN	RACHEL	0.14
COUNSELOR	MAGALLANES-RIVERA	ALEXANDRA	1.00
COUNSELOR	MUSANTE	DANILA	1.00
COUNSELOR	PERRONE	KRISTIN	1.00
COUNSELOR	RAMEY	BYRON	1.00
COUNSELOR	ROBINSON	KAREN	0.53
COUNSELOR	STEVENSON	TROY	0.14
INSTRUCTOR	ACREDOLO	KRISTIN	1.00
INSTRUCTOR	ADAMS	GEORGE	1.00
INSTRUCTOR	AGUDELO-SILVA	FERNANDO	1.00
INSTRUCTOR	ALLEN	MAULA	1.00
INSTRUCTOR	ARNOLD	CHESTER	1.00
INSTRUCTOR	BARASHKOV	ANDREI	1.00
INSTRUCTOR	BEAL	REBECCA	1.00
INSTRUCTOR	BELLISIMO	YOLANDA	1.00
INSTRUCTOR	BERRINGER	STEVEN	1.00
INSTRUCTOR	BJORKLUND	TREVOR	1.00
INSTRUCTOR	BONANDER	BARBARA	1.00
INSTRUCTOR	BORENSTEIN	BONNIE	1.00
INSTRUCTOR	BOYD	SANDY	1.00
INSTRUCTOR	BROWN	BECKY	1.00
INSTRUCTOR	CHENEY	PAUL	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
INSTRUCTOR	CHIA	MIA	1.00
INSTRUCTOR	CHRISTENSEN	TINA	1.00
INSTRUCTOR	COLLINS	THOMAS	1.00
INSTRUCTOR	COTTLE	WINDEE	1.00
INSTRUCTOR	CROSBY	FRANK	1.00
INSTRUCTOR	DA SILVA	PAUL	1.00
INSTRUCTOR	DAUBENMIRE	PAUL	1.00
INSTRUCTOR	DENERIS	JAMIE	1.00
INSTRUCTOR	DODGE	MARGARET	1.00
INSTRUCTOR	DUNMIRE	ERIK	1.00
INSTRUCTOR	DUNN	JASON	1.00
INSTRUCTOR	EDWARDS	SHAQUAM	1.00
INSTRUCTOR	EGERT	DAVID	1.00
INSTRUCTOR	EVERITT	DAVID	1.00
INSTRUCTOR	FARA	NICK	1.00
INSTRUCTOR	GOLITZIN	GEORGE	1.00
INSTRUCTOR	GONZALEZ	JAMES	1.00
INSTRUCTOR	GONZALEZ	MARCO	1.00
INSTRUCTOR	HERSCH	TONYA	1.00
INSTRUCTOR	HINDS	JOHN	1.00
INSTRUCTOR	HULIN	PATRICIA	1.00
INSTRUCTOR	JOHNSON	CAROL	1.00
INSTRUCTOR	JONES	DAVID	1.00
INSTRUCTOR	KELLY	INGRID	1.00
INSTRUCTOR	KELLY	PATRICK	1.00
INSTRUCTOR	KING	DAVID	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
INSTRUCTOR	KLINGER	ALISA	1.00
INSTRUCTOR	KOENIG	KAREN	1.00
INSTRUCTOR	KREIT	CARA	1.00
INSTRUCTOR	KUHN	KRISTI	1.00
INSTRUCTOR	LAGER	WARREN	1.00
INSTRUCTOR	LANGINGER	JEANNIE	1.00
INSTRUCTOR	LEFKOWITZ	SARALYN	1.00
INSTRUCTOR	LI	CHRISTINE	1.00
INSTRUCTOR	LUTZ	ARTHUR	1.00
INSTRUCTOR	MARMYSZ	JOHN	1.00
INSTRUCTOR	MARTINISI	MICHELE	1.00
INSTRUCTOR	MASSION	CHEO	1.00
INSTRUCTOR	MCCOY	ROBERT	1.00
INSTRUCTOR	MCKINNON	SARA	1.00
INSTRUCTOR	MICHELANGELO	LORI	1.00
INSTRUCTOR	MILLER	TRINE	1.00
INSTRUCTOR	MORSE	LISA	1.00
INSTRUCTOR	MUELLER	JOSEPH	1.00
INSTRUCTOR	MULLER	KEVIN	1.00
INSTRUCTOR	NEWTON	STEVEN	1.00
INSTRUCTOR	O'KEEFE	PATRICIA	1.00
INSTRUCTOR	ORDIN	LAURIE	1.00
INSTRUCTOR	PACULA	NORMAN	1.00
INSTRUCTOR	PAGANI	ROSSANA	1.00
INSTRUCTOR	PALMER	RONALD	1.00
INSTRUCTOR	PARK	JESSICA	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
INSTRUCTOR	PASQUEL	ALICIA	1.00
INSTRUCTOR	PASSER	JOYCE	1.00
INSTRUCTOR	PATEL	BETH	1.00
INSTRUCTOR	POMAJULCA	CESAR	1.00
INSTRUCTOR	PURCELL	SHAWN	1.00
INSTRUCTOR	QUICK	DAYNA	1.00
INSTRUCTOR	RAHMAN	SUSAN	1.00
INSTRUCTOR	REINHARD	HOLLY	1.00
INSTRUCTOR	RITCHIE	ALAN	1.00
INSTRUCTOR	RODERICK	IRINA	1.00
INSTRUCTOR	ROONEY	KATHLEEN	1.00
INSTRUCTOR	RUDDLE	JOANNA	1.00
INSTRUCTOR	SANKO	NADIA	1.00
INSTRUCTOR	SCHMITT	FREDERICK	1.00
INSTRUCTOR	SEERY	PATRICIA	1.00
INSTRUCTOR	SERAFIN	SCOTT	1.00
INSTRUCTOR	SHARP	LEAH	1.00
INSTRUCTOR	SMYTH	KATHLEEN	1.00
INSTRUCTOR	STEINMETZ	POLLY	1.00
INSTRUCTOR	STOPHER	JIM	1.00
INSTRUCTOR	SUTHERLAND	JOHN	1.00
INSTRUCTOR	TIPTON	JAMES	1.00
INSTRUCTOR	TURNER	WALTER	1.00
INSTRUCTOR	VACANT		3.00
INSTRUCTOR	WAGNER	KATHERINE	1.00
INSTRUCTOR	WALSH	WENDY	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
INSTRUCTOR	WELDON	SANDRA	1.00
INSTRUCTOR	WELLS	STEPHANIE	1.00
INSTRUCTOR	WILLET	NANCY	1.00
INSTRUCTOR	WILSON	DEREK	1.00
INSTRUCTOR	WOODLIEF	BLAZE	1.00
INSTRUCTOR	YOUNG	MARIA	1.00
INSTRUCTOR	ZABIHI	FARHAD	1.00
INSTRUCTOR	ZAFFRAN	DAN	1.00
LIBRARIAN	ERDMANN	JOHN	1.00
LIBRARIAN	FRYE	SARAH	1.00
LIBRARIAN	PATTERSON	DAVID	1.00
TOTAL FACULTY FTE			<u>113.91</u>

<u>CLASSIFIED</u>			
ACCOMPANIST	PAUL	JEFFREY	0.33
ACCOUNTANT	HAGGITT	BRIANNA	1.00
ACCOUNTING SPECIALIST	AVILES	FRANCISCO	1.00
ACCOUNTING SPECIALIST	SEDIE	THEO	1.00
ACCOUNTING TECHNICIAN	GAFFNEY	KELI	1.00
ACCOUNTING TECHNICIAN	SATARIANO	JENIFER	0.80
ACCOUNTING TECHNICIAN	SHAW	ELLEN	1.00
ACCOUNTING TECHNICIAN	SHRESTHA	DEVENDRA	1.00
ADMINISTRATIVE ASSISTANT	BACIGALUPI	LINDSAY	1.00
ADMINISTRATIVE ASSISTANT	BORISOV	OLGA	1.00
ADMINISTRATIVE ASSISTANT	CALLAHAN	SHAWNA	0.15

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
ADMINISTRATIVE ASSISTANT	JOHNSON	TAMMERA	1.00
ADMINISTRATIVE ASSISTANT	LAMKE	VICTORIA	1.00
ADMINISTRATIVE ASSISTANT	OLSEN	VIVIAN	1.00
ADMINISTRATIVE ASSISTANT	PEREZ	CHELSEY	0.50
ADMINISTRATIVE ASSISTANT	PINCKNEY	JOANNA	1.00
ADMINISTRATIVE ASSISTANT	ROMO PADILLA	GUADALUPE	0.53
ADMINISTRATIVE ASSISTANT	RUDOLPH	MONICA	1.00
ADMINISTRATIVE ASSISTANT	VACANT		1.00
ADMINISTRATIVE ASSISTANT DEAN/DIRECTOR (CABINET LEVEL)	ACKER	EILEEN	1.00
ADMINISTRATIVE ASSISTANT DEAN/DIRECTOR (CABINET LEVEL)	BARR	MARIDEL	1.00
ADMINISTRATIVE ASSISTANT DEAN/DIRECTOR (CABINET LEVEL)	FAW O'DONNELLEY	DIANNE	1.00
ADMINISTRATIVE ASSISTANT DEAN/DIRECTOR (CABINET LEVEL)	LONGO	GINA	1.00
ADMINISTRATIVE ASSISTANT DEAN/DIRECTOR (CABINET LEVEL)	NAMVAR	MINA	1.00
ADMINISTRATIVE ASSISTANT DEAN/DIRECTOR (CABINET LEVEL)	FAW	DIANNE	1.00
ADMINISTRATIVE ASSISTANT DEAN/DIRECTOR (CABINET LEVEL)	OLDENDICK	NICOLE	1.00
ADMINISTRATIVE ASSISTANT DEAN/DIRECTOR (CABINET LEVEL)	VACANT		0.67
ADMINISTRATIVE ASSISTANT DEAN/DIRECTOR (CABINET LEVEL)	VACANT		0.80
ADMINISTRATIVE SYSTEMS ANALYST	NGUYEN	DONG	1.00
ADMINISTRATIVE SYSTEMS ANALYST	SCHANE	BURTON	1.00
ADMINISTRATIVE SYSTEMS ANALYST	THAYER	DEBRA	1.00
ARTICULATION SPECIALIST	HAGOS	ALGANESH	1.00
ARTICULATION SPECIALIST	KUROMIYA	JAMES	1.00
ATHLETIC TRAINER	SCARCELLA	JOSEPH	1.00
BOX OFFICE CASHIER	VACANT		0.29
BUYER	ERLENHEIM	DAVID	1.00
COLLEGE POLICE SVCS. ASST.	MINOIA	MARCO	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
CUSTODIAL SERVICES SUPERVISOR	COX	JEFFERY	1.00
CUSTODIAN	BUI	XUAN	1.00
CUSTODIAN	CRUZ	JULIO	1.00
CUSTODIAN	CRUZ VIERA	MERCEDES	1.00
CUSTODIAN	DE YOUNG	SCOTT	1.00
CUSTODIAN	DIAZ MARROQUIN	ABNER	1.00
CUSTODIAN	DODGE	GEORGE	1.00
CUSTODIAN	GALZAGORRY	JEANFELIX	1.00
CUSTODIAN	GALZAGORRY	MARIE	1.00
CUSTODIAN	KEENER	DANIEL	1.00
CUSTODIAN	KEENER	MARGARITA	1.00
CUSTODIAN	MARTINEZ	MANUEL	1.00
CUSTODIAN	PEREZ	RAMIRO	1.00
CUSTODIAN	RULLEN	JEANEFFER	1.00
CUSTODIAN	SMITH	MICHAEL	1.00
CUSTODIAN	TESFAY	YONAS	1.00
CUSTODIAN	VACANT		1.00
CUSTODIAN	VACANT		1.00
DATABASE ADMINISTRATOR	OSHEROFF	AARON	1.00
DESIGNER STAGE TECHNICIAN	WHITE	DAVID	1.00
EMPLOYMENT SERVICES COORDINATOR	BREAKSTONE	JULIE	1.00
EMPLOYMENT SERVICES COORDINATOR	GISLE	KIRSTEN	0.80
ENROLLMENT SERVICES ASSOCIATE I	DEO	LEE	0.60
ENROLLMENT SERVICES ASSOCIATE I	SPEASE	JENNIFER	0.60
ENROLLMENT SERVICES ASSOCIATE I	TEER	JOANNE	0.60
ENROLLMENT SERVICES ASSOCIATE I	WEBB	THELMA	0.60

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
ENROLLMENT SERVICES ASSOCIATE II	BANKS	CECILE	1.00
ENROLLMENT SERVICES ASSOCIATE II	JAMES	PATIENCE	1.00
ENROLLMENT SERVICES ASSOCIATE II	PAULINO	JOAN	1.00
ENROLLMENT SERVICES ASSOCIATE II	VILLARREAL	SEANNA	1.00
ENROLLMENT SERVICES ASSOCIATE II	BARNETT	MARIXA	0.60
ENROLLMENT SERVICES ASSOCIATE II	VACANT		1.00
ENROLLMENT SERVICES ASSOCIATE III	BAGTAS-CARMONA	EMY	1.00
ENROLLMENT SERVICES ASSOCIATE III	HUNTER	ANDREA	1.00
ENROLLMENT SERVICES ASSOCIATE III	REYES	RUBY	1.00
EOPS/CARE & CALWORKS COORDINATOR	MARTINEZ	ALLYSON	0.15
EQUITY COORDINATOR	YANG	CHRISTOPHER	0.21
EXECUTIVE ASSISTANT I	BAUER	KATHERINE	1.00
EXECUTIVE ASSISTANT I	CRUZ	NICOLE	1.00
EXECUTIVE ASSISTANT I	JONES	RHONDA	1.00
EXECUTIVE ASSISTANT I	MOLLOY	MELINDA	1.00
EXECUTIVE ASSISTANT II	JOYNER	KATHLEEN	1.00
EVALUATION ANALYST	CARROLL	SHELDON	1.00
GARDENER	CRAIG	RODNEY	1.00
GARDENER	FAHY	PHILIP	1.00
GARDENER	GARRETT	STEVEN	1.00
GARDENER	WADSWORTH	WILLIAM	1.00
GARDENER	VACANT		1.00
GRAPHICS DESIGN SPECIALIST	DORMANN	ROGER	1.00
GRAPHICS DESIGN SPECIALIST	MAHONEY	DAVID	1.00
HUMAN RESOURCES TECHNICIAN II	HANSEN	CANDICE	1.00
HUMAN RESOURCES TECHNICIAN II	LEE	LESLIE	0.80

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
INSTRUCTIONAL ASSISTANT - BUS & INFO SYS	BARTHELEMY	LANCE	0.28
INSTRUCTIONAL ASSISTANT - BUS & INFO SYS	WOODS	JULIA	0.67
INSTRUCTIONAL ASSISTANT - COURT REPORTING	ROSS	MARY	0.38
INSTRUCTIONAL ASSISTANT - MACHINE & METALS	DEINES	MARK	0.28
INSTRUCTIONAL SPECIALIST - BUS & INFO SYS	SMITH	GREGORY	0.83
INSTRUCTIONAL SPECIALIST - COLLEGE SKILLS	CADY	JEFFREY	0.35
INSTRUCTIONAL SPECIALIST - COLLEGE SKILLS	DRISDELL	LUCAS	0.35
INSTRUCTIONAL SPECIALIST - DENTAL ASSISTING	CANADY-WILLIAMS	KIM	0.38
INSTRUCTIONAL SPECIALIST - ENGLISH	ATKINSON	JUSTIN	0.83
INSTRUCTIONAL SPECIALIST - ENGLISH	VACANT		0.44
INSTRUCTIONAL SPECIALIST - ENGLISH	VACANT		0.44
INSTRUCTIONAL SPECIALIST - ENGLISH	HERNANDEZ	BARBARA	0.38
INSTRUCTIONAL SPECIALIST - ENGLISH	ROLSTON	CAITLYN	0.38
INSTRUCTIONAL SPECIALIST - ENGLISH	SHEOFSKY	ELIZABETH	0.34
INSTRUCTIONAL SPECIALIST - ENGLISH	SMITH	RION	0.83
INSTRUCTIONAL SPECIALIST - MATHEMATICS	JESTADT	JESSE	0.60
INSTRUCTIONAL SPECIALIST - MATHEMATICS	WALKER	SANTON	0.60
INSTRUCTIONAL SPECIALIST - MEDICAL ASSISTING	WILTEY	ANA	0.38
INSTRUCTIONAL SUPPORT ANALYST	SUAREZ MALDONADO	ALEJANDRO	1.00
INSTRUCTIONAL SUPPORT COORDINATOR	HUDGENS	MICHAEL	1.00
INSTRUCTIONAL TECHNOLOGIST	LINCE	STACEY	1.00
INSTRUCTIONAL TECHNOLOGY SUPERVISOR	VACANT		1.00
INTERNATIONAL STUDENT ADVISOR	WELCH	ALISON	1.00
KINESIOLOGY & ATHLETICS EQUIPMENT MANAGER	VACANT		1.00
LABORATORY TECHNICIAN - AUTO TECHNOLOGY	LOEFFLER	PETER	1.00
LABORATORY TECHNICIAN - BIOLOGY	ENTY	AFTAB	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
LABORATORY TECHNICIAN - CERAMICS	YOUNG	BRIAN	0.49
LABORATORY TECHNICIAN - CHEMISTRY	VACANT		1.00
LABORATORY TECHNICIAN - CHEMISTRY	VACANT		0.43
LABORATORY TECHNICIAN - COMPUTER TECHNOLOGY	DUNKLE	CHRISTOPHER	1.00
LABORATORY TECHNICIAN - COMPUTER TECHNOLOGY	WEST	KEVIN	1.00
LABORATORY TECHNICIAN - COMMUNICATIONS	GUDMUNDSSON	JON	1.00
LABORATORY TECHNICIAN - DENTAL ASSISTING	VACANT		0.17
LABORATORY TECHNICIAN - MICROBIOLOGY	MANETO	DAUDI	0.92
LABORATORY TECHNICIAN - MUSEUM & GALLERIES	LIEBERMAN	ZACHARY	0.50
LABORATORY TECHNICIAN - NURSING	JOSEPH	SARAH	0.33
LABORATORY TECHNICIAN - PHYSICS	ROBINSON	MARK	1.00
LABORATORY TECHNICIAN - SCULPTURE & FINE ARTS	CASTILLO	NATHAN	0.59
LEAD CUSTODIAN	LARRE	CHRISTELLE	1.00
LEAD CUSTODIAN	THOMAS	JOSEPH	1.00
LIBRARY TECHNICIAN I	LONG	LAN-LING	1.00
LIBRARY TECHNICIAN I	NGUYEN THUY	TRANG	1.00
LIBRARY TECHNICIAN II	FONTENO	AMBER	1.00
LIBRARY TECHNICIAN III	MCSWEEN	KAREN	1.00
LIBRARY TECHNICIAN III	VACANT		1.00
LOCKSMITH/CARPENTER	PEREZ	ALEXIO	1.00
MAINTENANCE CARPENTER	VACANT		1.00
MAINTENANCE ELECTRICIAN	MARCUM	JEFFREY	1.00
MAINTENANCE ELECTRICIAN	WILSON	PAUL	1.00
MAINTENANCE HVAC MECHANIC	MITCHELL	DAVID	1.00
MAINTENANCE HVAC MECHANIC	YOHANNES	HAILE	1.00
MAINTENANCE MECHANIC	STANGE	DODD	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
MAINTENANCE PAINTER	OROPEZA	GUADALUPE	1.00
MAINTENANCE PLUMBER	DIAZ	CHRISTOPHER	1.00
NETWORK ADMINISTRATOR	VACANT		1.00
NETWORK/PC/TELEPHONE TECHNICIAN	CHI	BRIAN	1.00
NETWORK/PC/TELEPHONE TECHNICIAN	GARDINER	DAVID	1.00
NETWORK/PC/TELEPHONE TECHNICIAN	VACANT		1.00
OFFICE TECHNICIAN - SUPERINTENDENT/PRESIDENT'S OFFICE	BROWN	TERESA	0.92
PAYROLL SPECIALIST	TERRY	LINDA	1.00
POOL MAINTENANCE WORKER	THOMAS	TRACY	1.00
POOL MAINTENANCE WORKER	APPLEGATE	MONICA	1.00
PRINT PRODUCTION SPECIALIST	SO	ALBERT	1.00
PRODUCTION TECHNICIAN	FOULGER	KIM	1.00
RECEIVING CLERK	LAMBERT	GABRIEL	1.00
REPROGRAPHICS MAIL CLERK	HARBISON	JESSE	1.00
REPROGRAPHICS MAIL CLERK	KLEIN	MICHAEL	1.00
RESEARCH ANALYST	ACHARYA	SAPANA	0.50
RESEARCH ANALYST	CREEL	MELODY	1.00
SCHOOL & COMMUNITY PARTNERSHIPS PROG. COORDINATOR	SOLIS	JULIAN	0.44
SENIOR ACCOUNTANT	BARKER	LESLIE	1.00
SENIOR ACCOUNTANT	GREITZER	MICHELLE	1.00
SENIOR BENEFITS ANALYST	OWEN	RONALD	1.00
SENIOR CREATIVE DESIGNER	CHUNG	SHOOK-CHU	1.00
SENIOR HUMAN RESOURCES ANALYST	KINKA RUIZ	DEVON	1.00
SENIOR PAYROLL SPECIALIST	TUCKER	DORIS	1.00
SENIOR RESEARCH AND EVALUATION SPECIALIST	SHAFER	HOLLEY	0.67
STAFF ACCOUNTANT	BARZEGAR	NAGHMEH	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
STAFF ACCOUNTANT	FRAGATA	MARILOU	1.00
SYSTEM SUPPORT TECHNICIAN	LEE	WENDY	1.00
SYSTEM ADMINISTRATOR	INDI	FERHAT	1.00
TECHNOLOGY SUPPORT SPECIALIST II	VACANT		1.00
TELECOMMUNICATIONS & ELECTRONICS SPECIALIST	HABER	JOHN	1.00
THEATRE EVENTS MANAGER	VACANT		0.50
TRANSFER & CAREER CENTER COORDINATOR	JANNEY-ROBERTS	SOFIA	1.00
TUTORING CENTER COORDINATOR	PENSABENE	OKSANA	0.80
TOTAL CLASSIFIED FTE			<u>152.03</u>

ADMINISTRATORS

ACADEMIC:

SUPERINTENDENT/PRESIDENT	COON	DAVID WAIN	1.00
SR. VICE PRESIDENT OF STUDENT SERVICES/STUDENT LEARNING	ELDRIDGE	JONATHAN	0.80
ASSISTANT VICE PRESIDENT FOR INSTRUCTIONAL SUPPORT	TORRES	CARI	1.00
DEAN OF ARTS & HUMANITIES	SNYDER	DAVID	1.00
DEAN OF CAREER AND TECHNICAL EDUCATION	PRATT	BETH	1.00
DEAN OF ENROLLMENT SERVICES	HORINEK	JON	0.85
DEAN OF HEALTH SCIENCES	ALAMEIDA	MARSHALL	1.00
DEAN OF MATH AND SCIENCES	HERNANDEZ	CAROL	1.00
DEAN OF STUDENT SUCCESS	VACANT		0.60
DIRECTOR OF EOPS/CARE & CALWORKS	REETZ	BECKY	0.50
DIRECTOR OF KINESIOLOGY AND ATHLETICS	BYRNE	RYAN	1.00
DIRECTOR OF PLANNING, RESEARCH & INST. EFFECTIVENESS	LEIMER	CHRISTINA	1.00
DIRECTOR OF STUDENT ACTIVITIES AND ADVOCACY	SULAIMAN HARA	SADIKA	1.00
TOTAL ACADEMIC ADMINISTRATORS			<u>11.75</u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED:</u>			
VICE PRESIDENT OF FINANCE & COLLEGE OPERATIONS	NELSON	GREGORY	1.00
EXECUTIVE DIRECTOR OF HR & LABOR RELATIONS	COMBS	KRISTINA	1.00
CHIEF INFORMATION OFFICER /DIRECTOR OF INFO. TECHNOLOGY	EKOUE TOTOU	PATRICK	1.00
CHIEF OF POLICE/DIRECTOR OF SAFETY	MAROZICK	JEFFREY	1.00
DIRECTOR OF COLLEGE SERVICES	RICCIUTI	ANNA	1.00
DIRECTOR OF FACILITIES PLANNING, MAINT. & OPERATIONS	RANK	HEIDI	1.00
DIRECTOR OF FISCAL SERVICES	ISOZAKI	PEGGY	1.00
DIRECTOR OF SCHOOL AND COMMUNITY PARTNERSHIPS	PILLOTON	ANNA	1.00
DIRECTOR OF COMMUNITY ED., LIFELONG LEARNING & INT'L ED.	HILDEBRAND	CAROL	0.25
DISTRICT COUNSEL	VACANT		1.00
ASST. DEAN OF ENROLLMENT SVCS./STUDENT FIN. ASSIST.	VACANT		1.00
ASST. DIRECTOR OF FACILITIES PLANNING, MAINT. & OPERATIONS	CHRISTIANSEN	KLAUS	1.00
ASST. DIRECTOR OF HUMAN RESOURCES	HARRIS	NEKODA	1.00
MANAGER, EMPLOYEE & LABOR RELATIONS	LEHUA	CONSTANCE	1.00
POLICE LIEUTENANT	VACANT		1.00
PROGRAM ADMINISTRATOR - HEALTH SCIENCE	OLMANSON	ANGELA	1.00
TOTAL CLASSIFIED ADMINISTRATORS			<u>15.25</u>
TOTAL ADMINISTRATIVE FTE			<u>27.00</u>
TOTAL UNRESTRICTED FTE			<u>292.94</u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

C. COMMUNITY EDUCATION AND SERVICES AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
ADMINISTRATIVE ASSISTANT DEAN/DIRECTOR (CABINET LEVEL)	LOEFFLER	LAURA	1.00
COMMUNITY EDUCATION & SERVICES PROG. SPEC.	CARLSON	CHERYL	1.00
COMMUNITY EDUCATION & SERVICES PROG. SPEC.	MARCKWORDT	VALERIE	1.00
ENROLLMENT SERVICES ASSOCIATE I	SMITH	SARAH	1.00
ENROLLMENT SERVICES ASSOCIATE II	PEITZ	HEATHER	1.00
INTENSIVE ENGLISH ESL OFFICE TECHNICIAN	VACANT		0.23
TOTAL CLASSIFIED FTE			<u>5.23</u>
<u>ADMINISTRATORS</u>			
<u>ACADEMIC</u>			
DIRECTOR OF COMMUNITY ED., LIFELONG LEARNING & INT'L ED.	HILDEBRAND	CAROL	0.75
TOTAL ACADEMIC ADMINISTRATORS			<u>0.75</u>
<u>CLASSIFIED:</u>			
PROGRAM ADMIN., COMM. ED., LIFELONG LEARNING & INT'L ED.	HAMPSON	ELIZABETH	1.00
TOTAL CLASSIFIED ADMINISTRATORS			<u>1.00</u>
TOTAL ADMINISTRATIVE FTE			<u>1.75</u>
TOTAL COMMUNITY EDUCATION AND SERVICES FTE			<u>6.98</u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

C. RESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
COUNSELOR	ARBONA	SHAILA	1.00
COUNSELOR	BRICENO-MORENO	LUZ	0.50
COUNSELOR	EARLY	RINETTA	1.00
COUNSELOR	ESCOBAR	CAITLIN	0.40
COUNSELOR	KLEIN	RACHEL	0.86
COUNSELOR	COLEY	WILLIAM	1.00
COUNSELOR	ROBINSON	KAREN	0.47
COUNSELOR	STEVENSON	TROY	0.86
COUNSELOR	URENA	JAVIER JOSE	1.00
COUNSELOR	WITTENMEIER	TONI	1.00
INSTRUCTOR	FINLAYSON	LUNA	1.00
INSTRUCTOR	LEE	JUNE	1.00
TOTAL FACULTY FTE			<u>10.09</u>
<u>CLASSIFIED</u>			
ADMINISTRATIVE ASSISTANT	CALLAHAN	SHAWNA	0.25
ADMINISTRATIVE ASSISTANT	PEREZ	CHELSEY	0.50
ADMINISTRATIVE ASSISTANT DEAN/DIRECTOR (CABINET LEVEL)	SIEGENTHALER	CONNIE	1.00
ADMINISTRATIVE ASSISTANT DEAN/DIRECTOR (CABINET LEVEL)	VACANT		0.20
ASSISTIVE TECHNOLOGY SPECIALIST-SAS	DIMOPOULOS	ELIANA	1.00
CAREER INTERNSHIPS and SERVICE LEARNING PROGRAM COORDINATOR	FLORES	LISSETTE	1.00
COLLEGE POLICE SVCS. ASST.	TUCKER	JESSICA	1.00
COMPASS COORDINATOR	BARAJAS	LILYANA	1.00
COMPASS COORDINATOR	FERNANDEZ	ANA (AVI)	1.00
ENROLLMENT SERVICES ASSOCIATE I	DEO	LEE	0.40
ENROLLMENT SERVICES ASSOCIATE I	WEBB	THELMA	0.40

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

C. RESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
ENROLLMENT SERVICES ASSOCIATE I	SPEASE	JENNIFER	0.40
ENROLLMENT SERVICES ASSOCIATE I	TEER	JOANNE	0.40
ENROLLMENT SERVICES ASSOCIATE II	BARNETT	MARIXA	0.40
EOPS/CARE AND CALWORKS COORDINATOR	MARTINEZ	ALLYSON	0.85
EOPS/CARE & CALWORKS SPECIALIST	GUILLEN	HUGO	1.00
EQUITY & ACTIVITIES PROGRAM COORDINATOR	YANG	CHRISTOPHER	0.79
LEAD GARDENER	DOMINGUEZ	PAUL	1.00
HEALTH SERVICES ASST.	BUCKLEY	BO	0.60
HEALTH SERVICES ASST.	TIMPANE	SHANNON	0.40
INSTRUCTIONAL ASST., LRNG.DISABILITIES	DEIONGH	KYLE	0.32
INSTRUCTIONAL ASST., LRNG.DISABILITIES	HEDEMARK	GORDON	0.54
INSTRUCTIONAL SPECIALIST., ADAPTED PE	DAVISON	JEANETTE	0.32
INSTRUCTIONAL ASST., ADAPTED PE	THOMPSON-SMITH	CYNTHIA	0.32
INSTRUCTIONAL SPECIALIST, SAS	VACANT		0.38
POLICE OFFICER	ADAMS	JOHN	1.00
POLICE OFFICER	LANGEVELD	MARTINUS	1.00
POLICE OFFICER	RUIZ	DUSTIN	1.00
POLICE OFFICER	SPEDIACCI	ANTHONY	1.00
POLICE OFFICER	STEWART	PAUL	1.00
PROGRAM TECHNICIAN, SAS	MAYO	MILES	0.49
RESEARCH ANALYST	ACHARYA-REGMI	SAPANA	0.50
SAS E-TEXT ASSISTANT	SAGE	MARY	0.53
SAS SPECIALIST	SCHWARTZ	CAROL	0.50
SAS SUPPORT SERV.TECH	ZARREHPARVAR	XENIA	0.92
SCHOOL & COMMUNITY PARTNERSHIPS PROG. COORDINATOR	SOLIS	JULIAN	0.56
SENIOR RESEARCH AND EVALUATION SPECIALIST	SHAFER	HOLLEY	0.33

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

C. RESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
TESTING CENTER COORDINATOR	WONG	SALLY	1.00
TESTING TECHNICIAN	GARRETSON	PATRICK	1.00
TUTORING CENTER COORDINATOR	PENSABENE	OKSANA	0.20
VETERANS RESOURCE SPECIALIST	GRAY	MARIJKE	1.00
WORKFORCE SPECIALIST	WOERLEIN	MARC	1.00
TOTAL CLASSIFIED FTE			<u>28.50</u>
<u>ADMINISTRATORS</u>			
<u>ACADEMIC:</u>			
SR. VICE PRESIDENT OF STUDENT SERVICES/STUDENT LEARNING	ELDRIDGE	JONATHAN	0.20
DEAN OF ENROLLMENT SERVICES	HORINEK	JON	0.15
DEAN OF STUDENT SUCCESS	VACANT		0.40
DIRECTOR OF BASIC SKILLS PROGRAMS	VACANT		1.00
DIRECTOR OF EOPS/CARE & CALWORKS	REETZ	BECKY	0.50
DIRECTOR OF STUDENT ACCESSIBILITY SERVICES	MILLER	STORMY	1.00
TOTAL ACADEMIC ADMINISTRATORS			<u>3.25</u>
<u>CLASSIFIED:</u>			
CP & WD GRANTS ADMINISTRATOR	HORTON	KATHERYN	1.00
EXECUTIVE DIRECTOR OF DEVELOPMENT	FRANK	LINDA	1.00
TOTAL CLASSIFIED ADMINISTRATORS			<u>2.00</u>
TOTAL ADMINISTRATIVE FTE			<u>5.25</u>
TOTAL RESTRICTED FTE			<u>43.84</u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

C. CHILD DEVELOPMENT AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
INSTRUCTOR - IVC SITE SUPERVISOR	BIGGART	MAUREEN	1.00
INSTRUCTOR - KTD SITE SUPERVISOR	MORACA	LORI	1.00
INSTRUCTOR	BOWEN	NORA	1.00
INSTRUCTOR	COOKE	INDICA	1.00
INSTRUCTOR	DELGADO	MARY	1.00
INSTRUCTOR	MALOUF	JANEATTE	1.00
INSTRUCTOR	MORALES	HELEN	0.80
INSTRUCTOR	VACANT		1.00
TOTAL FACULTY FTE			<u>7.80</u>
<u>CLASSIFIED</u>			
ADMIN ASSISTANT	VACANT		0.92
TOTAL CLASSIFIED FTE			<u>0.92</u>
<u>ADMINISTRATORS</u>			
<u>ACADEMIC:</u>			
DIRECTOR OF CHILD DEVELOPMENT PROGRAMS	CALICA	CORINNA	1.00
TOTAL ADMINISTRATIVE FTE			<u>1.00</u>
TOTAL CHILD DEVELOPMENT FUND FTE			<u>9.72</u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

C. IVC FARM OPERATIONS AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
LEAD GARDNER	VACANT		1.00
TOTAL CLASSIFIED FTE			<u>1.00</u>
<u>ADMINISTRATORS</u>			
<u>ACADEMIC:</u>			
MANAGER, ORGANIC FARM AND GARDEN	VACANT		1.00
TOTAL ADMINISTRATIVE FTE			<u>1.00</u>
TOTAL IVC FARM OPERATIONS FUND FTE			<u>2.00</u>

**MARIN COMMUNITY COLLEGE DISTRICT
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C. CAPITAL OUTLAY FUND FOR MEASURE B AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
ACCOUNTING SPECIALIST	HARRIS	MARJORIE	1.00
ACCOUNTANT	VACANT		1.00
ADMINISTRATIVE ASSISTANT TO THE DEAN/DIR. (CABINET LEVEL)	VACANT		1.00
BUYER	RAMIREZ	MAYRA	1.00
TOTAL CLASSIFIED FTE			<u>4.00</u>
<u>ADMINISTRATORS</u>			
<u>CLASSIFIED:</u>			
DIRECTOR OF CAPITAL PROJECTS	VACANT		1.00
TOTAL CLASSIFIED ADMINISTRATORS			<u>1.00</u>
TOTAL ADMINISTRATIVE FTE			<u>1.00</u>
TOTAL MEASURE B BOND FUND FTE			<u>5.00</u>
DISTRICT TOTALS			<u>360.48</u>

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**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2017-2018**

D. DICTIONARY OF ACCOUNTING AND BUDGETING TERMS

Academic Employee

A district employee who is required to meet minimum academic standards as a condition of employment. Note that this could be an academic administrator – see Educational Administrator, below.

Account Code

A sequence of numbers and/or letters assigned to general ledger accounts to classify transactions by fund, object, activity, etc.

Accounts Payable

Amounts due and owing **to** persons, business firms, governmental units or others for goods and services not yet paid.

Accounts Receivable

Amounts due and owing **from** persons, business firms, governmental units or others for goods and services provided, but not yet collected.

Accrual Basis

The method of accounting that calls for recognizing revenue/gains and expenses/losses in the accounting period in which the transactions occur regardless of the timing of the related cash flows. (Contrast with cash basis.)

Activity

A set of institutional functions or operations related to an academic discipline or a grouping of services.

Actuarial Basis

A basis used in computing the amount of contributions to be made periodically to a fund or account so that the total contributions plus the compounded earnings will equal the required payments to be made out of the fund.

**MARIN COMMUNITY COLLEGE DISTRICT
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Administrator

For the purpose of Education Code Section 84362, “Administrator” means any employee in a position having significant responsibilities for formulating district policies or administering district programs. Note that there are academic and classified administrators/managers.

Adoption Budget

The district budget that is approved by the board in August, after the state allocation is determined.

Allocation

Division or distribution of resources according to a predetermined plan.

Annual Appropriation Limit (Gann Limit)

In California, all governmental jurisdictions, including community college districts, must compute an annual appropriation limit based on the amount in prior years adjusted for changes in population, cost-of-living, and other factors, if applicable (Article XIII-B of the State Constitution). Calculated on CCSF 311 report.

Appropriation

An allocation of budgetary funds made by a governing board for specific purposes and limited as to the time period in which it may be expended.

Apportionment

Federal, state or local monies distributed to college districts or other governmental units according to legislative and regulatory formulas.

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2017-2018

Apportionment – Advance

In July (or whenever a budget is enacted), CDE and the Chancellor’s Office determine monthly allocations to districts from July through January based on the “advance.” The advance is based on prior-year funding levels adjusted by the estimated statewide change in K–12 average daily attendance (ADA)/CCC enrollment growth, any applicable COLA, local property tax estimates, and CCC fee revenue estimates.

Apportionment – First Principal (P-1)

In February, CDE and the Chancellor’s Office use actual ADA and enrollment information from the fall, as well as revised property tax estimates, to recalculate monthly payments for each district. These revised estimates, known as the “first principal apportionment” (or P–1), are used to make payments from February through May.

Apportionment – Second Principal (P-2)

The “second principal apportionment” (or P–2) uses revised attendance/enrollment information up to April 15 and is used for the June payment for each district.

Assessed Value

The value of land, homes or businesses set by the county assessor for property tax purposes. Assessed value is either the appraised value of any newly built or purchased property or the value on March 1, 1975 of continuously owned property, plus an annual increase. This increase is tied to the California Consumer Price Index but may not exceed 2 percent per year.

Assessment Districts

A geographical area—much like a school, water or college district—created by residents to pay for special projects, such as capital improvement programs.

Asset Management

Managing assets, such as excess district property or facilities, to reduce costs or generate revenue. Common examples are golf driving ranges and leased property for private development.

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2017-2018

Attendance Accounting

Apportionment is based on student attendance accounting mechanisms which can be calculated in a variety of ways, including Weekly Student Contact Hours, Daily Student Contact Hours and Actual Hours of Attendance (Positive Attendance). More details can be found in the Chancellor's Office Student Attendance Accounting Manual.

Audit

An examination of financial statements and related documents, records, and accounts for the purpose of determining the propriety of transactions, whether transactions are recorded properly and whether statements drawn from accounts reflect an accurate picture of financial operations and financial status. Audits may also include reviews of compliance with applicable laws and regulations, economy and efficiency of operations and effectiveness in achieving program results. The general focus of the annual audit conducted on the district is usually on financial statements and compliance with certain regulations.

Audit Report

The report prepared by an external or independent auditor. As a rule, the report includes: a) a statement of the scope of the audit; b) explanatory comments (if any) concerning exceptions by the auditor as to application of generally accepted auditing standards; c) opinions; d) explanatory comments (if any) concerning verification procedures; e) financial statements and schedules; and f) statistical tables, supplementary comments, and recommendations.

Auditor's Opinion

A statement signed by an external or independent auditor which states that she or he has examined the financial statements of the entity in accordance with generally accepted auditing standards (with exceptions, if any) and expresses an opinion on the financial position and results of operations of some or all of the constituent funds and balanced account groups.

Auxiliary Operations. Service activities of the college, the finances of which must be accounted for separately. Food service, bookstores, dormitories, and certain types of foundations are examples of auxiliary operations. These will appear as separate funds (rather than the general fund) in budget documents.

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2017-2018

Average Daily Attendance

The unit that was used as the basis for computation of support for California Community Colleges until July 1, 1991. One requirement of State law is that the regular college day must be maintained not less than three hours per day, per five-day college week, for thirty-five weeks (175 days times three hours per day equals 525 hours = 1 ADA). The unit now used for computation of support is Full-Time Equivalent Student (FTES).

Balance Sheet

A basic financial statement that shows assets, liabilities, and equity of an entity as of a specific date, in accordance with GAAP.

Base Year

A year to which comparisons are made when projecting a specific condition.

Basic Aid Districts

There are a few districts in which the property tax revenues generated in the district are equal to or greater than the state allocation amount generated through the state apportionment formula. They receive the amount of the revenue generated from local property tax and fee revenues, and are known as “basic aid districts.” There are a handful of basic aid districts, and MCCD is one of these. Basic aid status sometimes exempts such districts from other Title 5 provisions or penalties.

Block Grant

A fixed sum of money, not linked to enrollment measures, provided to a college district by the state. Now a component of the new SB 361 budget formula.

Bonds

Investment securities (encumbrances) sold by a district through a financial firm for the purpose of raising funds for various capital expenditures. A written promise to pay a specified sum of money, called the face value, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2017-2018

Bonded Debt Limit

The maximum amount of bonded debt for which a community college may legally obligate itself. The total amount of bonds issued cannot exceed a stipulated percent of the assessed valuation of the district.

Budget

A plan of financial operation for a given period for specific purposes consisting of an estimate of proposed income and expenditures.

Budget Document

A written statement translating the educational plan or programs into costs, usually for one future fiscal year, and estimating income by sources to meet these costs.

Budget Act

The legislative vehicle for the State's appropriations. The Constitution requires that it be passed by a two-thirds vote of each house and sent to the Governor by June 15 each year. The governor may reduce or delete, but not increase, individual items.

Budget Change Proposals (BCPs). Documents developed by the Chancellor and provided to the Governor to request changes and increases in the amount of money the state provides to community colleges.

Capital Outlay

The acquisition of or additions to fixed assets, including land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or equipment.

Cash

An asset account reflecting currency, checks, money orders, bank deposits, and banker's drafts either on hand or on deposit with an official or agent designated as custodian of cash. Any restrictions or limitations as to the use of cash must be indicated.

Cash Basis

Method of accounting in which income and expenditures are recorded only when cash is actually received or disbursed.

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2017-2018

Categorical Funds

Also called restricted funds, these are monies that can only be spent for the designated purpose. Examples: funding to serve students with disabilities (DSPS) or the economically disadvantaged, low-income (EOPS), scheduled maintenance, and instructional equipment. They are often exempt from certain requirements, for example, the Basic Skills Initiative funds are exempt from the 50% law calculations.

CCFS

The form number/name/acronym of a variety of financial status reports in the California Community College system – such as 311 for annual financial report, 311Q for quarterly reports and 320 for enrollment.

CDE

California Department of Education.

Census and Census Week

The number of students enrolled in a full semester course on the Monday of census week, which is the third week of a full semester or 20% of the course. Apportionment funding is based on enrollment at census week rather than beginning or ending enrollment.

Compensated Absences

Absences, such as vacation, illness and holidays, for which it is expected employees will be paid. The term does not encompass severance or termination pay, postretirement benefits, deferred compensation or other long-term fringe benefits, such as group insurance and long-term disability pay.

Consumer Price Index (CPI)

A measure of the cost of living compiled by the United States Bureau of Labor Statistics. These indices of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of economic stability or change.

**MARIN COMMUNITY COLLEGE DISTRICT
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Contingencies Fund (also Undistributed Reserve)

That portion of the current fiscal year's budget not appropriated for any specific purpose and held subject to transfer to other specific appropriations as needed during the fiscal year.

Cost of Living Adjustments (COLA)

An increase in funding for revenue limits or categorical programs tied to increases in the cost of living. Current law ties COLAs to indices of inflation, although different amounts may be appropriated by the legislature.

Current Expense of Education

A term used to refer to the unrestricted general fund expenditures of a community college district in Objects of Expenditure 1000 through 5000, and 6400 for activity codes 0100 through 6700. Excluded from the current expense of education are expenditures for student transportation, food services, community services, lease agreements for plant and equipment, and other costs specified in law and regulations. Amounts expended from state lottery proceeds are also excluded. (EC sections 84362, Title 5 CCR sections 59200 et seq. This is used in the calculations for the 50% law.

Deficit

The excess of liabilities over assets or the excess of expenditures or expenses over revenues during an accounting period. Deficit Factor. One common method for reducing funding allocations to districts in times of budgetary shortfalls or reductions is known as a deficit factor whereby each district receives only a percentage of the originally allocated funds.

Designated Income

Income received for a specific purpose.

Disabled Student Programs & Services (DSPS)

Categorical or restricted funds designated to provide services that integrate disabled students into the general college program.

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2017-2018

Education Code

The body of law that regulates education in California. Other laws that affect colleges are found in the Government Code, Public Contracts Code, Penal Code and others. Available online at <http://www.leginfo.ca.gov/calaw.html>.

Employee Benefits

Amounts paid by an employer on behalf of employees. Examples are group health or life insurance payments, contributions to employee retirement, district share of O.A.S.D.I. (Social Security) taxes, and worker's compensation insurance payments. These amounts are over and above the gross salary. While not paid directly to employees, they are a part of the total cost of employees.

Educational Administrator

Education Code Section 87002 and California Code of Regulations Section 53402(c) define "educational administrator" as an administrator who is employed in an academic position designated by the governing board of the district as having direct responsibility for supervising the operation of or formulating policy regarding the instructional or student services program of the college or district. Educational administrators include, but are not limited to, chancellors, presidents, and other supervisory or management employees designated by the governing board as educational administrators.

Educational Master Plan

Title 5, Sections 55402-55404 require that each community college district submit an educational master plan for each college and the districts as a whole. The plan addresses the educational objectives and future plans for transfer, occupational, continuing education, and developmental programs. It includes enrollment projections and related needs for ancillary services. Encumbered Funds. Obligations in the form of purchase orders, contracts, salaries, and other commitments for which part of an appropriation is reserved.

Ending Balance

A sum of money available in the district's account at year end after subtracting accounts payable from accounts receivable or the difference between assets and liabilities at the end of the year.

**MARIN COMMUNITY COLLEGE DISTRICT
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Enterprise Funds

Used to account for operations when the governing board has decided either that the total cost of providing goods and services on a continuing basis is financed or recovered primarily through user charges; or that the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Examples include bookstore and food services funds.

Equipment

Tangible property with a purchase price of at least \$200 and a useful life of more than one year, other than land or buildings and improvements thereon. (See the Budget and Accounting Manual for current dollar limits).

Estimated Income

Expected receipt or accruals of monies from revenue or non-revenue sources (abatements, loan receipts) during a given period.

Expenditures

Amounts disbursed for all purposes. Accounts kept on an accrual basis include all charges whether paid or not. Accounts kept on a cash basis include only actual cash disbursements.

Expense of Education

This includes all General Fund expenditures, restricted and unrestricted, for all objects of expenditure 1000 through 5000 and all expenditures of activity from 0100 through 6700. See Current Expense of Education.

Extended Opportunity Programs and Services (EOPS)

Categorical funds designated for supplemental services for disadvantaged students.

Faculty Obligation Number (FON)

The annual figure provided to each district by the Chancellor's Office for the number of full-time credit faculty positions required to comply with "75/25" goals.

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FCMAT

Fiscal Crisis and Management Assistance Team, a non-profit organization that provides fiscal advice, management assistance, training and other related educational business services.

Fee

A charge to students for services related to their education. The System Office annually publishes a list of mandated, authorized and prohibited fees.

Fifty-Percent Law (50 % Law)

The “50 Percent Law”, as defined in Education Code Section 84362 and California Code of Regulations Section 59200 et seq., requires California Community College districts to spend each fiscal year 50% of the current expense of education for payment of salaries of classroom instructors. The intent of the statute is to limit class size and contain the relative growth of administrative and non-instructional costs. The Annual Financial and Budget Report (CCFS-311) includes actual data on the district’s current expense of education and compliance with the 50% Law.

Fiscal Year

Twelve calendar months; for governmental agencies in California, it begins July 1 and ends June 30. Some special projects have a fiscal year beginning October 1 and ending September 30, which is consistent with the federal government’s fiscal year.

Foundation

A separate entity created by the districts as an auxiliary organization and/or 501(c)3 to receive, raise and manage funds from private sources.

Fixed Assets

Long-lived tangible assets having continuing value such as land, buildings, machinery, furniture, and equipment.

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2017-2018

Fixed Costs

Costs of providing goods and services that do not vary proportionately to enrollment or to the volume of goods or services provided (e.g., insurance and contributions to retirement systems).

Full-Time Equivalent (FTE) Employees

Ratio of the hours worked based upon the standard work hours of one full-time employee. For example, classified employees may have a standard work load of 40 hours per week, if several classified employees worked 380 hours in one week, the FTE conversion would be 380/40 or 9.5 FTE. FTEF may be used to refer to faculty positions.

Full-Time Equivalent Students (FTES)

An FTES represents 525 class (contact) hours of student instruction/activity in credit and noncredit courses, generally 15 semester credit hours. Full-time equivalent student (FTES) is the workload measure used to compute state funding for California Community Colleges.

Fund

An independent fiscal and accounting entity with a self-balanced set of accounts for recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein.

Fund Balance

The difference between assets and liabilities in a fund. The fund balance is measured at a specific point in time and represents the balance from a prior specific point in time, plus revenues received during the intervening time period, minus expenditures made during the same time period.

GAAP (Generally Accepted Accounting Principles) and GAAS (Generally Accepted Audit Standards)

Uniform minimum standards and guidelines for financial accounting and reporting.

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2017-2018

Gann Limitation

A ceiling on each year's appropriations supported by tax dollars. The limit applies to all governmental entities, including school districts. The base year was 1978-79. The amount is adjusted each year, based on a price index and the growth of the student population.

General Fund

The fund used to account for the ordinary operations of the district. It is available for any legally authorized purpose not specified for payment by other funds.

General Obligation Bonds (GO Bonds)

Debt instruments issued by districts (or other state or local public governmental bodies) to raise funds for public works and capital expenditures. These bonds are backed by the taxing and borrowing power of the entity that issues them.

General Reserve

An account to record the reserve budgeted to provide operating cash in the succeeding fiscal year until taxes and state funds become available.

Governmental Accounting

The composite activity of analyzing, recording, summarizing, reporting, and interpreting the financial transactions of a governmental entity.

Governmental Accounting Standards Board (GASB)

The national authoritative accounting and financial reporting standard-setting body for governmental entities.

Governor's Budget

The Governor proposes a budget for the state each January, which is revised in May (the May Revise) in accordance with updated revenue projections.

**MARIN COMMUNITY COLLEGE DISTRICT
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Grants

Contributions or gifts of cash or other assets from a government or private organization to be used for a specified purpose, activity or facility.

Headcount

Represents an unduplicated count of students enrolled in at least one credit course.

Indirect Expenses or Costs

The elements of cost necessary in the production of a good or service that are not directly traceable to the product or service. Usually these costs relate to expenditures that are not an integral part of the finished product or service, such as rent, heat, light, supplies, management and supervision.

Internal Control Structure

An organization plan in which employees' duties are arranged and records and procedures are designated to provide a self-checking system, thereby enhancing accounting control over assets, liabilities, income, and expenditures. Under such a system the employees' work is subdivided so that no one employee performs a complete cycle of operations.

Invoice

An itemized statement of charges from the vendor to the purchaser for merchandise sold or services rendered.

Lease Revenue Bonds

Bonds secured by a lease agreement and rental payments. Community colleges use lease revenue bonds to finance construction or purchase of facilities.

Levy

The imposition of taxes, special assessments, or service charges for the support of governmental activities; the total amount of taxes, special assessments, or service charges imposed by a governmental unit.

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2017-2018

Long-term debt

A loan that extends for more than one year from the beginning of the fiscal year.

Lottery Funds

The share of income from the State Lottery, which has added about 1-3 percent to community college funding. A minimum of 34 percent of state lottery revenues must be used for “education of pupils.”

Mandated Costs

Expenditures that occur as a result of (or are mandated by) federal or state law, court decisions, administrative regulations, or initiative measures.

May Revise

The Governor revises his or her budget proposal in May in accordance with up-to-date projections in revenues and expenses.

Marginal costs

Costs incurred as a result of adding one unit of enrollment or production.

Modified Accrual Basis (modified cash basis)

The accrual basis of accounting adapted to governmental funds. Revenues and other financial resources (e.g., bond issue proceeds) are recognized when they become susceptible to accrual, that is, when they become both “measurable” and “available” to finance expenditures of the current period. “Available” means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred (except for inventories of materials and supplies that may be considered expenditures either when purchased or when used, and prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed). All governmental funds, expendable trust funds and agency funds use the modified accrual basis of accounting.

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Noncredit

Courses that are taught for which no college credit is given. Adult education and basic English as a Second Language are two examples. The state reimbursement for non-credit education is less than for credit courses.

Nonresident Tuition

A student who is not a resident of California is required, under the uniform student residency requirements, to pay tuition. The fee shall not be less than the average statewide cost per student, and is set by the local board of trustees.

Object Code

The system of codes used in the California community colleges to classify budget and expenditures. The general classification numbers are:

- 1000 Certificated salaries
- 2000 Classified salaries
- 3000 Employee benefits
- 4000 Books, supplies, materials
- 5000 Operation expenses
- 6000 Capital outlay
- 7000 Other outgo
- 8000 Revenues

OPEB

Other Post-Employment Benefits, primarily retiree healthcare benefits. Operating Expenses. Expenses related directly to the fund's primary activities. Operating Income. Income related directly to the fund's primary activities.

Operating Budget

The current General Fund operating expenditures excluding food services, community services, capital outlay, and outgoing transfers.

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Outsourcing

The practice of contracting with private companies for services such as data processing, food services, etc.

P1 and P2

See Apportionment, above.

PERS (or CalPERS) California Public Employees' Retirement System

One of the two major retirement systems in which community college employees participate. State law requires district classified employees, districts and the State to contribute to the fund for full-time classified employees.

Proposition 13

An initiative passed in June 1978 adding Article XIII A to the California Constitution. It provided that tax rates on secured property were restricted to no more than 1 percent of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to change existing or levy new taxes.

Proposition 39

An initiative passed in 2000 that reduced the voting threshold required for local bonds from two-thirds to 55% and added conditions for proposing and using bond funds.

Proposition 98

An initiative passed in November 1988, guaranteeing at least 40 percent of the state's budget for K-12 and the community colleges. The split was proposed to be 89 percent (K-12) and 11 percent (CCC), although the split has not been maintained.

Purchase Order

A document authorizing the delivery of specified merchandise or the rendering of certain services and charging for them.

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Reserves

Funds set aside in a college district budget to provide for future expenditures or to offset future losses, for working capital, or for other purposes. There are different categories of reserves, including contingency, general, restricted and reserves for long-term liabilities.

Restricted Funds

Money that must be spent for a specific purpose either by law or by local board action. Revenue and expenditures are recorded in separate funds. Funds restricted by board action may be called “designated” or “committed” to differentiate them from those restricted by external agencies. Examples of restricted funds include the federal vocational education act and other federal program funds; state “categorical” programs such as those for disabled and disadvantaged students; state monies targeted for specific purposes, such as instructional equipment replacement; grants for specific programs; and locally generated revenues such as the health and parking fees. Funds restricted by local board action may later be unrestricted by board action.

Retiree Health Benefits

Benefits provided to retirees provide health insurance, negotiated through collective bargaining. Also called “Other Post-Employment Benefits.”

Revenue

Income from all sources.

Revenue Bonds

Bonds whose principal and interest are payable exclusively from earnings of the funded facilities operations.

Revenue Limit

The specific amount of student enrollment fees, state and local taxes that a college district may receive per student for its general education budget. Annual increases are determined by Proposition 98 formula or the Legislature.

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2017-2018

Revolving Fund

A revolving cash account used to secure or purchase services or materials.

Rollover Budgeting

A budget constructed by rolling forward the previous year's budget as the starting point and then making adjustments.

75/25 Ratio

The goal established by AB1725 for the ratio of classes taught by full-time faculty to those taught by part-time faculty. Districts not at the 75% level have an obligation to make progress toward the goal—a "full time faculty obligation (FTO)." Compliance is achieved through the use of the annual Faculty Obligation Number (FON).

Scheduled Maintenance

A defined schedule for major repairs of buildings and equipment. Some matching state funds may be available to districts for a scheduled maintenance program.

Shortfall

An insufficient allocation of money, which will require additional appropriations, reduction in expenditures, and/or will result in deficits.

Short-Term Debt

Debt with a maturity of one year or less after the date of issuance. Short-term debt usually includes variable-rate debt, bond anticipation notes, tax revenue anticipation notes and revenue anticipation notes.

Special Revenue Funds

A category of funds used to account for proceeds of specific legally restricted revenue for and generated from activities not directly related to the educational program of the college.

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2017-2018

State Apportionment

An allocation of state money paid to a district on a monthly basis once the state budget is enacted.

STRS (CalSTRS) California State Teachers' Retirement System. State law requires that school district employees, school districts and the State contribute to the fund for full-time academic employees.

Student Financial Aid Funds

Funds designated for grants and loans to students; includes federal Pell grants, College Work-Study, and the state funded EOPS grants and fee waiver programs.

Subventions

Provision of assistance or financial support, usually from higher governmental units to local governments or college districts, for example to compensate for loss of funds due to tax exemptions.

Supervisor

For the purpose of Education Code Section 84362 (the Fifty Percent Law), "Supervisor" means any employee having authority, on behalf of the district, to hire, transfer, suspend, lay off, recall, promote, discharge, assign, reward, discipline other employees, adjust their grievances, or effectively recommend such action, if the exercise of such authority is not of a merely routine or clerical nature.

Supplanting

To use one type of funds to provide goods or services previously paid for with another type of funds. Generally, it is prohibited to use state or federal funds to replace local funds.

Tentative Budget

The preliminary budget approved by the Board of Trustees in June, prior to when state allocations have been finalized.

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2017-2018

Title 5, California Code of Regulations

The section of the California Administrative Code that regulates community colleges. The Board of Governors adopts Title 5 regulations. Available online at <http://government.westlaw.com/linkedslice/default.asp?RS=GVT1.0&VR=2.0&SP=CCR-1000&Action=Welcome>

TOP Code

Taxonomy of Programs, in which numbers are assigned to programs to use in budgeting and reporting.

TRANS

Tax and Revenue Anticipation Notes: instruments issued to secure short-term moneys borrowed in expectation of collection of taxes and other revenues. The notes are paid off with operating revenue.

Unappropriated Fund Balance

The portion of a fund balance not segregated for specific purposes. All assets and estimated income available for appropriation are credited to the account and General Reserve; budgeted appropriations and other obligations are debited. The net value of the account represents the Unappropriated Fund Balance.

Unencumbered Balance

That portion of an appropriation or allotment not yet expended or obligated.

Unfunded FTES

FTES that are generated in excess of the enrollment/FTES cap.

Unrestricted Funds

Generally those monies of the General Fund that are not designated by law or a donor agency for a specific purpose. They are legally regarded as unrestricted since their use is at the Board's discretion.

**MARIN COMMUNITY COLLEGE DISTRICT
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Vacation Accruals

The amount of vacation accrued by employees but not yet taken. It may be shown as a liability.

Warrants

A written order drawn to pay a specified amount to a designated payee.

Work Order

A written authorization for the performance of a particular job containing a description of the nature and location of the job and specifications for the work to be performed.

WSCH

Weekly Student Contact Hours, the number of weekly hours that a student spends in classes for a full-census course (17 weeks), e.g. three WSCH for a three unit course. It is part of the formula used to determine faculty workload as well as apportionment.

Zero Based Budgeting

A budget constructed by starting each line allocation from zero – rather than the previous year's figure – and then justifying additions.

Estimated completion by end of 2017

Amphitheater, Indian Valley Campus

