

TENTATIVE BUDGET

FISCAL YEAR 2018-2019

JUNE 19, 2018



FAST FACTS

ACADEMIC YEAR 2016-2017

HEADCOUNT ENROLLMENT *

Total 13,091

Credit: 7,964 (61%)
 ESL: 2,149 (16%)
 Community Education: 3,541 (27%)
 Basic Skills (credit only): 1,389 (11%)
 Kentfield Campus: 11,555 (88%)
 Indian Valley Campus: 2,446 (19%)

CLASSES OFFERED *

Total 2,502

Credit: 1,917 (77%)
 ESL: 201 (8%)
 Community Education: 448 (18%)
 Basic Skills Classes (credit only): 141 (6%)
 Average Class Size: 15
 Kentfield Campus: 2,048 (82%)
 Indian Valley Campus: 454 (18%)

* Categories include duplication

FACULTY, STAFF, AND ADMINISTRATORS (fall 2016)

Total Employees 611

Administrators: 31
 Faculty: 394 (Tenured/Tenure Track: 121; Temporary: 273)
 Classified: 186
 Gender: Male 255 (42%); Female 355 (58%)
 Race/Ethnicity:
 Asian 51 (9%) Black/African American 27 (5%)
 Hispanic 48 (9%) Multi-racial 8 (1%)
 Native-American 5 (1%) White 419 (75%)

GEOGRAPHIC LOCATION (credit and noncredit)

Marin Residents 84%

Location	Students	%
Central Marin	3,938	40.2%
Novato	1,881	19.2%
South Marin	1,226	12.5%
North San Rafael	1,026	10.5%
West Marin	207	2.1%
Outside Marin	1,525	15.6%

DEGREES & CERTIFICATES (awarded for 2016-2017)

A.A. and A.S.: 302 Certificates: 59

Degree	Quantity	%
Associate of Arts	124	34.3%
Associate of Arts - Transfer	67	18.6%
Associate of Science	79	21.9%
Associate of Science - Transfer	32	8.9%
Certificates	59	16.3%

Educational Goal (Credit Students)	Students	%
Associate Degree (AA/AS)	2,731	34.3%
BA/BS Transfer (No AA/AS)	1,115	14.0%
Certificate of Achievement	225	2.8%
Advance Career Interest	1,212	15.2%
Basic Skills/High School Diploma	935	11.7%
Educational Development	790	9.9%

Educational Goal (Credit Students)	Students	%
Meet 4-year college requirements	584	7.3%
Not Specified	372	4.7%

CREDIT STUDENTS

Gender: Male 41%; Female 59%
 Median Age: 26
 Race/Ethnicity:
 Asian 635 (8%) Black/African American 300 (4%)
 Hispanic 2,201 (28%) Multi-racial 470 (6%)
 Native-American 18 (0.2%) White 4,214 (54%)
 International Students: 94[†] (Representing 30 countries)
[†] Includes credit, noncredit, and community education students

COMMUNITY EDUCATION

Median Age: 63

ENGLISH AS A SECOND LANGUAGE (credit and noncredit)

Enrollment Status: Credit 9%; Noncredit 91%
 Gender: Male 40%; Female 60%
 Median Age: 30
 Race/Ethnicity:
 Asian 137 (9%) Black/African American 18 (1%)
 Hispanic 1,270 (81%) Multi-racial 5 (0.3%)
 Native-American 3 (0.2%) White 128 (8%)

NUMBER OF STUDENTS WHO TRANSFERRED TO 4-YEAR INSTITUTIONS (2015-2016)

Total 345

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.

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MARIN COMMUNITY COLLEGE DISTRICT

BOARD OF TRUSTEES

Dr. Eva Long, President

Mr. Philip Kranenburg, Vice President

Mr. Stuart Tanenberg, Clerk

Ms. Diana Conti

Ms. Stephanie O'Brien

Ms. Wanden Treanor

Trustee Vacancy

Vacant, Student Trustee

David Wain Coon, Superintendent/President

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

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**MARIN COMMUNITY COLLEGE DISTRICT
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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 2018-2019

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 2018-2019

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 2018-2019

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 2018-2019

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 2018-2019

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 2018-2019

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 2018-2019

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 2018-2019

- 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 2018-19 Tentative Budget:

- Meg Pasquel, Co-Chair – Faculty
- Bonnie Borenstein – Faculty
- Becky Brown – Faculty
- Will Coley – Faculty
- Sarah Frye – Faculty
- Lisa Morse – Faculty
- Nancy Willet – Faculty
- Jonathan Eldridge, Co-Chair - Administration
- Sally Wong – Classified Professionals
- Karen McSween – Classified Professionals
- Josef Rein - Students
- 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 2018-2019**

Tentative Budget 2018-2019

Message from Fiscal Services

It is with great pleasure that I present this Tentative Budget for Fiscal Year 2018-2019 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. The purpose of the Tentative Budget is to have funds available to spend on July 1, 2018. Given the temporary nature of the budget, it does not contain all of the information which will be included in the Adoption Budget that will be presented to the Board in August 2018.

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 2018-2019**

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

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

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

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

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

EXPENDITURE ASSUMPTIONS	FY 2018-2019 ESTIMATED ASSUMPTIONS	FY 2019-2020 ESTIMATED ASSUMPTIONS	FY 2020-2021 ESTIMATED ASSUMPTIONS	FY 2021-2022 ESTIMATED ASSUMPTIONS
Statutory Employer Benefit Rates:				
STRS	16.28%	18.13%	19.10%	19.29%
PERS – CSEA	19.812%	20.80%	23.50%	24.60%
PERS - SEIU	19.232%	20.80%	23.50%	24.60%
PERS - Unrepresented	18.062%	20.80%	23.50%	24.60%
PERS PEPRAs	18.062%	20.80%	23.50%	24.60%
PERS - Public Safety	18.32%	19.10%	20.60%	20.60%
PERS PEPRAs - Public Safety	12.97%	13.20%	13.90%	13.90%
PERS – Public Safety Unfunded Liability	\$107,080	\$123,000	\$80,000	\$93,000
Social Security	6.2%	6.2%	6.2%	6.2%
Medicare	1.45%	1.45%	1.45%	1.45%
Unemployment Insurance	0.05%	0.10%	0.15%	0.15%
Workers’ Compensation	1.01%	1.06%	1.11%	1.17%
Lapse Factor: Savings from filling vacancies midyear	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Fixed Costs:				
Telephone, Sewer, Pest	5.0%	5.0%	5.0%	5.0%
Water	10.0%	10.0%	10.0%	10.0%
Gas/Electricity	3.0%	3.0%	3.0%	3.0%
Insurance	5.0%	5.0%	5.0%	5.0%
Energy Savings – Tesla	\$100K	\$100K	\$100K	\$100K
Energy Savings – Sunpower	\$250K	\$250K	\$250K	\$250K
Operating Expenses	Budgeted by Depts.	2.5%	2.5%	2.5%
Elections	\$300K	No	\$400K	No
Instructional Units Budgeted	4,900	4,900	4,900	4,900
Cost Per Unit	\$4,618	\$4,682	\$4,819	\$5,001
Transportation Expense for FT Student	\$36/semester	\$36/semester	\$36/semester	\$36/semester

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2018-2019

General Fund Highlights

Overview

Basic Aid Status

The District is a “Basic Aid” district, or, as it is now being called, a “self-supporting” district. The District’s core funding is determined by law to be the larger of the State funding formula known as apportionment, which is based on full-time equivalent student (FTES) enrollment, or a fixed percentage of the County of Marin’s property tax revenue. In fiscal year 2017-18, the District received approximately \$31.5 million more as a Basic Aid district – the “Basic Aid increment” – than it would have received from apportionment. In 2018-19, the Basic Aid increment will be approximately \$33.8 million.

The State Budget Process and College of Marin

The most significant element for the District in the State budget process in recent years has been the one-time mandated costs, especially in fiscal years 2015-16 and 2016-17. The District received \$209 thousand in fiscal year 2017-18, and expects to receive \$106 thousand for mandated costs reimbursements in 2018-19. The passage of Proposition 30, The Schools and Local Public Safety Protection Act of 2012, also continues to contribute to revenue. The District expects to receive \$85 per FTES annually resulting in \$282 thousand in the Tentative Budget. The Chancellor’s Office has adopted a COLA of 2.71% for its 2018-19 budget.

Discussion of the Proposed Budget for Fiscal Year 2018-19

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

- Budgeted revenues exceed planned expenditures resulting in \$238 thousand net increase to the ending Fund Balance.
- The estimated Ending Fund Balance for 2018-19 is 9.0% of total Unrestricted General Fund expenses compared to the estimated actual 8.5% for 2017-18.
- A positive CPI inflation factor adjustment of 1.02% for secured property taxes is expected to result in an increase of \$2.7 million for 2018-19 secured property taxes.
- Increase in health benefits is approximately \$627 thousand for 2018-19.

Analysis and Comparison of Revenue and Expense

Projected total General Fund Revenue for 2018-19 is \$84.0 million compared to \$72.0 million for 2017-18. This is an increase of \$12.0 million or 16.7%, principally due to an increase in secured property taxes and deferred revenues of categorical programs from prior years. Projected total General Fund Expenditures for 2018-19 are \$83.8 million compared to \$76.8 million for 2017-18. This is an increase of \$7.0 million or 9.1%, principally due to an increase in salaries and benefits, other operating expenses, and the carry forwards of categorical programs from prior years, offset by a reduction in Other Outgo. The 2018-19 budgeted unrestricted revenues of \$65.1 million increased \$4.5 million or 7.4% over the 2017-18 unrestricted revenues of \$60.6 million; 2018-19 budgeted unrestricted expenditures of \$64.3 million is a decrease of \$0.6 million or 0.9% less than the 2017-18 unrestricted expenditures of \$64.9 million.

Discussion of Year-end Results for Fiscal Year 2017-18

Unrestricted revenues are about \$46 thousand higher than budgeted, principally from higher secured and supplemental property tax revenues, partially offset by lower state on-behalf payments.

Unrestricted expenditures are approximately \$5.1 million higher than budgeted, primarily due to an unbudgeted contribution to the PARS-CCLC Pension Rate Stabilization Trust Fund, partially offset by lower salaries and benefits than anticipated.

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 2018-19 the County of Marin will provide short-term funding not to exceed \$20 million.

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

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 nine scholarships and grants coordinated through this fund. The total fund balance in the Scholarship and Loan Trust Fund as of June 30, 2018 is projected at \$405 thousand.

Student Financial Aid Trust Fund

The Student Financial Aid Trust Fund was created to account for the deposit and direct payment of government funded student financial aid. The Student Financial Aid Trust Fund as of June 30, 2018 is projected to have a \$0 fund balance.

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 eleven endowments and grants coordinated through this fund. The total fund balance in the Investment Trust Fund as of June 30, 2018 is projected at \$1.1 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. 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 2017-18 operations are \$438 thousand more in expenditures than externally funded revenue. Approximately 47% or \$205 thousand of the \$438 thousand General Fund transfer

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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 2018-2019 Tentative Budget includes increased Parent Fees and a General Fund transfer of \$419 thousand, of which over 49% continues to support the costs of instructional lab and administrative services the Centers provide to the College and continues to result in a \$0 fund balance.

IVC Organic Farm Fund

The IVC Organic Farm Fund was established in May 2017 to account for the 5.8 acre organic farm and garden located on the IVC campus. The Organic Farm will be supported by the district, a Strong Workforce grant and proceeds from 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.

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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.

The Measure C bond spending is winding down and 2017-18 will likely be the last year it has any spending activity.

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.

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Lease Revenue Bonds (LRBs)

In 2017-18, the District sold \$7.37 million of lease revenue bonds to finance solar energy facilities on the Kentfield and Indian Valley campuses. This fund will be used to account for the bond proceeds and expenditures.

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 2017-18 amounted to \$121 thousand and is projected to be \$127 thousand for 2018-19.

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 Interest and Redemption Fund. Premiums and Cost of Issuance for the bond sales and refinancings have been deposited or paid from the Measure C Bond Interest and Redemption Fund.

This fund is used for the payment of principal and interest on the bond. Debt service for 2017-18 for amounted to \$10.5 million and is projected to be \$12.4 million for 2018-19. 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
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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 and Redemption Fund for Series A.

This fund will be used for the payment of principal and interest on the bond. Debt service for 2017-18 amounted to \$2.6 million and is projected to be \$7.3 million for 2018-19. 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 and Redemption Fund for Series A-1.

This fund will be used for the payment of principal and interest on the bond. Debt service for 2017-18 for amounted to \$923 thousand and is projected to be \$7.0 million for 2018-19. Expenditures are covered by proceeds of the ad valorem property tax which is billed and collected by the Marin County Tax Assessor's Office.

Lease Revenue Bond Interest and Redemption Fund

This fund will be used for the payment of principal and interest on the lease revenue bonds. There is no activity for 2017-18, and debt service is projected to be \$544 thousand for 2018-19.

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 2018-19.

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2018-2019

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.

The FY 2018-19 Tentative Budget includes "pay-as-you-go" reimbursements from the trust fund for its retiree medical and dental premium payments.

In 2017-18, an actuarial study was completed under the GASB 75 standards. The report dated November 30, 2017 showed that as of June 30, 2017 valuation date, the District's Total OPEB Liability (TOL) was \$2.1 million and the OPEB trust's Fiduciary Net Position (FNP) was \$3.5 million. This leaves a Net OPEB Liability (NOL) of (\$1.4) million.

PARS-CCLC Pension Rate Stabilization Trust Fund

The PARS-CCLC Pension Rate Stabilization Trust Fund has been made available for the purpose of pre-funding pension obligations. In 2017-18 the District projects to contribute \$5.7 million.

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 \$750 thousand from the State and disbursed all of the funds to the members of the Marin Consortium. As of June 30, 2018 the fund balance is projected to consist of \$3.6 thousand in interest.

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

PART II - FTES STATISTICS, 2010-11 TO 2017-18

FTES DATA

FTES	2010-11	% CH.	2011-12	% CH.	2012-13	% CH.	2013-14	% CH.
Credit	5,101	-0.5%	4,779	-6.3%	4,462	-6.6%	4,134	-7.4%
Non-Credit	284	-15.0%	236	-16.9%	209	-11.4%	232	11.0%
TOTAL	5,385	-1.4%	5,015	-6.9%	4,671	-6.9%	4,366	-6.5%

FTES	2014-15	% CH.	2015-16	% CH.	2016-17	% CH.	(a) 2017-18	% CH.
Credit	3,609	-12.7%	3,558	-1.4%	3,444	-3.2%	3,311	-3.9%
Non-Credit	225	-3.0%	241	7.1%	271	12.4%	248	-8.5%
TOTAL	3,834	-12.2%	3,799	-0.9%	3,715	-2.2%	3,559	-4.2%

FTES

(a) CCFS-320 as of April 13, 2018

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

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

FISCAL YEAR			ESTIMATED	TENTATIVE
REVENUE SUMMARY	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	BUDGET 2018-2019
FUND TITLE				
UNRESTRICTED GENERAL FUND	\$ 56,667,121	\$ 59,035,403	\$ 60,609,039	\$ 65,064,285
COMMUNITY SERVICES	881,472	789,138	882,345	964,565
RESTRICTED GENERAL FUND	11,786,693	12,962,954	10,525,104	17,968,430
TOTAL GENERAL FUND	69,335,286	72,787,495	72,016,488	83,997,280
SCHOLARSHIP AND LOAN TRUST FUND	117,916	284,567	210,657	367,500
STUDENT FINANCIAL AID TRUST FUND	-	-	3,918,401	3,952,065
INVESTMENT TRUST FUND	106,082	67,705	84,084	133,000
CHILD DEVELOPMENT FUND	825,953	803,188	845,985	863,810
IVC ORGANIC FARM FUND	-	3,669	162,500	247,642
CAPITAL OUTLAY FUND	544,722	481,663	139,248	15,000
CAPITAL OUTLAY FUND-MEASURE C	11,744	5,011	2,500	-
CAPITAL OUTLAY FUND-MEASURE B, SERIES A	-	60,153,932	300,000	300,000
CAPITAL OUTLAY FUND-MEASURE B, SERIES A-1	-	37,596,823	225,000	225,000
LEASE REVENUE BONDS	-	-	7,717,767	1,000
HAMILTON REDEVELOPMENT BOND REDEMPTION FUND	450,978	491,352	216,996	144,000
MEASURE C INTEREST/REDEMPTION FUND	13,582,298	10,548,787	18,096,061	12,444,251
MEASURE B INTEREST/REDEMPTION FUND, SERIES A	-	3,631,421	7,449,238	7,334,338
MEASURE B INTEREST/REDEMPTION FUND, SERIES A-1	-	604,080	7,068,336	7,026,049
LEASE REVENUE BOND INTEREST & REDEMPTION FUND	-	-	-	550,400
SELF-INSURANCE FUND	624,730	672,361	694,500	678,300
OTHER POST EMPLOYMENT BENEFITS (OPEB) TRUST FUND	952,942	271,379	180,900	20,000
PARS-CCLC PENSION RATE STABILIZATION TRUST FUND	-	-	5,609,202	30,000
AGENCY FUND - ADULT EDUCATION BLOCK GRANT	874,365	(121,725)	804	100
ASSOCIATED STUDENTS ORGANIZATIONS	150,667	136,361	111,205	125,975
TOTAL - ALL FUNDS	\$ 87,577,683	\$ 188,418,069	\$ 125,049,872	\$ 118,455,710

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

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

FISCAL YEAR				
EXPENDITURE SUMMARY	ACTUAL 2015-2016	ACTUAL 2016-2017	ESTIMATED ACTUAL 2017-2018	TENTATIVE BUDGET 2018-2019
FUND TITLE				
UNRESTRICTED GENERAL FUND	\$ 55,909,607	\$ 55,107,285	\$ 64,866,896	\$ 64,276,700
COMMUNITY SERVICES	1,273,735	1,426,070	1,432,045	1,514,565
RESTRICTED GENERAL FUND	11,786,693	12,962,954	10,525,104	17,968,430
TOTAL GENERAL FUND	68,970,035	69,496,309	76,824,045	83,759,695
SCHOLARSHIP AND LOAN TRUST FUND	100,204	145,227	207,703	251,645
STUDENT FINANCIAL AID TRUST FUND	-	-	3,918,401	3,952,065
INVESTMENT TRUST FUND	120,637	64,707	1,098	128,000
CHILD DEVELOPMENT FUND	825,953	803,188	845,985	863,810
IVC ORGANIC FARM FUND	-	-	162,500	247,642
CAPITAL OUTLAY FUND	1,304,095	998,067	63,403	1,006,250
CAPITAL OUTLAY FUND-MEASURE C	8,723,466	1,673,125	612,499	-
CAPITAL OUTLAY FUND-MEASURE B, SERIES A	-	4,851,056	18,772,832	37,130,044
CAPITAL OUTLAY FUND-MEASURE B, SERIES A-1	-	670,996	2,227,286	17,169,878
LEASE REVENUE BONDS	-	-	6,593,807	1,124,960
HAMILTON REDEVELOPMENT BOND REDEMPTION FUND	112,953	117,951	121,294	127,294
MEASURE C INTEREST/REDEMPTION FUND	11,855,619	11,255,789	10,885,641	12,444,251
MEASURE B INTEREST/REDEMPTION FUND, SERIES A	-	570,995	2,561,738	7,334,338
MEASURE B INTEREST/REDEMPTION FUND, SERIES A-1	-	141,065	925,837	7,026,049
LEASE REVENUE BOND INTEREST & REDEMPTION FUND	-	-	-	546,946
SELF-INSURANCE FUND	572,516	626,542	640,100	678,300
OTHER POST EMPLOYMENT BENEFITS (OPEB) TRUST FUND	2,297	482,240	434,155	458,901
PARS-CCLC PENSION RATE STABILIZATION TRUST FUND	-	-	4,500	2,560,800
AGENCY FUND - ADULT EDUCATION BLOCK GRANT	163,291	316,339	270,371	-
ASSOCIATED STUDENTS ORGANIZATIONS	170,537	96,992	96,121	152,925
TOTAL - ALL FUNDS	\$ 92,921,603	\$ 92,310,588	\$ 126,169,316	\$ 176,963,793

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

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

FISCAL YEAR	ACTUAL 2015-2016	ACTUAL 2016-2017	ESTIMATED ACTUAL 2017-2018	TENTATIVE BUDGET 2018-2019	BUDGET FORECAST 2019-2020	BUDGET FORECAST 2020-2021	BUDGET FORECAST 2021-2022
SOURCES OF FUNDS							
BEGINNING FUND BALANCE	\$ 6,740,231	\$ 7,105,482	\$ 10,396,668	\$ 5,589,111	\$ 5,826,696	\$ 6,274,233	\$ 6,825,305
REVENUES							
PROGRAM-BASED FUNDING	50,929,981	54,447,526	56,359,080	58,717,439	61,014,626	63,287,325	65,555,516
FEDERAL	297	-	252	-	-	-	-
OTHER STATE	4,509,350	2,570,597	2,495,447	2,057,988	2,057,988	2,057,988	2,057,988
OTHER LOCAL	1,226,219	1,538,238	1,124,575	1,283,057	1,316,261	1,349,804	1,378,813
OTHER FINANCING SOURCES	1,274	479,042	629,685	3,005,801	2,053,045	1,902,413	246,752
TOTAL REVENUE	56,667,121	59,035,403	60,609,039	65,064,285	66,441,920	68,597,530	69,239,069
TOTAL SOURCES	63,407,352	66,140,885	71,005,707	70,653,396	72,268,616	74,871,763	76,064,374
USE OF FUNDS							
SALARIES	32,521,727	32,282,136	34,292,082	37,618,233	38,556,114	39,642,998	41,082,883
BENEFITS	13,601,552	13,833,983	14,679,850	16,609,196	16,943,850	17,810,406	19,237,250
LAPSE FACTOR	-	-	-	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
TOTAL SALARIES & BENEFITS	46,123,279	46,116,119	48,971,932	53,227,429	54,499,964	56,453,404	59,320,133
FIXED EXPENSES	2,276,913	2,342,822	2,401,250	2,246,998	2,347,219	2,452,168	2,562,121
OTHER OPERATING	4,149,539	4,145,855	4,954,100	4,899,055	4,739,656	5,258,149	4,979,603
CAPITAL OUTLAY	428,107	411,538	656,100	442,794	453,864	465,211	476,841
OTHER OUTGO	2,931,769	2,090,951	7,883,514	3,460,424	3,453,680	3,467,526	3,408,793
EXPENDITURE REDUCTIONS - 2020/2021						(500,000)	
EXPENDITURE REDUCTIONS - 2021/2022							(2,300,000)
TOTAL EXPENDITURES	9,786,328	8,991,166	15,894,964	11,049,271	10,994,419	11,143,054	9,127,358
TOTAL USES	55,909,607	55,107,285	64,866,896	64,276,700	65,494,383	67,596,458	68,447,491
SOURCES OVER (UNDER) USES	7,497,745	11,033,600	6,138,811	6,376,696	6,774,233	7,275,305	7,616,883
TRANSFER IN (OUT)	(392,263)	(636,932)	(549,700)	(550,000)	(500,000)	(450,000)	(400,000)
ENDING FUND BALANCE	\$ 7,105,482	\$ 10,396,668	\$ 5,589,111	\$ 5,826,696	\$ 6,274,233	\$ 6,825,305	\$ 7,216,883
RESERVE	12.6%	18.7%	8.5%	9.0%	9.5%	10.0%	10.5%
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 365,251	\$ 3,291,186	\$ (4,807,557)	\$ 237,585	\$ 447,537	\$ 551,072	\$ 391,578

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

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

FISCAL YEAR	ACTUAL	ACTUAL	ESTIMATED	TENTATIVE	%
	2015-2016	2016-2017	2017-2018	BUDGET	CHANGE
			ACTUAL	2018-2019	
SOURCES OF FUNDS					
BEGINNING FUND BALANCE	\$ 6,740,231	\$ 7,105,482	\$ 10,396,668	\$ 5,589,111	-46.2%
REVENUES					
PROGRAM-BASED FUNDING	\$ 50,929,981	\$ 54,447,526	\$ 56,359,080	\$ 58,717,439	4.2%
FEDERAL	297	-	252	-	-100.0%
OTHER STATE	4,509,350	2,570,597	2,495,447	2,057,988	-17.5%
OTHER LOCAL	1,226,219	1,538,238	1,124,575	1,283,057	14.1%
OTHER FINANCING SOURCES	1,274	479,042	629,685	3,005,801	377.3%
TOTAL REVENUE	56,667,121	59,035,403	60,609,039	65,064,285	7.4%
TOTAL SOURCES	63,407,352	66,140,885	71,005,707	70,653,396	-0.5%
USE OF FUNDS					
SALARIES	32,521,727	32,282,136	34,292,082	37,618,233	9.7%
BENEFITS	13,601,552	13,833,983	14,679,850	16,609,196	13.1%
LAPSE FACTOR	-	-	-	(1,000,000)	n/a
TOTAL SALARIES & BENEFITS	46,123,279	46,116,119	48,971,932	53,227,429	8.7%
FIXED EXPENSES	2,276,913	2,342,822	2,401,250	2,246,998	-6.4%
OTHER OPERATING	4,149,539	4,145,855	4,954,100	4,899,055	-1.1%
CAPITAL OUTLAY	428,107	411,538	656,100	442,794	-32.5%
OTHER OUTGO	2,931,769	2,090,951	7,883,514	3,460,424	-56.1%
TOTAL OTHER EXPENSES	9,786,328	8,991,166	15,894,964	11,049,271	-30.5%
TOTAL USES	55,909,607	55,107,285	64,866,896	64,276,700	-0.9%
SOURCES OVER/(UNDER) USES	7,497,745	11,033,600	6,138,811	6,376,696	3.9%
TRANSFER IN (OUT)	(392,263)	(636,932)	(549,700)	(550,000)	0.1%
ENDING FUND BALANCE	\$ 7,105,482	\$ 10,396,668	\$ 5,589,111	\$ 5,826,696	4.3%
RESERVE	12.6%	18.7%	8.5%	9.0%	
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 365,251	\$ 3,291,186	\$ (4,807,557)	\$ 237,585	

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

**PART IV - UNRESTRICTED GENERAL FUND
C. STATEMENT OF SOURCES OF FUNDS**

FISCAL YEAR	ACTUAL	ACTUAL	ESTIMATED	TENTATIVE	%
	2015-2016	2016-2017	ACTUAL	BUDGET	CHANGE
			2017-2018	2018-2019	
PROGRAM-BASED FUNDING					
STATE APPORTIONMENT	\$ 63,646	\$ 440,483	\$ 257,383		-100.0%
STATE SUBVENTIONS	261,477	259,476	253,684	\$ 253,381	-0.1%
TOTAL	325,123	699,959	511,067	253,381	-50.4%
PROPERTY TAXES					
SECURED	45,822,771	48,906,726	51,385,390	54,059,913	5.2%
SUPPLEMENTAL	1,311,574	1,184,805	1,197,256	1,147,256	-4.2%
UNSECURED	929,563	970,516	987,406	1,021,004	3.4%
PRIOR-YEAR	54,714	85,758	70,001	73,501	5.0%
RDA	485,089	532,059	165,996	100,000	-39.8%
TOTAL TAXES	48,603,711	51,679,864	53,806,049	56,401,674	4.8%
ENROLLMENT FEES	2,001,147	2,067,703	2,041,964	2,062,384	1.0%
TOTAL PROGRAM-BASED	50,929,981	54,447,526	56,359,080	58,717,439	4.2%
FEDERAL REVENUE	297	-	252	-	-100.0%
STATE REVENUE					
"ON-BEHALF" PAYMENTS	1,270,216	1,055,369	1,275,245	1,000,000	-21.6%
OTHER STATE	3,239,134	1,515,228	1,220,202	1,057,988	-13.3%
TOTAL STATE	4,509,350	2,570,597	2,495,447	2,057,988	-17.5%
LOCAL REVENUE					
INTEREST	23,891	52,424	91,800	91,800	0.0%
NON-RESIDENCE FEES	721,985	712,881	700,694	852,534	21.7%
OTHER STUDENT CHARGES	34,921	42,242	38,366	39,133	2.0%
NON-RESIDENCE INSURANCE	32,026	17,023	12,786	13,042	2.0%
MISCELLANEOUS	413,396	713,668	280,929	286,548	2.0%
	1,226,219	1,538,238	1,124,575	1,283,057	14.1%
OTHER FINANCING SOURCES	1,274	479,042	629,685	3,005,801	377.3%
TOTAL REVENUE	\$ 56,667,121	\$ 59,035,403	\$ 60,609,039	\$ 65,064,285	7.4%

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

**PART IV - UNRESTRICTED GENERAL FUND
D. STATEMENT OF USES OF FUNDS**

FISCAL YEAR	ACTUAL 2015-2016	ACTUAL 2016-2017	ESTIMATED ACTUAL 2017-2018	TENTATIVE BUDGET 2018-2019	% CHANGE
USE OF FUNDS					
SALARIES	\$ 32,521,727	\$ 32,282,136	\$ 34,292,082	\$ 37,618,233	9.7%
BENEFITS	13,601,552	13,833,983	14,679,850	16,609,196	13.1%
LAPSE FACTOR	-	-	-	(1,000,000)	n/a
TOTAL SALARIES & BENEFITS	46,123,279	46,116,119	48,971,932	53,227,429	8.7%
FIXED EXPENSES	2,276,913	2,342,822	2,401,250	2,246,998	-6.4%
OTHER OPERATING	4,149,539	4,145,855	4,954,100	4,899,055	-1.1%
CAPITAL OUTLAY	428,107	411,538	656,100	442,794	-32.5%
OTHER OUTGO	2,931,769	2,090,951	7,883,514	3,460,424	-56.1%
TOTAL OTHER EXPENSES	9,786,328	8,991,166	15,894,964	11,049,271	-30.5%
TOTAL USES	\$ 55,909,607	\$ 55,107,285	\$ 64,866,896	\$ 64,276,700	-0.9%

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

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

FISCAL YEAR			ESTIMATED	TENTATIVE	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	%
	2015-2016	2016-2017	2017-2018	2018-2019	CHANGE
SALARIES					
FACULTY					
INSTRUCTORS-REGULAR	\$ 9,533,170	\$ 9,217,848	\$ 9,776,511	\$ 11,867,941	21.4%
INSTRUCTORS-HOURLY	7,900,817	7,435,824	8,233,053	7,142,758	-13.2%
NON-INSTRUCTORS-REGULAR	1,487,382	1,498,015	1,341,116	1,441,513	7.5%
NON-INSTRUCTORS-HOURLY	948,487	885,457	646,230	702,000	8.6%
FACULTY	19,869,856	19,037,144	19,996,910	21,154,212	5.8%
CLASSIFIED					
STAFF - REGULAR	7,732,802	7,889,314	8,894,564	10,170,491	14.3%
INSTRUCTIONAL - REGULAR	934,076	1,023,580	974,994	1,258,247	29.1%
HOURLY INST./NON INST.	654,705	742,259	648,195	696,859	7.5%
OVERTIME	106,359	116,108	117,387	123,400	5.1%
CLASSIFIED	9,427,942	9,771,261	10,635,140	12,248,997	15.2%
ADMINISTRATORS					
ACADEMIC	1,703,675	1,782,041	1,927,435	1,963,652	1.9%
CLASSIFIED	1,520,254	1,691,690	1,732,597	2,251,372	29.9%
ADMINISTRATORS	3,223,929	3,473,731	3,660,032	4,215,024	15.2%
TOTAL SALARIES	\$ 32,521,727	\$ 32,282,136	\$ 34,292,082	\$ 37,618,233	9.7%

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

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

FISCAL YEAR	ACTUAL 2015-2016	ACTUAL 2016-2017	ESTIMATED ACTUAL 2017-2018	TENTATIVE BUDGET 2018-2019	% CHANGE
PUBLIC RETIREMENT					
STRS	\$ 3,209,580	\$ 3,361,313	\$ 4,049,987	\$ 4,482,621	10.7%
PERS	1,940,977	2,097,564	2,266,196	3,020,754	33.3%
FICA	803,453	802,927	939,916	1,006,024	7.0%
MEDICARE	471,499	456,455	491,852	545,464	10.9%
UNEMPLOYMENT	53,484	58,360	72,627	78,216	7.7%
WORKERS COMP. INS.	411,360	326,298	297,214	379,943	27.8%
SERP - FACULTY	306,829	306,829	73,210	73,210	0.0%
SERP - CLASSIFIED	330,850	330,850	220,448	154,146	-30.1%
SERP - ADMINISTRATORS	95,823	95,823	65,435	39,075	-40.3%
TOTAL	7,623,855	7,836,419	8,476,885	9,779,453	15.4%
 HEALTH PROTECTION	 5,977,697	 5,997,564	 6,202,965	 6,829,743	 10.1%
 TOTAL BENEFITS	 \$ 13,601,552	 \$ 13,833,983	 \$ 14,679,850	 \$ 16,609,196	 13.1%

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

**PART IV - UNRESTRICTED GENERAL FUND
FIXED EXPENSES ANALYSIS**

FISCAL YEAR	ACTUAL	ACTUAL	ESTIMATED	TENTATIVE	%
	2015-2016	2016-2017	ACTUAL	BUDGET	CHANGE
			2017-2018	2018-2019	
FIXED EXPENSES					
UTILITIES					
SEWER SERVICE	\$ 69,686	\$ 62,243	\$ 76,700	\$ 80,535	5.0%
TELEPHONE	149,085	124,558	163,850	172,043	5.0%
WATER	168,479	204,597	118,700	130,570	10.0%
GAS & ELECTRICITY	1,322,268	1,442,402	1,512,500	1,557,875	3.0%
SOLAR SAVINGS				(250,000)	n/a
PEST CONTROL	99,630	98,099	118,100	124,005	5.0%
	1,809,148	1,931,899	1,989,850	1,815,028	-8.8%
INSURANCE	467,765	410,923	411,400	431,970	5.0%
TOTAL	\$ 2,276,913	\$ 2,342,822	\$ 2,401,250	\$ 2,246,998	-6.4%

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

**PART IV - UNRESTRICTED GENERAL FUND
OTHER OPERATING EXPENSES ANALYSIS**

FISCAL YEAR			ESTIMATED	TENTATIVE	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	%
	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>CHANGE</u>
OTHER OPERATING EXPENSES					
SUPPLIES & MATERIALS	\$ 618,445	\$ 748,284	\$ 740,600	\$ 762,887	3.0%
PERSONAL SVCE, LECTURE	124,614	135,104	135,000	198,939	47.4%
TRAVEL & CONFERENCE	135,678	182,684	210,000	258,571	23.1%
DUES & MEMBERSHIP	73,127	131,120	135,000	171,766	27.2%
LEGAL	465,274	719,656	750,000	300,000	-60.0%
AUDITS & ELECTION	469,733	(232,793)	110,000	412,750	275.2%
CONTRACTED SERVICES	1,548,238	1,741,456	2,160,000	2,004,345	-7.2%
POSTAGE	58,617	45,172	55,000	52,684	-4.2%
PRINTING & PUBLICATION	58,604	66,316	65,000	59,474	-8.5%
RENTAL & LEASES	284,171	345,147	193,000	223,528	15.8%
RECRUITMENT	140,158	186,569	155,000	275,650	77.8%
OTHER DISTRICT-WIDE EXP.	168,409	72,874	240,000	172,061	-28.3%
MISCELLANEOUS	4,471	4,266	5,500	6,400	16.4%
TOTAL	\$ 4,149,539	\$ 4,145,855	\$ 4,954,100	\$ 4,899,055	-1.1%

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

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

FISCAL YEAR	ACTUAL		ESTIMATED	TENTATIVE	%
	2015-2016	2016-2017	ACTUAL 2017-2018	BUDGET 2018-2019	CHANGE
CAPITAL OUTLAY					
LIBRARY BOOKS/PERIODICALS	\$ 72,524	\$ 72,191	\$ 76,100	\$ 79,877	5.0%
EQUIPMENT NEW & LEASED	355,583	339,347	580,000	362,917	-37.4%
TOTAL	\$ 428,107	\$ 411,538	\$ 656,100	442,794	-32.5%
OTHER OUTGO					
INTERFUND TRANSFERS:					
MAINTENANCE MANAGEMENT FUND	\$ 333,204	\$ 225,924	-	-	0.0%
CAPITAL OUTLAY FUND	95,438	111,600	-	-	0.0%
INSTRUCT. & ADMIN. SUPPORT FOR LAB SCHOOL	199,051	192,310	\$ 204,896	\$ 206,465	0.8%
CHILD DEVELOPMENT FUND	114,337	60,771	232,733	212,535	-8.7%
IVC FARM OPERATIONS FUND	-	-	-	186,767	0.0%
HAMILTON REDEV. BOND REDEMPTION	389,577	420,459	165,996	100,000	-39.8%
LEASE REVENUE BOND INTEREST & REDEMPTION	-	-	-	550,000	0.0%
TOTAL INTERFUND TRANSFERS:	\$ 1,131,607	\$ 1,011,064	\$ 603,625	\$ 1,255,767	108.0%
INTRAFUND TRANSFERS:					
ADVANCEMENT	\$ 266,157	\$ 319,591	\$ 345,255	\$ 382,961	10.9%
SAS	252,467	94,425	335,601	570,782	70.1%
PUENTE	77,679	68,536	80,950	97,322	20.2%
BFAP/FA	38,719	86,861	124,724	173,740	39.3%
NAPA VALLEY GREEN GRANTS	-	134,403	-	-	0.0%
STUDENT SUCCESS-CREDIT	-	-	50,000	151,547	203.1%
STUDENT EQUITY	-	-	-	120,598	0.0%
EOPS/CARE/CALWORKS	-	-	-	38,909	0.0%
HEALTH CENTER	-	-	24,124	21,065	-12.7%
PARKING	165,760	226,925	337,347	438,758	30.1%
BRANSON	-	-	61,000	59,382	-2.7%
MISCELLANEOUS	676	9,578	31,288	1,872	-94.0%
TOTAL INTRAFUND TRANSFERS:	\$ 801,458	\$ 940,319	\$ 1,390,289	\$ 2,056,936	48.0%
OTHER USES:					
DEBT RETIREMENT	\$ 133,704	\$ 139,568	\$ 189,600	\$ 147,721	-22.1%
STUDENT FINANCIAL AID	15,000	-	-	-	0.0%
CERBT (OPEB) CONTRIBUTIONS	850,000	-	-	-	0.0%
PARS CONTRIBUTIONS	-	-	5,700,000	-	-100.0%
TOTAL OTHER USES	\$ 998,704	\$ 139,568	\$ 5,889,600	\$ 147,721	-97.5%
TOTAL OTHER OUTGO	\$ 2,931,769	\$ 2,090,951	\$ 7,883,514	\$ 3,460,424	-56.1%

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

**E. COMMUNITY SERVICES
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR	ACTUAL		ESTIMATED	TENTATIVE	%
	2015-2016	2016-2017	2017-2018	BUDGET	CHANGE
				2018-2019	
TOTAL REVENUE	\$ 881,472	\$ 789,138	\$ 882,345	\$ 964,565	9.3%
EXPENDITURES BY PROGRAM					
PROGRAM ADMINISTRATION	\$ 701,668	\$ 870,171	\$ 880,248	\$ 940,898	6.9%
FACILITIES USE	13,520	998	2,579	-	-100.0%
INTENSIVE ENGLISH	223,033	229,553	217,549	222,500	2.3%
EMERITUS	174,283	162,830	169,702	171,721	1.2%
SHORT COURSES/WORKSHOPS	159,981	161,318	158,505	179,446	13.2%
MICROCOMPUTER CENTER	1,250	1,200	3,462	-	-100.0%
Total Expenditures	\$ 1,273,735	\$ 1,426,070	\$ 1,432,045	\$ 1,514,565	5.8%
TRANSFER IN FROM UNRESTRICTED FUND	\$ (392,263)	\$ (636,932)	\$ (549,700)	\$ (550,000)	0.1%

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

F. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2015-2016	ACTUAL 2016-2017	ESTIMATED ACTUAL 2017-2018	TENTATIVE BUDGET 2018-2019	% CHANGE
FEDERAL SOURCES					
Child Development Training Consortium	\$ 3,013	\$ 4,587	\$ 4,500	\$ 4,500	0.0%
College Work Study Program	173,047	155,647	125,000	275,400	120.3%
ECE Mentor Program	2,330	1,600	3,200	3,200	0.0%
Foster Care Education Program (42% Federal)	29,137	30,407	27,602	27,602	0.0%
Office of Emergency Services – Preparedness Plan Carry Fwd	-	-	-	1,439	0.0%
PELL (Grants & Admin) & Direct Loan Programs	3,598,199	3,106,949	-	4,500	0.0%
Supplemental Education Opportunity Grants	227,500	199,639	-	-	0.0%
Transitional Assistance to Needy Families (50% Federal)	15,465	15,742	15,741	14,953	-5.0%
VTEA - Tech. Prep.	45,119	43,748	41,592	41,377	-0.5%
Vocational & Applied Tech. Education	130,988	111,669	99,671	92,542	-7.2%
TOTAL FEDERAL - GENERAL FUND	\$ 4,224,798	\$ 3,669,988	\$ 317,306	\$ 465,513	46.7%

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

F. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL	ACTUAL	ESTIMATED	TENTATIVE	%
	2015-2016	2016-2017	ACTUAL	BUDGET	CHANGE
			2017-2018	2018-2019	
STATE SOURCES					
AB 86 Adult Education Planning/Adult Ed Block Grant (AEBG)	\$ 31,095	\$ 118,952	\$ 222,000	\$ 222,000	0.0%
Adult Ed Block Grant (AEBG) Carry Forward	-	95,278	233,240	248,239	6.4%
Adult Ed Block Grant - Pass Through	-	1,149,082	1,149,082	1,232,611	7.3%
Basic Skills	38,122	12,998	28,091	132,977	373.4%
Basic Skills Carry Forward	53,833	52,020	77,002	104,886	36.2%
Basic Skills Transformation Grant	-	282,525	431,244	587,731	36.3%
Board Financial Assistance Program Admin. Allowance/R2T4	246,818	183,158	172,759	155,483	-10.0%
CAL Grants	268,146	244,269	-	-	0.0%
CALWORKS	133,535	147,827	148,818	133,936	-10.0%
CALWORKS Carry Forward	218	-	-	-	0.0%
Cooperative Agencies Resources for Education	62,169	60,391	62,924	59,778	-5.0%
Cooperative Agencies Resources for Education Carry Fwd	248	143	-	-	0.0%
Data & Accountability Grant	-	48,057	75,654	-	-100.0%
Disabled Student Programs & Services (Student Accessibility & S	812,061	841,477	730,342	657,308	-10.0%
Enrollment Fee Waiver - 2% Administrative	57,701	45,038	34,284	30,856	-10.0%
Extended Opportunity Programs & Services	597,148	568,777	548,779	521,340	-5.0%
Extended Opportunity Programs & Services-Carry Forward	113	-	-	-	0.0%
Faculty and Staff Development-Carry Forward	-	-	-	11,325	0.0%
Faculty and Staff Diversity-Carry Forward	4,106	391	-	-	0.0%
Foster Care Education Program (58% State)	40,586	40,267	38,501	38,501	0.0%
Full Time Student Success Grant (FTSSG)	67,800	48,881	-	-	0.0%
Full Time Student Success Grant (FTSSG)-Carry Fwd	-	14,818	-	-	0.0%
Guided Pathways	-	-	-	151,490	0.0%
Guided Pathways Carry Forward	-	-	-	126,241	0.0%
Hazardous Substances Carry Forward	-	-	-	4,880	0.0%
SUB-TOTAL	\$ 2,413,699	\$ 3,954,349	\$ 3,952,720	\$ 4,419,582	11.8%

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

F. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

	<u>ACTUAL</u> <u>2015-2016</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>2016-2017</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>2017-2018</u>	<u>TENTATIVE</u> <u>BUDGET</u> <u>2018-2019</u>	<u>%</u> <u>CHANGE</u>
STATE SOURCES CONTINUED					
SUB-TOTAL (PREVIOUS PAGE)	\$ 2,413,699	\$ 3,954,349	\$ 3,952,720	\$ 4,419,582	11.8%
Hunger Free Campus	-	-	8,274	-	-100.0%
Instructional Equipment & Library Materials Carry Forward	6,516	-	-	-	0.0%
North Bay - Trades Internship Programs	-	-	-	417,872	0.0%
Nursing/Economic Development	131,459	119,800	119,800	114,368	-4.5%
Other State Grants	-	27,909	106,519	-	-100.0%
Other State Grants Carry Forward	-	-	-	172,424	0.0%
Peace Officers Training	2,807	1,288	-	-	0.0%
Physical Plant and Instructional Support	915,234	333,788	253,207	150,000	-40.8%
Physical Plant and Instructional Support Carry Forward	-	-	-	307,887	0.0%
Prop. 20 – Lottery – Instructional Supplies	59,576	65,646	75,000	150,000	100.0%
Prop. 20 – Lottery – Instructional Supplies Carry Forward	-	-	-	903,435	0.0%
Scheduled Maintenance Carry-Forward	-	-	-	150,871	0.0%
Strong Workforce (Local) - 18/19	-	-	-	486,580	0.0%
Strong Workforce (Local) - 17/18 & Carry Forward	-	-	120,000	506,414	322.0%
Strong Workforce (Local) - 16/17 & Carry Forward	-	92,921	486,366	40,000	-91.8%
Strong Workforce (Regional) - 18/19	-	-	-	310,074	0.0%
Strong Workforce (Regional) - 17/18 & Carry Forward	-	-	-	344,526	0.0%
Strong Workforce (Regional) - 16/17 & Carry Forward	-	-	238,263	95,000	-60.1%
Student Equity	176,256	270,147	377,235	339,512	-10.0%
Student Equity Carry Forward	142,966	373,396	114,787	-	-100.0%
Student Success & Support Program (Credit)	723,084	882,798	940,787	846,708	-10.0%
Student Success & Support Program (Credit) Carry Fwd	193,316	248,053	107,504	-	-100.0%
Student Success & Support Program (Non-Credit)	80,751	41,952	95,000	124,676	31.2%
Student Success & Support Program (Non-Credit) Carry Fwd	-	49,024	77,796	43,529	-44.0%
Transfer and Articulation , Carry Forward (10-12)	40	-	-	-	0.0%
Transitional Assistance to Needy Families (50% State)	15,571	15,741	15,742	14,955	-5.0%
Unlock the Data	-	-	50,000	-	-100.0%
Veterans Resource Center	-	-	12,794	11,515	-10.0%
TOTAL STATE	\$ 4,861,275	\$ 6,476,812	\$ 7,151,794	\$ 9,949,928	39.1%

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

F. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2015-2016	ACTUAL 2016-2017	ESTIMATED ACTUAL 2017-2018	TENTATIVE BUDGET 2018-2019	% CHANGE
LOCAL SOURCES					
Advancement	\$ 278,996	\$ 232,298	\$ 190,861	400,000	109.6%
Advancement Carry Forward	-	-	-	460,797	0.0%
Annual Fund Drive	99,527	115,830	85,190	140,000	64.3%
Annual Fund Drive Carry Forward	-	-	-	253,557	0.0%
Branson	112,943	114,968	56,377	-	-100.0%
Cabrillo-60% CTE Enhanced & 40% System Building	81,024	-	-	-	0.0%
Cabrillo-60% CTE Enhanced & 40% System Building Carry Fwd	-	102,395	1,450	-	-100.0%
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	-	-100.0%
Faculty Entrepenser Champions	3,170	750	-	-	0.0%
Health Services - Restricted	236,041	229,031	235,876	220,000	-6.7%
Health Services, Restricted & Carry Forward	-	-	-	-	0.0%
Maintenance Management & Carry Forward	288,173	-	-	333,180	0.0%
MCCD Facility Rentals	-	55,090	98,403	267,878	172.2%
MCCD Facility Rentals Carry Forward	-	-	-	435,373	0.0%
Napa Valley - 40% CTE Food Systems	-	42,989	11	-	-100.0%
Nor Cal Career Pathways Alliance	36,008	81,011	-	-	0.0%
Nor Cal Career Pathways Alliance Carry Forward	62,951	111,148	63,970	-	-100.0%
Outside Scholarships	40,016	71,249	52,000	90,000	73.1%
Parking	494,273	518,554	490,759	500,041	1.9%
SUB-TOTAL	\$ 1,733,122	\$ 1,675,313	\$ 1,294,752	\$ 3,110,448	140.2%

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

F. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2015-2016	ACTUAL 2016-2017	ESTIMATED ACTUAL 2017-2018	TENTATIVE BUDGET 2018-2019	% CHANGE
LOCAL SOURCES CONTINUED					
SUB-TOTAL (PREVIOUS PAGE)	\$ 1,733,122	\$ 1,675,313	\$ 1,294,752	\$ 3,110,448	140.2%
President's Circle	-	-	2,520	24,240	861.9%
Risk Margin (RM)/ RM Carry Forward	-	-	247,500	58,936	-76.2%
San Mateo CC - CALSTEP	33,351	36,356	38,420	5,000	-87.0%
San Rafael Redevelopment Carry Fwd	-	-	-	530,521	0.0%
Santa Rosa Multimedia Collaborative	-	-	3,853	-	-100.0%
Student Technology	100,975	150,976	65,900	104,182	58.1%
Student Technology Carry Forward	-	-	-	161,226	0.0%
UC Berkeley - Puente Fund	5,145	4,500	1,500	1,500	0.0%
Youth & Entrepreneurship Program (YEP)	16,549	8,690	5,009	-	-100.0%
YEP - Cabrillo	10,020	-	6,261	-	-100.0%
TOTAL LOCAL	\$ 1,899,162	\$ 1,875,835	\$ 1,665,715	\$ 3,996,053	139.9%
OTHER FINANCING SOURCES/OUTGO					
Inter/Intrafund Transfers In/(Out)	801,458	940,319	1,390,289	2,056,936	48.0%
Contingency for Additional Grants	-	-	-	1,500,000	0.0%
TOTAL RESTRICTED PROGRAMS	\$ 11,786,693	\$ 12,962,954	\$ 10,525,104	\$ 17,968,430	70.7%

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

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 2015-16, 2016-17 and 2017-18 Fiscal Years, and a proposed Tentative Budget for the 2018-19 Fiscal Year. The following funds or programs are included in this section:

- 1. Scholarship and Loan Trust Fund**
- 2. Student Financial Aid Trust Fund**
- 3. Investment Trust Fund (Formerly Foundation Trust Fund)**
- 4. Child Development Fund**
- 5. IVC Organic Farm Fund**
- 6. Capital Outlay Fund – Hamilton Redevelopment and State Scheduled Maintenance**
- 7. Capital Outlay – Measure C Building Fund**
- 8. Capital Outlay – Measure B Building Fund, Series A**
- 9. Capital Outlay – Measure B, Series A-1**
- 10. Lease Revenue Bonds (LRBs)**
- 11. Hamilton Redevelopment Bond Redemption Fund**
- 12. Measure C Bond Interest and Redemption Fund**
- 13. Measure B, Series A, Bond Interest and Redemption Fund**
- 14. Measure B, Series A-1, Bond Interest and Redemption Fund**
- 15. Lease Revenue Bond Interest and Redemption Fund**
- 16. Self-Insurance Fund**
- 17. Other Post-Employment Benefits (OPEB) Trust Fund - CERBT**
- 18. PARS-CCLC Pension Rate Stabilization Trust Fund**
- 19. Other Agency Fund**
- 20. Associated Student Organizations**

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

**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 \$59,335 and \$61,212 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.

This fiscal year, the College was named the residuary beneficiary of the Robert L. Bilger and Patricia A. Bilger Family Trust receiving \$10,231. This gift is to be held as a permanent endowment with only the income from this gift being paid out for scholarships.

There are currently nine scholarships and grants coordinated through this fund. The total fund balance in the Scholarship and Loan Trust Fund as of June 30, 2018 is projected at \$404,825.

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

B. NARRATIVE TEXT AND FINANCIAL STATEMENTS

**SCHOLARSHIP AND LOAN TRUST FUND
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR	ACTUAL 2015-2016	ACTUAL 2016-2017	ESTIMATED ACTUAL 2017-2018	TENTATIVE BUDGET 2018-2019	% CHANGE
REVENUE					
Interest Income	\$ 606	\$ 2,629	\$ 4,500	\$ 5,500	22.2%
Additional Scholarship Income	117,310	281,938	206,157	362,000	75.6%
Total Revenue	117,916	284,567	210,657	367,500	74.5%
EXPENDITURES					
Scholarships/Support	100,204	145,227	207,703	216,645	4.3%
Contingency	-	-	-	35,000	n/a
Total Expenditures	100,204	145,227	207,703	251,645	21.2%
Excess of Revenue Over Expenditures	17,712	139,340	2,954	115,855	3822.0%
Beginning Fund Balance	244,819	262,531	401,871	404,825	0.7%
ENDING FUND BALANCE	\$ 262,531	\$ 401,871	\$ 404,825	\$ 520,680	28.6%

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

**STUDENT FINANCIAL AID TRUST FUND
REVENUE AND EXPENDITURE REPORT**

The Student Financial Aid Trust Fund was created to account for the deposit and direct payment of government funded student financial aid, including grants and loans. Although the fund was approved by the Board of Trustees during fiscal year 2016-2017, activity within the fund began with the 2017-2018 fiscal year starting July 1, 2017. The Student Financial Aid Trust Fund as of June 30, 2018 is projected to have a \$0 fund balance.

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

**STUDENT FINANCIAL AID TRUST FUND
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR	ACTUAL 2016-2017	ESTIMATED ACTUAL 2017-2018	TENTATIVE BUDGET 2018-2019	% CHANGE
REVENUE				
Interest Income	\$ -	\$ -	\$ 50	0.0%
Federal Student Financial Aid	-	3,525,000	3,590,000	1.8%
State Student Financial Aid	-	393,401	362,015	-8.0%
Total Revenue	-	3,918,401	3,952,065	0.9%
EXPENDITURES				
Student Financial Aid	-	3,918,401	3,952,015	0.9%
Supplies	-	-	50	0.0%
Total Expenditures	-	3,918,401	3,952,065	0.9%
Excess of Revenue Over Expenditures	-	-	-	0.0%
Beginning Fund Balance	-	-	-	0.0%
ENDING FUND BALANCE	\$ -	\$ -	\$ -	0.0%

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

**INVESTMENT TRUST FUND
(Formerly Foundation 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 and several endowments have been transferred from the District to the College of Marin Foundation.

During 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 \$60,320 and \$67,397 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.

Last fiscal year, the College established a \$500,000 endowment to support Community Education and Lifelong Learning. This endowment was established with a \$200,000 contribution from the Hopper Trust and a \$100,000 contribution from the DeBorba Trust. The College of Marin Foundation will be contributing funds in the amount of \$200,000. This endowment will provide support to keep course fees affordable and promote departmental innovation and financial sustainability for years to come.

There are currently eleven endowments and grants coordinated through this fund. The total fund balance in the Investment Trust Fund as of June 30, 2018 is projected at \$1,084,558.

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

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

FISCAL YEAR			ESTIMATED	TENTATIVE	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	%
	2015-2016	2016-2017	2017-2018	2018-2019	CHANGE
REVENUE					
Interest Income	\$ 2,101	\$ 4,386	\$ 10,579	\$ 10,000	-5.5%
Additional Investment Income	103,981	63,319	73,505	123,000	67.3%
Total Revenue	106,082	67,705	84,084	133,000	58.2%
EXPENDITURES					
Scholarships/Support	67,973	59,748	(110)	50,000	n/a
Instructional/College Improvements	52,664	4,959	1,208	28,000	2217.9%
Contingency	-	-	-	50,000	0.0%
Total Expenditures	120,637	64,707	1,098	128,000	11557.6%
Excess of Revenue Over Expenditures	(14,555)	2,998	82,986	5,000	-94.0%
Beginning Fund Balance	1,013,129	998,574	1,001,572	1,084,558	8.3%
ENDING FUND BALANCE	\$ 998,574	\$ 1,001,572	\$ 1,084,558	\$ 1,089,558	0.5%

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

**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 and decreased subsidized child enrollments State funding has also decreased significantly. The 2018-19 Tentative Budget includes State Tax Bailout and decreased Department of Ed preschool contract funding levels from 2017-18, but does include increased parent fees and enrollment figures as well as significant funding from a local non-profit. 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 progress with other funding sources, principally parent fee income by offering a summer session.

2018-19 expenses are budgeted to increase as a result of staffing related costs including benefits.

The 2017-18 projected deficit is covered by a transfer of \$437,629 from the General Fund. 2018-19's budgeted deficit of \$419,000 will also need to be entirely funded by the General Fund.

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

**CHILD DEVELOPMENT FUND
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR	ACTUAL 2015-2016	ACTUAL 2016-2017	ESTIMATED ACTUAL 2017-2018	TENTATIVE BUDGET 2018-2019	% CHANGE
REVENUE					
Interest Income	\$ (78)	\$ 1,040	\$ 600	\$ 50	91.7%
Federal Income	13,265	2,525	9,718	10,000	2.9%
State Income	182,084	204,249	113,756	139,865	23.0%
Other Local Income	185,289	194,789	184,282	194,895	5.8%
Grants/Contributions	132,005	147,504	100,000	100,000	0.0%
Interfund Transfer-In for Instr'l & Admin. Support	199,051	192,310	204,896	206,465	0.8%
Interfund Transfer-In - General Fund	114,337	60,771	232,733	212,535	-8.7%
Total Revenue	825,953	803,188	845,985	863,810	2.1%
EXPENDITURES					
Certificated Salaries	447,159	415,032	424,384	451,014	6.3%
Classified Salaries	102,542	105,882	133,062	111,814	-16.0%
Fringe Benefits	246,502	248,326	262,139	263,032	0.3%
Supplies	8,506	12,044	5,400	9,000	66.7%
Food	19,830	14,384	16,000	22,000	37.5%
Other Operating Expenses	1,414	7,520	5,000	6,950	39.0%
Total Expenditures	825,953	803,188	845,985	863,810	2.1%
Excess of Revenue Over Expenditures	-	-	-	-	0.0%
Beginning Fund Balance	-	-	-	-	0.0%
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	0.0%

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

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

The IVC Organic Farm Fund was established in May 2017 to account for the 5.8 acre organic farm and garden located on the IVC campus. The operations of the IVC Organic Farm will be supported by revenue generated from plant and produce sales, event rentals, a Strong Workforce grant and proceeds from a generous endowment received by the College of Marin Foundation.

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

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

FISCAL YEAR	ACTUAL 2016-2017	ESTIMATED ACTUAL 2017-2018	TENTATIVE BUDGET 2018-2019	% CHANGE
REVENUE				
Interest Income	\$ -	\$ 500	\$ 1,000	100.0%
Other Local Income	-	12,000	46,875	290.6%
Grants/Contributions	3,669	150,000	13,000	-91.3%
Interfund Transfer-In - General Fund	-	-	186,767	0.0%
Total Revenue	3,669	162,500	247,642	52.4%
EXPENDITURES				
Classified Salaries	-	86,546	167,649	93.7%
Fringe Benefits	-	25,851	77,504	199.8%
Supplies	-	-	639	0.0%
Other Operating Expenses	-	50,103	1,850	-96.3%
Equipment	-	-	-	0.0%
Total Expenditures	-	162,500	247,642	52.4%
Excess of Revenue Over Expenditures	3,669	-	-	0.0%
Beginning Fund Balance	-	3,669	3,669	0.0%
ENDING FUND BALANCE	\$ 3,669	\$ 3,669	\$ 3,669	0.0%

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

**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 2018-2019**

**CAPITAL OUTLAY FUND
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR	ACTUAL	ACTUAL	ESTIMATED	TENTATIVE	%
	2015-2016	2016-2017	ACTUAL	BUDGET	CHANGE
			2017-2018	2018-2019	
REVENUE					
Interest Income	\$ 4,958	\$ 7,546	\$ 12,000	\$ 15,000	25.0%
Prop 39 CA Clean Energy Jobs Act	111,122	136,593	127,248	-	-100.0%
Other Local Income	-	-	-	-	0.0%
Interfund Transfers	428,642	337,524	-	-	0.0%
Total Revenue	544,722	481,663	139,248	15,000	-89.2%
EXPENDITURES					
Building Improvements	1,209,434	482,079	-	-	0.0%
Prop 39 Projects	-	386,509	-	127,248	0.0%
Other	94,661	129,479	63,403	79,002	24.6%
Contingency	-	-	-	800,000	0.0%
Total Expenditures and Transfers	1,304,095	998,067	63,403	1,006,250	1487.1%
Excess of Revenue Over Expenditures	(759,373)	(516,404)	75,845	(991,250)	-1406.9%
Beginning Fund Balance	3,061,225	2,301,852	1,785,448	1,861,293	4.2%
ENDING FUND BALANCE	\$ 2,301,852	\$ 1,785,448	\$ 1,861,293	\$ 870,043	-53.3%

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

**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 2017-18 estimated actual outlines approximately \$0.6 million in facilities renewal, IVC tree removal, and infrastructure projects.

2017/18 will likely be the last year with spending activity for Measure C.

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2018-2019

CAPITAL OUTLAY FUND FOR MEASURE C
REVENUE AND EXPENDITURE REPORT

FISCAL YEAR	ACTUAL 2015-2016	ACTUAL 2016-2017	ESTIMATED ACTUAL 2017-2018	TENTATIVE BUDGET 2018-2019	% CHANGE
REVENUE					
Interest Income	\$ 11,744	\$ 5,011	\$ 2,500	-	-100.0%
Total Revenue	11,744	5,011	2,500	-	-100.0%
EXPENDITURES					
PROGRAM LEVEL					
Assessments and Studies	264,355	44,304	-	-	0.0%
Program Management	454,688	-	-	-	0.0%
Program Support	346,147	428,354	93,773	-	-100.0%
Program Services and Fees	15,280	548	-	-	0.0%
Non-Project Budget Contingency	-	-	-	-	0.0%
Subtotal	1,080,470	473,206	93,773	-	-100.0%
DISTRICT WIDE					
Information Technology	217,539	14,131	-	-	0.0%
Swing Space	113,429	586	-	-	0.0%
Project Contingency	-	-	-	-	0.0%
Project Commitments	-	-	-	-	0.0%
	330,968	14,717	-	-	0.0%
PROJECTS					
KENTFIELD CAMPUS					
New Central Plant/ Sewer Line/ Joint Trench	3,000	-	-	-	0.0%
Austin Science Alterations	1,365,966	-	6,609	-	-100.0%
Science Math & Nursing	18,515	-	-	-	0.0%
Modernize Performing Arts Center & Exhibition Space	305,267	552,993	-	-	0.0%
New Fine Arts	26,631	11,626	-	-	0.0%
Fine Arts Weatherization	5,346	-	-	-	0.0%
Diamond PE Center Modernization	-	-	-	-	0.0%
Academic Center	2,471,649	105,779	-	-	0.0%
Child Study Center	27,611	23,231	1,125	-	-100.0%
Learning Resource Center	10,827	-	(1,729)	-	-100.0%
PE Track Renovations	-	-	-	-	0.0%
Misc. Sitework	255,103	29,670	6,008	-	-100.0%
ADA Upgrades	57,672	3,771	-	-	0.0%
Fusselman Hall Modernization	321,758	242,894	-	-	0.0%
Site - Lot 2 Paving	78,506	-	-	-	0.0%
Kentfield Campus Expenditures	4,947,851	969,964	12,013	-	-100.0%
INDIAN VALLEY CAMPUS					
Tree Removal IVC	4,480	-	300,000	-	
IVC Main Building	31,667	-	-	-	0.0%
Pool Repairs	79,620	93,384	-	-	0.0%
Misc IVC	-	39,000	20,000	-	-100.0%
Bridges/Pathways	373,596	500	136,162	-	-100.0%
ADA, Roofs and Building Improvements	1,874,814	82,354	50,551	-	-100.0%
Indian Valley Campus Expenditures	2,364,177	215,238	506,713	-	-100.0%
Total Expenditures	8,723,466	1,673,125	612,499	-	-100.0%
Excess of Revenue Over Expenditures	(8,711,722)	(1,668,114)	(609,999)	-	-100.0%
Beginning Fund Balance	10,989,835	2,278,113	609,999	0	-100.0%
ENDING FUND BALANCE	\$ 2,278,113	\$ 609,999	\$ 0	\$ 0	0.0%

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

**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 2018-2019**

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

FISCAL YEAR	ACTUAL	ESTIMATED	TENTATIVE	%
	2016-2017	ACTUAL 2017-2018	BUDGET 2018-2019	
REVENUE				
Measure B Bond Proceeds	\$ 60,000,000	\$ -	\$ -	0.0%
Interest Income	153,932	300,000	300,000	0.0%
Total Revenue	60,153,932	300,000	300,000	0.0%
PROJECT EXPENDITURES				
DISTRICT WIDE				
Campus Security	286,084	215,866	-	-100.0%
Environmental Impact Report	23,804	10,131	54,000	433.0%
Program Management, District Staff	519,896	1,060,596	750,000	-29.3%
	<u>829,784</u>	<u>1,286,593</u>	<u>804,000</u>	<u>-37.5%</u>
KENTFIELD CAMPUS				
Student Services	112,608	17,950	203,118	1131.6%
Fusselman Hall	-	5,450	88,500	n/a
Learning Resources Center	271,940	17,203	217,366	1263.5%
PE Complex/Pool Renovations	153,465	68,723	60,000	-12.7%
Site Improvements	268,106	817,716	230,000	-71.9%
Athletic Synthetic Turf Fields and Restroom/Storage	236,515	4,756,906	4,459,376	-6.3%
Corte Madera Creek Mitigation	5,814	-	-	0.0%
Child Study Center	-	17,625	25,000	41.8%
Science, Math and Nursing	1,854	44,900	-	-100.0%
Maintenance & Operations Bldg. & District Warehouse	634,216	478,867	8,358,835	1645.5%
Academic Center	-	1,240	-	-100.0%
Demolition of Kent Ave. Maintenance Facilities	-	233,756	-	n/a
Performing Arts	12,261	14,356	493,383	n/a
Fine Arts	-	5,937	75,000	n/a
Village Square Replacement	970	-	-	0.0%
Kentfield Campus Expenditures	<u>1,697,749</u>	<u>6,480,629</u>	<u>14,210,578</u>	<u>119.3%</u>
INDIAN VALLEY CAMPUS				
ADA Barrier Removal/Site Improvements	941,930	2,315,852	2,179,650	-5.9%
Admin Cluster	303,481	2,572,708	1,000,000	-61.1%
Outdoor Amphitheater	66,081	26,051	-	-100.0%
Organic Farm/Garden Enhancements	136,426	1,719,834	1,184,895	-31.1%
Pomo Cluster	163,410	1,883,665	8,511,925	351.9%
New Miwok Center	127,361	1,977,036	8,000,000	304.6%
Demolition Project	577,995	498,009	638,996	28.3%
Building 12	-	-	200,000	n/a
Building 17	6,839	12,455	400,000	3111.6%
Indian Valley Campus Expenditures	<u>2,323,523</u>	<u>11,005,610</u>	<u>22,115,466</u>	<u>100.9%</u>
Total Expenditures	4,851,056	18,772,832	37,130,044	97.8%
Excess of Revenue Over Expenditures	55,302,876	(18,472,832)	(36,830,044)	199.4%
Beginning Fund Balance	-	55,302,876	36,830,044	n/a
ENDING FUND BALANCE	\$ 55,302,876	\$ 36,830,044	\$ -	-100.0%

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

**CAPITAL OUTLAY FOR MEASURE B, SERIES A-1
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 2018-2019**

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

FISCAL YEAR	ACTUAL 2016-2017	ESTIMATED ACTUAL 2017-2018	TENTATIVE BUDGET 2018-2019	% CHANGE
REVENUE				
Measure B Bond Proceeds	\$ 37,500,000	\$ -	\$ -	0.0%
Interest Income	96,823	225,000	225,000	0.0%
Total Revenue	37,596,823	225,000	225,000	0.0%
PROJECT EXPENDITURES				
DISTRICT WIDE				
Program Management, District Staff	286,645	350,000	400,000	14.3%
Information Technology	104,782	798,786	1,000,000	25.2%
Instructional Equipment	39,458	478,500	200,000	-58.2%
Subtotal	430,885	1,627,286	1,600,000	-1.7%
INDIAN VALLEY CAMPUS				
Jonas Center and Building 18	240,111	600,000	15,569,878	2495.0%
Total Expenditures	670,996	2,227,286	17,169,878	670.9%
Excess of Revenue Over Expenditures	36,925,827	(2,002,286)	(16,944,878)	746.3%
Beginning Fund Balance	-	36,925,827	34,923,541	n/a
ENDING FUND BALANCE	\$ 36,925,827	\$ 34,923,541	\$ 17,978,663	-48.5%

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

**LEASE REVENUE BONDS (LRBs)
REVENUE AND EXPENDITURE REPORT**

In 2017/18, the District sold \$7.37 million of lease revenue bonds to finance solar energy facilities on the Kentfield and Indian Valley campuses. This fund will be used to account for the bond proceeds and expenditures.

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

**LEASE REVENUE BONDS
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR	ACTUAL	ESTIMATED	TENTATIVE	%
	2016-2017	2017-2018	2018-2019	CHANGE
REVENUE				
Lease Revenue Bond Proceeds	-	\$ 7,370,000	\$ -	-100.0%
Lease Revenue Bond Premium	-	342,167	-	-100.0%
Interest Income	-	5,600	1,000	-82.1%
Total Revenue	-	7,717,767	1,000	-100.0%
EXPENDITURES				
Kentfield	-	3,587,200	396,908	-88.9%
Indian Valley	-	2,794,440	728,052	-73.9%
Bond Issuance Costs	-	212,167	-	-100.0%
Total Expenditures	-	6,593,807	1,124,960	-82.9%
Excess of Revenue Over Expenditures		1,123,960	(1,123,960)	-200.0%
Beginning Fund Balance	-	-	1,123,960	0.0%
ENDING FUND BALANCE	\$ -	\$ 1,123,960	\$ -	-100.0%

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

**HAMILTON REDEVELOPMENT BOND INTEREST AND 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 2017-18 amounted to \$119,294 and is projected to be \$125,294 for 2018-19.

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 2018-2019**

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

FISCAL YEAR	ACTUAL	ACTUAL	ESTIMATED	TENTATIVE	%
	2015-2016	2016-2017	ACTUAL	BUDGET	CHANGE
			2017-2018	2018-2019	
REVENUE					
Interest	\$ 1,063	\$ 3,593	\$ 9,000	\$ 4,000	-55.6%
Other Local Revenue	60,338	67,300	42,000	40,000	-4.8%
Interfund Transfer In	389,577	420,459	165,996	100,000	-39.8%
Total Revenue	450,978	491,352	216,996	144,000	-33.6%
EXPENDITURES					
Loan Payment	85,000	95,000	100,000	110,000	10.0%
Interest	26,138	22,951	19,294	15,294	-20.7%
Transaction fees	1,815	-	2,000	2,000	0.0%
Total Expenditures	112,953	117,951	121,294	127,294	4.9%
Excess of Revenue Over Expenditures	338,025	373,401	95,702	16,706	-82.5%
Beginning Fund Balance	553,418	891,443	1,264,844	1,360,546	7.6%
ENDING FUND BALANCE	\$ 891,443	\$ 1,264,844	\$ 1,360,546	\$ 1,377,252	1.2%

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

**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 December 2017, 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 \$49,405,000 and related net premium of \$6,365,082 into the Measure C Bond Redemption Fund. In addition, the District placed \$55,425,464 into a refunded bond escrow trust account to pay for the refunded bonds. The refunding bond transaction incurred \$148,215 underwriting costs and \$196,403 issuance costs. In total, the 2017 bond refinancing transaction represents a net present value savings to the taxpayers of \$5.09 million over the life of the bonds. The District previously closed three bond refundings in December 2012, June 2015, and March 2016 which saved taxpayers approximately \$6.36 million, \$1.91 million, and 4.29 million, respectively, over of the life of the refunded bonds.

Debt service for 2017-18 amounted to \$10,535,133 and is projected to be \$12,438,351 for 2018-19. 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 2018-2019**

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

FISCAL YEAR	ACTUAL 2015-2016	ACTUAL 2016-2017	ESTIMATED ACTUAL 2017-2018	TENTATIVE BUDGET 2018-2019	% CHANGE
REVENUE					
Interest	\$ 9,718	\$ 18,007	\$ 9,000	\$ 15,000	66.7%
Proceeds from Ad Valorem Tax	11,463,382	10,530,780	11,430,000	12,429,251	8.7%
Measure C Premium	2,109,198		6,657,061	-	-100.0%
Total Revenue	13,582,298	10,548,787	18,096,061	12,444,251	-31.2%
EXPENDITURES					
Bond - Cost of Issuance	329,320	(37,320)	344,618	-	-100.0%
Bond Principal	3,030,000	2,940,000	3,005,000	4,455,000	48.3%
Interest	8,492,779	8,343,634	7,530,123	7,983,351	6.0%
Miscellaneous Expenses	3,520	9,475	5,900	5,900	0.0%
Total Expenditures	11,855,619	11,255,789	10,885,641	12,444,251	14.3%
Excess of Revenue Over Expenditures	1,726,679	(707,002)	7,210,420	-	-100.0%
Other Financing Sources - Refunding Bond Proceeds	40,845,000	-	49,405,000	-	-100.0%
(Other Outgo - Payment to Refunded Bonds Escrow Agent)	(42,601,665)	-	(55,425,464)	-	-100.0%
Beginning Fund Balance	7,634,893	7,604,907	6,897,905	8,087,861	17.3%
ENDING FUND BALANCE	\$ 7,604,907	\$ 6,897,905	\$ 8,087,861	\$ 8,087,861	0.0%

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

**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 2017-18 for amounted to \$2,559,238 and is projected to be \$7,331,838 for 2018-19. 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 2018-2019**

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

FISCAL YEAR	ACTUAL 2016-2017	ESTIMATED ACTUAL 2017-2018	TENTATIVE BUDGET 2018-2019	% CHANGE
REVENUE				
Interest	\$ 8,238	\$ 20,000	\$ 20,000	0.0%
Proceeds from Ad Valorem Tax	-	7,429,238	7,314,338	-1.5%
Measure B Premium	3,623,183	-	-	0.0%
Total Revenue	3,631,421	7,449,238	7,334,338	-1.5%
EXPENDITURES				
Bond - Cost of Issuance	180,000	-	-	0.0%
Bond Principal	-	-	4,870,000	0.0%
Interest	390,995	2,559,238	2,461,838	-3.8%
Miscellaneous Expenses	-	2,500	2,500	0.0%
Total Expenditures	570,995	2,561,738	7,334,338	186.3%
Excess of Revenue Over Expenditures	3,060,426	4,887,500	-	-100.0%
Beginning Fund Balance	-	3,060,426	7,947,926	159.7%
ENDING FUND BALANCE	\$ 3,060,426	\$ 7,947,926	\$ 7,947,926	0.0%

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

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

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 2017-18 for amounted to \$923,337 and is projected to be \$7,023,549 for 2018-19. 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 2018-2019**

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

FISCAL YEAR	ACTUAL	ESTIMATED	TENTATIVE	%
	2016-2017	2017-2018	BUDGET	CHANGE
			2018-2019	
REVENUE				
Interest	\$ 1,346	\$ 5,000	\$ 5,000	0.0%
Proceeds from Ad Valorem Tax	-	7,063,336	7,021,049	-0.6%
Measure B Premium	602,734	-	-	0.0%
Total Revenue	604,080	7,068,336	7,026,049	-0.6%
EXPENDITURES				
Bond - Cost of Issuance	-	-	-	0.0%
Bond Principal	-	-	6,140,000	0.0%
Interest	141,065	923,337	883,549	-4.3%
Miscellaneous Expenses	-	2,500	2,500	0.0%
Total Expenditures	141,065	925,837	7,026,049	658.9%
Excess of Revenue Over Expenditures	463,015	6,142,499	-	-100.0%
Beginning Fund Balance	-	463,015	6,605,514	1326.6%
ENDING FUND BALANCE	\$ 463,015	\$ 6,605,514	\$ 6,605,514	0.0%

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

**LEASE REVENUE BOND INTEREST AND REDEMPTION FUND
REVENUE AND EXPENDITURE REPORT**

This fund will be used for the payment of principal and interest on the lease revenue bonds. There is no activity for 2017-18 and debt service is projected to be \$544,446 for 2018-19.

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

**LEASE REVENUE BOND INTEREST AND REDEMPTION FUND
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR	ACTUAL 2016-2017	ESTIMATED ACTUAL 2017-2018	TENTATIVE BUDGET 2018-2019	% CHANGE
REVENUE				
Interest		\$ -	\$ 400	0.0%
Interfund Transfer In			550,000	0.0%
Total Revenue	-	-	550,400	0.0%
EXPENDITURES				
Bond Principal		-	200,000	0.0%
Interest		-	344,446	0.0%
Miscellaneous Expenses		-	2,500	0.0%
Total Expenditures	-	-	546,946	0.0%
Excess of Revenue Over Expenditures	-	-	3,454	0.0%
Beginning Fund Balance	-	-	-	0.0%
ENDING FUND BALANCE	\$ -	\$ -	\$ 3,454	0.0%

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

**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 2018-19 Tentative Budget has revenue generally flat over the actual revenue for 2017-18.

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

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

FISCAL YEAR	ACTUAL	ACTUAL	ESTIMATED	TENTATIVE	%
	2015-2016	2016-2017	2017-2018	BUDGET	CHANGE
				2018-2019	
REVENUE					
Vision Care	\$ 58,138	\$ 59,809	\$ 61,500	\$ 55,300	-10.1%
Dental	565,934	612,552	633,000	623,000	-1.6%
Interest Income	658	-	-	-	0.0%
Total Revenue	624,730	672,361	694,500	678,300	-2.3%
EXPENDITURES					
Vision Care:					
Administrative Fees	2,636	2,697	2,600	2,800	7.7%
Claims	37,263	41,720	40,200	45,000	11.9%
Dental:					
Administrative Fees	5,312	5,323	5,300	5,500	3.8%
Claims	527,305	576,802	592,000	625,000	5.6%
Total Expenditures	572,516	626,542	640,100	678,300	6.0%
Excess of Revenue Over Expenditures	52,214	45,819	54,400	-	-100.0%
Beginning Fund Balance	161,272	213,486	259,305	313,705	21.0%
ENDING FUND BALANCE	\$ 213,486	\$ 259,305	\$ 313,705	\$ 313,705	0.0%

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

**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 November 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 2018-19 Tentative Budget includes “pay-as-you-go” reimbursements from the trust fund for its retiree medical and dental premium payments.

In 2017-18, an actuarial study was completed under the Governmental Accounting Standards Board Statement No. 75. The most recent report dated November 30, 2017 indicates that as of June 30, 2017 valuation date, the District’s Total OPEB Liability was \$2,112,685 and the OPEB trust’s Fiduciary Net Position was \$3,482,761 million. This leaves a Net OPEB Liability of (\$1,370,076).

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

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

FISCAL YEAR	<u>ACTUAL</u> 2015-2016	<u>ACTUAL</u> 2016-2017	<u>ESTIMATED</u> <u>ACTUAL</u> 2017-2018	<u>TENTATIVE</u> <u>BUDGET</u> 2018-2019	<u>%</u> <u>CHANGE</u>
REVENUE					
Investment Income	\$ 102,942	\$ 271,379	\$ 180,900	\$ 20,000	-88.9%
Total Revenue	102,942	271,379	180,900	20,000	-88.9%
EXPENDITURES					
Administrative Fees	2,297	3,198	3,100	3,100	0.0%
Total Expenditures	2,297	3,198	3,100	3,100	0.0%
Excess of Revenue Over Expenditures	100,645	268,181	177,800	16,900	-90.5%
Other Financing Sources - Contributions	850,000	-	-	-	0.0%
(Other Outgo - "Pay As You Go" Reimbursements)	-	(479,042)	(431,055)	(455,801)	5.7%
Beginning Fund Balance	2,742,977	3,693,622	3,482,761	3,229,506	-7.3%
ENDING FUND BALANCE	\$ 3,693,622	\$ 3,482,761	\$ 3,229,506	\$ 2,790,605	-13.6%

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

**PARS-CCLC PENSION RATE STABILIZATION TRUST FUND
REVENUE AND EXPENDITURE REPORT**

The PARS-CCLC Pension Rate Stabilization Trust Fund has been made available for the purpose of pre-funding pension obligations. Contributions to the trust fund will be determined by the Board of Trustees.

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

**PARS-CCLC PENSION RATE STABILIZATION TRUST FUND
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR	ACTUAL 2016-2017	ESTIMATED ACTUAL 2017-2018	TENTATIVE BUDGET 2018-2019	% CHANGE
REVENUE				
Investment Income	\$ -	\$ (90,798)	\$ 30,000	-133.0%
Total Revenue	-	(90,798)	30,000	n/a
EXPENDITURES				
Administrative Fees	-	4,500	10,800	140.0%
Total Expenditures	-	4,500	10,800	n/a
Excess of Revenue Over Expenditures	-	(95,298)	19,200	-120.1%
Other Financing Sources - Contributions	-	5,700,000	-	-100.0%
(Other Outgo - Pension Reimbursements)	-	-	(2,550,000)	0.0%
Beginning Fund Balance	-	-	5,604,702	0.0%
ENDING FUND BALANCE	\$ -	\$ 5,604,702	\$ 3,073,902	-45.2%

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

**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 2017-2018 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, 2018 the fund balance is projected to be \$3,543.

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

**OTHER AGENCY FUND
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR	<u>ACTUAL</u> 2015-2016	<u>ACTUAL</u> 2016-2017	<u>ESTIMATED</u> <u>ACTUAL</u> 2017-2018	<u>TENTATIVE</u> <u>BUDGET</u> 2018-2019	<u>%</u> <u>CHANGE</u>
REVENUE					
Interest	\$ 654	\$ 1,986	\$ 804	\$ 100	-87.6%
State Sources	873,711	(123,711)	-	-	0.0%
Total Revenue	874,365	(121,725)	804	100	-87.6%
EXPENDITURES					
Contract Services	163,291	316,339	270,371	-	-100.0%
Total Expenditures	163,291	316,339	270,371	-	-100.0%
Excess of Revenue Over Expenditures	711,074	(438,064)	(269,567)	100	-100.0%
Beginning Fund Balance	-	711,074	273,010	3,443	-98.7%
ENDING FUND BALANCE	\$ 711,074	\$ 273,010	\$ 3,443	\$ 3,543	2.9%

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

**ASSOCIATED STUDENTS ORGANIZATIONS
REVENUE AND EXPENDITURE REPORTS**

Tentative Budget for Fiscal Year 2018-2019

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 2018-2019**

ASSOCIATED STUDENTS COLLEGE OF MARIN - KTD IVC

FISCAL YEAR	ACTUAL	ACTUAL	ESTIMATED	TENTATIVE	%
	2015-2016	2016-2017	ACTUAL	BUDGET	CHANGE
			2017-2018	2018-2019	
REVENUE					
Other Local Income	\$ 116,971	\$ 102,905	\$ 85,384	\$ 87,600	2.6%
Total Revenue	116,971	102,905	85,384	87,600	2.6%
EXPENDITURES					
Supplies	22,649	24,733	20,037	23,250	16.0%
Contracted Services	2,084	2,310	2,684	10,425	288.4%
Travel/Conference	5,850	859	257	2,200	756.0%
Membership & Dues	-	-	-	-	0.0%
Printing	2,181	1,127	876	2,200	151.1%
Other Operating Expense	-	-	-	-	n/a
Equipment	2,900	500	-	1,000	n/a
Other Outgo:					n/a
Intrafund Transfers-Club Support & Emergency Loan Fund	12,520	1,505	11,150	26,000	133.2%
Interfund Transfers-MCCD	103,043	40,600	40,000	28,000	-30.0%
Leadership & Service Awards/Other Student Support	1,000	2,000	-	2,000	0.0%
Bookstore Vouchers	-	-	-	-	0.0%
Contingency	-	-	-	19,475	n/a
Total Expenditures	152,227	73,634	75,004	114,550	52.7%
Excess of Revenue Over Expenditures	(35,256)	29,271	10,380	(26,950)	-359.6%
Beginning Fund Balance	263,146	227,890	257,161	267,541	4.0%
ENDING FUND BALANCE	\$ 227,890	\$ 257,161	\$ 267,541	\$ 240,591	-10.1%

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 2018-2019**

ASSOCIATED STUDENTS EMERITUS COLLEGE

FISCAL YEAR	ACTUAL	ACTUAL	ESTIMATED	TENTATIVE	%
	2015-2016	2016-2017	ACTUAL	BUDGET	CHANGE
			2017-2018	2018-2019	
REVENUE					
Other Local Income	\$ 22,604	\$ 22,199	\$ 15,091	\$ 18,220	20.7%
Contingency	-	-	-	8,130	n/a
Total Revenue	22,604	22,199	15,091	26,350	74.6%
EXPENDITURES					
Supplies	4,731	3,845	2,607	5,600	114.8%
Travel/Conference	-	-	-	200	0.0%
Contracted Services	400	1,000	1,575	6,100	287.3%
Postage	2,382	1,317	1,109	1,950	75.8%
Printing	2,170	1,323	56	2,500	4364.3%
Marketing & Advertising	729	913	1,581	2,000	26.5%
Equipment	-	-	136	800	488.2%
Other Outgo:					
Lecture Series	-	-	-	200	0.0%
Grants/Scholarships	3,500	4,000	4,000	4,000	0.0%
Service Awards	-	241	-	1,000	0.0%
Contingency	-	-	-	2,000	0.0%
Total Expenditures	13,912	12,639	11,064	26,350	138.2%
Excess of Revenue Over Expenditures	8,692	9,560	4,027	-	-100.0%
Beginning Fund Balance	44,351	53,043	62,604	66,631	6.4%
ENDING FUND BALANCE	\$ 53,043	\$ 62,604	\$ 66,631	\$ 66,631	0.0%

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

ASSOCIATED STUDENTS REPRESENTATION FEE FUND

FISCAL YEAR	ACTUAL 2015-2016	ACTUAL 2016-2017	ESTIMATED ACTUAL 2017-2018	TENTATIVE BUDGET 2018-2019	% CHANGE
REVENUE					
Other Local Income	\$ 11,092	\$ 11,257	\$ 10,730	\$ 12,025	12.1%
Total Revenue	11,092	11,257	10,730	12,025	12.1%
EXPENDITURES					
Supplies	48	-	-	-	0.0%
Travel / Conference	4,275	10,719	10,053	11,925	18.6%
Membership & Dues	75	-	-	100	n/a
Postage	-	-	-	-	0.0%
Contingency	-	-	-	-	0.0%
Total Expenditures	4,398	10,719	10,053	12,025	20%
Excess of Revenue Over Expenditures	6,694	538	677	-	-100.0%
Beginning Fund Balance	90,308	97,002	97,540	98,217	0.7%
ENDING FUND BALANCE	\$ 97,002	\$ 97,540	\$ 98,217	\$ 98,217	0.0%

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

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.

2018-19 Authorized Staffing

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

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 2018-2019**

B. GANN APPROPRIATION LIMIT WORKSHEET

I. **2018-19** Appropriations Limit:

A. 2017-18 Appropriations Limit		\$	54,357,106
B. 2018-19 Price Factor:	1.0367		
C. Population Factor:			
1. 2016-17 Second Period Actual FTES:	3,706.00		
2. 2017-18 Second Period Actual FTES:	3,567.00		
3. 2018-19 Population Change Factor:	0.9625		
(line C.2. divided by line C.1.)			
D. 2017-18 Limit adjusted by inflation and population factors (line A multiplied by line B and Line C.3.)			54,238,811
E. Adjustments to Increase Limit			
1. Transfers in of financial responsibility		-	
2. Temporary voter approved increases		-	
3. Total adjustment - increase		-	
Subtotal			54,238,811
F. Adjustments to Decrease Limit			
1. Transfers out of financial responsibility		-	
2. Lapses of voter approved increases		-	
3. Total adjustment - decrease		-	
G. 2018-19 Appropriations Limit		\$	54,238,811

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

B. GANN APPROPRIATION LIMIT WORKSHEET

II. **2018-19** Appropriations Subject to Limit:

A. State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, Partnership for Excellence)	\$ 408,548
B. State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)	253,381
C. Local Property taxes	56,401,674
D. Estimated Excess Debt Service taxes	-
E. Estimated Parcel taxes, Square Foot taxes, etc.	-
F. Interest on proceeds of taxes	91,800
G. Local appropriations from taxes for unreimbursed State, court and federal mandates	-
	<hr/>
H. 2018-19 Appropriations Subject to Limit	<u><u>\$ 57,155,403</u></u>

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

C. AUTHORIZED STAFFING

	Faculty	Classified	Administrators	Totals
Unrestricted General Fund	111.91	152.60	27.40	291.91
Community Education and Services	-	5.23	1.75	6.98
Restricted General Fund	10.09	29.05	5.85	44.99
Child Development Fund	7.80	1.00	1.00	9.80
IVC Organic Farm Fund	-	1.00	1.00	2.00
Capital Outlay Fund for Measure B	-	5.00	1.00	6.00
District Totals	129.80	193.88	38.00	361.68

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

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	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
INSTRUCTOR	CHIA	MIA	1.00

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

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
INSTRUCTOR	CHRISTENSEN	TINA	1.00
INSTRUCTOR	COTTLE	WINDEE	1.00
INSTRUCTOR	COULSON	MARIA	1.00
INSTRUCTOR	CRAWFORD	YASHICA	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	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
INSTRUCTOR	KLINGER	ALISA	1.00

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

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
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	MIHAL	COLLEEN	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	NGUYEN	HIEN	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

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

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
INSTRUCTOR	PARK	JESSICA	1.00
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	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	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		2.00
INSTRUCTOR	WAGNER	KATHERINE	1.00
INSTRUCTOR	WALSH	WENDY	1.00
INSTRUCTOR	WANG	ANDREA	1.00

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

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	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>111.91</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 I	BROWN	TERESA	0.92
ADMINISTRATIVE ASSISTANT II	BORISOV	OLGA	1.00
ADMINISTRATIVE ASSISTANT II	VACANT		0.57

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

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
ADMINISTRATIVE ASSISTANT II	JOHNSON	TAMMERA	1.00
ADMINISTRATIVE ASSISTANT II	LAMKE	VICTORIA	1.00
ADMINISTRATIVE ASSISTANT II	OLSEN	VIVIAN	1.00
ADMINISTRATIVE ASSISTANT II	PEREZ	CHELSEY	0.50
ADMINISTRATIVE ASSISTANT II	PINCKNEY	JOANNA	1.00
ADMINISTRATIVE ASSISTANT II	ROMO PADILLA	GUADALUPE	1.00
ADMINISTRATIVE ASSISTANT II	RUDOLPH	MONICA	1.00
ADMINISTRATIVE ASSISTANT III	ACKER	EILEEN	1.00
ADMINISTRATIVE ASSISTANT III	BARR	MARIDEL	1.00
ADMINISTRATIVE ASSISTANT III	FAW O'DONNELLEY	DIANNE	1.00
ADMINISTRATIVE ASSISTANT III	LONGO	GINA	1.00
ADMINISTRATIVE ASSISTANT III	NAMVAR	MINA	1.00
ADMINISTRATIVE ASSISTANT III	OLDENDICK	NICOLE	1.00
ADMINISTRATIVE ASSISTANT III	PALOMINO	MELANIE	0.80
ADMINISTRATIVE ASSISTANT III	VACANT		1.00
ADMINISTRATIVE ASSISTANT III	VACANT		1.00
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
CUSTODIAL SERVICES SUPERVISOR	VACANT		1.00

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

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
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	LITTLEJOHN	FRANCISCO	1.00
CUSTODIAN	MARTINEZ	MANUEL	1.00
CUSTODIAN	PEREZ	RAMIRO	1.00
CUSTODIAN	SMITH	MICHAEL	1.00
CUSTODIAN	TESFAY	YONAS	1.00
CUSTODIAN	USTYAK	ROMAN	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	SPEASE	JENNIFER	0.60
ENROLLMENT SERVICES ASSOCIATE I	TEER	JOANNE	0.60
ENROLLMENT SERVICES ASSOCIATE I	WEBB	THELMA	0.60
ENROLLMENT SERVICES ASSOCIATE I	VACANT		0.75
ENROLLMENT SERVICES ASSOCIATE II	BANKS	CECILE	1.00

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

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
ENROLLMENT SERVICES ASSOCIATE II	BARNETT	MARIXA	0.60
ENROLLMENT SERVICES ASSOCIATE II	DEO	LEE	0.60
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 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	VACANT		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	VACANT		1.00
EXECUTIVE ASSISTANT II	JOYNER	KATHLEEN	1.00
EVALUATION ANALYST	MARIANO	ELNORE	0.60
GARDENER	CRAIG	RODNEY	1.00
GARDENER	GARRETT	STEVEN	1.00
GARDENER	WADSWORTH	WILLIAM	1.00
GARDENER	ABKE	ASHLEY	1.00
GARDENER	VACANT		1.00
GRAPHICS DESIGN SPECIALIST	DORMANN	ROGER	1.00
GRAPHICS DESIGN SPECIALIST	MAHONEY	DAVID	1.00
HUMAN RESOURCES TECHNICIAN I	CALLAHAN	SHAWNA	1.00
HUMAN RESOURCES TECHNICIAN II	HANSEN	CANDICE	1.00
HUMAN RESOURCES TECHNICIAN II	LEE	LESLIE	0.80

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

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
INSTITUTIONAL RESEARCH & DATA SYSTEMS ANALYST	VACANT		1.00
INSTRUCTIONAL ASSISTANT - BUS & INFO SYS	BARTHELEMY	LANCE	0.28
INSTRUCTIONAL ASSISTANT - BUS & INFO SYS	WOODS	JULIA	0.67
INSTRUCTIONAL ASSISTANT - COURT REPORTING	VACANT		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	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 - ENGLISH	WARREN	DEBORAH	0.44
INSTRUCTIONAL SPECIALIST - ENGLISH	WESTBROOK	MICHELLE	0.44
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	HOWARD	MATTHEW	1.00
INTERNATIONAL STUDENT ADVISOR	WELCH	ALISON	1.00
KINESIOLOGY & ATHLETICS EQUIPMENT MANAGER	SANTOS	RICARDO	1.00
LABORATORY TECHNICIAN - AUTO TECHNOLOGY	VACANT		1.00

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

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
LABORATORY TECHNICIAN - BIOLOGY	ENTY	AFTAB	1.00
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	MANENTO	DAUDI	0.92
LABORATORY TECHNICIAN - MUSEUM & GALLERIES	IMAZUMI	SANDRA	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
LEAD GARDENER	DOMINGUEZ	PAUL	0.50
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 II	HOLUB	KARL	1.00
LIBRARY TECHNICIAN III	MCSWEEN	KAREN	1.00
LOCKSMITH/CARPENTER	PEREZ	ALEXIO	1.00
MAINTENANCE CARPENTER	STAFFEN	RUSSELL	1.00
MAINTENANCE ELECTRICIAN	MARCUM	JEFFREY	1.00
MAINTENANCE ELECTRICIAN	WILSON	PAUL	1.00
MAINTENANCE HVAC MECHANIC	MITCHELL	DAVID	1.00

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

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
MAINTENANCE HVAC MECHANIC	YOHANNES	HAILE	1.00
MAINTENANCE MECHANIC	VACANT		1.00
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
PAYROLL SPECIALIST	TERRY	LINDA	1.00
POOL MAINTENANCE WORKER	APPLEGATE	MONICA	1.00
POOL MAINTENANCE WORKER	GILL	CLARK	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
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	SHAFFER	HOLLEY	0.67
STAFF ACCOUNTANT	BARZEGAR	NAGHMEH	1.00

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

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
STAFF ACCOUNTANT	FRAGATA	MARILOU	1.00
STUDENT CONDUCT OFFICER	KENT	MATTHEW	1.00
SYSTEM SUPPORT TECHNICIAN	LEE	WENDY	1.00
SYSTEM ADMINISTRATOR	INDI	FERHAT	1.00
TECHNOLOGY SUPPORT SPECIALIST II	SONG	HO SHIN	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>155.00</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
DIRECTOR OF COMMUNITY ED., LIFELONG LEARNING & INT'L ED.	HILDEBRAND	CAROL	0.25
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>11.40</u>

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

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	VACANT		1.00
CHIEF INFORMATION OFFICER /DIRECTOR OF INFO. TECHNOLOGY	EKOUE TOTOU	PATRICK	1.00
CHIEF OF POLICE/DIRECTOR OF SAFETY	MAROZICK	JEFFREY	1.00
COMPLIANCE OFFICER / TITLE IX COORDINATOR	VACANT		1.00
DIRECTOR OF COLLEGE SERVICES	RICCIUTI	ANNA	1.00
DIRECTOR OF FACILITIES PLANNING, MAINT. & OPERATIONS	VACANT		1.00
DIRECTOR OF FISCAL SERVICES	ISOZAKI	PEGGY	1.00
DIRECTOR OF SCHOOL AND COMMUNITY PARTNERSHIPS	PILLOTON	ANNA	1.00
DISTRICT COUNSEL	ROBERTSHAW	MIA	1.00
ASSOCIATE DIRECTOR OF ENROLLMENT SERVICES	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
MANAGER, ENVIRONMENTAL HEALTH, SAFETY AND RISK	VACANT		1.00
PROGRAM ADMINISTRATOR - HEALTH SCIENCE	OLMANSON	ANGELA	1.00
TOTAL CLASSIFIED ADMINISTRATORS			<u>16.00</u>
TOTAL ADMINISTRATIVE FTE			<u>27.40</u>
TOTAL UNRESTRICTED FTE			<u>291.91</u>

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

C. COMMUNITY EDUCATION AND SERVICES AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
ADMINISTRATIVE ASSISTANT III	ARASNIA	SHEHERAZADE	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 2018-2019**

C. RESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
COUNSELOR	ARBONA	SHAILA	1.00
COUNSELOR	BRICENO-MORENO	LUZ	0.50
COUNSELOR	COLEY	WILLIAM	1.00
COUNSELOR	EARLY	RINETTA	1.00
COUNSELOR	ESCOBAR	CAITLIN	0.40
COUNSELOR	KLEIN	RACHEL	0.86
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	TOSTENSON	LISA	1.00
TOTAL FACULTY FTE			<u>10.09</u>

CLASSIFIED

ADMINISTRATIVE ASSISTANT II	PEREZ	CHELSEY	0.50
ADMINISTRATIVE ASSISTANT III	PALOMINO	MELANIE	0.20
ADMINISTRATIVE ASSISTANT III	SIEGENTHALER	CONNIE	1.00
ASSISTIVE TECHNOLOGY SPECIALIST-SAS	DIMOPOULOS	ELIANA	1.00
CAREER INTERNSHIPS and SERVICE LEARNING PROGRAM COOR.	VACANT		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	SPEASE	JENNIFER	0.40
ENROLLMENT SERVICES ASSOCIATE I	TEER	JOANNE	0.40
ENROLLMENT SERVICES ASSOCIATE I	WEBB	THELMA	0.40

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

C. RESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
ENROLLMENT SERVICES ASSOCIATE II	BARNETT	MARIXA	0.40
ENROLLMENT SERVICES ASSOCIATE II	DEO	LEE	0.40
EOPS/CARE AND CALWORKS COORDINATOR	MARTINEZ	ALLYSON	0.85
EOPS/CARE & CALWORKS SPECIALIST	GUILLEN	HUGO	1.00
EQUITY & ACTIVITIES PROGRAM COORDINATOR	VACANT		0.79
EVALUATION ANALYST	MARIANO	ELNORE	0.40
EVENTS/FACILITIES SUPERVISOR	BACIGALUPI	LINDSAY	1.00
LEAD GARDENER	DOMINGUEZ	PAUL	0.50
HEALTH SERVICES ASST.	BUCKLEY	BO	0.60
HEALTH SERVICES ASST.	TIMPANE	SHANNON	0.40
INSTRUCTIONAL ASST., LRNG.DISABILITIES	DEIONGH	KYLE	0.36
INSTRUCTIONAL ASST., LRNG.DISABILITIES	HEDEMARK	GORDON	0.54
INSTRUCTIONAL SPECIALIST., ADAPTED PE	DAVISON	JEANETTE	0.36
INSTRUCTIONAL ASST., ADAPTED PE	THOMPSON-SMITH	CYNTHIA	0.44
POLICE OFFICER	LANGEVELD	MARTINUS	1.00
POLICE OFFICER	RUIZ	DUSTIN	1.00
POLICE OFFICER	SPEDIACCI	ANTHONY	1.00
POLICE OFFICER	STEWART	PAUL	1.00
POLICE OFFICER	VACANT		1.00
PROGRAM TECHNICIAN, SAS	MAYO	MILES	0.49
SAS E-TEXT ASSISTANT	SAGE	MARY	0.53
SAS SPECIALIST	SCHWARTZ	CAROL	0.50
SAS SUPPORT SERV.TECH	ZARREHPARVAR	XENIA	1.00
SCHOOL & COMMUNITY PARTNERSHIPS PROG. COORDINATOR	SOLIS	JULIAN	0.56
SENIOR RESEARCH AND EVALUATION SPECIALIST	SHAFER	HOLLEY	0.33

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

C. RESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
TESTING CENTER COORDINATOR	WONG	SALLY	1.00
TESTING TECHNICIAN	GARRETSON	PATRICK	1.00
TESTING TECHNICIAN	MARSHALL	MARY	0.50
TUTORING CENTER COORDINATOR	PENSABENE	OKSANA	0.20
VETERANS RESOURCE SPECIALIST	GRAY	MARIJKE	1.00
WORKFORCE SPECIALIST	RAHMAN	HEATHER	1.00
TOTAL CLASSIFIED FTE			<u>29.05</u>

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

C. RESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<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 EDUCATIONAL SUCCESS PROGRAMS	HERSCH	TONYA	1.00
DIRECTOR OF EOPS/CARE & CALWORKS	REETZ	BECKY	0.50
DIRECTOR OF STUDENT ACCESSIBILITY SERVICES	MILLER	STORMY	1.00
TOTAL ACADEMIC ADMINISTRATORS			<u>2.85</u>
<u>CLASSIFIED:</u>			
CP & WD GRANTS ADMINISTRATOR	HORTON	KATHERYN	1.00
EXECUTIVE DIRECTOR OF DEVELOPMENT	FRANK	LINDA	1.00
POLICE LIEUTENANT	ADAMS	JOHN	1.00
TOTAL CLASSIFIED ADMINISTRATORS			<u>3.00</u>
TOTAL ADMINISTRATIVE FTE			<u>5.85</u>
TOTAL RESTRICTED FTE			<u>44.99</u>

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

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	GRUENERT	HONOR	1.00
INSTRUCTOR	MALOUF	JANEATTE	1.00
INSTRUCTOR	MORALES	HELEN	0.80
TOTAL FACULTY FTE			<u>7.80</u>
<u>CLASSIFIED</u>			
ADMINISTRATIVE ASSISTANT II	JACKSON	KAHEA	1.00
TOTAL CLASSIFIED FTE			<u>1.00</u>
<u>ADMINISTRATORS</u>			
<u>ACADEMIC:</u>			
DIRECTOR OF CHILD DEVELOPMENT PROGRAMS	DYLIACCO-CALICA	CORINNA	1.00
TOTAL ADMINISTRATIVE FTE			<u>1.00</u>
TOTAL CHILD DEVELOPMENT FUND FTE			<u>9.80</u>

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

C. IVC ORGANIC FARM AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
LEAD GARDENER	EVERSHED	DAVID	1.00
TOTAL CLASSIFIED FTE			<u>1.00</u>
<u>ADMINISTRATORS</u>			
<u>ACADEMIC:</u>			
MANAGER, ORGANIC FARM AND GARDEN	CAMPBELL	JOHN	1.00
TOTAL ADMINISTRATIVE FTE			<u>1.00</u>
TOTAL IVC FARM OPERATIONS FUND FTE			<u>2.00</u>

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

C. CAPITAL OUTLAY FUND FOR MEASURE B AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
ACCOUNTING SPECIALIST	HARRIS	MARJORIE	1.00
ADMINISTRATIVE ASSISTANT III	VACANT		1.00
BUYER	RAMIREZ	MAYRA	1.00
RECEIVING CLERK	VACANT		1.00
STAFF ACCOUNTANT	VACANT		1.00
TOTAL CLASSIFIED FTE			<u>5.00</u>
<u>ADMINISTRATORS</u>			
<u>CLASSIFIED:</u>			
DIRECTOR OF CAPITAL PROJECTS	FARIAS	ISIDRO	1.00
TOTAL CLASSIFIED ADMINISTRATORS			<u>1.00</u>
TOTAL ADMINISTRATIVE FTE			<u>1.00</u>
TOTAL MEASURE B BOND FUND FTE			<u>6.00</u>
DISTRICT TOTALS			<u>364.08</u>

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

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
TENTATIVE BUDGET 2018-2019**

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 2018-2019

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 2018-2019

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 2018-2019

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 2018-2019

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 2018-2019

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
TENTATIVE BUDGET 2018-2019**

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 2018-2019

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.

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2018-2019

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 2018-2019

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.

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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.

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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.

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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.

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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.

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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.

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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.

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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.



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