

COLLEGE OF
MARIN

MARIN COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET

FISCAL YEAR 2019-2020

JUNE 18, 2019



FAST FACTS

ACADEMIC YEAR 2017-2018

HEADCOUNT ENROLLMENT *

Total 13,960

Credit: 8,278 (59%)
 ESL: 2,193 (16%)
 Community Education: 3,610 (26%)
 Basic Skills (credit only): 1,091 (8%)
 Kentfield Campus: 11,763 (84%)
 Indian Valley Campus: 2,131 (15%)

CLASSES OFFERED *

Total 2,446

Credit: 1,831 (75%)
 ESL: 203 (8%)
 Community Education: 443 (18%)
 Basic Skills (credit only): 117 (5%) Average
 Class Size: 17
 Kentfield Campus: 1,901 (78%)
 Indian Valley Campus: 377 (15%)

* Categories include duplication
 Totals are unduplicated

FACULTY, STAFF, AND ADMINISTRATORS (fall 2017)

Total Employees 642

Administrators: 36
 Faculty: 409 (Tenured/Tenure Track: 131; Temporary: 278)
 Classified: 197
 Gender: Male 277 (43%); Female 365 (57%)
 Race/Ethnicity:
 Asian 49 (8%) Black/African American 22 (3%)
 Hispanic 59 (9%) Multi-racial 14 (2%)
 Native American 4 (1%) White 398 (62%)
 Not Specified 96 (15%)

GEOGRAPHIC LOCATION (credit and noncredit)

Marin Residents 85%

Location	Students	%
Central Marin	3,950	38%
Novato	2,327	22%
South Marin	1,222	12%
North San Rafael	1,111	11%
West Marin	236	2%
Outside Marin	1,431	14%
Not Specified	116	1%

DEGREES & CERTIFICATES (awarded for 2017-2018)

A.A. and A.S.: 345 Certificates: 86

Degree	Quantity	%
Associate of Arts	124	29%
Associate of Arts - Transfer	83	19%
Associate of Science	87	20%
Associate of Science - Transfer	51	12%
Certificates	86	20%

Educational Goal (Credit Students)	Students	%
Associate Degree (AA/AS)	2,703	33%
BA/BS Transfer (No AA/AS)	1,072	13%
Certificate of Achievement	197	2%
Advance Career Interest	1,140	14%
Basic Skills/High School Diploma	1,492	18%
Educational Development	772	9%

Educational Goal (Credit Students)	Students	%
Meet 4-year College Requirements	576	7%
Not Specified	326	4%

CREDIT STUDENTS

Gender: Male 41%, Female 56%, Not Specified 2%
 Median Age: 23
 Race/Ethnicity:
 Asian 639 (8%) Black/African American 292 (4%)
 Hispanic 2,408 (29%) Multi-racial 479 (6%)
 Native American 18 (0.2%) White 4,273 (51%)
 Not Specified 169 (2%)
 International Students: 98[†] (Representing 29 countries)
[†] Includes credit, noncredit, and community education students

COMMUNITY EDUCATION

Median Age: 64

ENGLISH AS A SECOND LANGUAGE (credit and noncredit)

Enrollment Status: Credit 6%; Noncredit 95%
 Gender: Male 40%, Female 56%, Not Specified 4%
 Median Age: 30
 Race/Ethnicity:
 Asian 124 (6%) Black/African American 24 (1%)
 Hispanic 1,414 (65%) Multi-racial 5 (0.2%)
 Native American 3 (0.1%) White 139 (6%)
 Not Specified 484 (22%)

NUMBER OF STUDENTS WHO TRANSFERRED TO 4-YEAR INSTITUTIONS (2016-2017)

Total 328

**MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE
BUDGET 2019-2020**

**MARIN COMMUNITY COLLEGE DISTRICT BOARD
OF TRUSTEES**

Mr. Philip Kranenburg, President

Mr. Stuart Tanenberg, Vice President

Ms. Wanden Treanor, Clerk

Ms. Diana Conti

Ms. Suzanne Brown Crow

Dr. Eva Long

Ms. Stephanie O'Brien

Ms. Gabby Hojilla, Student Trustee

Dr. David Wain Coon, Superintendent/President

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**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

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**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

Tentative Budget 2019-2020

Message from Fiscal Services

It is with great pleasure that I present this Tentative Budget for Fiscal Year 2019-2020 that will guide our direction and priorities over the next year and also projections for the following three years. This budget is the culmination of months of presentations and feedback from governance groups, staff, administrators, faculty and students. With these important steps the college has created a budget that ties to the strategic plan, program reviews and other operational milestones.

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

Greg Nelson
Assistant Superintendent / Vice President of Administrative Services

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

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

REVENUE ASSUMPTIONS	FY 2019-2020 ESTIMATED ASSUMPTIONS	FY 2020-2021 ESTIMATED ASSUMPTIONS	FY 2021-2022 ESTIMATED ASSUMPTIONS	FY 2022-2023 ESTIMATED ASSUMPTIONS
Secured Property Taxes CCPI	County Estimate	1.6%	1.6%	1.6%
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	\$ 265	\$ 280	\$ 290	\$ 290
Non-Resident Capital Outlay Fee	\$ 60	\$ 75	\$ 80	\$ 80
Transportation Fee per FT Student	\$36/semester	\$36/semester	\$36/semester	\$36/semester
Parking Fee:				
Primary Term	\$ 43	\$ 43	\$ 44	\$ 44
Summer	\$ 26	\$ 26	\$ 26	\$ 26
Daily	\$ 4	\$ 4	\$ 4	\$ 4
Health Fee:				
Primary Term	\$ 21	\$ 21	\$ 22	\$ 22
Summer	\$ 18	\$ 18	\$ 19	\$ 19
Technology Fee per semester	\$ 10	\$ 10	\$ 10	\$ 10
Lottery Income/Estimated FTES:				
Prop 20	\$ 53	\$ 53	\$ 53	\$ 53
Non-prop 20	\$ 151	\$ 151	\$ 151	\$ 151
State Allocations (% of prior year amount)	90%-100%	100%	100%	100%
Prop 30 – Educational Protection Act	\$100 per FTE	\$100 per FTE	\$100 per FTE	\$100 per FTE
Bookstore Commission	\$100,000	\$100,000	\$100,000	\$100,000
COLA for categorical programs	3.26%	3.00%	2.80%	2.75%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

EXPENDITURE ASSUMPTIONS	FY 2019-2020 ESTIMATED ASSUMPTIONS	FY 2020-2021 ESTIMATED ASSUMPTIONS	FY 2021-2022 ESTIMATED ASSUMPTIONS	FY 2022-2023 ESTIMATED ASSUMPTIONS
Negotiated Settlements:				
UPM	To be negotiated	To be negotiated	To be negotiated	0%
CSEA	To be negotiated	To be negotiated	To be negotiated	0%
SEIU	To be negotiated	To be negotiated	To be negotiated	0%
Salary Schedules:				
UPM	Step/Column	Step/Column	Step/Column	Step/Column
CSEA	Step/Column	Step/Column	Step/Column	Step/Column
SEIU	Step/Column	Step/Column	Step/Column	Step/Column
Unrepresented	Step/Column	Step/Column	Step/Column	Step/Column
Vacant Positions:				
UPM	Column 4, Step 11	Column 4, Step 11	Column 4, Step 11	Column 4, Step 11
CSEA	Step C of range	Step C of range	Step C of range	Step C of range
SEIU	Step C of range	Step C of range	Step C of range	Step C of range
Unrepresented	Middle of range	Middle of range	Middle of range	Middle of range
Medical benefits	Member + 1	Member + 1	Member + 1	Member + 1
Health and Welfare Premiums:				
Medical	Up to \$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	8.0% effective 10/1	6.5% effective 10/1	6.0% effective 10/1	5.0% effective 10/1
Annual dental/vision/other increase	0%	0%	0%	0%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

EXPENDITURE ASSUMPTIONS	FY 2019-2020 ESTIMATED ASSUMPTIONS	FY 2020-2021 ESTIMATED ASSUMPTIONS	FY 2021-2022 ESTIMATED ASSUMPTIONS	FY 2022-2023 ESTIMATED ASSUMPTIONS
Statutory Employer Benefit Rates:				
STRS	18.13%	19.10%	18.30%	18.30%
PERS CLASSIC – CSEA	20.733%	23.60%	24.90%	25.70%
PERS CLASSIC – SEIU	20.733%	23.60%	24.90%	25.70%
PERS CLASSIC – Unrepresented	20.733%	23.60%	24.90%	25.70%
PERS PEPRA – Non-Safety	20.733%	23.60%	24.90%	25.70%
PERS CLASSIC - Public Safety	19.231%	20.40%	20.40%	20.40%
PERS PEPRA - Public Safety	13.786%	13.90%	13.90%	13.790%
PERS – Public Safety Unfunded Liability	\$122,728	\$80,000	\$91,600	\$102,100
Social Security	6.2%	6.2%	6.2%	6.2%
Medicare	1.45%	1.45%	1.45%	1.45%
Unemployment Insurance	0.05%	0.10%	0.15%	0.15%
Workers' Compensation	0.87%	0.92%	0.96%	1.00%
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	\$300K	\$350K	\$350K	\$350K
Operating Expenses	Budgeted by Depts.	2.5%	2.5%	2.5%
Elections	No	\$200K	No	\$150K
Instructional Units Budgeted	4,900	4,900	4,900	4,900
Cost Per Unit	\$4,668	\$4,850	\$5,007	\$5,157
Transportation Expense for FT Student	\$36/semester	\$36/semester	\$36/semester	\$36/semester

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2019-2020

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 2018-19, the District received approximately \$32.8 million more as a Basic Aid district – the “Basic Aid increment” – than it would have received from apportionment. In 2019-20, the Basic Aid increment will be approximately \$34.6 million.

The State Budget Process and College of Marin

The most significant element for the District in the State budget process in recent years has been the one-time mandated costs, especially in fiscal years 2015-16 and 2016-17. The District received \$104 thousand in fiscal year 2018-19, and expects to receive \$101 thousand for mandated costs reimbursements in 2019-20. 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 \$100 per FTES annually resulting in \$335 thousand in the Tentative Budget. The Chancellor’s Office has adopted a COLA of 3.26% for its 2019-20 budget.

Discussion of the Proposed Budget for Fiscal Year 2019-20

The Tentative Budget for 2019-20 has the following key elements:

- Budgeted expenditures exceed planned revenues resulting in \$657 thousand net decrease to the ending Fund Balance.
- The estimated Ending Fund Balance for 2019-20 is 9.5% of total Unrestricted General Fund expenses compared to 10.9% for 2018-19.
- A positive CPI inflation factor adjustment of 1.02% for secured property taxes is expected to result in an increase of \$2.0 million for 2019-20 secured property taxes.
- Increase in health benefits is approximately \$509 thousand for 2019-20.

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2019-2020

Analysis and Comparison of Revenue and Expense

Projected total General Fund Revenue for 2019-20 is \$84.5 million compared to \$73.9 million for 2018-19. This is an increase of \$10.6 million or 14.3%, principally due to an increase in secured property taxes and deferred revenues of categorical programs from prior years. Projected total General Fund Expenditures for 2019-20 are \$85.2 million compared to \$74.2 million for 2018-19. This is an increase of \$11.0 million or 14.8%, principally due to an increase in salaries and benefits, partially offset by lower Other Outgo and an increase in the carry forwards of categorical programs from prior years. The 2019-20 budgeted unrestricted revenues of \$65.7 million increased \$2.3 million or 3.6% over the 2018-19 unrestricted revenues of \$63.4 million; 2019-20 budgeted unrestricted expenditures of \$65.9 million is an increase of \$2.8 million or 4.4% more than the 2018-19 unrestricted expenditures of \$63.1 million.

Discussion of Year-end Results for Fiscal Year 2018-19

Unrestricted revenues are about \$816 thousand higher than budgeted, principally from higher secured property tax revenues, state apportionment, and state on-behalf payments.

Unrestricted expenditures are approximately \$171 thousand lower than budgeted, primarily due to lower salaries and benefits, partially offset by higher other outgo.

Short-Term Borrowing

The District relies on property taxes for its core funding. Property taxes are collected by the County and distributed to local agencies in December and April. The period from July through December is very difficult from a cash flow perspective and extensive borrowing occurs during that period. The District may use the County of Marin as authorized by Article XVI, Section 6, of the Constitution of California. Or, the District may use the Community College League Cash Flow Borrowing Program for arranging this financing. Both methods provide a mechanism for borrowing the needed funds, at an advantageous placement cost, due to high program participation. For 2019-20 the County of Marin will provide short-term funding not to exceed \$20 million.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

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 eleven scholarships and grants coordinated through this fund. The total fund balance in the Scholarship and Loan Trust Fund as of June 30, 2019 is projected at \$595 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, 2019 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, 2019 is projected at \$1.2 million.

Child Development Fund

The Child Development Fund is utilized to account for the State and locally supported operation of the Child Study Centers 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. Due to construction, the center on the Indian Valley campus will be taking a hiatus from operations starting in June 2019. Thus, for 2019-20, the Kentfield campus staffing will be increased to support additional children in both classrooms.

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 2018-19 operations are \$360 thousand more

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2019-2020

in expenditures than externally funded revenue. Approximately 60% or \$219 thousand of the \$360 thousand General Fund transfer is attributable to the cost of Child Study Centers providing lab and administrative support to the College's programs and results in a \$0 year-end fund balance. The 2019-2020 Tentative Budget includes increased Parent Fees, one center located on Kentfield campus and a General Fund transfer of \$341 thousand, of which over 63% 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, and proceeds from a College of Marin Foundation endowment.

Capital Outlay Fund

The Capital Outlay Fund has been used to finance various capital projects with lease revenue bond and other 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.

Lease Revenue Bond (LRB) Projects Fund

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

Certificates of Participation (COPS) Project Fund

On October 16, 2018, the Board of Trustees of the District authorized the sale of Certificates of Participation to finance the acquisition and construction of District facilities and workforce housing units. In February 2019 the District sold \$3.98 million certificates.

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2019-2020

Capital Outlay Fund – Measure C Building Fund

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

In April 2005, \$75 million in bonds were sold. An additional \$75 million in bonds were sold in February 2009, and another \$52.505 million in bonds were sold in June 2011. In December 2012, \$46.995 million in bonds were sold. All issuances were sold pursuant to the terms of a public sale. All proceeds were delivered to the Marin County Treasury for credit of College of Marin into its building 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 2018-19 will 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 & Series B) and federally-taxable bonds (Series A-1 and Series B-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.

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2019-2020

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 Series B) and federally-taxable bonds (Series A-1 and Series B-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.

Capital Outlay Fund – Measure B, Series B 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 & Series B) and federally-taxable bonds (Series A-1 and Series B-1).

In February 2019, \$70 million in tax exempt bonds were sold, netted against \$172 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 B building fund.

Capital Outlay Fund – Measure B, Series B-1 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 Series B) and federally-taxable bonds (Series A-1 and Series B-1).

In February 2019, \$97.5 million in federally-taxable bonds were sold, netted against \$230 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 B-1 fund.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

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 2018-19 amounted to \$125 thousand and is projected to be \$136 thousand for 2019-20.

Lease Revenue Bond Interest and Redemption Fund

This fund will be used for the payment of principal and interest on the lease revenue bonds. Debt service for 2018-19 amounted to \$544 thousand and is projected to be \$547 thousand for 2019-20.

Certificates of Participation (COPS) Debt Service Fund

This fund will be used for the payment of principal and interest on the certificates of participation financing. There was no debt service activity for 2018-19, and debt service is projected to be \$197 thousand for 2019-20.

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 2018-19 for amounted to \$12.4 million and is projected to be \$11.9 million for 2019-20. 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 2019-2020

Measure B Bond Interest and Redemption Fund

Original Issue Premiums of \$8.1 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. Premiums and Cost of Issuance for the bond sales have been deposited or paid from the Measure B Bond Interest and Redemption Fund.

This fund will be used for the payment of principal and interest on the bond. Debt service for 2018-19 amounted to \$14.4 million and is projected to be \$19.6 million for 2019-20. Expenditures are covered by proceeds of the ad valorem property tax which is billed and collected by the Marin County Tax Assessor's Office.

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 2019-20.

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. The district estimates it will contribute \$600 thousand to the trust for 2018-19.

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. The earnings from the irrevocable OPEB trust fund has allowed the District to begin funding retiree benefits entirely from the trust beginning in the 2016-17 Fiscal Year.

The FY 2019-20 Tentative Budget includes "pay-as-you-go" reimbursements from the trust fund for its retiree medical and dental premium payments.

**MARIN COMMUNITY COLLEGE DISTRICT
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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.

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 (2015-16) 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, 2019 the fund balance is projected to consist of \$4 thousand in interest.

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**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

PART II - FTES STATISTICS, 2011-12 TO 2018-19

FTES DATA

FTES	2011-12	% CH.	2012-13	% CH.	2013-14	% CH.	2014-15	% CH.
Credit	4,779	-6.3%	4,462	-6.6%	4,134	-7.4%	3,609	-12.7%
Non-Credit	236	-16.9%	209	-11.4%	232	11.0%	225	-3.0%
TOTAL	5,015	-6.9%	4,671	-6.9%	4,366	-6.5%	3,834	-12.2%

FTES	2015-16	% CH.	2016-17	% CH.	2017-18	% CH.	(a) 2018-19	% CH.
Credit	3,558	-1.4%	3,444	-3.2%	3,431	-0.4%	3,083	-10.1%
Non-Credit	241	7.1%	271	12.4%	285	5.2%	257	-9.8%
TOTAL	3,799	-0.9%	3,715	-2.2%	3,716	0.0%	3,340	-10.1%

FTES

(a) CCFS-320 as of April 19, 2019

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

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

FISCAL YEAR				
REVENUE SUMMARY	ACTUAL 2016-2017	ACTUAL 2017-2018	PROJECTED ACTUAL 2018-2019	TENTATIVE BUDGET 2019-2020
FUND TITLE				
UNRESTRICTED GENERAL FUND	\$ 59,035,403	\$ 61,430,139	\$ 63,386,052	\$ 65,731,209
COMMUNITY SERVICES	760,711	841,292	871,877	1,097,152
RESTRICTED GENERAL FUND	12,965,079	10,582,138	9,684,999	17,649,086
TOTAL GENERAL FUND	72,761,193	72,853,569	73,942,928	84,477,447
SCHOLARSHIP AND LOAN TRUST FUND	284,567	220,533	324,361	690,000
STUDENT FINANCIAL AID TRUST FUND	-	4,028,733	3,845,018	4,005,500
INVESTMENT TRUST FUND	67,705	83,394	94,796	153,000
CHILD DEVELOPMENT FUND	803,188	882,633	903,275	895,590
IVC ORGANIC FARM FUND	3,669	234,610	238,325	269,274
CAPITAL OUTLAY FUND	481,663	306,415	1,175,000	5,030,000
LEASE REVENUE BOND (LRBs) PROJECTS FUND	-	7,729,246	7,500	-
CERTIFICATES OF PARTICIPATION (COPS) PROJECTS FUND	-	-	167,033	20,000
CAPITAL OUTLAY FUND-MEASURE C	5,011	2,600	250	-
CAPITAL OUTLAY FUND-MEASURE B, SERIES A	60,153,932	459,758	388,000	20,000
CAPITAL OUTLAY FUND-MEASURE B, SERIES A-1	37,596,823	342,533	514,600	200,000
CAPITAL OUTLAY FUND-MEASURE B, SERIES B			70,350,000	500,000
CAPITAL OUTLAY FUND-MEASURE B, SERIES B-1			97,975,000	750,000
HAMILTON REDEVELOPMENT BOND REDEMPTION FUND	491,352	249,051	155,000	150,000
LEASE REVENUE BOND INTEREST & REDEMPTION FUND	-	545,034	555,100	551,000
CERTIFICATES OF PARTICIPATION (COPS) DEBT SERVICE FUND	-	-	-	200,000
MEASURE C INTEREST/REDEMPTION FUND	10,548,787	19,091,607	12,484,251	11,922,600
MEASURE B INTEREST/REDEMPTION FUND	4,235,501	13,268,884	15,899,597	19,584,510
SELF-INSURANCE FUND	672,361	697,278	697,000	690,000
PARS-CCLC PENSION RATE STABILIZATION TRUST FUND	-	4,163,162	833,000	30,000
OTHER POST EMPLOYMENT BENEFITS (OPEB) TRUST FUND	271,379	217,592	117,100	20,000
AGENCY FUND - ADULT EDUCATION BLOCK GRANT	(121,725)	1,244	100	-
ASSOCIATED STUDENTS ORGANIZATIONS	136,361	128,695	106,118	127,325
TOTAL - ALL FUNDS	\$ 188,391,767	\$ 125,506,571	\$ 280,773,352	\$ 130,286,246

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

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

FISCAL YEAR				
EXPENDITURE SUMMARY	ACTUAL 2016-2017	ACTUAL 2017-2018	PROJECTED ACTUAL 2018-2019	TENTATIVE BUDGET 2019-2020
FUND TITLE				
UNRESTRICTED GENERAL FUND	\$ 55,107,285	\$ 64,084,132	\$ 63,117,800	\$ 65,888,708
COMMUNITY SERVICES	1,426,070	1,475,513	1,428,399	1,647,152
RESTRICTED GENERAL FUND	12,965,079	10,582,138	9,684,999	17,649,086
TOTAL GENERAL FUND	69,498,434	76,141,783	74,231,198	85,184,946
SCHOLARSHIP AND LOAN TRUST FUND	145,227	192,064	159,591	299,322
STUDENT FINANCIAL AID TRUST FUND	-	4,028,733	3,845,018	4,005,500
INVESTMENT TRUST FUND	64,707	1,503	16,202	203,000
CHILD DEVELOPMENT FUND	803,188	882,633	903,275	895,590
IVC ORGANIC FARM FUND	-	232,292	244,312	269,274
CAPITAL OUTLAY FUND	998,067	63,403	226,404	5,800,000
LEASE REVENUE BOND (LRBs) PROJECTS FUND	-	6,560,589	1,176,157	-
CERTIFICATES OF PARTICIPATION (COPS) PROJECTS FUND	-	-	167,033	4,016,339
CAPITAL OUTLAY FUND-MEASURE C	1,673,125	290,820	322,029	-
CAPITAL OUTLAY FUND-MEASURE B, SERIES A	4,851,056	25,122,189	19,075,795	11,867,955
CAPITAL OUTLAY FUND-MEASURE B, SERIES A-1	670,996	2,239,327	2,422,056	31,267,515
CAPITAL OUTLAY FUND-MEASURE B, SERIES B	-	-	5,835,034	64,808,373
CAPITAL OUTLAY FUND-MEASURE B, SERIES B-1	-	-	230,000	97,454,820
HAMILTON REDEVELOPMENT BOND REDEMPTION FUND	117,951	119,294	127,294	137,894
LEASE REVENUE BOND INTEREST & REDEMPTION FUND	-	-	546,946	549,058
CERTIFICATES OF PARTICIPATION (COPS) DEBT SERVICE FUND	-	-	-	199,729
MEASURE C INTEREST/REDEMPTION FUND	11,255,789	10,886,566	12,444,251	11,922,600
MEASURE B INTEREST/REDEMPTION FUND	712,060	3,484,555	14,357,367	19,584,510
SELF-INSURANCE FUND	626,542	624,146	651,300	658,800
PARS-CCLC PENSION RATE STABILIZATION TRUST FUND	-	-	10,600	411,000
OTHER POST EMPLOYMENT BENEFITS (OPEB) TRUST FUND	482,240	434,123	385,022	456,145
AGENCY FUND - ADULT EDUCATION BLOCK GRANT	316,339	269,958	-	-
ASSOCIATED STUDENTS ORGANIZATIONS	96,992	105,049	87,777	127,325
TOTAL - ALL FUNDS	\$ 92,312,713	\$ 131,679,027	\$ 137,464,661	\$ 340,119,695

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**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

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

FISCAL YEAR	ACTUAL 2016-2017	ACTUAL 2017-2018	PROJECTED ACTUAL 2018-2019	TENTATIVE BUDGET 2019-2020	BUDGET FORECAST 2020-2021	BUDGET FORECAST 2021-2022	BUDGET FORECAST 2022-2023
SOURCES OF FUNDS							
BEGINNING FUND BALANCE	\$ 7,105,482	\$ 10,396,668	\$ 7,170,757	\$ 6,948,987	\$ 6,291,488	\$ 6,971,882	\$ 7,379,346
REVENUES							
PROGRAM-BASED FUNDING	54,447,526	56,756,601	59,158,327	60,857,591	62,900,782	64,926,912	66,935,721
FEDERAL	-	252	-	-	-	-	-
OTHER STATE	2,570,597	2,827,924	2,600,673	2,700,673	2,700,673	2,700,673	2,700,673
OTHER LOCAL	1,538,238	1,215,677	1,244,830	1,319,900	1,352,811	1,381,199	1,410,248
OTHER FINANCING SOURCES	479,042	629,685	382,222	853,045	3,252,413	1,771,752	246,752
TOTAL REVENUE	59,035,403	61,430,139	63,386,052	65,731,209	70,206,679	70,780,536	71,293,394
TOTAL SOURCES	66,140,885	71,826,807	70,556,809	72,680,196	76,498,167	77,752,418	78,672,740
USE OF FUNDS							
SALARIES	32,282,136	34,265,136	36,001,370	37,709,537	39,029,425	40,291,609	41,567,123
BENEFITS	13,833,983	14,769,245	15,498,104	17,105,998	18,527,995	19,294,806	20,126,176
TOTAL SALARIES & BENEFITS	46,116,119	49,034,381	51,499,474	54,815,535	57,557,420	59,586,415	61,693,299
FIXED EXPENSES	2,342,822	2,262,736	2,305,662	2,399,659	2,498,193	2,615,031	2,737,368
OTHER OPERATING	4,145,855	4,638,310	4,518,737	5,048,036	5,374,237	5,303,592	5,589,932
CAPITAL OUTLAY	411,538	684,919	272,516	364,709	373,827	383,173	392,752
OTHER OUTGO	2,090,951	7,463,786	4,521,411	3,260,769	3,272,608	3,284,861	3,297,543
EXPENDITURE REDUCTIONS - 2021/2022						(1,200,000)	
EXPENDITURE REDUCTIONS - 2022/2023							(3,200,000)
TOTAL EXPENDITURES	8,991,166	15,049,751	11,618,326	11,073,173	11,518,865	10,386,657	8,817,595
TOTAL USES	55,107,285	64,084,132	63,117,800	65,888,708	69,076,285	69,973,072	70,510,894
SOURCES OVER (UNDER) USES	11,033,600	7,742,675	7,439,009	6,791,488	7,421,882	7,779,346	8,161,846
TRANSFER IN (OUT)	(636,932)	(571,918)	(490,022)	(500,000)	(450,000)	(400,000)	(350,000)
ENDING FUND BALANCE	\$ 10,396,668	\$ 7,170,757	\$ 6,948,987	\$ 6,291,488	\$ 6,971,882	\$ 7,379,346	\$ 7,811,846
RESERVE	18.7%	11.1%	10.9%	9.5%	10.0%	10.5%	11.0%
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 3,291,186	\$ (3,225,911)	\$ (221,770)	\$ (657,499)	\$ 680,394	\$ 407,464	\$ 432,500

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**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

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

FISCAL YEAR	ACTUAL 2016-2017	ACTUAL 2017-2018	PROJECTED ACTUAL 2018-2019	TENTATIVE BUDGET 2019-2020	% CHANGE
SOURCES OF FUNDS					
BEGINNING FUND BALANCE	\$ 7,105,482	\$ 10,396,668	\$ 7,170,757	\$ 6,948,987	-3.1%
REVENUES					
PROGRAM-BASED FUNDING	\$ 54,447,526	\$ 56,756,601	\$ 59,158,327	\$ 60,857,591	2.9%
FEDERAL	-	252	-	-	0.0%
OTHER STATE	2,570,597	2,827,924	2,600,673	2,700,673	3.8%
OTHER LOCAL	1,538,238	1,215,677	1,244,830	1,319,900	6.0%
OTHER FINANCING SOURCES	479,042	629,685	382,222	853,045	123.2%
TOTAL REVENUE	59,035,403	61,430,139	63,386,052	65,731,209	3.7%
TOTAL SOURCES	66,140,885	71,826,807	70,556,809	72,680,196	3.0%
USE OF FUNDS					
SALARIES	32,282,136	34,265,136	36,001,370	37,709,537	4.7%
BENEFITS	13,833,983	14,769,245	15,498,104	17,105,998	10.4%
TOTAL SALARIES & BENEFITS	46,116,119	49,034,381	51,499,474	54,815,535	6.4%
FIXED EXPENSES	2,342,822	2,262,736	2,305,662	2,399,659	4.1%
OTHER OPERATING	4,145,855	4,638,310	4,518,737	5,048,036	11.7%
CAPITAL OUTLAY	411,538	684,919	272,516	364,709	33.8%
OTHER OUTGO	2,090,951	7,463,786	4,521,411	3,260,769	-27.9%
TOTAL OTHER EXPENSES	8,991,166	15,049,751	11,618,326	11,073,173	-4.7%
TOTAL USES	55,107,285	64,084,132	63,117,800	65,888,708	4.4%
SOURCES OVER/(UNDER) USES	11,033,600	7,742,675	7,439,009	6,791,488	-8.7%
TRANSFER IN (OUT)	(636,932)	(571,918)	(490,022)	(500,000)	2.0%
ENDING FUND BALANCE	\$ 10,396,668	\$ 7,170,757	\$ 6,948,987	\$ 6,291,488	-9.5%
RESERVE	18.7%	11.1%	10.9%	9.5%	
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 3,291,186	\$ (3,225,911)	\$ (221,770)	\$ (657,499)	

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

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

FISCAL YEAR			PROJECTED	TENTATIVE	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	%
	2016-2017	2017-2018	2018-2019	2019-2020	CHANGE
PROGRAM-BASED FUNDING					
STATE APPORTIONMENT	\$ 440,483	\$ 264,036	203,600	-	-100.0%
STATE SUBVENTIONS	259,476	261,264	\$ 253,381	\$ 251,617	-0.7%
TOTAL	699,959	525,300	456,981	251,617	-44.9%
PROPERTY TAXES					
SECURED	48,906,726	51,554,741	54,200,972	56,207,123	3.7%
SUPPLEMENTAL	1,184,805	1,238,242	1,150,000	1,100,000	-4.3%
UNSECURED	970,516	987,406	1,021,004	1,040,754	1.9%
PRIOR-YEAR	85,758	74,302	78,017	81,918	5.0%
RDA	532,059	341,340	195,730	100,000	-48.9%
TOTAL TAXES	51,679,864	54,196,031	56,645,723	58,529,795	3.3%
ENROLLMENT FEES	2,067,703	2,035,270	2,055,623	2,076,179	1.0%
TOTAL PROGRAM-BASED	54,447,526	56,756,601	59,158,327	60,857,591	2.9%
FEDERAL REVENUE	-	252	-	-	0.0%
STATE REVENUE					
"ON-BEHALF" PAYMENTS	1,055,369	1,505,420	1,400,000	1,500,000	7.1%
OTHER STATE	1,515,228	1,322,504	1,200,673	1,200,673	0.0%
TOTAL STATE	2,570,597	2,827,924	2,600,673	2,700,673	3.8%
LOCAL REVENUE					
INTEREST	52,424	119,582	100,174	125,000	24.8%
NON-RESIDENCE FEES	712,881	690,440	840,058	875,000	4.2%
OTHER STUDENT CHARGES	42,242	41,238	35,940	40,400	12.4%
NON-RESIDENCE INSURANCE	17,023	12,786	-	-	0.0%
MISCELLANEOUS	713,668	351,631	268,658	279,500	4.0%
TOTAL LOCAL	1,538,238	1,215,677	1,244,830	1,319,900	6.0%
OTHER FINANCING SOURCES	479,042	629,685	382,222	853,045	123.2%
TOTAL REVENUE	\$ 59,035,403	\$ 61,430,139	\$ 63,386,052	\$ 65,731,209	3.7%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

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

FISCAL YEAR	ACTUAL	ACTUAL	PROJECTED	TENTATIVE	%
	2016-2017	2017-2018	ACTUAL	BUDGET	CHANGE
			2018-2019	2019-2020	
USE OF FUNDS					
SALARIES	\$ 32,282,136	\$ 34,265,136	\$ 36,001,370	\$ 37,709,537	4.7%
BENEFITS	13,833,983	14,769,245	15,498,104	17,105,998	10.4%
TOTAL SALARIES & BENEFITS	46,116,119	49,034,381	51,499,474	54,815,535	6.4%
FIXED EXPENSES	2,342,822	2,262,736	2,305,662	2,399,659	4.1%
OTHER OPERATING	4,145,855	4,638,310	4,518,737	5,048,036	11.7%
CAPITAL OUTLAY	411,538	684,919	272,516	364,709	33.8%
OTHER OUTGO	2,090,951	7,463,786	4,521,411	3,260,769	-27.9%
TOTAL OTHER EXPENSES	8,991,166	15,049,751	11,618,326	11,073,173	-4.7%
TOTAL USES	\$ 55,107,285	\$ 64,084,132	\$ 63,117,800	\$ 65,888,708	4.4%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

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

FISCAL YEAR	PROJECTED			TENTATIVE	%
	ACTUAL	ACTUAL	ACTUAL	BUDGET	%
	2016-2017	2017-2018	2018-2019	2019-2020	CHANGE
SALARIES					
FACULTY					
INSTRUCTORS-REGULAR	\$ 9,217,848	\$ 9,934,481	\$ 9,931,489	\$ 10,157,543	2.3%
INSTRUCTORS-HOURLY	7,435,824	7,888,779	8,825,800	8,787,319	-0.4%
NON-INSTRUCTORS-REGULAR	1,498,015	1,454,897	1,419,703	1,521,481	7.2%
NON-INSTRUCTORS-HOURLY	885,457	823,364	754,835	769,932	2.0%
FACULTY	19,037,144	20,101,521	20,931,827	21,236,275	1.5%
CLASSIFIED					
STAFF - REGULAR	7,889,314	8,816,345	9,444,025	10,200,929	8.0%
INSTRUCTIONAL - REGULAR	1,023,580	952,605	940,532	1,209,512	28.6%
HOURLY INST./NON INST.	742,259	593,011	538,708	557,436	3.5%
OVERTIME	116,108	111,789	107,696	107,500	-0.2%
CLASSIFIED	9,771,261	10,473,750	11,030,961	12,075,377	9.5%
ADMINISTRATORS					
ACADEMIC	1,782,041	1,959,273	1,991,701	2,261,183	13.5%
CLASSIFIED	1,691,690	1,730,592	2,046,881	2,136,702	4.4%
ADMINISTRATORS	3,473,731	3,689,865	4,038,582	4,397,885	8.9%
TOTAL SALARIES	\$ 32,282,136	\$ 34,265,136	\$ 36,001,370	\$ 37,709,537	4.7%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

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

FISCAL YEAR	ACTUAL	ACTUAL	PROJECTED	TENTATIVE	%
	2016-2017	2017-2018	ACTUAL	BUDGET	CHANGE
			2018-2019	2019-2020	
PUBLIC RETIREMENT					
STRS	\$ 3,361,313	\$ 4,258,186	\$ 4,555,879	\$ 5,378,889	18.1%
PERS	2,097,564	2,230,642	2,504,158	2,808,729	12.2%
FICA	802,927	866,995	955,066	1,011,511	5.9%
MEDICARE	456,455	487,512	509,669	546,787	7.3%
UNEMPLOYMENT	58,360	57,543	37,990	87,710	130.9%
WORKERS COMP. INS.	326,298	307,749	305,347	399,723	30.9%
SERP - FACULTY	306,829	73,210	73,210	-	-100.0%
SERP - CLASSIFIED	330,850	220,448	154,146	-	-100.0%
SERP - ADMINISTRATORS	95,823	65,435	39,075	-	-100.0%
TOTAL	7,836,419	8,567,720	9,134,540	10,233,349	12.0%
HEALTH PROTECTION	5,997,564	6,201,525	6,363,564	6,872,649	8.0%
TOTAL BENEFITS	\$ 13,833,983	\$ 14,769,245	\$ 15,498,104	\$ 17,105,998	10.4%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

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

FISCAL YEAR	ACTUAL	ACTUAL	PROJECTED	TENTATIVE	
	2016-2017	2017-2018	ACTUAL	BUDGET	%
			2018-2019	2019-2020	CHANGE
FIXED EXPENSES					
UTILITIES					
SEWER SERVICE	\$ 62,243	\$ 69,623	\$ 71,269	\$ 74,832	5.0%
TELEPHONE	124,558	151,128	161,606	169,686	5.0%
WATER	204,597	113,615	135,449	148,994	10.0%
GAS & ELECTRICITY	1,442,402	1,426,254	1,407,154	1,844,962	31.1%
ENERGY SAVINGS			(4,278)	(400,000)	9250.2%
PEST CONTROL	98,099	101,073	113,367	119,035	5.0%
	1,931,899	1,861,693	1,884,567	1,957,509	3.9%
INSURANCE	410,923	401,043	421,095	442,150	5.0%
TOTAL	\$ 2,342,822	\$ 2,262,736	\$ 2,305,662	\$ 2,399,659	4.1%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

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

FISCAL YEAR			PROJECTED	TENTATIVE	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	%
	2016-2017	2017-2018	2018-2019	2019-2020	CHANGE
OTHER OPERATING EXPENSES					
SUPPLIES & MATERIALS	\$ 748,284	\$ 558,096	\$ 715,147	\$ 899,039	25.7%
PERSONAL SVCE, LECTURE	135,104	153,572	144,404	151,578	5.0%
TRAVEL & CONFERENCE	182,684	197,484	201,260	249,883	24.2%
DUES & MEMBERSHIP	131,120	138,100	131,012	188,986	44.3%
LEGAL	719,656	623,335	228,165	305,000	33.7%
AUDITS & ELECTION	(232,793)	102,032	203,619	150,000	-26.3%
CONTRACTED SERVICES	1,741,456	2,064,893	2,144,608	2,254,246	5.1%
POSTAGE	45,172	49,250	64,981	54,182	-16.6%
PRINTING & PUBLICATION	66,316	58,185	75,733	57,474	-24.1%
RENTAL & LEASES	345,147	228,447	188,673	193,492	2.6%
RECRUITMENT	186,569	171,041	304,206	361,500	18.8%
OTHER DISTRICT-WIDE EXP.	72,874	288,141	110,895	177,761	60.3%
MISCELLANEOUS	4,266	5,734	6,034	4,895	-18.9%
TOTAL	\$ 4,145,855	\$ 4,638,310	\$ 4,518,737	\$ 5,048,036	11.7%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

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

FISCAL YEAR	ACTUAL	ACTUAL	PROJECTED	TENTATIVE	%
	2016-2017	2017-2018	ACTUAL	BUDGET	CHANGE
			2018-2019	2019-2020	
CAPITAL OUTLAY					
LIBRARY BOOKS/PERIODICALS	\$ 72,191	\$ 69,006	\$ 86,836	\$ 79,877	-8.0%
EQUIPMENT NEW & LEASED	339,347	615,913	185,680	284,832	53.4%
TOTAL	\$ 411,538	\$ 684,919	272,516	364,709	33.8%
OTHER OUTGO					
INTERFUND TRANSFERS:					
MAINTENANCE MANAGEMENT FUND	\$ 337,524	\$ 171,151	1,150,000	-	-100.0%
INSTRUCT. & ADMIN. SUPPORT FOR LAB SCHOOL	192,310	213,504	\$ 218,581	\$ 215,723	-1.3%
CHILD DEVELOPMENT FUND	60,771	193,394	141,285	125,229	-11.4%
IVC ORGANIC FARM FUND	-	71,006	215,274	223,599	3.9%
HAMILTON REDEV. BOND REDEMPTION	420,459	165,996	100,000	100,000	0.0%
STUDENT FINANCIAL AID TRUST FUND	-	44,724	-	-	0.0%
LEASE REVENUE BOND INTEREST & REDEMPTION	-	545,000	550,000	550,000	0.0%
CERTIFICATES OF PARTICIPATION DEBT SERVICE	-	-	-	200,000	0.0%
TOTAL INTERFUND TRANSFERS:	\$ 1,011,064	\$ 1,404,775	\$ 2,375,140	\$ 1,414,551	-40.4%
INTRAFUND TRANSFERS:					
ADVANCEMENT	\$ 319,591	\$ 346,584	\$ 286,481	\$ 338,246	18.1%
SAS	94,425	531,086	416,829	512,372	22.9%
PUENTE	68,536	82,180	97,322	117,679	20.9%
BFAP/FA	86,861	96,696	173,740	172,813	-0.5%
NAPA VALLEY GREEN GRANTS	134,403	-	-	-	0.0%
STUDENT EQUITY & ACHIEVEMENT (SEA)	-	203,296	-	201,920	0.0%
STUDENT EQUITY	-	-	-	-	0.0%
EOPS/CARE/CALWORKS	-	4,771	7,765	65,788	747.2%
HEALTH CENTER	-	-	14,504	-	-100.0%
PARKING	226,925	307,528	372,351	307,589	-17.4%
BRANSON	-	66,630	-	-	0.0%
MISCELLANEOUS	9,578	30,992	1,300	2,237	72.1%
TOTAL INTRAFUND TRANSFERS:	\$ 940,319	\$ 1,669,763	\$ 1,370,292	\$ 1,718,644	25.4%
OTHER USES:					
DEBT RETIREMENT	\$ 139,568	\$ 189,248	\$ 175,979	\$ 127,574	-27.5%
STUDENT FINANCIAL AID	-	-	-	-	0.0%
CERBT (OPEB) CONTRIBUTIONS	-	-	-	-	0.0%
PARS CONTRIBUTIONS	-	4,200,000	600,000	-	-100.0%
TOTAL OTHER USES	\$ 139,568	\$ 4,389,248	\$ 775,979	\$ 127,574	-83.6%
TOTAL OTHER OUTGO	\$ 2,090,951	\$ 7,463,786	\$ 4,521,411	\$ 3,260,769	-27.9%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

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

FISCAL YEAR	ACTUAL 2016-2017	ACTUAL 2017-2018	PROJECTED ACTUAL 2018-2019	TENTATIVE BUDGET 2019-2020	% CHANGE
REVENUE	\$ 760,711	\$ 841,292	\$ 871,877	\$ 1,097,152	25.8%
Interfund Transfer-In - Haddie Fund	28,427	62,303	\$ 66,500	50,000.00	-24.8%
Total Revenue	\$ 789,138	\$ 903,595	\$ 938,377	1,147,152	22.2%
EXPENDITURES BY PROGRAM					
PROGRAM ADMINISTRATION	\$ 870,171	\$ 897,384	\$ 841,210	\$ 993,031	18.0%
FACILITIES USE	998	2,579	140	-	-100.0%
INTENSIVE ENGLISH	229,553	235,421	250,498	302,954	20.9%
EMERITUS	162,830	179,253	169,455	171,721	1.3%
SHORT COURSES/WORKSHOPS	161,318	160,876	167,096	179,446	7.4%
MICROCOMPUTER CENTER	1,200	-	-	-	0.0%
Total Expenditures	\$ 1,426,070	\$ 1,475,513	\$ 1,428,399	\$ 1,647,152	15.3%
TRANSFER IN FROM UNRESTRICTED FUND	\$ (636,932)	\$ (571,918)	\$ (490,022)	\$ (500,000)	2.0%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

F. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2016-2017	ACTUAL 2017-2018	PROJECTED ACTUAL 2018-2019	TENTATIVE BUDGET 2019-2020	% CHANGE
FEDERAL SOURCES					
Child Development Training Consortium	\$ 4,587	\$ 6,513	\$ 7,800	\$ 10,200	30.8%
College Work Study Program	155,647	175,028	210,000	184,193	-12.3%
ECE Mentor Program	1,600	4,784	3,200	3,200	0.0%
Foster Care Education Program (42% Federal)	30,407	34,730	30,191	30,191	0.0%
Office of Emergency Services – Preparedness Plan Carry Fwd	-	-	-	1,439	0.0%
PELL (Grants & Admin) & Direct Loan Programs	3,106,299	4,970	4,405	4,500	2.2%
Supplemental Education Opportunity Grants	199,639	-	-	-	0.0%
Transitional Assistance to Needy Families (48% Federal)	15,742	15,740	14,953	14,953	0.0%
VTEA - Tech. Prep.	43,748	41,592	41,377	46,195	11.6%
Vocational & Applied Tech. Education	111,669	99,671	92,542	87,072	-5.9%
TOTAL FEDERAL - GENERAL FUND	\$ 3,669,338	\$ 383,028	\$ 404,468	\$ 381,943	-5.6%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

F. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL	ACTUAL	PROJECTED	TENTATIVE	%
	2016-2017	2017-2018	ACTUAL	BUDGET	CHANGE
			2018-2019	2019-2020	
STATE SOURCES					
AB 19 CA College Promise, Carry Forward	\$ -	\$ -	\$ 25,800	\$ 138,249	435.8%
AB 86 Adult Education Planning/Adult Ed Block Grant (AEBG)	118,952	95,327	259,500	259,500	0.0%
Adult Ed Block Grant (AEBG) Carry Forward	95,278	95,214	190,541	282,200	48.1%
Adult Ed Block Grant - Pass Through	1,149,082	1,149,081	-	-	0.0%
Basic Skills	12,998	33,063	-	-	0.0%
Basic Skills Carry Forward	52,021	77,002	105,022	-	-100.0%
Basic Skills Transformation Grant	282,525	458,258	560,144	-	-100.0%
Board Financial Assistance Program Admin. Allowance/R2T4	183,158	174,520	174,108	159,318	-8.5%
CA Ed Learning Lab Grant	-	-	-	350,000	0.0%
CAL Grants	244,269	-	-	-	0.0%
CALWORKS	147,827	150,205	149,057	141,604	-5.0%
Certified Nurse Asst (CNA) Program	-	-	-	57,500	0.0%
Cooperative Agencies Resources for Education	60,391	62,924	70,619	69,772	-1.2%
Cooperative Agencies Resources for Education Carry Fwd	143	-	-	-	0.0%
Data & Accountability Grant	48,057	54,920	20,734	-	-100.0%
Disabled Student Programs & Services (Student Accessibility & S	841,477	730,786	769,584	731,105	-5.0%
Enrollment Fee Waiver - 2% Administrative & State R2T4	48,375	34,284	33,897	32,202	-5.0%
Extended Opportunity Programs & Services	568,777	548,779	541,100	534,607	-1.2%
Extended Opportunity Programs & Services-Carry Forward	-	-	-	-	0.0%
Faculty and Staff Development-Carry Forward	-	-	-	11,325	0.0%
Faculty and Staff Diversity-Carry Forward	391	-	22,884	27,116	18.5%
Financial Aid Technology & Carry Forward	-	-	-	162,148	0.0%
Foster Care Education Program (58% State)	40,267	36,731	41,692	41,692	0.0%
Full Time Student Success Grant (FTSSG)	48,881	-	-	-	0.0%
Full Time Student Success Grant (FTSSG)-Carry Fwd	14,818	-	-	-	0.0%
Guided Pathways	-	-	65,000	126,241	94.2%
Guided Pathways Carry Forward	-	-	-	212,731	0.0%
Hazardous Substances Carry Forward	-	-	-	4,880	0.0%
SUB-TOTAL	\$ 3,957,687	\$ 3,701,094	\$ 3,029,682	\$ 3,342,190	10.3%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

F. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

	ACTUAL 2016-2017	ACTUAL 2017-2018	PROJECTED ACTUAL 2018-2019	TENTATIVE BUDGET 2019-2020	% CHANGE
STATE SOURCES CONTINUED					
SUB-TOTAL (PREVIOUS PAGE)	\$ 3,957,687	\$ 3,701,094	\$ 3,029,682	\$ 3,342,190	10.3%
Hunger Free Campus	-	2,256	6,027	32,097	432.6%
Instructional Equipment & Library Materials Carry Forward	-	-	-	-	0.0%
Mental Health Support	-	-	240	32,874	13597.5%
North Bay - Trades Internship Programs	-	-	175,775	216,097	22.9%
Nursing/Economic Development	119,800	119,800	114,368	114,368	0.0%
Other State Grants	27,344	62,945	96,405	-	-100.0%
Other State Grants Carry Forward	-	-	-	62,004	0.0%
Peace Officers Training	1,288	296	345	1,842	433.9%
Physical Plant and Instructional Support	333,788	256,605	367,829	85,722	-76.7%
Physical Plant and Instructional Support Carry Forward	-	-	-	26,894	0.0%
Prop. 20 – Lottery – Instructional Supplies	65,646	117,280	60,000	177,020	195.0%
Prop. 20 – Lottery – Instructional Supplies Carry Forward	-	-	-	1,054,929	0.0%
Scheduled Maintenance Carry-Forward	-	-	-	150,871	0.0%
Strong Workforce (Local) - 19/20	-	-	-	667,456	0.0%
Strong Workforce (Local) - Prior Years/Carry Forward	92,921	624,190	490,534	663,458	35.3%
Strong Workforce (Regional) - 19/20	-	-	-	362,916	0.0%
Strong Workforce (Regional) - Prior Years/Carry Forward	-	189,725	408,692	459,876	12.5%
Student Equity	270,147	359,705	-	-	0.0%
Student Equity Carry Forward	373,396	114,787	17,530	-	-100.0%
Student Equity and Achievement (SEA) Pogram	-	-	1,464,636	1,514,904	3.4%
Student Equity and Achievement (SEA) Pogram Carry Fwd	-	-	-	130,000	0.0%
Student Success & Support Program (Credit)	882,798	940,787	-	-	0.0%
Student Success & Support Program (Credit) Carry Fwd	248,054	107,504	-	-	0.0%
Student Success & Support Program (Non-Credit)	41,953	62,222	-	-	0.0%
Student Success & Support Program (Non-Credit) Carry Fwd	49,024	77,796	76,307	-	-100.0%
Transfer and Articulation , Carry Forward (10-12)	-	-	-	-	0.0%
Transitional Assistance to Needy Families (52% State)	15,741	15,741	16,290	15,476	-5.0%
UMOJA, Current and Carry Forward	-	-	7,816	8,184	4.7%
Unlock the Data, Current and Carry Forward	-	23,586	26,414	-	-100.0%
Veterans Resource Center & Carry Forward	-	2,917	638	21,134	3212.5%
TOTAL STATE	\$ 6,479,587	\$ 6,779,236	\$ 6,359,528	\$ 9,140,312	43.7%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

F. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2016-2017	ACTUAL 2017-2018	PROJECTED ACTUAL 2018-2019	TENTATIVE BUDGET 2019-2020	% CHANGE
LOCAL SOURCES					
Advancement	\$ 232,298	\$ 201,144	\$ 251,983	550,000	118.3%
Advancement Carry Forward	-	-	-	752,529	0.0%
Annual Fund Drive	115,830	133,325	67,562	150,000	122.0%
Annual Fund Drive Carry Forward	-	-	-	230,958	0.0%
Branson	114,968	48,800	-	-	0.0%
Cabrillo-60% CTE Enhanced & 40% System Building	-	-	-	-	0.0%
Cabrillo-60% CTE Enhanced & 40% System Building Carry Fwd	102,395	1,450	-	-	0.0%
Cafeteria	-	-	-	37,686	0.0%
COM Foundation:					
Donations Carry Forward	-	-	-	5,485	0.0%
Scholarships & Carry Forward	-	-	-	4,137	0.0%
Electronic Vehicle Training Consortium Carry Forward	-	19,855	-	-	0.0%
Faculty Entrepenser Champions	750	2,261	-	3,739	0.0%
Health Services - Restricted	229,031	256,659	226,500	250,213	10.5%
Health Services, Restricted & Carry Forward	-	-	-	1,444	0.0%
Maintenance Management & Carry Forward	-	-	-	333,180	0.0%
MCF – College Skills & Career Bridges for ESL Students Carry Fwd	-	5,812	-	-	0.0%
MCF - Report to the Community Carry Fwd	-	619	-	-	0.0%
MCCD Facility Rentals	55,090	90,730	328,651	364,000	10.8%
MCCD Facility Rentals Carry Forward	-	-	-	532,591	0.0%
Marin County – Crisis Intervention Carry Forward	-	44	-	-	0.0%
Napa Valley - 40% CTE Food Systems	42,989	11	-	-	0.0%
Nor Cal Career Pathways Alliance	81,011	-	-	-	0.0%
Nor Cal Career Pathways Alliance Carry Forward	111,148	86,452	8,859	-	-100.0%
SUB-TOTAL	<u>\$ 1,085,510</u>	<u>\$ 847,162</u>	<u>\$ 883,555</u>	<u>\$ 3,215,962</u>	<u>264.0%</u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

F. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2016-2017	ACTUAL 2017-2018	PROJECTED ACTUAL 2018-2019	TENTATIVE BUDGET 2019-2020	% CHANGE
LOCAL SOURCES CONTINUED					
SUB-TOTAL (PREVIOUS PAGE)	\$ 1,085,510	\$ 847,162	\$ 883,555	\$ 3,215,962	264.0%
Outside Scholarships	71,249	48,054	80,600	90,000	11.7%
Parking	518,554	504,785	556,061	586,178	5.4%
President's Circle	-	2,520	897	23,343	2502.3%
Risk Margin (RM)/ RM Carry Forward	-	277,495	-	28,941	0.0%
San Mateo CC - CALSTEP	36,356	37,180	-	-	0.0%
San Rafael Redevelopment Carry Fwd	-	-	-	530,521	0.0%
Santa Rosa Multimedia Collaborative	-	3,853	-	-	0.0%
Student Technology	150,976	25,669	21,837	108,000	394.6%
Student Technology Carry Forward	-	-	-	323,742	0.0%
UC Berkeley - Puente Fund	4,500	1,500	1,500	1,500	0.0%
Youth & Entrepreneurship Program (YEP) - Cabrillo	8,690	1,893	-	-	0.0%
YEP	-	-	6,261	-	-100.0%
TOTAL LOCAL	\$ 1,875,835	\$ 1,750,111	\$ 1,550,711	\$ 4,908,187	216.5%
OTHER FINANCING SOURCES/OUTGO					
Inter/Intrafund Transfers In/(Out)	940,319	1,669,763	1,370,292	1,718,644	25.4%
Contingency for Additional Grants	-	-	-	1,500,000	0.0%
TOTAL RESTRICTED PROGRAMS	\$ 12,965,079	\$ 10,582,138	\$ 9,684,999	\$ 17,649,086	82.2%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

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 operations and a proposed Tentative Budget for the 2019-20 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**
7. **Lease Revenue Bond (LRB) Projects Fund**
8. **Certificates of Participation (COPS) Projects Fund**
9. **Capital Outlay – Measure C Building Fund**
10. **Capital Outlay – Measure B Building Fund, Series A**
11. **Capital Outlay – Measure B, Series A-1**
12. **Capital Outlay – Measure B Building Fund, Series B**
13. **Capital Outlay – Measure B, Series B-1**
14. **Hamilton Redevelopment Bond Interest and Redemption Fund**
15. **Lease Revenue Bond Interest and Redemption Fund**
16. **Certificates of Participation (COPS) Debt Service Fund**
17. **Measure C Bond Interest and Redemption Fund**
18. **Measure B Bond Interest and Redemption Fund**
19. **Self-Insurance Fund**
20. **PARS-CCLC Pension Rate Stabilization Trust Fund**
21. **Other Post-Employment Benefits (OPEB) Trust Fund - CERBT**
22. **Other Agency Fund**
23. **Associated Student Organizations**

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

**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 \$61,212 and \$63,364 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. Since then, the anonymous donor has contributed an additional \$270,000 to continue support of the general scholarship fund and free or nominal fee courses for Emeritus students.

Last fiscal year, the College was named the residuary beneficiary of the Robert L. Bilger and Patricia A. Bilger Family Trust receiving \$20,462 over the last two years. This gift is to be held as a permanent endowment with only the income from this gift being paid out for scholarships.

This year, the College received two donations for the establishment of endowed scholarships; One \$30,000 donation to establish the Pamela Cook and Paul Gietzel Charity Fund scholarship which will benefit students enrolled in a CTE program and one \$50,000 donation to establish the Donald G. Agnew Memorial Music scholarship which will benefit students enrolled in COM's music program. These gifts are to be held as permanent endowments with only the income from these gifts being paid out for scholarships.

There are currently eleven scholarships and grants coordinated through this fund. The total fund balance in the Scholarship and Loan Trust Fund as of June 30, 2019 is projected at \$595,110.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

B. NARRATIVE TEXT AND FINANCIAL STATEMENTS

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

FISCAL YEAR	ACTUAL 2016-2017	ACTUAL 2017-2018	PROJECTED ACTUAL 2018-2019	TENTATIVE BUDGET 2019-2020	% CHANGE
REVENUE					
Interest Income	\$ 2,629	\$ 3,939	\$ 10,000	\$ 15,000	50.0%
Additional Scholarship Income	281,938	216,594	314,361	675,000	114.7%
Total Revenue	284,567	220,533	324,361	690,000	112.7%
EXPENDITURES					
Scholarships/Support	145,227	192,064	159,591	199,322	24.9%
Contingency	-	-	-	100,000	n/a
Total Expenditures	145,227	192,064	159,591	299,322	87.6%
Excess of Revenue Over Expenditures	139,340	28,469	164,770	390,678	137.1%
Beginning Fund Balance	262,531	401,871	430,340	595,110	38.3%
ENDING FUND BALANCE	\$ 401,871	\$ 430,340	\$ 595,110	\$ 985,788	65.6%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

**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, 2019 is projected to have a \$0 fund balance.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

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

FISCAL YEAR	ACTUAL 2016-2017	ACTUAL 2017-2018	PROJECTED ACTUAL 2018-2019	TENTATIVE BUDGET 2019-2020	% CHANGE
REVENUE					
Interest Income	\$ -	\$ -	\$ 50	\$ 500	900.0%
Federal Student Financial Aid	-	3,600,182	3,395,000	3,565,000	5.0%
State Student Financial Aid	-	383,827	449,968	440,000	-2.2%
Interfund Transfer	-	44,724	-	-	0.0%
Total Revenue	-	4,028,733	3,845,018	4,005,500	4.2%
EXPENDITURES					
CA Student Aid Commission/DOE Repayments	-	44,724	-	-	0.0%
Student Financial Aid	-	3,984,009	3,844,968	4,005,000	4.2%
Supplies	-	-	50	500	900.0%
Total Expenditures	-	4,028,733	3,845,018	4,005,500	4.2%
Excess of Revenue Over Expenditures	-	-	-	-	0.0%
Beginning Fund Balance	-	-	-	-	0.0%
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	0.0%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

**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 \$67,397 and \$69,796 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.

In Fiscal Year 2016-17, 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, 2019 is projected at \$1,162,057.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

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

FISCAL YEAR			PROJECTED	TENTATIVE	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	%
	2016-2017	2017-2018	2018-2019	2019-2020	CHANGE
REVENUE					
Interest Income	\$ 4,386	\$ 9,889	\$ 22,000	\$ 30,000	36.4%
Additional Investment Income	63,319	73,505	72,796	123,000	69.0%
Total Revenue	67,705	83,394	94,796	153,000	61.4%
EXPENDITURES					
Scholarships/Support	59,748	(110)	14,874	50,000	n/a
Instructional/College Improvements	4,959	1,613	1,328	103,000	7656.0%
Contingency	-	-	-	50,000	0.0%
Total Expenditures	64,707	1,503	16,202	203,000	1152.9%
Excess of Revenue Over Expenditures	2,998	81,891	78,594	(50,000)	-163.6%
Beginning Fund Balance	998,574	1,001,572	1,083,463	1,162,057	7.3%
ENDING FUND BALANCE	\$ 1,001,572	\$ 1,083,463	\$ 1,162,057	\$ 1,112,057	-4.3%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

**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 (\$75,000) during 2009-10 and decreased subsidized child enrollments State funding has also decreased significantly. The 2019-20 Tentative Budget includes State Tax Bailout and decreased Department of Ed preschool contract funding, 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 several years state certified enrollments have decreased while private pay enrollment has increased. It is expected that this will continue. With the Indian Valley Campus center being on hiatus for 2019-20 school year staff will be transferred to the Kentfield center and therefore allow for increased enrollment.

2019-20 staffing expenses are budgeted to increase as a result of step and column as well as retirement and medical insurance cost increases.

The 2018-19 projected deficit is covered by a transfer of \$359,866 from the General Fund. 2019-20's budgeted deficit of \$340,952 will also need to be entirely funded by the General Fund.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

**CHILD DEVELOPMENT FUND
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR	ACTUAL 2016-2017	ACTUAL 2017-2018	PROJECTED ACTUAL 2018-2019	TENTATIVE BUDGET 2019-2020	% CHANGE
REVENUE					
Interest Income	\$ 1,040	\$ 239	\$ 3,200	\$ 500	84.4%
Federal Income	2,525	12,600	11,169	10,000	-10.5%
State Income	204,249	113,093	146,000	143,820	-1.5%
Other Local Income	194,789	210,799	263,040	296,818	12.8%
Grants/Contributions	147,504	139,004	120,000	103,500	-13.8%
Interfund Transfer-In for Instr'l & Admin. Support	192,310	213,504	218,581	215,723	-1.3%
Interfund Transfer-In - General Fund	60,771	193,394	141,285	125,229	-11.4%
Total Revenue	803,188	882,633	903,275	895,590	-0.9%
EXPENDITURES					
Certificated Salaries	415,032	451,362	500,639	449,139	-10.3%
Classified Salaries	105,882	136,065	100,186	115,169	15.0%
Fringe Benefits	248,326	266,588	273,500	298,582	9.2%
Supplies	12,044	10,274	7,000	10,000	42.9%
Food	14,384	15,577	15,000	13,000	-13.3%
Other Operating Expenses	7,520	2,767	6,950	9,700	39.6%
Total Expenditures	803,188	882,633	903,275	895,590	-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 2019-2020**

**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, and proceeds from a generous endowment received by the College of Marin Foundation.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

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

FISCAL YEAR	ACTUAL 2016-2017	ACTUAL 2017-2018	PROJECTED ACTUAL 2018-2019	TENTATIVE BUDGET 2019-2020	% CHANGE
REVENUE					
Interest Income	\$ -	\$ (264)	\$ (425)	\$ 500	-217.6%
Other Local Income	-	13,868	23,476	44,675	90.3%
Grants/Contributions	3,669	150,000	-	500	0.0%
Interfund Transfer-In - General Fund	-	71,006	215,274	223,599	3.9%
Total Revenue	3,669	234,610	238,325	269,274	13.0%
EXPENDITURES					
Classified Salaries	-	120,224	164,829	178,949	8.6%
Fringe Benefits	-	61,039	76,802	83,575	8.8%
Supplies	-	-	1,509	2,150	42.5%
Other Operating Expenses	-	51,029	1,172	3,150	168.8%
Equipment	-	-	-	1,450	0.0%
Total Expenditures	-	232,292	244,312	269,274	10.2%
Excess of Revenue Over Expenditures	3,669	2,318	(5,987)	-	-100.0%
Beginning Fund Balance	-	3,669	5,987	0	-100.0%
ENDING FUND BALANCE	\$ 3,669	\$ 5,987	\$ 0	\$ 0	0.0%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

**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 2019-2020**

**CAPITAL OUTLAY FUND
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR	ACTUAL	ACTUAL	PROJECTED	TENTATIVE	%
	2016-2017	2017-2018	ACTUAL	BUDGET	CHANGE
			2018-2019	2019-2020	
REVENUE					
Interest Income	\$ 7,546	\$ 8,016	\$ 25,000	\$ 30,000	20.0%
Prop 39 CA Clean Energy Jobs Act	136,593	127,248	-	-	0.0%
Rotary - Jonas Center	-	-	-	5,000,000	0.0%
Other Local Income	-	-	-	-	0.0%
Interfund Transfers	337,524	171,151	1,150,000	-	-100.0%
Total Revenue	481,663	306,415	1,175,000	5,030,000	328.1%
EXPENDITURES					
Building Improvements	482,079	-	-	-	0.0%
Prop 39 Projects	386,509	-	127,248	-	-100.0%
Rotary - Jonas Center	-	-	-	5,000,000	0.0%
Other	129,479	63,403	99,156	-	-100.0%
Contingency	-	-	-	800,000	0.0%
Total Expenditures and Transfers	998,067	63,403	226,404	5,800,000	2461.8%
Excess of Revenue Over Expenditures	(516,404)	243,012	948,596	(770,000)	-181.2%
Beginning Fund Balance	2,301,852	1,785,448	2,028,460	2,977,056	46.8%
ENDING FUND BALANCE	\$ 1,785,448	\$ 2,028,460	\$ 2,977,056	\$ 2,207,056	-25.9%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

**LEASE REVENUE BOND PROJECTS (LRB) FUND
REVENUE AND EXPENDITURE REPORT**

In 2017-18, the District sold \$7.37 million of lease revenue bonds to finance solar photovoltaic energy facilities and other energy efficiency projects for 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 2019-2020**

**LEASE REVENUE BOND (LRB) PROJECTS FUND
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR	ACTUAL	ACTUAL	PROJECTED	TENTATIVE	%
	2016-2017	2017-2018	ACTUAL	BUDGET	CHANGE
			2018-2019	2019-2020	
REVENUE					
Lease Revenue Bond Proceeds	\$ -	\$ 7,370,000	\$ -	\$ -	0.0%
Lease Revenue Bond Premium	-	342,169	-	-	0.0%
Interest Income	-	17,077	7,500	-	-100.0%
Total Revenue	-	7,729,246	7,500	-	-100.0%
EXPENDITURES					
Kentfield	-	3,585,260	426,157	-	-100.0%
Indian Valley	-	2,763,160	750,000	-	-100.0%
Bond Issuance Costs	-	212,169	-	-	0.0%
Total Expenditures	-	6,560,589	1,176,157	-	-100.0%
Excess of Revenue Over Expenditures	-	1,168,657	(1,168,657)	-	-100.0%
Beginning Fund Balance	-	-	1,168,657	-	-100.0%
ENDING FUND BALANCE	\$ -	\$ 1,168,657	\$ -	\$ -	0.0%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

**CERTIFICATES OF PARTICIPATION (COPS) PROJECTS FUND
REVENUE AND EXPENDITURE REPORT**

On October 16, 2018, the Board of Trustees of the District authorized the sale of Certificates of Participation to finance the acquisition and construction of District facilities and workforce housing units. In February 2019 the District sold \$3.98 million certificates.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

**CERTIFICATES OF PARTICIPATION (COPS) PROJECT FUND
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR	ACTUAL	ACTUAL	PROJECTED	TENTATIVE	%
	2016-2017	2017-2018	ACTUAL	BUDGET	CHANGE
			2018-2019	2019-2020	
REVENUE					
Interest Income	\$ -	\$ -	\$ 10,000	\$ 20,000	100.0%
Other Local Income	-	-	4,173,372	-	-100.0%
Interfund Transfers	-	-	-	-	0.0%
Total Revenue	-	-	4,183,372	20,000	-99.5%
EXPENDITURES					
Bond Issuance	-	-	167,033	-	-100%
Supplies	-	-	-	-	0.0%
Other Operating Expenses	-	-	-	-	0.0%
Capital Outlay	-	-	-	4,016,339	0.0%
Total Expenditures and Transfers	-	-	167,033	4,016,339	2304.5%
Excess of Revenue Over Expenditures	-	-	4,016,339	(3,996,339)	-199.5%
Beginning Fund Balance	-	-	-	4,016,339	0.0%
ENDING FUND BALANCE	\$ -	\$ -	\$ 4,016,339	\$ 20,000	-99.5%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

**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.

2018-19 will be the last year with spending activity for Measure C.

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020

CAPITAL OUTLAY FUND FOR MEASURE C
REVENUE AND EXPENDITURE REPORT

FISCAL YEAR	ACTUAL 2016-2017	ACTUAL 2017-2018	PROJECTED ACTUAL 2018-2019	TENTATIVE BUDGET 2019-2020	% CHANGE
REVENUE					
Interest Income	\$ 5,011	\$ 2,600	\$ 250	-	-100.0%
Total Revenue	5,011	2,600	250	-	-100.0%
EXPENDITURES					
PROGRAM LEVEL					
Assessments and Studies	44,304	-	-	-	0.0%
Program Support	428,354	51,319	147,099	-	-100.0%
Program Services and Fees	548	-	-	-	0.0%
Subtotal	473,206	51,319	147,099	-	-100.0%
DISTRICT WIDE					
Information Technology	14,131	20,775	174,930	-	-100.0%
Swing Space	586	-	-	-	0.0%
	14,717	20,775	174,930	-	-100.0%
PROJECTS					
KENTFIELD CAMPUS					
Austin Science Alterations	-	6,609	-	-	0.0%
Modernize Performing Arts Center & Exhibition Space	552,993	-	-	-	0.0%
New Fine Arts	11,626	-	-	-	0.0%
Academic Center	105,779	-	-	-	0.0%
Child Study Center	23,231	1,125	-	-	0.0%
Learning Resource Center	-	(1,729)	-	-	0.0%
Misc. Sitework	29,670	6,008	-	-	0.0%
ADA Upgrades	3,771	-	-	-	0.0%
Fusselman Hall Modernization	242,894	-	-	-	0.0%
Kentfield Campus Expenditures	969,964	12,013	-	-	0.0%
INDIAN VALLEY CAMPUS					
Pool Repairs	93,384	-	-	-	0.0%
Misc IVC	39,000	20,000	-	-	0.0%
Bridges/Pathways	500	136,162	-	-	0.0%
ADA, Roofs and Building Improvements	82,354	50,551	-	-	0.0%
Indian Valley Campus Expenditures	215,238	206,713	-	-	0.0%
Total Expenditures	1,673,125	290,820	322,029	-	-100.0%
Excess of Revenue Over Expenditures	(1,668,114)	(288,220)	(321,779)	-	-100.0%
Beginning Fund Balance	2,278,113	609,999	321,779	0	-100.0%
ENDING FUND BALANCE	\$ 609,999	\$ 321,779	\$ 0	\$ 0	0.0%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

**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 Series B) and federally-taxable bonds (Series A-1 and Series B-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.

With the bond, the District will be able to modernize classrooms, labs and other academic spaces; upgrade fire safety, campus security, disabled access, energy conservation systems; and repair facilities. Additionally, projects that are scheduled to be completed in 2018-19 include the construction of new recreational facilities including rehabilitation of current athletic fields, construction of facilities for the Organic Farm & Garden, modernization of existing administration buildings at Indian Valley Campus, construction of a new Maintenance & Operations building in Kentfield and construction will begin on the Miwok & Aquatics Center, Pomo Complex Phase 2 and various site improvements. The planning and design effort will continue during 2019-20 for the building and replacement facilities for the Learning Resource Center & Student Services Building. The District will construct and/or modernize other buildings throughout the District during 2019-20.

To assist in the management and the implementation of the Measure B Bond program, the District retained the Gilbane Building Company as its program and construction management provider and A. Kennedy Group, Inc. as the bond management and compliance consultant.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

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

FISCAL YEAR	ACTUAL	ACTUAL	PROJECTED	TENTATIVE	%
	2016-2017	2017-2018	ACTUAL	BUDGET	CHANGE
			2018-2019	2019-2020	
REVENUE					
Measure B Bond Proceeds	\$ 60,000,000	\$ -	\$ -	\$ -	0.0%
Interest Income	153,932	459,758	388,000	20,000	-94.8%
Total Revenue	60,153,932	459,758	388,000	20,000	-94.8%
PROJECT EXPENDITURES					
DISTRICT WIDE					
Campus Security	286,084	319,335	100,000	2,444	-97.6%
Environmental Impact Report	23,804	38,720	60,000	65,214	8.7%
Program Management, District Staff	519,896	(1,480)	1,350,000	568,804	-57.9%
	<u>829,784</u>	<u>356,575</u>	<u>1,510,000</u>	<u>636,462</u>	<u>-57.9%</u>
KENTFIELD CAMPUS					
Student Services	112,608	80,675	23,884	124,110	519.6%
Fusselman Hall	-	20,979	283,883	248,318	87.5%
Learning Resources Center	271,940	90,218	161,347	49,806	30.9%
PE Complex/Pool Renovations	153,465	135,221	1,667,605	486,832	29.2%
Site Improvements	268,106	905,951	1,595,490	765,265	48.0%
Athletic Synthetic Turf Fields and Restroom/Storage	236,515	5,675,562	3,000,000	795,312	26.5%
Corte Madera Creek Mitigation	5,814	-	-	-	0.0%
Child Study Center	-	18,666	37	-	0.0%
Performing Arts	12,261	173,031	235,000	55,756	23.7%
Fine Arts	-	11,111	50,000	89,291	178.6%
Science, Math and Nursing	1,854	47,660	-	617	0.0%
Maintenance & Operations Bldg. & District Warehouse	634,216	638,428	365,777	731,373	200.0%
Village Square Replacement	970	57	-	-	0.0%
Academic Center	-	1,313	3,873	-	-100.0%
Demolition of Kent Ave. Maintenance Facilities	-	320,670	-	3,914	#DIV/0!
Swing Space	-	-	50,000	142,519	285.0%
Kentfield Campus Expenditures	<u>1,697,749</u>	<u>8,119,542</u>	<u>7,436,896</u>	<u>3,493,113</u>	<u>-53.0%</u>
INDIAN VALLEY CAMPUS					
ADA Barrier Removal/Site Improvements	941,930	4,576,484	1,173,767	694,738	-40.8%
Admin Cluster	303,481	3,666,461	624,821	812,270	30.0%
Outdoor Amphitheater	66,081	28,250	-	79	0.0%
Organic Farm/Garden Enhancements	136,426	1,793,450	1,124,104	93,613	-91.7%
Pomo Cluster	163,410	3,254,088	4,875,000	2,568,419	-47.3%
Building 27	-	-	54,283	23,352	-57.0%
New Miwok Center	127,361	2,508,458	1,300,000	3,527,866	171.4%
Building 12	-	-	2,391	11,943	399.5%
Demolition Project	577,995	805,286	970,694	5,500	-99.4%
Building 17	6,839	13,595	3,839	600	-84.4%
Indian Valley Campus Expenditures	<u>2,323,523</u>	<u>16,646,072</u>	<u>10,128,899</u>	<u>7,738,380</u>	<u>-23.6%</u>
Total Expenditures	4,851,056	25,122,189	19,075,795	11,867,955	-37.8%
Excess of Revenue Over Expenditures	55,302,876	(24,662,431)	(18,687,795)	(11,847,955)	-36.6%
Beginning Fund Balance	-	55,302,876	30,640,445	11,952,650	-61.0%
ENDING FUND BALANCE	\$ 55,302,876	\$ 30,640,445	\$ 11,952,650	\$ 104,695	-99.1%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

**CAPITAL OUTLAY FOR MEASURE B, SERIES A-1 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 Series B) and federally-taxable bonds (Series A-1 and Series B-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.

With the bond, the District will be constructing a new joint multipurpose facility with the Rotary Club of Novato. The construction for this facility will start in Spring of 2019. Funds will also be used to purchase and install instructional and other equipment including information technology equipment to equip classrooms.

To assist in the management and the implementation of the Measure B Bond program, the District retained the Gilbane Building Company as its program and construction management provider and A. Kennedy Group, Inc. as the bond management and compliance consultant.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

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

FISCAL YEAR	ACTUAL 2016-2017	ACTUAL 2017-2018	PROJECTED ACTUAL 2018-2019	TENTATIVE BUDGET 2019-2020	% CHANGE
REVENUE					
Measure B Bond Proceeds	\$ 37,500,000	\$ -	\$ -	\$ -	0.0%
Interest Income	96,823	342,533	514,600	200,000	-61.1%
Total Revenue	37,596,823	342,533	514,600	200,000	-61.1%
PROJECT EXPENDITURES					
DISTRICT WIDE					
Program Management, District Staff	286,645	-	-	440,126	0.0%
Property Acquisitions	-	-	32,056	-	-100.0%
Information Technology	104,782	949,592	390,000	5,730,942	1369.5%
Instructional and Other Equipment	39,458	669,312	500,000	15,203,524	2940.7%
Subtotal	430,885	1,618,904	922,056	21,374,592	2218.1%
INDIAN VALLEY CAMPUS					
Jonas Center and Building 18	240,111	620,423	1,500,000	9,892,923	559.5%
Total Expenditures	670,996	2,239,327	2,422,056	31,267,515	1190.9%
Excess of Revenue Over Expenditures	36,925,827	(1,896,794)	(1,907,456)	(31,067,515)	1528.7%
Beginning Fund Balance	-	36,925,827	35,029,033	33,121,577	-5.4%
ENDING FUND BALANCE	\$ 36,925,827	\$ 35,029,033	\$ 33,121,577	\$ 2,054,062	-93.8%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

**CAPITAL OUTLAY FOR MEASURE B, SERIES B 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 Series B) and federally-taxable bonds (Series A-1 and Series B-1).

In February 2019, \$70,000,000 in tax exempt bonds were sold, netted against \$172,000 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 B building fund.

The bond has been used to acquire real property to expand the District's footprint. It will also be used primarily for the Learning Resources Center and to complete other ongoing bond projects.

To assist in the management and the implementation of the Measure B Bond program, the District retained the Gilbane Building Company as its program and construction management provider and A. Kennedy Group, Inc. as the bond management and compliance consultant.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

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

FISCAL YEAR	PROJECTED ACTUAL 2018-2019	TENTATIVE BUDGET 2019-2020	% CHANGE
REVENUE			
Measure B Bond Proceeds	\$ 70,000,000		-100.0%
Interest Income	350,000	500,000	42.9%
Total Revenue	70,350,000	500,000	-99.3%
PROJECT EXPENDITURES			
DISTRICT WIDE			
Campus Security	-	670,184	0.0%
Environmental Impact Report	-	709,652	0.0%
Program Management, District Staff	172,000	1,740,230	911.8%
Property Acquisitions	5,663,034	-	-100.0%
Bolinas	-	100,000	0.0%
Small Capital Repairs	-	371,726	0.0%
	<u>5,835,034</u>	<u>3,591,792</u>	<u>-38.4%</u>
KENTFIELD CAMPUS			
Fusselman Hall	-	2,497,275	0.0%
Learning Resources Center	-	43,951,057	0.0%
Child Study Center	-	252,338	0.0%
Performing Arts	-	1,075,763	0.0%
Fine Arts	-	200,000	0.0%
Science, Math and Nursing	-	500,000	0.0%
Maintenance & Operations Bldg. & District Warehouse	-	3,894,165	0.0%
Demolition of Kent Ave. Maintenance Facilities	-	389,217	0.0%
Swing Space	-	1,197,959	0.0%
Kentfield Campus Expenditures	-	<u>53,957,774</u>	<u>0.0%</u>
INDIAN VALLEY CAMPUS			
ADA Barrier Removal/Site Improvements	-	1,114,300	0.0%
Admin Cluster	-	433,886	0.0%
Pomo Cluster	-	720,243	0.0%
Building 27	-	772,364	0.0%
New Miwok Center	-	3,560,403	0.0%
Building 12	-	385,666	0.0%
Demolition Project	-	145,679	0.0%
Building 17	-	126,266	0.0%
Indian Valley Campus Expenditures	-	<u>7,258,807</u>	<u>0.0%</u>
Total Expenditures	5,835,034	64,808,373	1010.7%
Excess of Revenue Over Expenditures	64,514,966	(64,308,373)	-199.7%
Beginning Fund Balance	-	64,514,966	0.0%
ENDING FUND BALANCE	\$ 64,514,966	\$ 206,593	-99.7%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

**CAPITAL OUTLAY FOR MEASURE B, SERIES B-1 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 Series B) and federally-taxable bonds (Series A-1 and Series B-1).

In February 2019, \$97,500,000 in federally-taxable bonds were sold, netted against \$230,000 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 B-1 fund.

The bond will be used primarily for the completion of the Learning Resources Center, the Miwok Center and the Maintenance and Operations facility.

To assist in the management and the implementation of the Measure B Bond program, the District retained the Gilbane Building Company as its program and construction management provider and A. Kennedy Group, Inc. as the bond management and compliance consultant.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

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

FISCAL YEAR	PROJECTED ACTUAL 2018-2019	TENTATIVE BUDGET 2019-2020	% CHANGE
REVENUE			
Measure B Bond Proceeds	\$ 97,500,000	\$ -	-100.0%
Interest Income	475,000	750,000	57.9%
Total Revenue	97,975,000	750,000	-99.2%
PROJECT EXPENDITURES			
DISTRICT WIDE			
Program Management, District Staff	230,000	424,569	84.6%
Districtwide Program Contingency	-	8,124,722	0.0%
	230,000	8,549,291	3617.1%
KENTFIELD CAMPUS			
Fusselman Hall	-	2,000,000	0.0%
Learning Resources Center	-	50,000,000	0.0%
Site Improvements	-	1,100,000	0.0%
Fine Arts	-	320,000	0.0%
Science, Math and Nursing	-	812,629	0.0%
Maintenance & Operations Bldg. & District Warehouse	-	9,000,000	0.0%
Swing Space	-	309,522	0.0%
Campus Contingency - Kentfield Campus	-	5,915,000	0.0%
Kentfield Campus Expenditures	-	69,457,151	0.0%
INDIAN VALLEY CAMPUS			
New Miwok Center	-	15,497,495	0.0%
Building 12	-	1,100,000	0.0%
Building 17	-	1,100,000	0.0%
Campus Contingency - IVC Campus	-	1,750,883	0.0%
Indian Valley Campus Expenditures	-	19,448,378	0.0%
Total Expenditures	230,000	97,454,820	42271.7%
Excess of Revenue Over Expenditures	97,745,000	(96,704,820)	-198.9%
Beginning Fund Balance	-	97,745,000	0.0%
ENDING FUND BALANCE	\$ 97,745,000	\$ 1,040,180	-98.9%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

**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 2018-19 amounted to \$125,294 and is projected to be \$135,294 for 2019-20.

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 2019-2020**

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

FISCAL YEAR	ACTUAL 2016-2017	ACTUAL 2017-2018	PROJECTED ACTUAL 2018-2019	TENTATIVE BUDGET 2019-2020	% CHANGE
REVENUE					
Interest	\$ 3,593	\$ 11,223	\$ 15,000	\$ 10,000	-33.3%
Other Local Revenue	67,300	71,832	40,000	40,000	0.0%
Interfund Transfer In	420,459	165,996	100,000	100,000	0.0%
Total Revenue	491,352	249,051	155,000	150,000	-3.2%
EXPENDITURES					
Loan Payment	95,000	100,000	110,000	125,000	13.6%
Interest	22,951	19,294	15,294	10,894	-28.8%
Transaction fees	-	-	2,000	2,000	0.0%
Total Expenditures	117,951	119,294	127,294	137,894	8.3%
Excess of Revenue Over Expenditures	373,401	129,757	27,706	12,106	-56.3%
Beginning Fund Balance	891,443	1,264,844	1,394,601	1,422,307	2.0%
ENDING FUND BALANCE	\$ 1,264,844	\$ 1,394,601	\$ 1,422,307	\$ 1,434,413	0.9%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

**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. Debt service for 2018-19 amounted to \$544,446 and is projected to be \$546,558 for 2019-20.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

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

FISCAL YEAR			PROJECTED	TENTATIVE	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	%
	2016-2017	2017-2018	2018-2019	2019-2020	CHANGE
REVENUE					
Interest	\$ -	\$ 34	\$ 5,100	\$ 1,000	-80.4%
Interfund Transfer In		545,000	550,000	550,000	0.0%
Total Revenue	-	545,034	555,100	551,000	-0.7%
EXPENDITURES					
Bond Principal		-	200,000	275,000	37.5%
Interest		-	344,446	271,558	-21.2%
Miscellaneous Expenses		-	2,500	2,500	0.0%
Total Expenditures	-	-	546,946	549,058	0.4%
Excess of Revenue Over Expenditures		545,034	8,154	1,942	0.0%
Beginning Fund Balance	-	-	545,034	553,188	1.5%
ENDING FUND BALANCE	\$ -	\$ 545,034	\$ 553,188	\$ 555,130	0.4%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

**CERTIFICATES OF PARTICIPATION (COPS) DEBT SERVICE FUND
REVENUE AND EXPENDITURE REPORT**

This fund will be used for the payment of principal and interest on the certificates of participation financing. There was no debt service activity for 2018-19, and debt service is projected to be \$197 thousand for 2019-20.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

**CERTIFICATES OF PARTICIPATION DEBT SERVICE FUND
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR	ACTUAL			PROJECTED	TENTATIVE	%
	2016-2017	2017-2018	2018-2019	BUDGET	2019-2020	CHANGE
REVENUE						
Interest	\$ -	\$ -	\$ -	\$ -	-	0.0%
Interfund Transfer In					200,000	0.0%
Total Revenue	-	-	-		200,000	0.0%
EXPENDITURES						
Principal		-	-		-	0.0%
Interest		-	-		197,229	0.0%
Miscellaneous Expenses		-	-		2,500	0.0%
Total Expenditures	-	-	-		199,729	0.0%
Excess of Revenue Over Expenditures					271	0.0%
Beginning Fund Balance	-	-	-		-	0.0%
ENDING FUND BALANCE	\$ -	\$ -	\$ -		\$ 271	0.0%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

**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 2018-19 amounted to \$12,438,351 and is projected to be \$11,915,700 for 2019-20. 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 2019-2020**

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

FISCAL YEAR	ACTUAL 2016-2017	ACTUAL 2017-2018	PROJECTED ACTUAL 2018-2019	TENTATIVE BUDGET 2019-2020	% CHANGE
REVENUE					
Interest	\$ 18,007	\$ 40,696	\$ 55,000	\$ 40,000	-27.3%
Proceeds from Ad Valorem Tax	10,530,780	12,685,829	12,429,251	11,882,600	-4.4%
Measure C Premium		6,365,082	-	-	0.0%
Total Revenue	10,548,787	19,091,607	12,484,251	11,922,600	-4.5%
EXPENDITURES					
Bond - Cost of Issuance	(37,320)	344,618	-	-	0.0%
Bond Principal	2,940,000	3,005,000	4,455,000	4,105,000	-7.9%
Interest	8,343,634	7,530,123	7,983,351	7,810,700	-2.2%
Miscellaneous Expenses	9,475	6,825	5,900	6,900	16.9%
Total Expenditures	11,255,789	10,886,566	12,444,251	11,922,600	-4.2%
Excess of Revenue Over Expenditures	(707,002)	8,205,041	40,000	-	-100.0%
Other Financing Sources - Refunding Bond Proceeds	-	49,405,000	-	-	0.0%
(Other Outgo - Payment to Refunded Bonds Escrow Agent)	-	(55,425,464)	-	-	0.0%
Beginning Fund Balance	7,604,907	6,897,905	9,082,482	9,122,482	0.4%
ENDING FUND BALANCE	\$ 6,897,905	\$ 9,082,482	\$ 9,122,482	\$ 9,122,482	0.0%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

**MEASURE B 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 \$8,075,849 on the sale of the bond, netted against approximately \$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 and Redemption Fund.

Debt service for 2018-19 for amounted to \$14,355,387 and is projected to be \$19,582,530 for 2019-20. 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 2019-2020**

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

FISCAL YEAR	ACTUAL 2016-2017	ACTUAL 2017-2018	PROJECTED ACTUAL 2018-2019	TENTATIVE BUDGET 2019-2020	% CHANGE
REVENUE					
Interest	\$ 9,584	\$ 64,077	\$ 65,000	\$ 65,000	0.0%
Proceeds from Ad Valorem Tax	-	13,204,807	11,984,665	19,519,510	62.9%
Measure B Premium	4,225,917	-	3,849,932	-	-100.0%
Total Revenue	4,235,501	13,268,884	15,899,597	19,584,510	23.2%
EXPENDITURES					
Bond - Cost of Issuance	180,000	-	-	-	0.0%
Bond Principal	-	-	11,010,000	10,090,000	-8.4%
Interest	532,060	3,482,575	3,345,387	9,492,530	183.7%
Miscellaneous Expenses	-	1,980	1,980	1,980	0.0%
Total Expenditures	712,060	3,484,555	14,357,367	19,584,510	36.4%
Excess of Revenue Over Expenditures	3,523,441	9,784,329	1,542,230	-	-100.0%
Beginning Fund Balance	-	3,523,441	13,307,770	14,850,000	11.6%
ENDING FUND BALANCE	\$ 3,523,441	\$ 13,307,770	\$ 14,850,000	\$ 14,850,000	0.0%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

**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 2019-20 Tentative Budget has revenue generally flat over the actual revenue for 2018-19.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

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

FISCAL YEAR			PROJECTED	TENTATIVE	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	%
	2016-2017	2017-2018	2018-2019	2019-2020	CHANGE
REVENUE					
Vision Care	\$ 59,809	\$ 61,678	\$ 62,000	\$ 60,000	-3.2%
Dental	612,552	635,600	635,000	630,000	-0.8%
Interest Income	-	-	-	-	0.0%
Total Revenue	672,361	697,278	697,000	690,000	-1.0%
EXPENDITURES					
Vision Care:					
Administrative Fees	2,697	2,461	2,800	2,800	0.0%
Claims	41,720	40,648	45,000	48,000	6.7%
Dental:					
Administrative Fees	5,323	5,007	5,500	6,000	9.1%
Claims	576,802	576,030	598,000	602,000	0.7%
Total Expenditures	626,542	624,146	651,300	658,800	1.2%
Excess of Revenue Over Expenditures	45,819	73,132	45,700	31,200	-31.7%
Beginning Fund Balance	213,486	259,305	332,437	378,137	13.7%
ENDING FUND BALANCE	\$ 259,305	\$ 332,437	\$ 378,137	\$ 409,337	8.3%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

**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 2019-2020**

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

FISCAL YEAR	ACTUAL 2016-2017	ACTUAL 2017-2018	PROJECTED ACTUAL 2018-2019	TENTATIVE BUDGET 2019-2020	% CHANGE
REVENUE					
Investment Income	\$ -	\$ (36,838)	\$ 233,000	\$ 30,000	-87.1%
Total Revenue	-	(36,838)	233,000	30,000	n/a
EXPENDITURES					
Administrative Fees	-	4,307	10,600	11,000	3.8%
Total Expenditures	-	4,307	10,600	11,000	n/a
Excess of Revenue Over Expenditures	-	(41,145)	222,400	19,000	-91.5%
Other Financing Sources - Contributions	-	4,200,000	600,000	-	-100.0%
(Other Outgo - Pension Reimbursements)	-	-	-	(400,000)	0.0%
Beginning Fund Balance	-	-	4,158,855	4,981,255	19.8%
ENDING FUND BALANCE		\$ 4,158,855	\$ 4,981,255	\$ 4,600,255	-7.6%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

**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 2019-20 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 2019-2020**

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

FISCAL YEAR	ACTUAL 2016-2017	ACTUAL 2017-2018	PROJECTED ACTUAL 2018-2019	TENTATIVE BUDGET 2019-2020	% CHANGE
REVENUE					
Investment Income	\$ 271,379	\$ 217,592	\$ 117,100	\$ 20,000	-82.9%
Total Revenue	271,379	217,592	117,100	20,000	-82.9%
EXPENDITURES					
Administrative Fees	3,198	3,068	2,800	3,100	10.7%
Total Expenditures	3,198	3,068	2,800	3,100	10.7%
Excess of Revenue Over Expenditures	268,181	214,524	114,300	16,900	-85.2%
Other Financing Sources - Contributions		-	-	-	0.0%
(Other Outgo - "Pay As You Go" Reimbursements)	(479,042)	(431,055)	(382,222)	(453,045)	18.5%
Beginning Fund Balance	3,693,622	3,482,761	3,266,230	2,998,308	-8.2%
ENDING FUND BALANCE	\$ 3,482,761	\$ 3,266,230	\$ 2,998,308	\$ 2,562,163	-14.5%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

**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 included: 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. During fiscal year 2017-2018, the Chancellor's Office issued directives resulting in the need to no longer use the Other Agency Fund of the accounting of AEBG activity.

As of June 30, 2019 the fund balance is projected to be \$4,396.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

**OTHER AGENCY FUND
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR	<u>ACTUAL</u> <u>2016-2017</u>	<u>ACTUAL</u> <u>2017-2018</u>	<u>PROJECTED</u> <u>ACTUAL</u> <u>2018-2019</u>	<u>TENTATIVE</u> <u>BUDGET</u> <u>2019-2020</u>	<u>%</u> <u>CHANGE</u>
REVENUE					
Interest	\$ 1,986	\$ 1,244	\$ 100		-100.0%
State Sources	(123,711)	-	-	-	0.0%
Total Revenue	(121,725)	1,244	100	-	-100.0%
EXPENDITURES					
Contract Services	316,339	269,958	-	-	0.0%
Total Expenditures	316,339	269,958	-	-	0.0%
Excess of Revenue Over Expenditures	(438,064)	(268,714)	100	-	-100.0%
Beginning Fund Balance	711,074	273,010	4,296	4,396	2.3%
ENDING FUND BALANCE	\$ 273,010	\$ 4,296	\$ 4,396	\$ 4,396	0.0%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

**ASSOCIATED STUDENTS ORGANIZATIONS
REVENUE AND EXPENDITURE REPORTS**

Tentative Budget for Fiscal Year 2019-2020

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 2019-2020**

ASSOCIATED STUDENTS COLLEGE OF MARIN - KTD IVC

FISCAL YEAR	ACTUAL	ACTUAL	PROJECTED	TENTATIVE	%
	2016-2017	2017-2018	ACTUAL	BUDGET	CHANGE
			2018-2019	2019-2020	
REVENUE					
Other Local Income	\$ 102,905	\$ 102,197	\$ 81,998	\$ 87,600	6.8%
Total Revenue	102,905	102,197	81,998	87,600	6.8%
EXPENDITURES					
Supplies	24,733	22,089	22,167	20,250	-8.6%
Contracted Services	2,310	2,684	7,884	10,425	32.2%
Travel/Conference	859	257	1,978	2,000	1.1%
Membership & Dues	-	-	-	-	0.0%
Printing	1,127	593	366	1,500	309.8%
Other Operating Expense	-	-	-	-	n/a
Equipment	500	-	-	-	n/a
Other Outgo:					n/a
Intrafund Transfers-Club Support & Emergency Loan Fund	1,505	11,150	15,924	21,000	31.9%
Interfund Transfers-MCCD	40,600	44,000	19,100	22,000	15.2%
Leadership & Service Awards/Other Student Support	2,000	2,000	-	2,000	0.0%
Bookstore Vouchers	-	-	-	-	0.0%
Contingency	-	-	-	8,425	n/a
Total Expenditures	73,634	82,773	67,419	87,600	29.9%
Excess of Revenue Over Expenditures	29,271	19,424	14,579	-	-100.0%
Beginning Fund Balance	227,890	257,161	276,585	291,164	5.3%
ENDING FUND BALANCE	\$ 257,161	\$ 276,585	\$ 291,164	\$ 291,164	0.0%

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 2019-2020**

ASSOCIATED STUDENTS EMERITUS COLLEGE

FISCAL YEAR			PROJECTED	TENTATIVE	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	%
	2016-2017	2017-2018	2018-2019	2019-2020	CHANGE
REVENUE					
Other Local Income	\$ 22,199	\$ 16,018	\$ 15,307	\$ 19,225	25.6%
Contingency	-	-	-	8,475	n/a
Total Revenue	22,199	16,018	15,307	27,700	81.0%
EXPENDITURES					
Supplies	3,845	2,520	1,194	5,650	373.2%
Travel/Conference	-	-	-	200	0.0%
Contracted Services	1,000	2,335	1,523	6,600	333.4%
Postage	1,317	1,496	1,257	1,550	23.3%
Printing	1,323	55	163	1,500	820.2%
Marketing & Advertising	913	1,581	862	2,000	132.0%
Equipment	-	136	-	500	0.0%
Other Outgo:					
Lecture Series	-	-	1,619	4,000	147.1%
Grants/Scholarships	4,000	4,100	4,000	4,000	0.0%
Service Awards	241	-	56	700	1150.0%
Contingency	-	-	-	1,000	0.0%
Total Expenditures	12,639	12,223	10,674	27,700	159.5%
Excess of Revenue Over Expenditures	9,560	3,795	4,633	-	-100.0%
Beginning Fund Balance	53,043	62,604	66,399	71,032	7.0%
ENDING FUND BALANCE	\$ 62,604	\$ 66,399	\$ 71,032	\$ 71,032	0.0%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

ASSOCIATED STUDENTS REPRESENTATION FEE FUND

FISCAL YEAR	ACTUAL 2016-2017	ACTUAL 2017-2018	PROJECTED ACTUAL 2018-2019	TENTATIVE BUDGET 2019-2020	% CHANGE
REVENUE					
Other Local Income	\$ 11,257	\$ 10,480	\$ 8,813	\$ 12,025	36.4%
Total Revenue	11,257	10,480	8,813	12,025	36.4%
EXPENDITURES					
Supplies	-	-	-	-	0.0%
Travel / Conference	10,719	10,053	9,684	11,925	23.1%
Membership & Dues	-	-	-	100	n/a
Postage	-	-	-	-	0.0%
Contingency	-	-	-	-	0.0%
Total Expenditures	10,719	10,053	9,684	12,025	24%
Excess of Revenue Over Expenditures	538	427	(871)	-	-100.0%
Beginning Fund Balance	97,002	97,540	97,967	97,096	-0.9%
ENDING FUND BALANCE	\$ 97,540	\$ 97,967	\$ 97,096	\$ 97,096	0.0%

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**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

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.

2019-20 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 2019-2020**

B. GANN APPROPRIATION LIMIT WORKSHEET

I. **2019-20** Appropriations Limit:

A. 2018-19 Appropriations Limit		\$	57,162,321
B. 2019-20 Price Factor:	1.0385		
C. Population Factor:			
1. 2017-18 Second Period Actual FTES:	3,567.00		
2. 2018-19 Second Period Actual FTES:	3,347.00		
3. 2019-20 Population Change Factor:	0.9383		
(line C.2. divided by line C.1.)			
D. 2018-19 Limit adjusted by inflation and population factors (line A multiplied by line B and Line C.3.)			55,700,369
E. Adjustments to Increase Limit			
1. Transfers in of financial responsibility		-	
2. Temporary voter approved increases		-	
3. Total adjustment - increase		-	
Subtotal			55,700,369
F. Adjustments to Decrease Limit			
1. Transfers out of financial responsibility		-	
2. Lapses of voter approved increases		-	
3. Total adjustment - decrease		-	
G. 2019-20 Appropriations Limit		\$	<u>55,700,369</u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

B. GANN APPROPRIATION LIMIT WORKSHEET

II. **2019-20** Appropriations Subject to Limit:

A. State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, Partnership for Excellence)	\$ 462,644
B. State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)	251,617
C. Local Property taxes	58,529,795
D. Estimated Excess Debt Service taxes	-
E. Estimated Parcel taxes, Square Foot taxes, etc.	-
F. Interest on proceeds of taxes	125,000
G. Local appropriations from taxes for unreimbursed State, court and federal mandates	-
	<hr/>
H. 2019-20 Appropriations Subject to Limit	<u><u>\$ 59,369,056</u></u>

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**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

C. AUTHORIZED STAFFING

	Faculty	Classified	Administrators	Totals
Unrestricted General Fund	103.91	143.04	26.40	273.35
Community Education and Services	-	5.23	1.75	6.98
Restricted General Fund	11.09	29.06	4.85	45.00
Child Development Fund	6.80	1.00	1.00	8.80
IVC Organic Farm Fund	-	1.00	1.00	2.00
Capital Outlay Fund for Measure B	-	11.50	3.00	14.50
District Totals	121.80	190.83	38.00	350.63

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

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	0.27
COUNSELOR	FURUYA	BRUCE	1.00
COUNSELOR	KLEIN	RACHEL	0.14
COUNSELOR	MAGALLANES-RIVERA	ALEXANDRA	1.00
COUNSELOR	MUSANTE	DANILA	1.00
COUNSELOR	PERRONE	KRISTIN	0.33
COUNSELOR	RAMEY	BYRON	1.00
COUNSELOR	ROBINSON	KAREN	0.53
COUNSELOR	STEVENSON	TROY	0.14
INSTRUCTOR	AGUDELO-SILVA	FERNANDO	1.00
INSTRUCTOR	ALLEN	MAULA	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
INSTRUCTOR	CHRISTENSEN	TINA	1.00
INSTRUCTOR	COTTLE	WINDEE	1.00
INSTRUCTOR	COULSON	MARIA	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
INSTRUCTOR	CRAWFORD	YASHICA	1.00
INSTRUCTOR	CROSBY	FRANK	1.00
INSTRUCTOR	DA SILVA	PAUL	1.00
INSTRUCTOR	DAUBENMIRE	PAUL	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	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
INSTRUCTOR	KOENIG	KAREN	1.00
INSTRUCTOR	KREIT	CARA	1.00
INSTRUCTOR	KUHN	KRISTI	1.00
INSTRUCTOR	LANGINGER	JEANNIE	1.00
INSTRUCTOR	LEFKOWITZ	SARALYN	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
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	HIE	1.00
INSTRUCTOR	O'KEEFE	PATRICIA	1.00
INSTRUCTOR	ORDIN	LAURIE	1.00
INSTRUCTOR	PAGANI	ROSSANA	1.00
INSTRUCTOR	PALMER	RONALD	1.00
INSTRUCTOR	PARK	JESSICA	1.00
INSTRUCTOR	PASQUEL	ALICIA	1.00
INSTRUCTOR	PASSER	JOYCE	1.00
INSTRUCTOR	PATEL	BETH	1.00
INSTRUCTOR	PIERCE	JANA	1.00
INSTRUCTOR	POMAJULCA	CESAR	1.00
INSTRUCTOR	PURCELL	SHAWN	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
INSTRUCTOR	QUICK	DAYNA	1.00
INSTRUCTOR	RAHMAN	SUSAN	1.00
INSTRUCTOR	RODERICK	IRINA	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	TIPTON	JAMES	1.00
INSTRUCTOR	TURNER	WALTER	1.00
INSTRUCTOR	VACANT		5.00
INSTRUCTOR	WAGNER	KATHERINE	1.00
INSTRUCTOR	WALSH	WENDY	1.00
INSTRUCTOR	WANG	ANDREA	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><u>103.91</u></u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<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	1.00
ADMINISTRATIVE ASSISTANT II	BORISOV	OLGA	1.00
ADMINISTRATIVE ASSISTANT II	FOULGER	KIM	1.00
ADMINISTRATIVE ASSISTANT II	JOHNSON	TAMMERA	1.00
ADMINISTRATIVE ASSISTANT II	LOEGERING	TESSA	0.57
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	VACANT		0.60
ADMINISTRATIVE ASSISTANT II	VACANT		1.00
ADMINISTRATIVE ASSISTANT III	ACKER	EILEEN	1.00
ADMINISTRATIVE ASSISTANT III	BARR	MARIDEL	1.00
ADMINISTRATIVE ASSISTANT III	LONGO	GINA	1.00
ADMINISTRATIVE ASSISTANT III	NAMVAR	MINA	1.00
ADMINISTRATIVE ASSISTANT III	O'DONNELLEY	DIANNE	1.00
ADMINISTRATIVE ASSISTANT III	PALOMINO	MELANIE	0.80
ADMINISTRATIVE ASSISTANT III	SIEGENTHALER	CONNIE	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
ADMINISTRATIVE ASSISTANT III	YIM	REBECCA	1.00
ADMINISTRATIVE ASSISTANT III	YUAN	GRACE	0.85
ARTICULATION SPECIALIST	HAGOS	ALGANESH	1.00
ARTICULATION SPECIALIST	KUROMIYA	JAMES	1.00
ATHLETIC TRAINER	SCARCELLA	JOSEPH	1.00
BUYER	ERLENHEIM	DAVID	1.00
COLLEGE POLICE SVCS. ASST.	MINOIA	MARCO	1.00
COMPASS COORDINATOR	BARAJAS	LILYANA	1.00
CUSTODIAL SERVICES SUPERVISOR	KUDSI	BASHIR	1.00
CUSTODIAL SERVICES SUPERVISOR	VACANT		1.00
CUSTODIAN	BUI	XUAN	1.00
CUSTODIAN	CRUZ	JULIO	1.00
CUSTODIAN	CRUZ VIERA	MERCEDES	1.00
CUSTODIAN	DE YOUNG	SCOTT	1.00
CUSTODIAN	DIAZ MARROQUIN	ABNER	1.00
CUSTODIAN	DODGE	GEORGE	1.00
CUSTODIAN	GALZAGORRY	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	VACANT		1.00
DATABASE ADMINISTRATOR	OSHEROFF	AARON	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
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	LEE	EMMA	0.45
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 II	BANKS	CECILE	1.00
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	HUNTER	ANDREA	1.00
ENROLLMENT SERVICES ASSOCIATE III	REYES	RUBY	1.00
EOPS/CARE & CALWORKS COORDINATOR	MARTINEZ	ALLYSON	0.15
EQUITY & ACTIVITIES PROGRAM COORDINATOR	PERALES	TERESA	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	KLEIN	JESSE	1.00
EXECUTIVE ASSISTANT II	JOYNER	KATHLEEN	1.00
EVALUATION ANALYST	MARIANO	ELNORE	0.60
GARDENER	ABKE	ASHLEY	1.00
GARDENER	CRAIG	RODNEY	1.00
GARDENER	VACANT		1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
GARDENER	WADSWORTH	WILLIAM	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
INSTRUCTIONAL ASSISTANT - BUS & INFO SYS	BARTHELEMY	LANCE	0.28
INSTRUCTIONAL ASSISTANT - BUS & INFO SYS	WOODS	JULIA	0.67
INSTRUCTIONAL ASSISTANT - MACHINE & METALS	DEINES	MARK	0.28
INSTRUCTIONAL DESIGNER	LINCE	STACEY	1.00
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 - COURT REPORTING	OLSON	JANIS	0.38
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	VACANT		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

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
INSTRUCTIONAL SUPPORT COORDINATOR	VACANT		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	GOOD	LESLIE	1.00
LABORATORY TECHNICIAN - BIOLOGY	ENTY	AFTAB	1.00
LABORATORY TECHNICIAN - CERAMICS	YOUNG	BRIAN	0.49
LABORATORY TECHNICIAN - CHEMISTRY	VACANT		1.00
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	1.00
LIBRARY TECHNICIAN II	FONTENO	AMBER	1.00
LIBRARY TECHNICIAN II	HOLUB	KARL	1.00
LIBRARY TECHNICIAN II	LONG	LAN-LING	1.00
LIBRARY TECHNICIAN II	NGUYEN THUY	TRANG	1.00
LIBRARY TECHNICIAN III	MCSWEEN	KAREN	1.00
LOCKSMITH/CARPENTER	PEREZ	ALEXIO	1.00
MAINTENANCE CARPENTER	VACANT		1.00
MAINTENANCE ELECTRICIAN	MARCUM	JEFFREY	1.00
MAINTENANCE ELECTRICIAN	WILSON	PAUL	1.00
MAINTENANCE HVAC MECHANIC	MITCHELL	DAVID	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
MAINTENANCE HVAC MECHANIC	YOHANNES	HAILE	1.00
MAINTENANCE MECHANIC	VACANT		0.60
MAINTENANCE PAINTER	OROPEZA	GUADALUPE	1.00
MAINTENANCE PLUMBER	DIAZ	CHRISTOPHER	1.00
NETWORK/PC/TELEPHONE TECHNICIAN	CHI	BRIAN	1.00
NETWORK/PC/TELEPHONE TECHNICIAN	GARDINER	DAVID	1.00
PAYROLL SPECIALIST	TERRY	LINDA	1.00
POOL MAINTENANCE WORKER	GILL	CLARK	1.00
PRINT PRODUCTION SPECIALIST	SO	ALBERT	1.00
RECEIVING CLERK	LAMBERT	GABRIEL	1.00
REPROGRAPHICS MAIL CLERK	HARBISON	JESSE	1.00
REPROGRAPHICS MAIL CLERK	KLEIN	MICHAEL	1.00
SAFETY COORDINATOR	VACANT		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 PAYROLL SPECIALIST	TUCKER	DORIS	1.00
SENIOR RESEARCH AND EVALUATION SPECIALIST	SHAFFER	HOLLEY	0.67
SENIOR SYSTEMS ANALYST	SCHANE	BURTON	1.00
STAFF ACCOUNTANT	BARZEGAR	NAGHMEH	1.00
STAFF ACCOUNTANT	FRAGATA	MARILOU	1.00
STUDENT CONDUCT OFFICER	KENT	MATTHEW	1.00
SYSTEMS ENGINEER	INDI	FERHAT	1.00
SYSTEMS ANALYST	NGUYEN	DONG	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
SYSTEMS ANALYST	THAYER	DEBRA	1.00
TECHNOLOGY SUPPORT SPECIALIST I	DUNKLE	CHRISTOPHER	1.00
TECHNOLOGY SUPPORT SPECIALIST I	GUDMUNDSSON	JON	1.00
TECHNOLOGY SUPPORT SPECIALIST I	HABER	JOHN	1.00
TECHNOLOGY SUPPORT SPECIALIST I	LEE	WENDY	1.00
TECHNOLOGY SUPPORT SPECIALIST II	VACANT		0.50
TRANSFER & CAREER CENTER COORDINATOR	TOTAPUDI	SOFIA	1.00
TUTORING CENTER COORDINATOR	PENSABENE	OKSANA	0.80
TOTAL CLASSIFIED FTE			<u>143.04</u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>ADMINISTRATORS</u>			
<u>ACADEMIC:</u>			
SUPERINTENDENT/PRESIDENT	COON	DAVID WAIN	1.00
ASST. SUPERINTENDENT/VP OF STUDENT LEARNING & SUCCESS	ELDRIDGE	JONATHAN	0.80
ASSISTANT VICE PRESIDENT FOR INSTRUCTIONAL SUPPORT	TORRES	CARI	1.00
EXEC. DIRECTOR OF PLANNING, RESEARCH & INST. EFFECTIVENESS	LEIMER	CHRISTINA	1.00
DEAN OF ARTS & HUMANITIES	SNYDER	DAVID	1.00
DEAN OF CAREER AND TECHNICAL EDUCATION	VACANT		1.00
DEAN OF EDUCATIONAL SUCCESS PROGRAMS	HERSCH	TONYA	1.00
DEAN OF ENROLLMENT SERVICES	HORINEK	JON	0.85
DEAN OF HEALTH SCIENCES	GOLDFARB	SHARON ANNE	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 STUDENT ACTIVITIES AND ADVOCACY	SULAIMAN HARA	SADIKA	1.00
TOTAL ACADEMIC ADMINISTRATORS			<u>12.40</u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED:</u>			
ASST. SUPERINTENDENT/VP OF ADMINISTRATIVE SERVICES	NELSON	GREGORY	1.00
DISTRICT COUNSEL	ROBERTSHAW	MIA	1.00
CHIEF INFORMATION OFFICER /DIRECTOR OF INFO. TECHNOLOGY	EKOUE TOTOU	PATRICK	1.00
CHIEF OF POLICE/DIRECTOR OF SAFETY	MAROSICK	JEFFREY	1.00
DIRECTOR OF COLLEGE SERVICES	RICCIUTI	ANNA	1.00
DIRECTOR OF FACILITIES PLANNING, MAINT. & OPERATIONS	CHRISTIANSEN	KLAUS	1.00
DIRECTOR OF FISCAL SERVICES	ISOZAKI	PEGGY	1.00
DIRECTOR OF HUMAN RESOURCES	HARRIS	NEKODA	1.00
DIRECTOR OF SCHOOL AND COMMUNITY PARTNERSHIPS	PILLOTON	ANNA	1.00
ASSOCIATE DIRECTOR OF ENROLLMENT SERVICES	BAGTAS-CARMONA	EMY	1.00
ASST. DIRECTOR OF FACILITIES PLANNING, MAINT. & OPERATIONS	HOFFMAN	JESSE	1.00
MANAGER, EMPLOYEE & LABOR RELATIONS	LEHUA	CONSTANCE	1.00
MANAGER, HUMAN RESOURCES ACADEMIC PERSONNEL	KINKA RUIZ	DEVON	1.00
PROGRAM ADMINISTRATOR - HEALTH SCIENCE	OLMANSON	ANGELA	1.00
TOTAL CLASSIFIED ADMINISTRATORS			<u>14.00</u>
TOTAL ADMINISTRATIVE FTE			<u>26.40</u>
TOTAL UNRESTRICTED FTE			<u>273.35</u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

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	VACANT		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.	VACANT		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 2019-2020**

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	0.73
COUNSELOR	KLEIN	RACHEL	0.86
COUNSELOR	PERRONE	KRISTIN	0.67
COUNSELOR	ROBINSON	KAREN	0.47
COUNSELOR	STEVENSON	TROY	0.86
COUNSELOR	URENA	JAVIER JOSE	1.00
COUNSELOR	VACANT		1.00
INSTRUCTOR	FINLAYSON	LUNA	1.00
INSTRUCTOR	TOSTENSON	LISA	1.00
TOTAL FACULTY FTE			<u>11.09</u>
<u>CLASSIFIED</u>			
ADMINISTRATIVE ASSISTANT II	PEREZ	CHELSEY	0.50
ADMINISTRATIVE ASSISTANT III	ABELLERA	LISA	0.60
ADMINISTRATIVE ASSISTANT III	PALOMINO	MELANIE	0.20
ADMINISTRATIVE ASSISTANT III	YUAN	MENGQI (GRACE)	0.15
ASSISTIVE TECHNOLOGY SPECIALIST-SAS	DIMOPOULOS	ELIANA	1.00
CAREER INTERNSHIPS and SERVICE LEARNING PROGRAM COOR.	JONES	ALEXANDER	1.00
COLLEGE POLICE SVCS. ASST.	SHAHI	JESSICA	1.00
COMPASS COORDINATOR	VACANT		1.00
COMPASS COORDINATOR	MERCADO TRUJILLO	JUAN	1.00
ENROLLMENT SERVICES ASSOCIATE I	LEE	EMMA	0.29

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

C. RESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
ENROLLMENT SERVICES ASSOCIATE I	SPEASE	JENNIFER	0.40
ENROLLMENT SERVICES ASSOCIATE I	TEER	JOANNE	0.40
ENROLLMENT SERVICES ASSOCIATE I	WEBB	THELMA	0.40
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 AND CALWORKS SPECIALIST	GUILLEN	HUGO	1.00
EQUITY AND ACTIVITIES PROGRAM COORDINATOR	PERALES	TERESA	0.79
EVALUATION ANALYST	MARIANO	ELNORE	0.40
EVENTS/FACILITIES SUPERVISOR	BACIGALUPI	LINDSAY	1.00
GARDENER	SPARROW	NEIL	1.00
HEALTH SERVICES ASST.	BUCKLEY	BO	0.60
HEALTH SERVICES ASST.	TIMPANE	SHANNON	0.4
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
POOL MAINTENANCE WORKER-IVC	APPLEGATE	MONICA	1.00
PROGRAM TECHNICIAN, SAS	MAYO	MILES	0.49
SAS SPECIALIST	SCHWARTZ	CAROL	0.50
SAS SUPPORT SERV.TECH	ZARREHPARVAR	XENIA	1.00
SCHOOL & COMMUNITY PARTNERSHIPS PROG. COORDINATOR	SOLIS	JULIAN	0.56

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

C. RESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
SENIOR RESEARCH AND EVALUATION SPECIALIST	SHAFFER	HOLLEY	0.33
TESTING CENTER COORDINATOR	WONG	SALLY	1.00
TESTING TECHNICIAN	GARRETSON	PATRICK	1.00
TESTING TECHNICIAN	MARSHALL	MARY	0.50
TUTORING CENTER COORDINATOR	PENSABENE	OXSANA	0.20
WORKFORCE PROGRAM COORDINATOR	ANTOKHIN	KATHLEEN	1.00
WORKFORCE SPECIALIST	RAHMAN	HEATHER	1.00
TOTAL CLASSIFIED FTE			<u>29.06</u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

C. RESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>ADMINISTRATORS</u>			
<u>ACADEMIC:</u>			
ASST. SUPERINTENDENT/VP OF STUDENT LEARNING & SUCCESS	ELDRIDGE	JONATHAN	0.20
DEAN OF ENROLLMENT SERVICES	HORINEK	JON	0.15
DIRECTOR OF EOPS/CARE AND CALWORKS	REETZ	BECKY	0.50
DIRECTOR OF STUDENT ACCESSIBILITY SERVICES	MILLER	STORMY	1.00
TOTAL ACADEMIC ADMINISTRATORS			<u>1.85</u>
<u>CLASSIFIED:</u>			
EXECUTIVE DIRECTOR OF DEVELOPMENT	VACANT		1.00
POLICE LIEUTENANT	ADAMS	JOHN	1.00
DIRECTOR OF WORKFORCE PROGRAMS	HORTON	KATHERYN	1.00
TOTAL CLASSIFIED ADMINISTRATORS			<u>3.00</u>
TOTAL ADMINISTRATIVE FTE			<u>4.85</u>
TOTAL RESTRICTED FTE			<u>45.00</u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

C. CHILD DEVELOPMENT AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
INSTRUCTOR - IVC SITE SUPERVISOR	BIGGART	MAUREEN	1.00
INSTRUCTOR - KTD SITE SUPERVISOR	GUTIERREZ	DERRY	1.00
INSTRUCTOR	BOWEN	NORA	1.00
INSTRUCTOR	COOKE	INDICA	1.00
INSTRUCTOR	GRUENERT	HONOR	1.00
INSTRUCTOR	MALOUF	JANEATTE	1.00
INSTRUCTOR	MORALES	HELEN	0.80
TOTAL FACULTY FTE			<u>6.80</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>8.80</u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

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 2019-2020**

C. CAPITAL OUTLAY FUND FOR MEASURE B AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
ACCOUNTING SPECIALIST	HARRIS	MARJORIE	1.00
ADMINISTRATIVE ASSISTANT II	RUDOLPH	MONICA	1.00
ADMINISTRATIVE ASSISTANT II	VACANT		1.00
LEAD GARDENER	GARRETT	STEVEN	1.00
MAINTENANCE CARPENTER	NADING	LAWRENCE	1.00
MAINTENANCE CARPENTER	STAFFEN	RUSSEL	1.00
MAINTENANCE ELECTRICIAN	RODRIGUEZ	NORBERT	1.00
MAINTENANCE ELECTRICIAN	VACANT		1.00
MAINTENANCE TECHNICIAN I	HAAG	JON	1.00
MAINTENANCE TECHNICIAN I	PEREIRA	SALVADOR	1.00
RECEIVING CLERK	RODRIGUEZ	JUAN	1.00
TECHNOLOGY SUPPORT SPECIALIST II	VACANT		0.50
TOTAL CLASSIFIED FTE			<u>11.50</u>
<u>ADMINISTRATORS</u>			
<u>CLASSIFIED:</u>			
DIRECTOR OF CAPITAL PROJECTS	FARIAS	ISIDRO	1.00
PROJECT ENGINEER	VACANT		1.00
PROJECT MANAGER	VACANT		1.00
TOTAL CLASSIFIED ADMINISTRATORS			<u>3.00</u>
TOTAL ADMINISTRATIVE FTE			<u>3.00</u>
TOTAL MEASURE B BOND FUND FTE			<u>14.50</u>
DISTRICT TOTAL			<u>350.63</u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

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 2019-2020**

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 2019-2020

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 2019-2020

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 2019-2020

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 2019-2020

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 2019-2020

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 2019-2020**

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 2019-2020

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 2019-2020

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 2019-2020

Fixed Costs

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

Full-Time Equivalent (FTE) Employees

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

Full-Time Equivalent Students (FTES)

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

Fund

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

Fund Balance

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

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

Uniform minimum standards and guidelines for financial accounting and reporting.

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2019-2020

Gann Limitation

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

General Fund

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

General Obligation Bonds (GO Bonds)

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

General Reserve

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

Governmental Accounting

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

Governmental Accounting Standards Board (GASB)

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

Governor's Budget

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

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2019-2020**

Grants

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

Headcount

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

Indirect Expenses or Costs

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

Internal Control Structure

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

Invoice

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

Lease Revenue Bonds

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

Levy

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

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2019-2020

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.

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2019-2020

Outsourcing

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

P1 and P2

See Apportionment, above.

PERS (or CalPERS) California Public Employees' Retirement System

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

Proposition 13

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

Proposition 39

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

Proposition 98

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

Purchase Order

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

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Reserves

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

Restricted Funds

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

Retiree Health Benefits

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

Revenue

Income from all sources.

Revenue Bonds

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

Revenue Limit

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

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2019-2020

Revolving Fund

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

Rollover Budgeting

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

75/25 Ratio

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

Scheduled Maintenance

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

Shortfall

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

Short-Term Debt

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

Special Revenue Funds

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

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2019-2020

State Apportionment

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

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

Student Financial Aid Funds

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

Subventions

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

Supervisor

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

Supplanting

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

Tentative Budget

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

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2019-2020

Title 5, California Code of Regulations

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

TOP Code

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

TRANS

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

Unappropriated Fund Balance

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

Unencumbered Balance

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

Unfunded FTES

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

Unrestricted Funds

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

**MARIN COMMUNITY COLLEGE DISTRICT
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Vacation Accruals

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

Warrants

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

Work Order

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

WSCH

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

Zero Based Budgeting

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

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

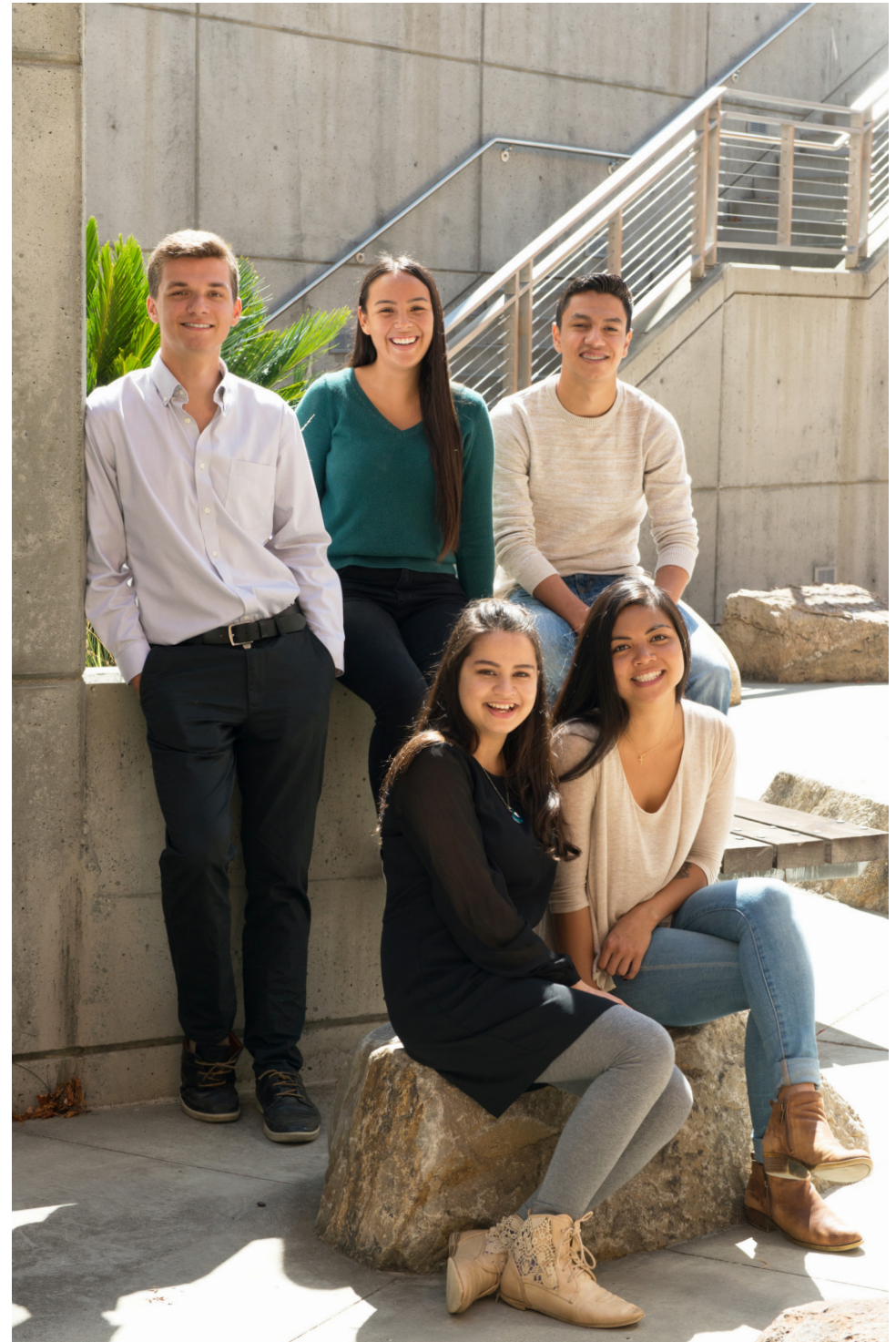
The District is committed to equal opportunity in educational programs, employment, and all access to Institutional programs and activities.

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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MAPPING ACADEMIC PATHWAYS FOR SUCCESS

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MARIN