

# TENTATIVE BUDGET

**FISCAL YEAR 2020-2021**

**JUNE 16, 2020**



# FAST FACTS

## ACADEMIC YEAR 2018–2019

### HEADCOUNT ENROLLMENT\*

Total **13,460**

Credit 7966 (59%)  
ESL 2144 (16%)  
Community Education 3344 (25%)  
Basic Skills (credit only) 1357 (10%)  
Kentfield Campus 11023 (82%)  
Indian Valley Campus 2216 (16%)  
Distance Education 1001 (7%)

### CLASSES OFFERED\*

Total **2,413**

Credit 1810 (75%)  
ESL 198 (8%)  
Community Education 423 (18%)  
Basic Skills (credit only) 97 (4%)  
Average Class Size 16  
Kentfield Campus 1624 (67%)  
Indian Valley Campus 367 (15%)  
Distance Education 115 (5%)

\* Categories include duplication  
Totals are unduplicated

### FACULTY, STAFF, AND ADMINISTRATORS (Fall 2018)

Total Employees **647**

Gender: Male 59%, Female 41%  
Administrators 32  
Faculty 422  
(Tenured/Tenure Track 116, Temporary 306)  
Classified 193

Race/Ethnicity:  
Asian 42 (6%)  
Black/African-American 23 (4%)  
Hispanic 62 (10%)  
Multiracial 15 (2%)  
Native American 3 (0.5%)  
Native Hawaiian Pacific Islander 1 (0.2%)  
White 413 (64%)  
Not Specified 88 (14%)

### GEOGRAPHIC LOCATION

Marin Residents **86%**

Central Marin 39%      Novato 22%      Southern Marin 12%  
North San Rafael 11%      West Marin 2%      Outside Marin 14%  
International Students 91\* (representing 27 countries)

\* Includes credit, noncredit, and community education students

### EDUCATIONAL GOAL

Degree, Transfer or Certificate 47%      Career Advancement 10%  
Basic Skills 10%      Educational Development 10%

### CREDIT STUDENT CHARACTERISTICS

Gender: Male 39%, Female 53%, Not Specified 8%  
Median Age 23

#### Race/Ethnicity:

Asian 612 (8%)      Black/African-American 271 (3%)  
Hispanic 2363 (30%)      Multiracial 592 (7%)  
Native American 24 (0.3%)      Native Hawaiian/Pacific Islander 25 (0.3%)  
White 3973 (50%)      Not Specified 106 (1%)

#### Other Student Characteristics:

With a Disability 537 (7%)      Veterans 128 (2%)  
First-generation 1802 (23%)      On Financial Aid 2389 (30%)  
Athletes 90 (1%)      Enrolled Full-time† (33%)

† Enrolled in 24 or more units in 2018–19

### PROGRAMS OFFERED

A.A. and A.S. Degrees **88**

Certificates **26**

### DEGREES AND CERTIFICATES (awarded for 2018–2019)

A.A. and A.S. Degrees **372**

Certificates **76**

(Including 155 associate degrees for transfer)

### NUMBER OF STUDENTS WHO TRANSFERRED TO 4-YEAR INSTITUTIONS (2018–2019)

Total **374**

#### Top Five Transfer Institutions:

San Francisco State University      UC Berkeley  
Sonoma State University      UC Davis      UC Santa Cruz

#### Transfers by System:

CSU 153, UC 121  
Out of State 65, In-state Private 35

## **Equal Opportunity Statement**

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

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

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

## **Marin Community College District Policy BP 3410 Nondiscrimination**

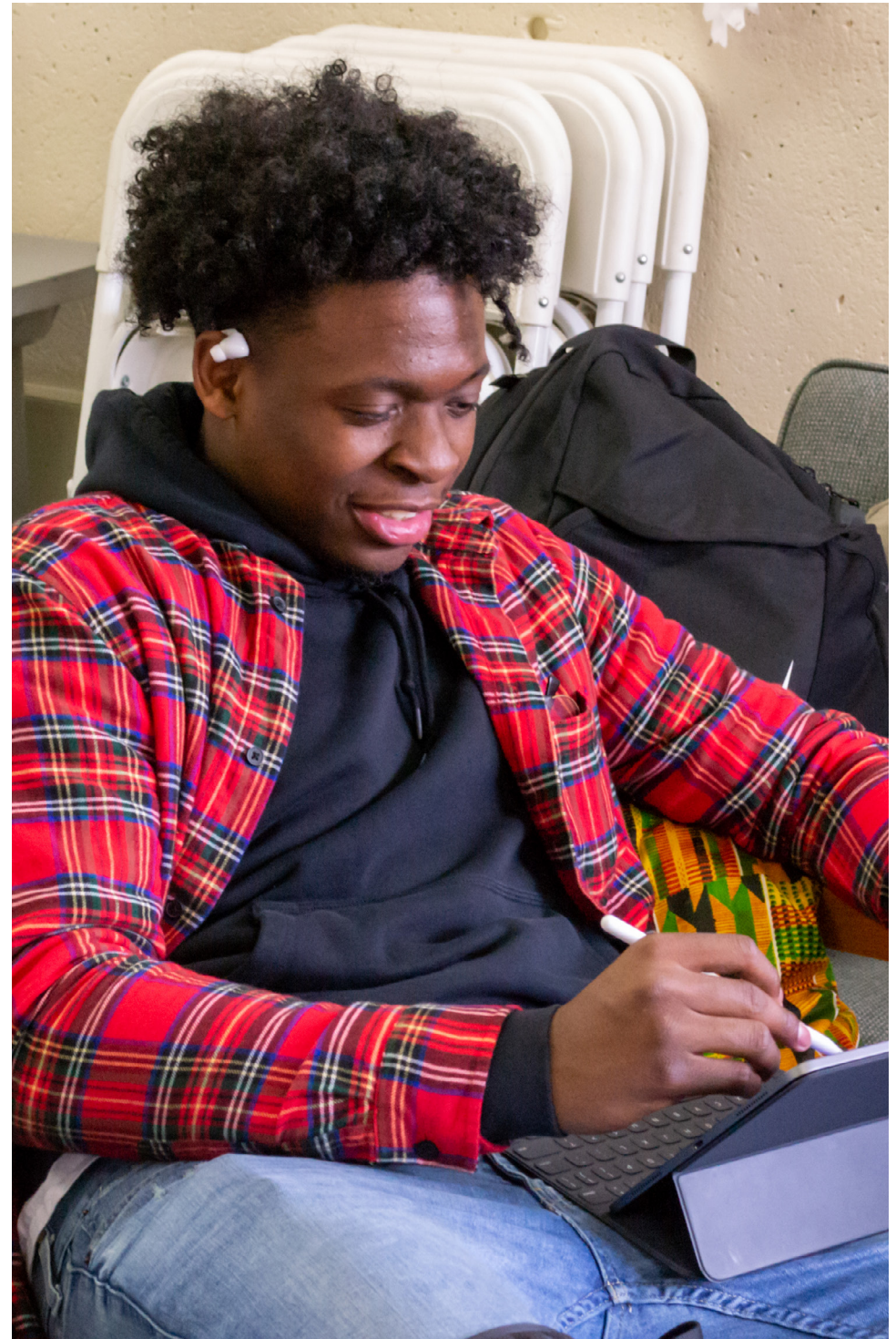
The District is committed to equal opportunity in educational programs, employment, and all access to Institutional programs and activities.

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

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

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

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





**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**MARIN COMMUNITY COLLEGE DISTRICT  
BOARD OF TRUSTEES**

**Mr. Stuart Tanenberg, President**

**Ms. Wanden Treanor, Vice President**

**Ms. Stephanie O'Brien, Clerk**

**Ms. Diana Conti, Trustee**

**Ms. Suzanne Brown Crow, Trustee**

**Dr. Eva Long, Trustee**

**Mr. Philip Kranenburg, Trustee**

**Ms. Khadija Nakhuda, Student Trustee**

**Dr. David Wain Coon, Superintendent/President**

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

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

<b>REVENUE ASSUMPTIONS</b>	<b>FY 2020-2021 ESTIMATED ASSUMPTIONS</b>	<b>FY 2021-2022 ESTIMATED ASSUMPTIONS</b>	<b>FY 2022-2023 ESTIMATED ASSUMPTIONS</b>	<b>FY 2023-2024 ESTIMATED ASSUMPTIONS</b>
<b>Secured Property Taxes CCPI</b>	County Estimate	0.0%	0.5%	1.0%
Supplemental Tax Growth	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)
Unsecured Tax Growth	County Estimate	Flat	Flat	Flat
Prior Year Tax Growth	Flat	Flat	Flat	Flat
<b>Enrollment Fee:</b>				
Resident	\$ 46	\$ 46	\$ 46	\$ 46
Non-Resident Tuition	\$ 265	\$ 265	\$ 265	\$ 265
Non-Resident Capital Outlay Fee	\$ 60	\$ 60	\$ 60	\$ 60
<b>Transportation Fee per FT Student</b>	\$36/semester	\$36/semester	\$36/semester	\$36/semester
<b>Parking Fee:</b>				
Primary Term	\$ 43	\$ 43	\$ 44	\$ 44
Summer	\$ 26	\$ 26	\$ 26	\$ 26
Daily	\$ 4	\$ 4	\$ 4	\$ 4
<b>Health Fee:</b>				
Primary Term	\$ 21	\$ 21	\$ 22	\$ 22
Summer	\$ 18	\$ 18	\$ 19	\$ 19
<b>Technology Fee per semester</b>	\$ 10	\$ 10	\$ 10	\$ 10
<b>Lottery Income/Estimated FTES:</b>				
Prop 20	\$ 54	\$ 54	\$ 54	\$ 54
Non-prop 20	\$ 153	\$ 153	\$ 153	\$ 153
<b>State Allocations (% of prior year amount)</b>	90%-100%	100%	100%	100%
<b>Prop 30 – Educational Protection Act</b>	\$100 per FTE	\$100 per FTE	\$100 per FTE	\$100 per FTE
<b>Bookstore Commission</b>	\$100,000	\$100,000	\$100,000	\$100,000
<b>COLA for categorical programs</b>	0.0%	0.0%	0.0%	0.0%

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

<b>EXPENDITURE ASSUMPTIONS</b>	<b>FY 2020-2021 ESTIMATED ASSUMPTIONS</b>	<b>FY 2021-2022 ESTIMATED ASSUMPTIONS</b>	<b>FY 2022-2023 ESTIMATED ASSUMPTIONS</b>	<b>FY 2023-2024 ESTIMATED ASSUMPTIONS</b>
<b>Negotiated Settlements:</b> UPM  CSEA  SEIU	Salary schedule moved up one step effective June 1, 2020 Increase in medical cap to \$2,050/mo 2% effective 4/1/2020 2% effective 1/1/2021 Increase in medical cap to \$2,050/mo 2% effective 1/1/2021 Increase in medical cap to 2,050/mo	0%  2% effective 1/1/2022  2% effective 1/1/2022	0%  0%  0%	0%  0%  0%
<b>Salary Schedules:</b> UPM CSEA SEIU Unrepresented	Step/Column Step/Column Step/Column Step/Column	Step/Column Step/Column Step/Column Step/Column	Step/Column Step/Column Step/Column Step/Column	Step/Column Step/Column Step/Column Step/Column
<b>Vacant Positions:</b> UPM CSEA SEIU Unrepresented Medical benefits	Column 4, Step 11 Step C of range Step C of range Middle of range Member + 1	Column 4, Step 11 Step C of range Step C of range Middle of range Member + 1	Column 4, Step 11 Step C of range Step C of range Middle of range Member + 1	Column 4, Step 11 Step C of range Step C of range Middle of range Member + 1
<b>Health and Welfare Premiums:</b> Medical Annual medical increase Annual dental/vision/other increase	Up to \$2,050/mo 4.0% effective 10/1 0%	Up to \$2,050/mo 3.0% effective 10/1 0%	Up to \$2,050/mo 2.5% effective 10/1 0%	Up to \$2,050/mo 2% effective 10/1 0%



<b>EXPENDITURE ASSUMPTIONS</b>	<b>FY 2020-2021 ESTIMATED ASSUMPTIONS</b>	<b>FY 2021-2022 ESTIMATED ASSUMPTIONS</b>	<b>FY 2022-2023 ESTIMATED ASSUMPTIONS</b>	<b>FY 2023-2024 ESTIMATED ASSUMPTIONS</b>
<b>Statutory Employer Benefit Rates:</b>				
STRS	19.10%	18.30%	18.30%	18.30%
PERS CLASSIC – CSEA	22.68%	24.60%	25.50%	26.20%
PERS CLASSIC – SEIU	22.68%	24.60%	25.50%	26.20%
PERS CLASSIC – Unrepresented	22.68%	24.60%	25.50%	26.20%
PERS PEPRA – Non-Safety	22.68%	24.60%	25.50%	26.20%
PERS CLASSIC - Public Safety	20.887%	20.90%	20.90%	20.90%
PERS PEPRA - Public Safety	13.884%	19.90%	13.90%	13.90%
PERS – Public Safety Unfunded Liability	\$81,858	\$94,100	\$104,200	\$110,300
Social Security	6.2%	6.2%	6.2%	6.2%
Medicare	1.45%	1.45%	1.45%	1.45%
Unemployment Insurance	0.10%	0.15%	0.15%	0.15%
Workers’ Compensation	0.92%	0.96%	1.00%	1.00%
<b>Fixed Costs:</b>				
Telephone, Sewer, Pest	5.0%	5.0%	5.0%	5.0%
Water	5.0%	5.0%	5.0%	5.0%
Gas/Electricity	3.0%	3.0%	3.0%	3.0%
Insurance	5.0%	5.0%	5.0%	5.0%
<b>Energy Savings – Tesla</b>	\$100K	\$100K	\$100K	\$100K
<b>Energy Savings – Sunpower</b>	\$350K	\$350K	\$350K	\$350K
<b>Operating Expenses</b>	Budgeted by Depts.	2.5%	2.5%	2.5%
<b>Elections</b>	\$200K	No	\$150K	No
<b>Transportation Expense for FT Student</b>	\$36/semester	\$36/semester	\$36/semester	\$36/semester

## MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2020-2021

### 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 2019-20, the District received approximately \$33.6 million more as a Basic Aid district – the “Basic Aid increment” – than it would have received from apportionment. In 2020-21, the Basic Aid increment will be approximately \$36.8 million.

##### The State Budget Process and College of Marin

At this time, we cannot predict what impact the State’s fiscal crisis will have on the District. Lacking better information, the District has budgeted \$91 thousand for mandated costs reimbursements and \$302 thousand for Prop 30 in the 2020-21 budget.

##### Discussion of the Proposed Budget for Fiscal Year 2020-21

The Tentative Budget for 2020-21 has the following key elements:

- Budgeted revenues exceed planned expenditures resulting in \$246 thousand net increase to the ending Fund Balance.
- The estimated Ending Fund Balance for 2020-21 is 10.1% of total Unrestricted General Fund expenses compared to 9.8% for 2019-20.
- A positive CPI inflation factor adjustment of 1.02% for secured property taxes is expected to result in an increase of \$3.8 million for 2020-21 secured property taxes. The assessed value for Marin County has increased over 4% for 2020-21 compared to 2019-20.
- Increase in health benefits is approximately \$801 thousand for 2020-21.

### **Analysis and Comparison of Revenue and Expense**

Projected total General Fund Revenue for 2020-21 is \$91.4 million compared to \$79.2 million for 2019-20. This is an increase of \$12.2 million or 15.4%, principally due to an increase in secured property taxes and deferred revenues of categorical programs from prior years. Projected total General Fund Expenditures for 2020-21 are \$91.1 million compared to \$81.6 million for 2019-20. This is an increase of \$9.5 million or 11.6%, due to an increase in salaries and benefits offset by lower Other Outgo, but primarily due to an increase in the carry forwards of categorical programs from prior years. The 2020-21 budgeted unrestricted revenues of \$68.9 million increased \$3.0 million or 4.6% over the 2019-20 unrestricted revenues of \$65.9 million; 2020-21 budgeted unrestricted expenditures of \$68.1 million is an increase of \$0.4 million or 0.6% more than the 2019-20 unrestricted expenditures of \$67.7 million.

### **Discussion of Year-end Results for Fiscal Year 2019-20**

Unrestricted revenues are about \$590 thousand lower than budgeted, principally from lower than budgeted secured taxes.

Unrestricted expenditures are approximately \$781 thousand lower than budgeted, primarily due to lower salaries and benefits.

### **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 2020-21 the County of Marin will provide short-term funding not to exceed \$30 million.

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**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, 2020 is projected at \$671 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, 2020 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, 2020 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 (CSC) 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 has been on hiatus from operations since June 2019 at which time the Indian Valley campus staff was transferred to Kentfield. In March 2020 the Kentfield CSC was serving almost 40 children, but with the Shelter in Place order the CSC closed its 2019-2020 operations on March 13, 2020.

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 2019-20 operations are \$406 thousand more in expenditures than externally funded revenue. Approximately 48% or \$196 thousand of the \$406 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 2020-2021 Tentative Budget includes a significant revenue decreases in Parent Fees and State support as a result of the pandemic and social distancing requirements. While personnel changes and the freezing of vacant positions has partially offset the revenue decline a General Fund transfer of \$373 thousand is required. Approximately 48% 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.

#### **Workforce Housing Operations Fund**

The Workforce Housing Operations Fund was established in 2018-19 for the purpose of receiving revenue proceeds from workforce housing. The funds will be used to pay for costs of maintenance and operations of the housing, as well as for principal and interest payments for the Certificates of Participation.

#### **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 (LRBs) 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.

## MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2020-2021

### **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.

### **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 was fully spent in 2018-19.

### **Measure B Building Fund, Series A**

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, \$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 Building Fund, Series A. Series A is fully spent.

### **Measure B Fund, Series A-1**

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 Fund, Series A-1.

### **Measure B Building Fund, Series B**

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 Building Fund, Series B.

## **MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2020-2021**

### **Measure B Fund, Series B-1**

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 Fund, Series B-1.

### **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 2019-20 amounted to \$136 thousand and is projected to be \$141 thousand for 2020-21.

### **Lease Revenue Bond (LRBs) Interest and Redemption Fund**

This fund will be used for the payment of principal and interest on the lease revenue bonds. Debt service for 2019-20 amounted to \$547 thousand and is projected to be \$546 thousand for 2020-21.

### **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. Debt service amounted to \$197 thousand for 2019-20 and is projected to be \$150 thousand for 2020-21.



### **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 2019-20 for amounted to \$11.9 million and is projected to be \$12.3 million for 2020-21. Expenditures are covered by proceeds of the ad valorem property tax which is billed and collected by the Marin County Tax Assessor's Office.

### **Measure B 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 2019-20 amounted to \$19.6 million and is projected to be \$12.9 million for 2020-21. 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 anticipates a small rate change for 2020-21.

## MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2020-2021

### **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 contributed \$500 thousand to the trust for 2019-20.

### **Other Post-Employment Benefits (OPEB) Trust Fund - CERBT**

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 2020-21 Tentative Budget includes "pay-as-you-go" reimbursements from the trust fund for its retiree medical and dental premium payments.

In 2019-20, an actuarial study was completed under the GASB 75 standards. The report dated May 21, 2020 showed that as of June 30, 2019 valuation date, the District's Total OPEB Liability (TOL) was \$2.0 million and the OPEB trust's Fiduciary Net Position (FNP) was \$3.1 million. This leaves a Net OPEB Liability (NOL) of (\$1.1) million.

### **Other Agency Fund**

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, 2020, the fund balance is projected to consist of \$4 thousand in interest.

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**PART II - FTES STATISTICS, 2012-13 TO 2019-20**

**FTES DATA**

<b>FTES</b>	<b>2012-13</b>	<b>% CH.</b>	<b>2013-14</b>	<b>% CH.</b>	<b>2014-15</b>	<b>% CH.</b>	<b>2015-16</b>	<b>% CH.</b>
Credit	4,462	-6.6%	4,134	-7.4%	3,609	-12.7%	3,558	-1.4%
Non-Credit	209	-11.4%	232	11.0%	225	-3.0%	241	7.1%
<b>TOTAL</b>	<b>4,671</b>	<b>-6.9%</b>	<b>4,366</b>	<b>-6.5%</b>	<b>3,834</b>	<b>-12.2%</b>	<b>3,799</b>	<b>-0.9%</b>

<b>FTES</b>	<b>2016-17</b>	<b>% CH.</b>	<b>2017-18</b>	<b>% CH.</b>	<b>2018-19</b>	<b>% CH.</b>	<b>(a) 2019-20</b>	<b>% CH.</b>
Credit	3,444	-3.2%	3,431	-0.4%	3,102	-9.6%	2,806	-9.5%
Non-Credit	271	12.4%	285	5.2%	280	-1.8%	211	-24.6%
<b>TOTAL</b>	<b>3,715</b>	<b>-2.2%</b>	<b>3,716</b>	<b>0.0%</b>	<b>3,382</b>	<b>-9.0%</b>	<b>3,017</b>	<b>-10.8%</b>

**FTES**

(a) CCFS-320 as of May 5, 2020

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

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

FISCAL YEAR				
REVENUE SUMMARY	ACTUAL 2017-2018	ACTUAL 2018-2019	ESTIMATED 2019-2020	TENTATIVE BUDGET 2020-2021
FUND TITLE				
UNRESTRICTED GENERAL FUND	\$ 61,430,139	\$ 67,466,451	\$ 65,876,463	\$ 68,904,212
COMMUNITY SERVICES	903,595	985,004	702,952	853,639
RESTRICTED GENERAL FUND	10,582,138	9,726,705	12,576,282	21,632,091
<b>TOTAL GENERAL FUND</b>	<b>72,915,872</b>	<b>78,178,160</b>	<b>79,155,697</b>	<b>91,389,942</b>
SCHOLARSHIP AND LOAN TRUST FUND	220,533	326,138	265,585	533,000
STUDENT FINANCIAL AID TRUST FUND	4,028,733	3,889,042	4,559,050	4,055,000
INVESTMENT TRUST FUND	83,394	92,465	101,267	163,000
CHILD DEVELOPMENT FUND	882,633	897,475	812,087	744,171
IVC ORGANIC FARM FUND	234,610	246,872	275,814	184,833
SOLAR OPERATIONS FUND	-	-	120,000	120,000
WORKFORCE HOUSING OPERATIONS FUND	-	49,080	114,100	100,000
CAPITAL OUTLAY FUND	306,415	997,595	5,073,916	82,416
LEASE REVENUE BOND (LRBs) PROJECTS FUND	7,729,246	8,090	1,000	-
CERTIFICATES OF PARTICIPATION (COPs) PROJECTS FUND	-	4,196,710	52,000	60,000
MEASURE C BUILDING FUND	1,844	373	-	-
MEASURE B BUILDING FUND, SERIES A	459,758	433,169	44,808	-
MEASURE B FUND, SERIES A-1	342,533	547,883	585,000	400,000
MEASURE B BUILDING FUND, SERIES B	-	70,436,675	1,225,000	750,000
MEASURE B FUND, SERIES B-1	-	98,120,078	2,025,000	1,000,000
HAMILTON REDEVELOPMENT BOND REDEMPTION FUND	249,051	225,277	200,894	205,738
LEASE REVENUE BOND (LRBs) INTEREST & REDEMPTION FUND	545,034	560,060	558,000	555,000
CERTIFICATES OF PARTICIPATION (COPs) DEBT SERVICE FUND	-	200,000	202,000	154,000
MEASURE C INTEREST/REDEMPTION FUND	19,091,607	14,683,979	11,962,600	12,375,000
MEASURE B INTEREST/REDEMPTION FUND	13,268,884	17,927,417	19,594,510	16,475,000
SELF-INSURANCE FUND	697,278	711,248	660,000	580,000
PARS-CCLC PENSION RATE STABILIZATION TRUST FUND	4,163,162	908,120	600,000	100,000
OTHER POST EMPLOYMENT BENEFITS (OPEB) TRUST FUND	217,592	216,016	(57,000)	20,000
AGENCY FUND - ADULT EDUCATION BLOCK GRANT	1,244	80	107	80
ASSOCIATED STUDENTS ORGANIZATIONS	128,695	125,592	120,520	129,825
<b>TOTAL - ALL FUNDS</b>	<b>\$ 125,568,118</b>	<b>\$ 293,977,594</b>	<b>\$ 128,251,955</b>	<b>\$ 130,177,005</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

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

FISCAL YEAR				TENTATIVE
EXPENDITURE SUMMARY	ACTUAL 2017-2018	ACTUAL 2018-2019	ESTIMATED 2019-2020	BUDGET 2020-2021
FUND TITLE				
UNRESTRICTED GENERAL FUND	\$ 64,084,132	\$ 65,025,074	\$ 67,715,770	\$ 68,058,288
COMMUNITY SERVICES	1,475,513	1,455,740	1,313,824	1,453,639
RESTRICTED GENERAL FUND	10,582,138	9,726,705	12,576,282	21,632,091
<b>TOTAL GENERAL FUND</b>	<b>76,141,783</b>	<b>76,207,519</b>	<b>81,605,876</b>	<b>91,144,018</b>
SCHOLARSHIP AND LOAN TRUST FUND	192,064	222,729	128,135	284,239
STUDENT FINANCIAL AID TRUST FUND	4,028,733	3,889,042	4,559,050	4,055,000
INVESTMENT TRUST FUND	1,503	16,352	30,146	253,000
CHILD DEVELOPMENT FUND	882,633	897,475	812,087	744,171
IVC ORGANIC FARM FUND	232,292	252,859	275,814	184,833
SOLAR OPERATIONS FUND	-	-	120,000	120,000
WORKFORCE HOUSING OPERATIONS FUND	-	-	10,846	10,000
CAPITAL OUTLAY FUND	63,403	1,304,513	5,074,005	837,416
LEASE REVENUE BOND (LRBs) PROJECTS FUND	6,560,589	1,002,247	90,000	85,500
CERTIFICATES OF PARTICIPATION (COPs) PROJECTS FUND	-	267,737	4,670	4,036,303
MEASURE C BUILDING FUND	290,820	321,396	-	-
MEASURE B BUILDING FUND, SERIES A	25,122,189	30,419,131	699,291	-
MEASURE B FUND, SERIES A-1	620,423	2,160,288	6,036,396	5,183,803
MEASURE B BUILDING FUND, SERIES B	-	172,000	31,159,448	40,840,504
MEASURE B FUND, SERIES B-1	-	230,000	132,542	99,560,253
HAMILTON REDEVELOPMENT BOND REDEMPTION FUND	119,294	125,243	137,894	142,738
LEASE REVENUE BOND (LRBs) INTEREST & REDEMPTION FUND	-	539,456	549,058	548,057
CERTIFICATES OF PARTICIPATION (COPs) DEBT SERVICE FUND	-	-	199,729	152,294
MEASURE C INTEREST/REDEMPTION FUND	10,886,566	12,442,456	11,921,700	12,335,150
MEASURE B INTEREST/REDEMPTION FUND	3,484,555	14,861,808	19,584,510	12,867,584
SELF-INSURANCE FUND	624,146	643,308	590,500	590,500
PARS-CCLC PENSION RATE STABILIZATION TRUST FUND	4,307	10,538	12,000	12,000
OTHER POST EMPLOYMENT BENEFITS (OPEB) TRUST FUND	434,123	384,992	370,914	377,610
AGENCY FUND - ADULT EDUCATION BLOCK GRANT	269,958	-	-	-
ASSOCIATED STUDENTS ORGANIZATIONS	105,049	95,385	67,898	129,825
<b>TOTAL - ALL FUNDS</b>	<b>\$ 130,064,430</b>	<b>\$ 146,466,474</b>	<b>\$ 164,172,509</b>	<b>\$ 274,494,798</b>

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**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

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

FISCAL YEAR	ACTUAL 2017-2018	ACTUAL 2018-2019	ESTIMATED 2019-2020	TENTATIVE BUDGET 2020-2021	BUDGET FORECAST 2021-2022	BUDGET FORECAST 2022-2023	BUDGET FORECAST 2023-2024
<b>SOURCES OF FUNDS</b>							
<b>BEGINNING FUND BALANCE</b>	<b>\$ 10,396,668</b>	<b>\$ 7,170,757</b>	<b>\$ 9,141,398</b>	<b>\$ 6,691,219</b>	<b>\$ 6,937,143</b>	<b>\$ 7,517,440</b>	<b>\$ 7,948,717</b>
<b>REVENUES</b>							
PROGRAM-BASED FUNDING	56,756,601	60,198,485	60,715,247	63,957,854	64,949,911	66,199,167	67,717,913
FEDERAL	252	405	-	-	-	-	-
OTHER STATE	2,827,924	4,994,180	3,297,425	3,106,329	3,106,329	3,106,329	3,106,329
OTHER LOCAL	1,215,677	1,391,159	1,495,677	1,465,219	1,527,243	1,592,345	1,660,675
OTHER FINANCING SOURCES	629,685	882,222	368,114	374,810	2,650,374	3,190,368	249,045
<b>TOTAL REVENUE</b>	<b>61,430,139</b>	<b>67,466,451</b>	<b>65,876,463</b>	<b>68,904,212</b>	<b>72,233,857</b>	<b>74,088,209</b>	<b>72,733,962</b>
<b>TOTAL SOURCES</b>	<b>71,826,807</b>	<b>74,637,208</b>	<b>75,017,861</b>	<b>75,595,431</b>	<b>79,171,000</b>	<b>81,605,649</b>	<b>80,682,679</b>
<b>USE OF FUNDS</b>							
SALARIES	34,265,136	35,751,215	36,809,287	37,576,033	39,405,213	40,474,787	41,547,747
BENEFITS	14,769,245	17,405,824	16,558,386	18,172,211	18,951,715	19,552,057	20,081,881
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>49,034,381</b>	<b>53,157,039</b>	<b>53,367,672</b>	<b>55,748,244</b>	<b>58,356,928</b>	<b>60,026,844</b>	<b>61,629,628</b>
FIXED EXPENSES	2,262,736	2,256,980	2,187,371	2,274,385	2,376,309	2,483,762	2,597,113
OTHER OPERATING	4,638,310	4,935,522	5,344,737	5,505,153	5,437,781	5,727,475	5,716,911
CAPITAL OUTLAY	684,919	258,013	238,736	258,596	265,061	271,688	278,480
OTHER OUTGO	7,463,786	4,417,520	6,577,254	4,271,910	4,667,481	4,647,163	4,667,514
<b>TOTAL EXPENDITURES</b>	<b>15,049,751</b>	<b>11,868,035</b>	<b>14,348,098</b>	<b>12,310,044</b>	<b>12,746,632</b>	<b>13,130,088</b>	<b>13,260,018</b>
<b>TOTAL USES</b>	<b>64,084,132</b>	<b>65,025,074</b>	<b>67,715,770</b>	<b>68,058,288</b>	<b>71,103,560</b>	<b>73,156,932</b>	<b>74,889,646</b>
<b>SOURCES OVER (UNDER) USES</b>	<b>7,742,675</b>	<b>9,612,134</b>	<b>7,302,091</b>	<b>7,537,143</b>	<b>8,067,440</b>	<b>8,448,717</b>	<b>5,793,033</b>
TRANSFER IN (OUT)	(571,918)	(470,736)	(610,872)	(600,000)	(550,000)	(500,000)	(450,000)
<b>ENDING FUND BALANCE</b>	<b>\$ 7,170,757</b>	<b>\$ 9,141,398</b>	<b>\$ 6,691,219</b>	<b>\$ 6,937,143</b>	<b>\$ 7,517,440</b>	<b>\$ 7,948,717</b>	<b>\$ 5,343,033</b>
<b>RESERVE</b>	<b>11.1%</b>	<b>14.0%</b>	<b>9.8%</b>	<b>10.1%</b>	<b>10.5%</b>	<b>10.8%</b>	<b>7.1%</b>
<b>EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (3,225,911)</b>	<b>\$ 1,970,641</b>	<b>\$ (2,450,179)</b>	<b>\$ 245,924</b>	<b>\$ 580,297</b>	<b>\$ 431,277</b>	<b>\$ (2,605,684)</b>

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**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

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

FISCAL YEAR	ACTUAL 2017-2018	ACTUAL 2018-2019	ESTIMATED 2019-2020	TENTATIVE BUDGET 2020-2021	% CHANGE
<b>SOURCES OF FUNDS</b>					
<b>BEGINNING FUND BALANCE</b>	<b>\$ 10,396,668</b>	<b>\$ 7,170,757</b>	<b>\$ 9,141,398</b>	<b>\$ 6,691,219</b>	<b>-26.8%</b>
<b>REVENUES</b>					
PROGRAM-BASED FUNDING	\$ 56,756,601	\$ 60,198,485	\$ 60,715,247	\$ 63,957,854	5.3%
FEDERAL	252	405	-	-	0.0%
OTHER STATE	2,827,924	4,994,180	3,297,425	3,106,329	-5.8%
OTHER LOCAL	1,215,677	1,391,159	1,495,677	1,465,219	-2.0%
OTHER FINANCING SOURCES	629,685	882,222	368,114	374,810	1.8%
<b>TOTAL REVENUE</b>	<b>61,430,139</b>	<b>67,466,451</b>	<b>65,876,463</b>	<b>68,904,212</b>	<b>4.6%</b>
<b>TOTAL SOURCES</b>	<b>71,826,807</b>	<b>74,637,208</b>	<b>75,017,861</b>	<b>75,595,431</b>	<b>0.8%</b>
<b>USE OF FUNDS</b>					
SALARIES	34,265,136	35,751,215	36,809,287	37,576,033	2.1%
BENEFITS	14,769,245	17,405,824	16,558,386	18,172,211	9.7%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>49,034,381</b>	<b>53,157,039</b>	<b>53,367,672</b>	<b>55,748,244</b>	<b>4.5%</b>
FIXED EXPENSES	2,262,736	2,256,980	2,187,371	2,274,385	4.0%
OTHER OPERATING	4,638,310	4,935,522	5,344,737	5,505,153	3.0%
CAPITAL OUTLAY	684,919	258,013	238,736	258,596	8.3%
OTHER OUTGO	7,463,786	4,417,520	6,577,254	4,271,910	-35.1%
<b>TOTAL OTHER EXPENSES</b>	<b>15,049,751</b>	<b>11,868,035</b>	<b>14,348,098</b>	<b>12,310,044</b>	<b>-14.2%</b>
<b>TOTAL USES</b>	<b>64,084,132</b>	<b>65,025,074</b>	<b>67,715,770</b>	<b>68,058,288</b>	<b>0.5%</b>
<b>SOURCES OVER/(UNDER) USES</b>	<b>7,742,675</b>	<b>9,612,134</b>	<b>7,302,091</b>	<b>7,537,143</b>	<b>3.2%</b>
TRANSFER IN (OUT)	(571,918)	(470,736)	(610,872)	(600,000)	-1.8%
<b>ENDING FUND BALANCE</b>	<b>\$ 7,170,757</b>	<b>\$ 9,141,398</b>	<b>\$ 6,691,219</b>	<b>\$ 6,937,143</b>	<b>3.7%</b>
<b>RESERVE</b>	<b>11.1%</b>	<b>14.0%</b>	<b>9.8%</b>	<b>10.1%</b>	
<b>EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (3,225,911)</b>	<b>\$ 1,970,641</b>	<b>\$ (2,450,179)</b>	<b>\$ 245,924</b>	

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

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

FISCAL YEAR	ACTUAL	ACTUAL	ESTIMATED	TENTATIVE	%
	2017-2018	2018-2019	2019-2020	BUDGET	CHANGE
				2020-2021	
<b>PROGRAM-BASED FUNDING</b>					
STATE APPORTIONMENT	\$ 264,036	\$ 220,374	\$ 349,220	\$ -	-100.0%
STATE SUBVENTIONS	261,264	258,505	251,617	250,940	-0.3%
<b>TOTAL</b>	<b>525,300</b>	<b>478,879</b>	<b>600,837</b>	<b>250,940</b>	<b>-58.2%</b>
<b>PROPERTY TAXES</b>					
SECURED	51,554,741	54,980,565	55,642,190	59,405,675	6.8%
SUPPLEMENTAL	1,238,242	1,239,551	1,046,864	996,864	-4.8%
UNSECURED	987,406	1,015,258	1,126,970	1,100,000	-2.4%
PRIOR-YEAR	74,302	75,593	85,030	85,030	0.0%
RDA	341,340	401,802	214,005	100,000	-53.3%
<b>TOTAL TAXES</b>	<b>54,196,031</b>	<b>57,712,769</b>	<b>58,115,059</b>	<b>61,687,569</b>	<b>6.1%</b>
<b>ENROLLMENT FEES</b>	<b>2,035,270</b>	<b>2,006,837</b>	<b>1,999,351</b>	<b>2,019,345</b>	<b>1.0%</b>
<b>TOTAL PROGRAM-BASED</b>	<b>56,756,601</b>	<b>60,198,485</b>	<b>60,715,247</b>	<b>63,957,854</b>	<b>5.3%</b>
<b>FEDERAL REVENUE</b>	<b>252</b>	<b>405</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>STATE REVENUE</b>					
STRS/PERS "ON-BEHALF" PAYMENTS	1,505,420	3,556,755	1,860,000	1,860,000	0.0%
OTHER STATE	1,322,504	1,437,425	1,437,425	1,246,329	-13.3%
<b>TOTAL STATE</b>	<b>2,827,924</b>	<b>4,994,180</b>	<b>3,297,425</b>	<b>3,106,329</b>	<b>-5.8%</b>
<b>LOCAL REVENUE</b>					
INTEREST	119,582	179,993	242,121	200,000	-17.4%
NON-RESIDENCE FEES	690,440	884,422	996,048	996,048	0.0%
OTHER STUDENT CHARGES	41,238	30,554	40,400	41,208	2.0%
NON-RESIDENCE INSURANCE	12,786	-	-	-	0.0%
MISCELLANEOUS	351,631	296,190	217,108	227,963	5.0%
	<b>1,215,677</b>	<b>1,391,159</b>	<b>1,495,677</b>	<b>1,465,219</b>	<b>-2.0%</b>
<b>OTHER FINANCING SOURCES</b>	<b>629,685</b>	<b>882,222</b>	<b>368,114</b>	<b>374,810</b>	<b>1.8%</b>
<b>TOTAL REVENUE</b>	<b>\$ 61,430,139</b>	<b>\$ 67,466,451</b>	<b>\$ 65,876,463</b>	<b>\$ 68,904,212</b>	<b>4.6%</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

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

FISCAL YEAR	ACTUAL 2017-2018	ACTUAL 2018-2019	ESTIMATED 2019-2020	TENTATIVE BUDGET 2020-2021	% CHANGE
<b>USE OF FUNDS</b>					
SALARIES	\$ 34,265,136	\$ 35,751,215	\$ 36,809,287	\$ 37,576,033	2.1%
BENEFITS	14,769,245	17,405,824	16,558,386	18,172,211	9.7%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>49,034,381</b>	<b>53,157,039</b>	<b>53,367,672</b>	<b>55,748,244</b>	<b>4.5%</b>
FIXED EXPENSES	2,262,736	2,256,980	2,187,371	2,274,385	4.0%
OTHER OPERATING	4,638,310	4,935,522	5,344,737	5,505,153	3.0%
CAPITAL OUTLAY	684,919	258,013	238,736	258,596	8.3%
OTHER OUTGO	7,463,786	4,417,520	6,577,254	4,271,910	-35.1%
<b>TOTAL OTHER EXPENSES</b>	<b>15,049,751</b>	<b>11,868,035</b>	<b>14,348,098</b>	<b>12,310,044</b>	<b>-14.2%</b>
<b>TOTAL USES</b>	<b>\$ 64,084,132</b>	<b>\$ 65,025,074</b>	<b>\$ 67,715,770</b>	<b>\$ 68,058,288</b>	<b>0.5%</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

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

<b>FISCAL YEAR</b>					
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>TENTATIVE</b>	<b>%</b>
	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>BUDGET</b>	<b>CHANGE</b>
				<b>2020-2021</b>	
<b>SALARIES</b>					
<b>FACULTY</b>					
INSTRUCTORS-REGULAR	\$ 9,934,481	\$ 9,885,691	\$ 9,865,619	\$ 10,069,165	2.1%
INSTRUCTORS-HOURLY	7,888,779	8,472,369	8,566,779	8,772,282	2.4%
NON-INSTRUCTORS-REGULAR	1,454,897	1,480,930	1,461,844	1,269,406	-13.2%
NON-INSTRUCTORS-HOURLY	823,364	797,990	1,065,938	1,097,916	3.0%
<b>FACULTY</b>	<b>20,101,521</b>	<b>20,636,980</b>	<b>20,960,180</b>	<b>21,208,769</b>	<b>1.2%</b>
<b>CLASSIFIED</b>					
STAFF - REGULAR	8,816,345	9,447,824	9,774,056	9,929,940	1.6%
INSTRUCTIONAL - REGULAR	952,605	921,909	979,162	1,132,175	15.6%
HOURLY INST./NON INST.	593,011	600,584	569,850	645,388	13.3%
OVERTIME	111,789	114,041	157,871	162,607	3.0%
<b>CLASSIFIED</b>	<b>10,473,750</b>	<b>11,084,358</b>	<b>11,480,939</b>	<b>11,870,110</b>	<b>3.4%</b>
<b>ADMINISTRATORS</b>					
ACADEMIC	1,959,273	1,995,475	2,081,563	2,178,844	4.7%
CLASSIFIED	1,730,592	2,034,402	2,286,604	2,318,310	1.4%
<b>ADMINISTRATORS</b>	<b>3,689,865</b>	<b>4,029,877</b>	<b>4,368,168</b>	<b>4,497,154</b>	<b>3.0%</b>
<b>TOTAL SALARIES</b>	<b>\$ 34,265,136</b>	<b>\$ 35,751,215</b>	<b>\$ 36,809,287</b>	<b>\$ 37,576,033</b>	<b>2.1%</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

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

<b>FISCAL YEAR</b>	<b>ACTUAL 2017-2018</b>	<b>ACTUAL 2018-2019</b>	<b>ESTIMATED 2019-2020</b>	<b>TENTATIVE BUDGET 2020-2021</b>	<b>% CHANGE</b>
<b>PUBLIC RETIREMENT</b>					
STRS	\$ 4,258,186	\$ 5,772,911	\$ 5,587,504	\$ 5,912,290	5.8%
PERS	2,230,642	3,268,849	2,685,872	3,034,680	13.0%
FICA	866,995	950,922	978,975	1,014,312	3.6%
MEDICARE	487,512	506,558	533,810	544,852	2.1%
UNEMPLOYMENT	57,543	49,353	49,141	87,575	78.2%
WORKERS COMP. INS.	307,749	302,897	291,505	345,699	18.6%
SERP - FACULTY	73,210	73,210	-	-	0.0%
SERP - CLASSIFIED	220,448	154,146	-	-	0.0%
SERP - ADMINISTRATORS	65,435	39,075	-	-	0.0%
<b>TOTAL</b>	<b>8,567,720</b>	<b>11,117,921</b>	<b>10,126,807</b>	<b>10,939,408</b>	<b>8.0%</b>
 <b>HEALTH PROTECTION</b>	 <b>6,201,525</b>	 <b>6,287,903</b>	 <b>6,431,579</b>	 <b>7,232,803</b>	 <b>12.5%</b>
 <b>TOTAL BENEFITS</b>	 <b>\$ 14,769,245</b>	 <b>\$ 17,405,824</b>	 <b>\$ 16,558,386</b>	 <b>\$ 18,172,211</b>	 <b>9.7%</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

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

<b>FISCAL YEAR</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>TENTATIVE</b>	<b>%</b>
	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>BUDGET</b>	<b>CHANGE</b>
				<b>2020-2021</b>	
<b>FIXED EXPENSES</b>					
<b>UTILITIES</b>					
SEWER SERVICE	\$ 69,623	\$ 170,604	\$ 142,139	\$ 149,246	5.0%
TELEPHONE	151,128	162,567	164,277	172,490	5.0%
WATER	113,615	136,602	213,906	224,602	5.0%
GAS & ELECTRICITY	1,426,254	1,284,573	1,117,711	1,151,242	3.0%
PEST CONTROL	101,073	124,698	148,385	155,804	5.0%
	<u>1,861,693</u>	<u>1,879,044</u>	<u>1,786,418</u>	<u>1,853,384</u>	<u>3.7%</u>
<b>INSURANCE</b>	<u>401,043</u>	<u>377,936</u>	<u>400,953</u>	<u>421,001</u>	<u>5.0%</u>
<b>TOTAL</b>	<u><u>\$ 2,262,736</u></u>	<u><u>\$ 2,256,980</u></u>	<u><u>\$ 2,187,371</u></u>	<u><u>\$ 2,274,385</u></u>	<u><u>4.0%</u></u>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

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

<b>FISCAL YEAR</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>TENTATIVE</b>	<b>%</b>
	<b><u>2017-2018</u></b>	<b><u>2018-2019</u></b>	<b><u>2019-2020</u></b>	<b><u>2020-2021</u></b>	<b><u>CHANGE</u></b>
<b>OTHER OPERATING EXPENSES</b>					
SUPPLIES & MATERIALS	\$ 558,096	\$ 711,595	\$ 1,034,691	\$ 1,145,389	10.7%
PERSONAL SVCE, LECTURE	153,572	153,584	63,918	153,135	139.6%
TRAVEL & CONFERENCE	197,484	190,529	124,208	224,171	80.5%
DUES & MEMBERSHIP	138,100	122,699	138,253	143,137	3.5%
LEGAL	623,335	221,932	343,239	376,000	9.5%
AUDITS & ELECTION	102,032	133,490	90,857	280,000	208.2%
CONTRACTED SERVICES	2,064,893	2,182,332	2,919,409	2,312,115	-20.8%
POSTAGE	49,250	56,439	37,370	47,594	27.4%
PRINTING & PUBLICATION	58,185	59,955	33,631	46,374	37.9%
RENTAL & LEASES	228,447	149,986	250,062	227,492	-9.0%
RECRUITMENT	171,041	309,837	281,501	347,390	23.4%
OTHER DISTRICT-WIDE EXP.	288,141	637,054	27,082	200,561	640.6%
MISCELLANEOUS	5,734	6,090	517	1,795	247.5%
<b>TOTAL</b>	<b><u>\$ 4,638,310</u></b>	<b><u>\$ 4,935,522</u></b>	<b><u>\$ 5,344,737</u></b>	<b><u>\$ 5,505,153</u></b>	<b><u>3.0%</u></b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

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

FISCAL YEAR	ACTUAL 2017-2018	ACTUAL 2018-2019	ESTIMATED 2019-2020	TENTATIVE BUDGET 2020-2021	% CHANGE
<b>CAPITAL OUTLAY</b>					
LIBRARY BOOKS/PERIODICALS	\$ 69,006	\$ 73,303	\$ 82,054	\$ 102,350	24.7%
EQUIPMENT NEW & LEASED	615,913	184,710	156,682	156,246	-0.3%
<b>TOTAL</b>	<b>\$ 684,919</b>	<b>\$ 258,013</b>	<b>238,736</b>	<b>258,596</b>	<b>8.3%</b>
<b>OTHER OUTGO</b>					
INTERFUND TRANSFERS:					
MAINTENANCE MANAGEMENT FUND	\$ 171,151	\$ 1,000,000	-	-	0.0%
INSTRUCT. & ADMIN. SUPPORT FOR LAB SCHOOL	213,504	216,880	\$ 195,727	\$ 179,868	-8.1%
CHILD DEVELOPMENT FUND	193,394	79,730	210,248	193,234	-8.1%
IVC ORGANIC FARM FUND	71,006	209,235	241,845	110,501	-54.3%
HAMILTON REDEV. BOND REDEMPTION	165,996	125,294	135,894	140,738	3.6%
STUDENT FINANCIAL AID TRUST FUND	44,724	-	-	-	0.0%
LEASE REVENUE BOND INTEREST & REDEMPTION	545,000	550,000	550,000	550,000	0.0%
CERTIFICATES OF PARTICIPATION DEBT SERVICE	-	200,000	200,000	152,000	-24.0%
SOLAR OPERATIONS FUND	-	-	120,000	120,000	0.0%
PARS CONTRIBUTIONS	4,200,000	600,000	500,000	-	-100.0%
<b>TOTAL INTERFUND TRANSFERS:</b>	<b>\$ 5,604,775</b>	<b>\$ 2,981,139</b>	<b>\$ 2,153,714</b>	<b>\$ 1,446,341</b>	<b>-32.8%</b>
INTRAFUND TRANSFERS:					
ADVANCEMENT	\$ 346,584	\$ 272,254	\$ 184,291	\$ 281,649	52.8%
COVID-19 FUND	-	-	2,900,000	-	-100.0%
SAS	531,086	435,445	407,440	232,799	-42.9%
PUENTE	82,180	108,555	80,391	86,811	8.0%
BFAP/FA	96,696	116,668	140,000	89,385	-36.2%
STUDENT EQUITY & ACHIEVEMENT (SEA)	203,296	-	190,000	276,118	45.3%
EOPS/CARE/CALWORKS/TANF	4,771	23,209	31,607	84,629	167.8%
HEALTH CENTER	-	-	25,000	95,681	282.7%
PARKING	307,528	302,619	335,000	371,660	10.9%
BRANSON	66,630	-	-	-	0.0%
REDUCTION IN CATEGORICAL PROGRAMS	-	-	-	1,176,918	0.0%
MISCELLANEOUS	30,992	1,452	2,237	2,347	4.9%
<b>TOTAL INTRAFUND TRANSFERS:</b>	<b>\$ 1,669,763</b>	<b>\$ 1,260,202</b>	<b>\$ 4,295,966</b>	<b>\$ 2,697,997</b>	<b>-37.2%</b>
OTHER USES:					
DEBT RETIREMENT	\$ 189,248	\$ 176,179	\$ 127,574	\$ 127,572	0.0%
<b>TOTAL OTHER USES</b>	<b>\$ 189,248</b>	<b>\$ 176,179</b>	<b>\$ 127,574</b>	<b>\$ 127,572</b>	<b>0.0%</b>
<b>TOTAL OTHER OUTGO</b>	<b>\$ 7,463,786</b>	<b>\$ 4,417,520</b>	<b>\$ 6,577,254</b>	<b>\$ 4,271,910</b>	<b>-35.1%</b>



**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

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

<b>FISCAL YEAR</b>	<b>ACTUAL 2017-2018</b>	<b>ACTUAL 2018-2019</b>	<b>ESTIMATED 2019-2020</b>	<b>TENTATIVE BUDGET 2020-2021</b>	<b>% CHANGE</b>
<b>REVENUE</b>	\$ 841,292	\$ 922,866	\$ 659,043	\$ 803,639	21.9%
Interfund Transfer In - Haddie Fund	62,303	62,138	43,909	50,000	13.9%
<b>Total Revenue</b>	<b>\$ 903,595</b>	<b>\$ 985,004</b>	<b>\$ 702,952</b>	<b>853,639</b>	<b>21.4%</b>
<b>EXPENDITURES BY PROGRAM</b>					
Program Administration	\$ 897,384	\$ 879,605	\$ 782,225	\$ 847,390	8.3%
Facilities Use	2,579	678	-	-	0.0%
Intensive English	235,421	259,942	257,415	255,082	-0.9%
Emeritus	179,253	155,581	125,095	171,721	37.3%
Short Courses/Workshops	160,876	159,934	149,089	179,446	20.4%
<b>Total Expenditures</b>	<b>\$ 1,475,513</b>	<b>\$ 1,455,740</b>	<b>\$ 1,313,824</b>	<b>\$ 1,453,639</b>	<b>10.6%</b>
<b>TRANSFER IN FROM UNRESTRICTED FUND</b>	<b>\$ (571,918)</b>	<b>\$ (470,736)</b>	<b>\$ (610,872)</b>	<b>\$ (600,000)</b>	<b>-1.8%</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**F. GENERAL FUND - RESTRICTED PROGRAMS**

**REVENUE AND EXPENDITURE BUDGET**

FISCAL YEAR	ACTUAL 2017-2018	ACTUAL 2018-2019	ESTIMATED 2019-2020	TENTATIVE BUDGET 2020-2021	% CHANGE
<b>FEDERAL SOURCES</b>					
CARES Relief Act	\$ -	\$ -	\$ 300,000	\$ 373,972	24.7%
Child Development Training Consortium	6,513	10,188	9,000	9,000	0.0%
College Work Study Program	175,028	189,242	184,193	249,924	35.7%
ECE Mentor Program	4,784	5,430	3,554	3,200	-10.0%
Foster Care Education Program (42% Federal)	34,730	30,058	30,191	30,191	0.0%
Office of Emergency Services – Preparedness Plan Carry Fwd	-	-	-	1,439	0.0%
PELL (Grants & Admin) & Direct Loan Programs	4,970	2,577	1,538	9,145	494.6%
Transitional Assistance to Needy Families (48% Federal)	15,740	14,847	14,925	14,205	-4.8%
VTEA - Tech. Prep.	41,592	41,377	46,195	-	-100.0%
Vocational & Applied Tech. Education	99,671	92,542	92,542	95,667	3.4%
<b>TOTAL FEDERAL - GENERAL FUND</b>	<b>\$ 383,028</b>	<b>\$ 386,261</b>	<b>\$ 682,138</b>	<b>\$ 786,743</b>	<b>15.3%</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**F. GENERAL FUND - RESTRICTED PROGRAMS**

**REVENUE AND EXPENDITURE BUDGET**

<b>FISCAL YEAR</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>TENTATIVE</b>	<b>%</b>
	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>BUDGET</b>	<b>CHANGE</b>
				<b>2020-2021</b>	
<b>STATE SOURCES</b>					
AB 19 CA College Promise	\$ -	\$ 25,859	\$ 277,820	263,920	-5.0%
AB 19 CA College Promise, Carry Forward	-	-	-	234,813	0.0%
AB 86 Adult Education Planning/Adult Ed Block Grant (AEBG)	95,327	-	153,600	229,919	49.7%
Adult Ed Block Grant (AEBG) Carry Forward	95,214	301,237	-	60,001	0.0%
Adult Ed Block Grant - Pass Through	1,149,081	-	-	-	0.0%
Basic Skills	33,063	-	-	-	0.0%
Basic Skills Carry Forward	77,002	105,022	-	-	0.0%
Basic Skills Transformation Grant	458,258	560,718	-	-	0.0%
Board Financial Assistance Program Admin. Allowance/R2T4	174,520	173,972	170,119	152,113	-10.6%
CA Ed Learning Lab Grant - Improving Online CTE Pathways	-	8,159	125,000	66,841	-46.5%
CAL Grants	-	-	-	-	0.0%
CALWORKS	150,205	149,926	146,983	139,630	-5.0%
CA Planning & Research (OPR18121) Developing STEM Thinker:	-	-	175,000	671,467	283.7%
Certified Nurse Asst (CNA) Program	-	-	-	57,500	0.0%
Cooperative Agencies Resources for Education	62,924	70,619	79,199	75,230	-5.0%
Cooperative Agencies Resources for Education Carry Fwd	-	-	46	-	-100.0%
Data & Accountability Grant	54,920	20,734	-	-	0.0%
Disabled Student Programs & Services (Student Accessibility & S	730,786	776,773	795,661	755,870	-5.0%
Enrollment Fee Waiver - 2% Administrative	34,284	33,897	28,686	27,250	-5.0%
Extended Opportunity Programs & Services	548,779	541,683	530,825	504,280	-5.0%
Extended Opportunity Programs & Services-Carry Forward	-	-	1,263	-	-100.0%
Faculty and Staff Development-Carry Forward	-	-	11,325	-	-100.0%
Faculty and Staff Diversity-Carry Forward	-	25,473	28,970	50,557	74.5%
Financial Aid Technology & Carry Forward	-	-	25,570	180,592	606.3%
Foster Care Education Program (58% State)	36,731	41,509	40,342	38,324	-5.0%
Guided Pathways	-	58,776	165,000	50,497	-69.4%
Guided Pathways Carry Forward	-	-	-	180,196	0.0%
Hazardous Substances Carry Forward	-	-	-	4,880	0.0%
SUB-TOTAL	\$ 3,701,094	\$ 2,894,357	\$ 2,755,409	\$ 3,743,880	<b>35.9%</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**F. GENERAL FUND - RESTRICTED PROGRAMS**

**REVENUE AND EXPENDITURE BUDGET**

	<b>ACTUAL 2017-2018</b>	<b>ACTUAL 2018-2019</b>	<b>ESTIMATED 2019-2020</b>	<b>TENTATIVE BUDGET 2020-2021</b>	<b>% CHANGE</b>
<b>STATE SOURCES CONTINUED</b>					
SUB-TOTAL (PREVIOUS PAGE)	\$ 3,701,094	\$ 2,894,357	\$ 2,755,409	\$ 3,743,880	35.9%
Hunger Free Campus	2,256	5,519	14,164	32,048	126.3%
ISPIC-Biz & Entrepreneurship Sector	-	60,000	-	-	0.0%
Mental Health Support	-	3,178	15,030	15,906	5.8%
North Bay - Trades Internship Programs	-	181,774	210,098	-	-100.0%
Nursing/Economic Development & Carry Forward	119,800	109,278	114,368	108,650	-5.0%
Other State Grants	62,945	166,685	27,287	-	-100.0%
Other State Grants Carry Forward	-	-	-	48,835	0.0%
Peace Officers Training	296	1,029	489	4,157	750.1%
Physical Plant and Instructional Support	256,605	381,359	54,089	38,689	-28.5%
Physical Plant and Instructional Support Carry Forward	-	-	-	-	0.0%
Prop. 20 – Lottery – Instructional Supplies	117,280	60,817	45,000	182,630	305.8%
Prop. 20 – Lottery – Instructional Supplies Carry Forward	-	-	-	1,256,278	0.0%
Scheduled Maintenance Carry-Forward	-	-	-	150,871	0.0%
Strong Workforce (Local) - 20/21	-	-	-	200,000	0.0%
Strong Workforce (Local) - 19/20	-	-	3,708	557,849	14944.5%
Strong Workforce (Local) - Prior Years/Carry Forward	624,190	371,242	458,579	338,525	-26.2%
Strong Workforce (Regional) - 20/21	-	-	-	200,000	0.0%
Strong Workforce (Regional) - 19/20	-	-	723	308,133	42518.7%
Strong Workforce (Regional) - Prior Years/Carry Forward	189,725	435,686	258,851	179,021	-30.8%
Student Equity	359,705	-	-	-	0.0%
Student Equity Carry Forward	114,787	17,530	-	-	0.0%
Student Equity and Achievement (SEA) Pogram	-	1,593,410	1,594,636	1,514,900	-5.0%
Student Success & Support Program (Credit)	940,787	-	-	-	0.0%
Student Success & Support Program (Credit) Carry Fwd	107,504	-	-	-	0.0%
Student Success & Support Program (Non-Credit)	62,222	-	-	-	0.0%
Student Success & Support Program (Non-Credit) Carry Fwd	77,796	76,307	-	-	0.0%
Transitional Assistance to Needy Families (52% State)	15,741	16,396	15,545	14,797	-4.8%
UMOJA, Current and Carry Forward	-	8,257	12,093	3,595	-70.3%
Unlock the Data, Current and Carry Forward	23,586	26,414	-	-	0.0%
Veterans Resource Center & Carry Forward	2,917	1,176	2,687	24,814	823.5%
<b>TOTAL STATE</b>	<b>\$ 6,779,236</b>	<b>\$ 6,410,414</b>	<b>\$ 5,582,756</b>	<b>\$ 8,923,578</b>	<b>59.8%</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**F. GENERAL FUND - RESTRICTED PROGRAMS**

**REVENUE AND EXPENDITURE BUDGET**

FISCAL YEAR	ACTUAL 2017-2018	ACTUAL 2018-2019	ESTIMATED 2019-2020	TENTATIVE BUDGET 2020-2021	% CHANGE
<b>LOCAL SOURCES</b>					
Advancement	\$ 201,144	\$ 306,505	657,276	800,000	21.7%
Advancement Carry Forward	-	-	-	653,103	0.0%
Annual Fund Drive	133,325	72,624	58,790	150,000	155.1%
Annual Fund Drive Carry Forward	-	-	-	253,754	0.0%
Branson	48,800	-	-	-	0.0%
Cabrillo-60% CTE Enhanced & 40% System Building Carry Fwd	1,450	-	-	-	0.0%
Cafeteria	-	-	38,024	53,500	40.7%
COM Foundation:					
Donations Carry Forward	-	-	-	5,485	0.0%
Scholarships & Carry Forward	-	-	-	4,137	0.0%
COVID-19	-	-	-	2,900,000	0.0%
Electronic Vehicle Training Consortium Carry Forward	19,855	-	-	-	0.0%
Faculty Entrepreneur Champions	2,261	5,733	1,220	1,977	62.0%
Health Services - Restricted	256,659	225,299	234,177	187,500	-19.9%
Health Services, Restricted & Carry Forward	-	-	17,480	-	-100.0%
Maintenance Management & Carry Forward	-	-	-	367,441	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	90,730	355,127	354,827	230,000	-35.2%
MCCD Facility Rentals Carry Forward	-	-	-	559,917	0.0%
Marin County – Crisis Intervention Carry Forward	44	-	-	-	0.0%
Napa Valley - 40% CTE Food Systems	11	-	-	-	0.0%
Nor Cal Career Pathways Alliance Carry Forward	86,452	8,859	-	-	0.0%
<b>SUB-TOTAL</b>	<b>\$ 847,162</b>	<b>\$ 974,147</b>	<b>\$ 1,361,794</b>	<b>\$ 6,166,814</b>	<b>352.8%</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**F. GENERAL FUND - RESTRICTED PROGRAMS**

**REVENUE AND EXPENDITURE BUDGET**

FISCAL YEAR	ACTUAL 2017-2018	ACTUAL 2018-2019	ESTIMATED 2019-2020	TENTATIVE BUDGET 2020-2021	% CHANGE
<b>LOCAL SOURCES CONTINUED</b>					
SUB-TOTAL (PREVIOUS PAGE)	\$ 847,162	\$ 974,147	\$ 1,361,794	\$ 6,166,814	352.8%
Outside Scholarships	48,054	73,897	103,000	90,000	-12.6%
Parking	504,785	597,783	475,255	367,853	-22.6%
President's Circle	2,520	897	-	23,343	0.0%
Risk Margin (RM)/ RM Carry Forward	277,495	-	-	130,033	0.0%
San Mateo CC - CALSTEP	37,180	-	-	-	0.0%
San Rafael Redevelopment Carry Fwd	-	-	-	530,521	0.0%
Santa Rosa Multimedia Collaborative	3,853	-	-	-	0.0%
Student Technology	25,669	21,604	73,873	80,000	8.3%
Student Technology Carry Forward	-	-	-	333,709	0.0%
UC Berkeley - Puente Fund	1,500	1,500	1,500	1,500	0.0%
Youth & Entrepreneurship Program (YEP) - Cabrillo	1,893	-	-	-	0.0%
<b>TOTAL LOCAL</b>	<b>\$ 1,750,111</b>	<b>\$ 1,669,828</b>	<b>\$ 2,015,422</b>	<b>\$ 7,723,773</b>	<b>283.2%</b>
<b>OTHER FINANCING SOURCES/OUTGO</b>					
Inter/Intrafund Transfers In/(Out)	1,669,763	1,260,202	4,295,966	2,697,997	-37.2%
Contingency for Additional Grants	-	-	-	1,500,000	0.0%
<b>TOTAL RESTRICTED PROGRAMS</b>	<b>\$ 10,582,138</b>	<b>\$ 9,726,705</b>	<b>\$ 12,576,282</b>	<b>\$ 21,632,091</b>	<b>72.0%</b>

## **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 2020-21 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. LRBs Solar Operations Fund**
- 7. Workforce Housing Operations Fund**
- 8. Capital Outlay Fund**
- 9. Lease Revenue Bond (LRBs) Projects Fund**
- 10. Certificates of Participation (COPs) Projects Fund**
- 11. Measure C Building Fund**
- 12. Measure B Building Fund, Series A**
- 13. Measure B Fund, Series A-1**
- 14. Measure B Building Fund, Series B**
- 15. Measure B Fund, Series B-1**
- 16. Hamilton Redevelopment Bond Interest and Redemption Fund**
- 17. Lease Revenue Bond (LRBs) Interest and Redemption Fund**
- 18. Certificates of Participation (COPs) Debt Service Fund**
- 19. Measure C Bond Interest and Redemption Fund**
- 20. Measure B Bond Interest and Redemption Fund**
- 21. Self-Insurance Fund**
- 22. PARS-CCLC Pension Rate Stabilization Trust Fund**
- 23. Other Post-Employment Benefits (OPEB) Trust Fund - CERBT**
- 24. Other Agency Fund**
- 25. Associated Student Organizations**

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**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 \$63,364 and \$64,555 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 \$390,000 to continue support of the general scholarship fund and free or nominal fee courses and scholarships for Emeritus students.

In 2017-18, the College was named the residuary beneficiary of the Robert L. Bilger and Patricia A. Bilger Family Trust receiving \$30,902 over the last three years. This gift is to be held as a permanent endowment with only the income from this gift being paid out for scholarships.

Last year, the College received two donations for the establishment of scholarships; One \$30,000 donation to establish the Pamela Cook and Paul Gietzel Charity Fund 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.

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, 2020 is projected at \$671,199.



**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**B. NARRATIVE TEXT AND FINANCIAL STATEMENTS**

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

FISCAL YEAR	ACTUAL 2017-2018	ACTUAL 2018-2019	ESTIMATED 2019-2020	TENTATIVE BUDGET 2020-2021	% CHANGE
<b>REVENUE</b>					
Interest Income	\$ 3,939	\$ 7,867	\$ 16,571	\$ 20,000	20.7%
Additional Scholarship Income	216,594	318,271	249,014	513,000	106.0%
<b>Total Revenue</b>	<b>220,533</b>	<b>326,138</b>	<b>265,585</b>	<b>533,000</b>	<b>100.7%</b>
<b>EXPENDITURES</b>					
Scholarships/Support	192,064	222,729	128,135	84,239	-34.3%
Contingency	-	-	-	200,000	0.0%
<b>Total Expenditures</b>	<b>192,064</b>	<b>222,729</b>	<b>128,135</b>	<b>284,239</b>	<b>121.8%</b>
Excess of Revenue Over Expenditures	28,469	103,409	137,450	248,761	81.0%
Beginning Fund Balance	401,871	430,340	533,749	671,199	25.8%
<b>ENDING FUND BALANCE</b>	<b>\$ 430,340</b>	<b>\$ 533,749</b>	<b>\$ 671,199</b>	<b>\$ 919,960</b>	<b>37.1%</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**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 2016-17, activity within the fund began with the 2017-18 fiscal year starting July 1, 2017. The Student Financial Aid Trust Fund as of June 30, 2020 is projected to have a \$0 fund balance.

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

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

FISCAL YEAR	ACTUAL 2017-2018	ACTUAL 2018-2019	ESTIMATED 2019-2020	TENTATIVE BUDGET 2020-2021	% CHANGE
<b>REVENUE</b>					
Interest Income	\$ -	\$ -	\$ 50	\$ -	-100.0%
Federal Student Financial Aid	3,600,182	3,437,996	3,959,000	3,565,000	-10.0%
State Student Financial Aid	383,827	451,046	600,000	490,000	-18.3%
Interfund Transfer	44,724	-	-	-	0.0%
<b>Total Revenue</b>	<b>4,028,733</b>	<b>3,889,042</b>	<b>4,559,050</b>	<b>4,055,000</b>	<b>-11.1%</b>
<b>EXPENDITURES</b>					
CA Student Aid Commission/DOE Repayments	44,724	-	-	-	0.0%
Student Financial Aid	3,984,009	3,889,042	4,559,000	4,055,000	-11.1%
Supplies	-	-	50	-	-100.0%
<b>Total Expenditures</b>	<b>4,028,733</b>	<b>3,889,042</b>	<b>4,559,050</b>	<b>4,055,000</b>	<b>-11.1%</b>
Excess of Revenue Over Expenditures	-	-	-	-	0.0%
Beginning Fund Balance	-	-	-	-	0.0%
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**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 \$69,796 and \$67,087 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, 2020 is projected at \$1,230,697.

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

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

FISCAL YEAR	ACTUAL 2017-2018	ACTUAL 2018-2019	ESTIMATED 2019-2020	TENTATIVE BUDGET 2020-2021	% CHANGE
<b>REVENUE</b>					
Interest Income	\$ 9,889	\$ 19,668	\$ 30,880	\$ 40,000	29.5%
Additional Investment Income	73,505	72,797	70,387	123,000	74.7%
<b>Total Revenue</b>	<b>83,394</b>	<b>92,465</b>	<b>101,267</b>	<b>163,000</b>	<b>61.0%</b>
<b>EXPENDITURES</b>					
Scholarships/Support	(110)	14,874	28,751	50,000	73.9%
Instructional/College Improvements	1,613	1,478	1,395	153,000	10867.7%
Contingency	-	-	-	50,000	0.0%
<b>Total Expenditures</b>	<b>1,503</b>	<b>16,352</b>	<b>30,146</b>	<b>253,000</b>	<b>739.2%</b>
Excess of Revenue Over Expenditures	81,891	76,113	71,121	(90,000)	-226.5%
Beginning Fund Balance	1,001,572	1,083,463	1,159,576	1,230,697	6.1%
<b>ENDING FUND BALANCE</b>	<b>\$ 1,083,463</b>	<b>\$ 1,159,576</b>	<b>\$ 1,230,697</b>	<b>\$ 1,140,697</b>	<b>-7.3%</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**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 (on hiatus due to construction) and Kentfield campuses.

Federal funding has declined over the last decade and currently includes only the food program. Also, as a result of the COVID-19 Pandemic operational revenue for 2020-2021 is projected to decrease substantially. The 2020-21 Tentative Budget includes decreases to State funding and parent fees as well as the continued reduced funding from a local non-profit. Personnel changes and the freezing of vacant positions for the 2020-2021 Tentative Budget help to partially offset the significant revenue declines.

2020-2021 staffing expenses are budgeted to decrease by \$63 thousand as a result of retirements and the freezing of most vacant positions.

The 2019-20 projected deficit is covered by a transfer of \$405,975 from the General Fund. 2020-21's budgeted deficit of \$373,102 will also need to be entirely funded by the General Fund.

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**CHILD DEVELOPMENT FUND  
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR	<u>ACTUAL 2017-2018</u>	<u>ACTUAL 2018-2019</u>	<u>ESTIMATED 2019-2020</u>	<u>TENTATIVE BUDGET 2020-2021</u>	<u>% CHANGE</u>
<b>REVENUE</b>					
Interest Income	\$ 239	\$ 2,145	\$ 700	\$ 500	-28.6%
Federal Income	12,600	10,380	5,050	5,600	10.9%
State Income	113,093	161,484	166,574	113,129	-32.1%
Other Local Income	210,799	287,855	169,016	191,740	13.4%
Grants/Contributions	139,004	139,001	64,772	60,100	-7.2%
Interfund Transfer In for Instr'l & Admin. Support	213,504	216,880	195,727	179,868	-8.1%
Interfund Transfer In - General Fund	193,394	79,730	210,248	193,234	-8.1%
<b>Total Revenue</b>	<b>882,633</b>	<b>897,475</b>	<b>812,087</b>	<b>744,171</b>	<b>-8.4%</b>
<b>EXPENDITURES</b>					
Certificated Salaries	451,362	498,667	442,874	357,154	-19.4%
Classified Salaries	136,065	95,338	79,504	103,177	29.8%
Fringe Benefits	266,588	273,513	260,528	259,140	-0.5%
Supplies	10,274	10,511	3,200	10,000	212.5%
Food	15,577	13,443	10,000	9,000	-10.0%
Other Operating Expenses	2,767	6,003	15,981	5,700	-64.3%
<b>Total Expenditures</b>	<b>882,633</b>	<b>897,475</b>	<b>812,087</b>	<b>744,171</b>	<b>-8.4%</b>
Excess of Revenue Over Expenditures	-	-	-	-	0.0%
Beginning Fund Balance	-	-	-	-	0.0%
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**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.

The 2019-20 projected deficit is covered by a transfer of \$241,845 from the General Fund. 2020-21's budgeted deficit of \$110,501 will also need to be entirely funded by the General Fund.



**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

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

FISCAL YEAR	ACTUAL 2017-2018	ACTUAL 2018-2019	ESTIMATED 2019-2020	TENTATIVE BUDGET 2020-2021	% CHANGE
<b>REVENUE</b>					
Interest Income	\$ (264)	\$ (447)	\$ (1,061)	\$ -	-100.0%
Other Local Income	13,868	38,084	35,030	49,332	40.8%
Grants/Contributions	150,000	-	-	25,000	0.0%
Interfund Transfer In - General Fund	71,006	209,235	241,845	110,501	-54.3%
<b>Total Revenue</b>	<b>234,610</b>	<b>246,872</b>	<b>275,814</b>	<b>184,833</b>	<b>-33.0%</b>
<b>EXPENDITURES</b>					
Classified Salaries	120,224	163,509	183,900	130,013	-29.3%
Fringe Benefits	61,039	84,813	85,214	48,070	-43.6%
Supplies	-	1,153	3,042	1,250	-58.9%
Other Operating Expenses	51,029	3,384	2,175	4,700	116.1%
Equipment	-	-	1,483	800	-46.1%
<b>Total Expenditures</b>	<b>232,292</b>	<b>252,859</b>	<b>275,814</b>	<b>184,833</b>	<b>-33.0%</b>
Excess of Revenue Over Expenditures	2,318	(5,987)	-	-	0.0%
Beginning Fund Balance	3,669	5,987	-	-	0.0%
<b>ENDING FUND BALANCE</b>	<b>\$ 5,987</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**LRBs SOLAR OPERATIONS FUND  
REVENUE AND EXPENDITURE REPORT**

The LRBs Solar Operations Fund was established in 2019-20 for the purpose of incurring the expenditures related to the operations and maintenance contract for the solar photovoltaic energy facilities.

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**LRBs SOLAR OPERATIONS FUND  
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR	ACTUAL 2017-2018		ESTIMATED 2019-2020		TENTATIVE BUDGET 2020-2021	% CHANGE
<b>REVENUE</b>						
Interest Income	\$ -	\$ -	\$ -	\$ -		0.0%
Interfund Transfer-In - General Fund	-	-	120,000	120,000		0.0%
<b>Total Revenue</b>	-	-	<b>120,000</b>	<b>120,000</b>		<b>0.0%</b>
<b>EXPENDITURES</b>						
Other Operating Expenses	-	-	120,000	120,000		0.0%
<b>Total Expenditures</b>	-	-	<b>120,000</b>	<b>120,000</b>		<b>0.0%</b>
Excess of Revenue Over Expenditures	-	-	-	-		0.0%
Beginning Fund Balance	-	-	-	-		0.0%
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>0.0%</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**WORKFORCE HOUSING OPERATIONS FUND  
REVENUE AND EXPENDITURE REPORT**

The Workforce Housing Operations Fund was established in 2018-19 for the purpose of receiving revenue proceeds from workforce housing. The funds will be used to pay for costs of maintenance and operations of the housing, as well as for principal and interest payments for the Certificates of Participation.

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**WORKFORCE HOUSING OPERATIONS (COPs) FUND  
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR	ACTUAL 2017-2018	ACTUAL 2018-2019	ESTIMATED 2019-2020	TENTATIVE BUDGET 2020-2021	% CHANGE
<b>REVENUE</b>					
Interest Income	\$ -	\$ -	\$ -	\$ -	0.0%
Other Local Income	-	49,080	114,100	100,000	-12.4%
Interfund Transfer In - General Fund	-	-	-	-	0.0%
<b>Total Revenue</b>	<b>-</b>	<b>49,080</b>	<b>114,100</b>	<b>100,000</b>	<b>-12.4%</b>
<b>EXPENDITURES</b>					
Supplies	-	-	4,000	4,000	0.0%
Other Operating Expenses	-	-	6,846	6,000	-12.4%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>10,846</b>	<b>10,000</b>	<b>-7.8%</b>
Excess of Revenue Over Expenditures	-	49,080	103,254	90,000	-12.8%
Beginning Fund Balance	-	-	49,080	152,334	210.4%
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ 49,080</b>	<b>\$ 152,334</b>	<b>\$ 242,334</b>	<b>59.1%</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**CAPITAL OUTLAY FUND  
REVENUE AND EXPENDITURE REPORT**

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.

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**CAPITAL OUTLAY FUND  
REVENUE AND EXPENDITURE REPORT**

<b>FISCAL YEAR</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>TENTATIVE</b>	<b>%</b>
	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>BUDGET</b>	<b>CHANGE</b>
				<b>2020-2021</b>	
<b>REVENUE</b>					
Interest Income	\$ 8,016	\$ 35,011	\$ 36,500	\$ 45,000	23.3%
Prop 39 CA Clean Energy Jobs Act	127,248	(37,416)	37,416	37,416	0.0%
Rotary - Jonas Center	-	-	5,000,000	-	-100.0%
Interfund Transfers In	171,151	1,000,000	-	-	0.0%
<b>Total Revenue</b>	<b>306,415</b>	<b>997,595</b>	<b>5,073,916</b>	<b>82,416</b>	<b>-98.4%</b>
<b>EXPENDITURES</b>					
Prop 39 Projects	-	55,570	-	37,416	0.0%
Rotary - Jonas Center	-	1,159,980	5,000,000	-	-100.0%
Other	63,403	88,963	74,005	-	-100.0%
Contingency	-	-	-	800,000	0.0%
<b>Total Expenditures and Transfers</b>	<b>63,403</b>	<b>1,304,513</b>	<b>5,074,005</b>	<b>837,416</b>	<b>-83.5%</b>
Excess of Revenue Over Expenditures	243,012	(306,918)	(89)	(755,000)	848214.6%
Beginning Fund Balance	1,785,448	2,028,460	1,721,542	1,721,453	0.0%
<b>ENDING FUND BALANCE</b>	<b>\$ 2,028,460</b>	<b>\$ 1,721,542</b>	<b>\$ 1,721,453</b>	<b>\$ 966,453</b>	<b>-43.9%</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**LEASE REVENUE BOND PROJECTS (LRBs) 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 efficient 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 2020-2021**

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

<b>FISCAL YEAR</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>TENTATIVE</b>	<b>%</b>
	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>BUDGET</b>	<b>CHANGE</b>
				<b>2020-2021</b>	
<b>REVENUE</b>					
Lease Revenue Bond Proceeds	\$ 7,370,000	\$ -	\$ -	\$ -	0.0%
Lease Revenue Bond Premium	342,169	-	-	-	0.0%
Interest Income	17,077	8,090	1,000	-	-100.0%
<b>Total Revenue</b>	<b>7,729,246</b>	<b>8,090</b>	<b>1,000</b>	<b>-</b>	<b>-100.0%</b>
<b>EXPENDITURES</b>					
Kentfield	3,585,260	359,914	60,000	5,000	-91.7%
Indian Valley	2,763,160	642,333	30,000	80,500	168.3%
Bond Issuance Costs	212,169	-	-	-	0.0%
<b>Total Expenditures</b>	<b>6,560,589</b>	<b>1,002,247</b>	<b>90,000</b>	<b>85,500</b>	<b>-5.0%</b>
Excess of Revenue Over Expenditures	1,168,657	(994,157)	(89,000)	(85,500)	-3.9%
Beginning Fund Balance	-	1,168,657	174,500	85,500	-51.0%
<b>ENDING FUND BALANCE</b>	<b>\$ 1,168,657</b>	<b>\$ 174,500</b>	<b>\$ 85,500</b>	<b>\$ -</b>	<b>-100.0%</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**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 2020-2021**

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

<b>FISCAL YEAR</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>TENTATIVE</b>	<b>%</b>
	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>BUDGET</b>	<b>CHANGE</b>
				<b>2020-2021</b>	
<b>REVENUE</b>					
Interest Income	\$ -	\$ 23,338	\$ 52,000	\$ 60,000	15.4%
Other Local Income	-	4,173,372	-	-	0.0%
<b>Total Revenue</b>	<b>-</b>	<b>4,196,710</b>	<b>52,000</b>	<b>60,000</b>	<b>15.4%</b>
<b>EXPENDITURES</b>					
Classified Salaries		\$ 8,569			0.0%
Employee Benefits		5,970			0.0%
Bond Issuance	-	167,033	-	-	0.0%
Capital Outlay	-	86,165	4,670	4,036,303	86330.5%
<b>Total Expenditures and Transfers</b>	<b>-</b>	<b>267,737</b>	<b>4,670</b>	<b>4,036,303</b>	<b>86330.5%</b>
Excess of Revenue Over Expenditures	-	3,928,973	47,330	(3,976,303)	-8501.2%
Beginning Fund Balance	-	-	3,928,973	3,976,303	1.2%
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ 3,928,973</b>	<b>\$ 3,976,303</b>	<b>\$ -</b>	<b>-100.0%</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**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 was the last year with spending activity for Measure C.

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**MEASURE C BUILDING FUND  
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR	ACTUAL 2017-2018	ACTUAL 2018-2019	ESTIMATED 2019-2020	TENTATIVE BUDGET 2020-2021	% CHANGE
<b>REVENUE</b>					
Interest Income	\$ 1,844	\$ 373	\$ -		0.0%
<b>Total Revenue</b>	<b>1,844</b>	<b>373</b>	-	-	<b>0.0%</b>
<b>EXPENDITURES</b>					
<b>PROGRAM LEVEL</b>					
Program Support	51,319	120,434	-	-	0.0%
Subtotal	51,319	120,434	-	-	0.0%
<b>DISTRICT WIDE</b>					
Information Technology	20,775	174,930	-	-	0.0%
	20,775	174,930	-	-	0.0%
<b>PROJECTS</b>					
<b>KENTFIELD CAMPUS</b>					
Austin Science Alterations	6,609	-	-	-	0.0%
Child Study Center	1,125	-	-	-	0.0%
Learning Resource Center	(1,729)	-	-	-	0.0%
Misc. Sitework	6,008	-	-	-	0.0%
Kentfield Campus Expenditures	12,013	-	-	-	0.0%
<b>INDIAN VALLEY CAMPUS</b>					
Misc IVC	20,000	-	-	-	0.0%
Bridges/Pathways	136,162	-	-	-	0.0%
ADA, Roofs and Building Improvements	50,551	26,032	-	-	0.0%
Indian Valley Campus Expenditures	206,713	26,032	-	-	0.0%
<b>Total Expenditures</b>	<b>290,820</b>	<b>321,396</b>	-	-	<b>0.0%</b>
Excess of Revenue Over Expenditures	(288,976)	(321,023)	-	-	0.0%
Beginning Fund Balance	609,999	321,023	-	-	0.0%
<b>ENDING FUND BALANCE</b>	<b>\$ 321,023</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**MEASURE B BUILDING FUND, SERIES A  
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 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 has started on the New Miwok 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 constructed and/or modernized other buildings throughout the District during 2019-20, as well as acquired real property to expand the District's footprint. Series A was fully spent in 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 2020-2021

MEASURE B BUILDING FUND, SERIES A  
REVENUE AND EXPENDITURE REPORT

FISCAL YEAR		ACTUAL 2017-2018	ACTUAL 2018-2019	ESTIMATED 2019-2020	TENTATIVE BUDGET 2020-2021	% CHANGE
<b>REVENUE</b>						
Interest Income		\$ 459,758	\$ 414,976	\$ 44,808	\$ -	-100.0%
State Revenue		-	18,193	-	-	0.0%
<b>Total Revenue</b>		<b>459,758</b>	<b>433,169</b>	<b>44,808</b>	<b>-</b>	<b>-100.0%</b>
<b>PROJECT EXPENDITURES</b>						
<b>DISTRICT WIDE</b>						
35110	Campus Security	319,335	96,889	-	-	0.0%
35111	Environmental Impact Report	38,720	7,106	-	-	0.0%
35510	Program Management, District Staff	(1,480)	341,596	29,566	-	-100.0%
35114	Property Acquisitions		6,152,886	33,216	-	-100.0%
35115	Bolinas Site		61,170	21,794	-	-100.0%
		<b>356,575</b>	<b>6,659,647</b>	<b>84,576</b>	<b>-</b>	<b>-100.0%</b>
<b>KENTFIELD CAMPUS</b>						
35710	Student Services	80,675	124,548	-	-	0.0%
35711	Fusselman Hall	20,979	405,999	-	-	0.0%
35712	Learning Resources Center	90,218	249,305	-	-	0.0%
35713	PE Complex/Pool Renovations	135,221	112,258	-	-	0.0%
35714	Site Improvements	905,951	163,004	18,775	-	-100.0%
35715	Athletic Synthetic Turf Fields and Restroom/Storage	5,675,562	7,147,794	20,183	-	-100.0%
35717	Child Study Center	18,666	39	-	-	0.0%
35718	Performing Arts	173,031	360,495	8,350	-	-100.0%
35719	Fine Arts	11,111	92,685	1,318	-	-100.0%
35720	Science, Math and Nursing	47,660	8,610	55,058	-	-100.0%
35721	Maintenance & Operations Bldg. & District Warehouse	638,428	1,555,852	114,083	-	-100.0%
35722	Village Square Replacement	57	-	-	-	0.0%
35723	Academic Center	1,313	3,873	-	-	0.0%
35725	Demolition of Kent Ave. Maintenance Facilities	320,670	(65,038)	-	-	0.0%
35726	Swing Space	-	201,769	-	-	0.0%
	Kentfield Campus Expenditures	<b>8,119,542</b>	<b>10,361,193</b>	<b>217,767</b>	<b>-</b>	<b>-100.0%</b>
<b>INDIAN VALLEY CAMPUS</b>						
35612	ADA Barrier Removal/Site Improvements	4,576,484	310,905	-	-	0.0%
35613	Admin Cluster	3,666,461	978,240	82,543	-	-100.0%
35616	Outdoor Amphitheater	28,250	(15)	-	-	0.0%
35617	Organic Farm/Garden Enhancements	1,793,450	2,181,836	4,269	-	-100.0%
35618	Pomo Cluster	3,254,088	6,844,122	236,975	-	-100.0%
35619	Building 27	-	66,908	3,749	-	-100.0%
35620	New Miwok Center	2,508,458	3,119,236	-	-	0.0%
35622	Building 12	-	58,323	69,412	-	-100.0%
35623	Demolition Project	805,286	(165,793)	-	-	0.0%
35624	Building 17	13,595	4,529	-	-	0.0%
	Indian Valley Campus Expenditures	<b>16,646,072</b>	<b>13,398,291</b>	<b>396,948</b>	<b>-</b>	<b>-100.0%</b>
<b>Total Expenditures</b>		<b>25,122,189</b>	<b>30,419,131</b>	<b>699,291</b>	<b>-</b>	<b>-100.0%</b>
Excess of Revenue Over Expenditures		(24,662,431)	(29,985,962)	(654,483)	-	-100.0%
Beginning Fund Balance		55,302,876	30,640,445	654,483	-	-100.0%
<b>ENDING FUND BALANCE</b>		<b>\$ 30,640,445</b>	<b>\$ 654,483</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

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

On June 7, 2016 the voters of Marin County overwhelmingly passed Measure B, a \$265,000,000 bond for facilities maintenance, job training and safety, passing with more than 60 percent of the vote, easily surpassing the required 55 percent. This bond measure authorized a combination of both tax exempt (Series A and 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 is constructing a new joint multipurpose facility with the Rotary Club of Novato. This facility started construction 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 2020-2021**

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

FISCAL YEAR	<u>ACTUAL</u> <u>2017-2018</u>	<u>ACTUAL</u> <u>2018-2019</u>	<u>ESTIMATED</u> <u>2019-2020</u>	<u>TENTATIVE</u> <u>BUDGET</u> <u>2020-2021</u>	<u>%</u> <u>CHANGE</u>
<b>REVENUE</b>					
Interest Income	\$ 342,533	\$ 547,883	\$ 585,000	\$ 400,000	-31.6%
<b>Total Revenue</b>	<b>342,533</b>	<b>547,883</b>	<b>585,000</b>	<b>400,000</b>	<b>-31.6%</b>
<b>PROJECT EXPENDITURES</b>					
<b>DISTRICT WIDE</b>					
35114 Property Acquisitions	-	-	20,277	-	-100.0%
35112 Information Technology	949,592	829,852	366,197	4,828,200	1218.5%
35113 Instructional and Other Equipment	669,312	848,141	514,583	13,620,397	2546.9%
Subtotal	1,618,904	1,677,993	901,057	18,448,597	1947.4%
<b>INDIAN VALLEY CAMPUS</b>					
35610 Jonas Center and Building 18	620,423	2,160,288	6,036,396	3,309,593	-45.2%
35620 Miwok Center	-	-	-	1,850,084	0.0%
35625 Building 21	-	-	-	24,126	0.0%
Subtotal	620,423	2,160,288	6,036,396	5,183,803	-14.1%
<b>Total Expenditures</b>	<b>2,239,327</b>	<b>3,838,281</b>	<b>6,937,453</b>	<b>23,632,400</b>	<b>240.6%</b>
Excess of Revenue Over Expenditures	(1,896,794)	(3,290,398)	(6,352,453)	(23,232,400)	265.7%
Beginning Fund Balance	36,445,605	34,548,811	31,258,413	24,905,960	-20.3%

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**MEASURE B BUILDING FUND, SERIES B  
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 will be used primarily for the Learning Resources Center, the New Miwok Center, the Maintenance and Operations Building and District Warehouse, and to complete other ongoing construction 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 2020-2021**

**MEASURE B BUILDING FUND, SERIES B  
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR		ACTUAL 2017-2018	ACTUAL 2018-2019	ESTIMATED 2019-2020	TENTATIVE BUDGET 2020-2021	% CHANGE
<b>REVENUE</b>						
Measure B Bond Proceeds		\$ -	\$ 70,000,000	\$ -	\$ -	0.0%
Interest Income		-	436,675	1,225,000	750,000	-38.8%
<b>Total Revenue</b>		<b>-</b>	<b>70,436,675</b>	<b>1,225,000</b>	<b>750,000</b>	<b>-98.9%</b>
<b>PROJECT EXPENDITURES</b>						
<b>DISTRICT WIDE</b>						
35110	Campus Security	-	-	11,400	672,001	5794.7%
35111	Environmental Impact Report	-	-	167,225	338,953	102.7%
35510	Program Management, District Staff	-	172,000	1,468,742	1,295,872	-11.8%
35112	Information Technology	-	-	121,763	-	-100.0%
35114	Property Acquisitions	-	-	549,550	291,939	-46.9%
35115	Bolinas	-	-	60,701	271,335	347.0%
35116	Small Capital Repairs	-	-	43,010	328,716	664.3%
35599	Districtwide Program Contingency	-	-	-	5,613,738	0.0%
		-	172,000	2,422,391	8,812,554	263.8%
<b>KENTFIELD CAMPUS</b>						
35710	Student Services	-	-	5,881	21,289	262.0%
35711	Fusselman Hall	-	-	2,884,414	1,751,967	-39.3%
35712	Learning Resources Center	-	-	3,777,375	10,354,933	174.1%
35713	PE Complex/Pool Renovations	-	-	33,171	413,555	1146.7%
35714	Site Improvements	-	-	36,093	-	-100.0%
35715	Athletic Synthetic Turf Fields and Restroom/Storage	-	-	104,718	57,914	-44.7%
35717	Child Study Center	-	-	103	252,234	244787.4%
35718	Performing Arts	-	-	1,206,413	617,684	-48.8%
35719	Fine Arts	-	-	10,020	-	-100.0%
35720	Science, Math and Nursing	-	-	99,854	-	-100.0%
35721	Maintenance & Operations Bldg. & District Warehouse	-	-	10,114,493	2,250,071	-77.8%
35725	Demolition of Kent Ave. Maintenance Facilities	-	-	-	150,000	0.0%
35726	Swing Space	-	-	1,335,914	-	-100.0%
35799	Campus Contingency - Kentfield Campus	-	-	-	3,800,000	0.0%
	Kentfield Campus Expenditures	-	-	19,608,449	19,669,647	0.3%
<b>INDIAN VALLEY CAMPUS</b>						
35612	ADA Barrier Removal/Site Improvements	-	-	53,718	-	-100.0%
35613	Admin Cluster	-	-	282,640	615,230	117.7%
35616	Outdoor Amphitheater	-	-	-	-	0.0%
35617	Organic Farm/Garden Enhancements	-	-	28,926	71,425	146.9%
35618	Pomo Cluster	-	-	1,175,902	1,682,253	43.1%
35619	Building 27	-	-	57,183	38,330	-33.0%
35620	New Miwok Center	-	-	7,195,412	8,474,909	17.8%
35622	Building 12	-	-	256,411	325,274	26.9%
35624	Building 17	-	-	78,416	-	-100.0%
35699	Campus Contingency - IVC Campus	-	-	-	1,150,882	0.0%
	Indian Valley Campus Expenditures	-	-	9,128,608	12,358,303	35.4%
<b>Total Expenditures</b>		<b>-</b>	<b>172,000</b>	<b>31,159,448</b>	<b>40,840,504</b>	<b>31.1%</b>
Excess of Revenue Over Expenditures		-	70,264,675	(29,934,448)	(40,090,504)	33.9%
Beginning Fund Balance		-	-	70,264,675	40,330,227	-42.6%
<b>ENDING FUND BALANCE</b>		<b>\$ -</b>	<b>\$ 70,264,675</b>	<b>\$ 40,330,227</b>	<b>\$ 239,723</b>	<b>-99.4%</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

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

On June 7, 2016 the voters of Marin County overwhelmingly passed Measure B, a \$265,000,000 bond for facilities maintenance, job training and safety, passing with more than 60 percent of the vote, easily surpassing the required 55 percent. This bond measure authorized a combination of both tax exempt (Series A and 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 Learning Resources Center, the New Miwok Center, the Maintenance and Operations Building and District Warehouse, and to complete other ongoing construction 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 2020-2021**

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

FISCAL YEAR	ACTUAL 2017-2018	ACTUAL 2018-2019	ESTIMATED 2019-2020	TENTATIVE BUDGET 2020-2021	% CHANGE
<b>REVENUE</b>					
Measure B Bond Proceeds	\$ -	\$ 97,500,000	\$ -	\$ -	0.0%
Interest Income	-	620,078	2,025,000	1,000,000	-50.6%
<b>Total Revenue</b>	<b>-</b>	<b>98,120,078</b>	<b>2,025,000</b>	<b>1,000,000</b>	<b>-50.6%</b>
<b>PROJECT EXPENDITURES</b>					
<b>DISTRICT WIDE</b>					
35510 Program Management, District Staff	-	230,000	-	-	0.0%
35114 Districtwide Program Contingency	-	-	-	1,000,000	0.0%
		230,000	-	1,000,000	0.0%
<b>KENTFIELD CAMPUS</b>					
35712 Learning Resources Center	-	-	-	79,790,474	0.0%
35714 Site Improvements	-	-	-	1,689,662	0.0%
35719 Fine Arts	-	-	-	557,184	0.0%
35720 Science, Math and Nursing	-	-	-	1,149,724	0.0%
35725 Demolition of Kent Ave. Maintenance Facilities	-	-	-	247,045	0.0%
35726 Swing Space	-	-	-	164,079	0.0%
35799 Campus Contingency - Kentfield Campus	-	-	-	1,825,000	0.0%
Kentfield Campus Expenditures	-	-	-	85,423,168	0.0%
<b>INDIAN VALLEY CAMPUS</b>					
35612 ADA Barrier Removal/Site Improvements	-	-	132,542	1,535,763	1058.7%
35619 Building 27	-	-	-	686,193	0.0%
35620 New Miwok Center	-	-	-	8,500,000	0.0%
35622 Building 12	-	-	-	790,685	0.0%
35623 Demolition Project	-	-	-	151,497	0.0%
35624 Building 17	-	-	-	1,147,947	0.0%
35625 Building 12	-	-	-	325,000	0.0%
35699 Campus Contingency - IVC Campus	-	-	-	-	0.0%
Indian Valley Campus Expenditures	-	-	132,542	13,137,085	9811.6%
<b>Total Expenditures</b>	<b>-</b>	<b>230,000</b>	<b>132,542</b>	<b>99,560,253</b>	<b>75016.0%</b>
Excess of Revenue Over Expenditures	-	97,890,078	1,892,458	(98,560,253)	-5308.1%
Beginning Fund Balance	-	-	97,890,078	99,782,536	1.9%
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ 97,890,078</b>	<b>\$ 99,782,536</b>	<b>\$ 1,222,283</b>	<b>-98.8%</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**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 2019-20 amounted to \$135,894 and is projected to be \$140,738 for 2020-21.

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 2020-2021**

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

FISCAL YEAR	ACTUAL 2017-2018	ACTUAL 2018-2019	ESTIMATED 2019-2020	TENTATIVE BUDGET 2020-2021	% CHANGE
<b>REVENUE</b>					
Interest	\$ 11,223	\$ 24,048	\$ 15,000	\$ 15,000	0.0%
Other Local Revenue	71,832	75,935	50,000	50,000	0.0%
Interfund Transfer In	165,996	125,294	135,894	140,738	3.6%
<b>Total Revenue</b>	<b>249,051</b>	<b>225,277</b>	<b>200,894</b>	<b>205,738</b>	<b>2.4%</b>
<b>EXPENDITURES</b>					
Loan Payment	100,000	110,000	125,000	135,000	8.0%
Interest	19,294	15,243	10,894	5,738	-47.3%
Transaction fees	-	-	2,000	2,000	0.0%
<b>Total Expenditures</b>	<b>119,294</b>	<b>125,243</b>	<b>137,894</b>	<b>142,738</b>	<b>3.5%</b>
Excess of Revenue Over Expenditures	129,757	100,034	63,000	63,000	0.0%
(Other Outgo - Interfund Transfers)	-	(500,000)	-	-	0.0%
Beginning Fund Balance	1,264,844	1,394,601	994,635	1,057,635	6.3%
<b>ENDING FUND BALANCE</b>	<b>\$ 1,394,601</b>	<b>\$ 994,635</b>	<b>\$ 1,057,635</b>	<b>\$ 1,120,635</b>	<b>6.0%</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**LEASE REVENUE BOND (LRBs) 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 2019-20 amounted to \$546,558 and is projected to be \$545,557 for 2020-21.



**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**LEASE REVENUE BOND (LRBs) INTEREST AND REDEMPTION FUND  
REVENUE AND EXPENDITURE REPORT**

<b>FISCAL YEAR</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>TENTATIVE</b>	<b>%</b>
	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>BUDGET</b>	<b>CHANGE</b>
				<b>2020-2021</b>	
<b>REVENUE</b>					
Interest	\$ 34	\$ 10,060	\$ 8,000	\$ 5,000	-37.5%
Interfund Transfer In	545,000	550,000	550,000	550,000	0.0%
<b>Total Revenue</b>	<b>545,034</b>	<b>560,060</b>	<b>558,000</b>	<b>555,000</b>	<b>-0.5%</b>
<b>EXPENDITURES</b>					
Bond Principal	-	200,000	275,000	285,000	3.6%
Interest	-	344,446	271,558	260,557	-4.1%
Miscellaneous Expenses	-	(4,990)	2,500	2,500	0.0%
<b>Total Expenditures</b>	<b>-</b>	<b>539,456</b>	<b>549,058</b>	<b>548,057</b>	<b>-0.2%</b>
Excess of Revenue Over Expenditures	545,034	20,604	8,942	6,943	0.0%
Beginning Fund Balance	-	545,034	565,638	574,580	1.6%
<b>ENDING FUND BALANCE</b>	<b>\$ 545,034</b>	<b>\$ 565,638</b>	<b>\$ 574,580</b>	<b>\$ 581,523</b>	<b>1.2%</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**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. Debt service for 2019-20 amounted to \$197,229 and is projected to be \$149,794 for 2020-21.

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

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

<b>FISCAL YEAR</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>TENTATIVE</b>	<b>%</b>
	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>BUDGET</b>	<b>CHANGE</b>
				<b>2020-2021</b>	
<b>REVENUE</b>					
Interest	\$ -	\$ -	\$ 2,000	\$ 2,000	0.0%
Interfund Transfer In	-	200,000	200,000	152,000	-24.0%
<b>Total Revenue</b>	<b>-</b>	<b>200,000</b>	<b>202,000</b>	<b>154,000</b>	<b>-23.8%</b>
<b>EXPENDITURES</b>					
Principal	-	-	-	-	0.0%
Interest	-	-	197,229	149,794	-24.1%
Miscellaneous Expenses	-	-	2,500	2,500	0.0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>199,729</b>	<b>152,294</b>	<b>-23.7%</b>
Excess of Revenue Over Expenditures	-	200,000	2,271	1,706	0.0%
Beginning Fund Balance	-	-	200,000	202,271	1.1%
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ 202,271</b>	<b>\$ 203,977</b>	<b>0.8%</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**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 2019-20 amounted to \$11,915,700 and is projected to be \$12,329,150 for 2020-21. 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 2020-2021**

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

FISCAL YEAR	ACTUAL 2017-2018	ACTUAL 2018-2019	ESTIMATED 2019-2020	TENTATIVE BUDGET 2020-2021	% CHANGE
<b>REVENUE</b>					
Interest	\$ 40,696	\$ 92,194	\$ 80,000	\$ 75,000	-6.3%
Proceeds from Ad Valorem Tax	12,685,829	14,591,785	11,882,600	12,300,000	3.5%
Measure C Premium	6,365,082	-	-	-	0.0%
<b>Total Revenue</b>	<b>19,091,607</b>	<b>14,683,979</b>	<b>11,962,600</b>	<b>12,375,000</b>	<b>3.4%</b>
<b>EXPENDITURES</b>					
Bond - Cost of Issuance	344,618	(2,246)	-	-	0.0%
Bond Principal	3,005,000	4,455,000	4,105,000	4,700,000	14.5%
Interest	7,530,123	7,983,351	7,810,700	7,629,150	-2.3%
Miscellaneous Expenses	6,825	6,351	6,000	6,000	0.0%
<b>Total Expenditures</b>	<b>10,886,566</b>	<b>12,442,456</b>	<b>11,921,700</b>	<b>12,335,150</b>	<b>3.5%</b>
Excess of Revenue Over Expenditures	8,205,041	2,241,523	40,900	39,850	-2.6%
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	6,897,905	9,082,482	11,324,005	11,364,905	0.4%
<b>ENDING FUND BALANCE</b>	<b>\$ 9,082,482</b>	<b>\$ 11,324,005</b>	<b>\$ 11,364,905</b>	<b>\$ 11,404,755</b>	<b>0.4%</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**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 2019-20 for amounted to \$19,582,530 and is projected to be \$12,865,584 for 2020-21. 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 2020-2021**

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

FISCAL YEAR	ACTUAL 2017-2018	ACTUAL 2018-2019	ESTIMATED 2019-2020	TENTATIVE BUDGET 2020-2021	% CHANGE
<b>REVENUE</b>					
Interest	\$ 64,077	\$ 126,266	\$ 75,000	\$ 75,000	0.0%
Proceeds from Ad Valorem Tax	13,204,807	13,951,219	19,519,510	16,400,000	-16.0%
Measure B Premium	-	3,849,932	-	-	0.0%
<b>Total Revenue</b>	<b>13,268,884</b>	<b>17,927,417</b>	<b>19,594,510</b>	<b>16,475,000</b>	<b>-15.9%</b>
<b>EXPENDITURES</b>					
Bond - Cost of Issuance	-	502,242	-	-	0.0%
Bond Principal	-	11,010,000	10,090,000	3,430,000	-66.0%
Interest	3,482,575	3,345,387	9,492,530	9,435,584	-0.6%
Miscellaneous Expenses	1,980	4,179	1,980	2,000	1.0%
<b>Total Expenditures</b>	<b>3,484,555</b>	<b>14,861,808</b>	<b>19,584,510</b>	<b>12,867,584</b>	<b>-34.3%</b>
Excess of Revenue Over Expenditures	9,784,329	3,065,609	10,000	3,607,416	35974.2%
Beginning Fund Balance	3,523,441	13,307,770	16,373,379	16,383,379	0.1%
<b>ENDING FUND BALANCE</b>	<b>\$ 13,307,770</b>	<b>\$ 16,373,379</b>	<b>\$ 16,383,379</b>	<b>\$ 19,990,795</b>	<b>22.0%</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**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 2020-21 Tentative Budget has revenue generally lower over the actual revenue for 2019-20.



**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

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

FISCAL YEAR	ACTUAL 2017-2018	ACTUAL 2018-2019	ESTIMATED 2019-2020	TENTATIVE BUDGET 2020-2021	% CHANGE
<b>REVENUE</b>					
Vision Care	\$ 61,678	\$ 62,825	\$ 60,000	\$ 40,000	-33.3%
Dental	635,600	648,423	600,000	540,000	-10.0%
<b>Total Revenue</b>	<b>697,278</b>	<b>711,248</b>	<b>660,000</b>	<b>580,000</b>	<b>-12.1%</b>
<b>EXPENDITURES</b>					
Vision Care:					
Administrative Fees	2,461	3,935	4,500	4,500	0.0%
Claims	40,648	34,711	40,000	40,000	0.0%
Dental:					
Administrative Fees	5,007	4,967	6,000	6,000	0.0%
Claims	576,030	599,695	540,000	540,000	0.0%
<b>Total Expenditures</b>	<b>624,146</b>	<b>643,308</b>	<b>590,500</b>	<b>590,500</b>	<b>0.0%</b>
Excess of Revenue Over Expenditures	73,132	67,940	69,500	(10,500)	-115.1%
Beginning Fund Balance	259,305	332,437	400,377	469,877	17.4%
<b>ENDING FUND BALANCE</b>	<b>\$ 332,437</b>	<b>\$ 400,377</b>	<b>\$ 469,877</b>	<b>\$ 459,377</b>	<b>-2.2%</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**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 2020-2021**

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

<b>FISCAL YEAR</b>	<b>ACTUAL 2017-2018</b>	<b>ACTUAL 2018-2019</b>	<b>ESTIMATED 2019-2020</b>	<b>TENTATIVE BUDGET 2020-2021</b>	<b>% CHANGE</b>
<b>REVENUE</b>					
Investment Income	\$ (36,838)	\$ 308,120	\$ 100,000	\$ 100,000	0.0%
<b>Total Revenue</b>	<b>(36,838)</b>	<b>308,120</b>	<b>100,000</b>	<b>100,000</b>	<b>0.0%</b>
<b>EXPENDITURES</b>					
Administrative Fees	4,307	10,538	12,000	12,000	0.0%
<b>Total Expenditures</b>	<b>4,307</b>	<b>10,538</b>	<b>12,000</b>	<b>12,000</b>	<b>0.0%</b>
Excess of Revenue Over Expenditures	(41,145)	297,582	88,000	88,000	0.0%
Other Financing Sources - Contributions	4,200,000	600,000	500,000	-	-100.0%
(Other Outgo - Pension Reimbursements)	-	-	-	-	0.0%
Beginning Fund Balance	-	4,158,855	5,056,437	5,644,437	11.6%
<b>ENDING FUND BALANCE</b>	<b>\$ 4,158,855</b>	<b>\$ 5,056,437</b>	<b>\$ 5,644,437</b>	<b>\$ 5,732,437</b>	<b>1.6%</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**OTHER POST-EMPLOYMENT BENEFITS (OPEB) TRUST FUND - CERBT  
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 2020-21 Tentative Budget includes “pay-as-you-go” reimbursements from the trust fund for its retiree medical and dental premium payments.

In 2019-20, an actuarial study was completed under the Governmental Accounting Standards Board Statement No. 75. The most recent report dated May 21, 2020 indicates that as of June 30, 2019 valuation date, the District’s Total OPEB Liability (TOL) was \$2,019,633 and the OPEB trust’s Fiduciary Net Position (FNP) was \$3,095,169 million. This leaves a Net OPEB Liability of (TOL-FNP) (\$1,075,536).

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

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

FISCAL YEAR	<u>ACTUAL</u> 2017-2018	<u>ACTUAL</u> 2018-2019	<u>ESTIMATED</u> 2019-2020	<u>TENTATIVE</u> <u>BUDGET</u> 2020-2021	<u>%</u> <u>CHANGE</u>
<b>REVENUE</b>					
Investment Income	\$ 217,592	\$ 216,016	\$ (57,000)	\$ 20,000	135.1%
<b>Total Revenue</b>	<b>217,592</b>	<b>216,016</b>	<b>(57,000)</b>	<b>20,000</b>	<b>135.1%</b>
<b>EXPENDITURES</b>					
Administrative Fees	3,068	2,770	2,800	2,800	0.0%
<b>Total Expenditures</b>	<b>3,068</b>	<b>2,770</b>	<b>2,800</b>	<b>2,800</b>	<b>0.0%</b>
Excess of Revenue Over Expenditures	214,524	213,246	(59,800)	17,200	128.8%
Other Financing Sources - Contributions		-	-	-	0.0%
(Other Outgo - "Pay As You Go" Reimbursements)	(431,055)	(382,222)	(368,114)	(374,810)	1.8%
Beginning Fund Balance	3,482,761	3,266,230	3,097,254	2,669,340	-13.8%
<b>ENDING FUND BALANCE</b>	<b>\$ 3,266,230</b>	<b>\$ 3,097,254</b>	<b>\$ 2,669,340</b>	<b>\$ 2,311,730</b>	<b>-13.4%</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**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 for the accounting of AEBG activity.

As of June 30, 2020 the fund balance is projected to be \$4,483.

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**OTHER AGENCY FUND  
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR	<u>ACTUAL</u> <u>2017-2018</u>	<u>ACTUAL</u> <u>2018-2019</u>	<u>ESTIMATED</u> <u>2019-2020</u>	<u>TENTATIVE</u> <u>BUDGET</u> <u>2020-2021</u>	<u>%</u> <u>CHANGE</u>
<b>REVENUE</b>					
Interest	\$ 1,244	\$ 80	\$ 107	\$ 80	-25.2%
<b>Total Revenue</b>	<b>1,244</b>	<b>80</b>	<b>107</b>	<b>80</b>	<b>-25.2%</b>
<b>EXPENDITURES</b>					
Contract Services	269,958	-	-	-	0.0%
<b>Total Expenditures</b>	<b>269,958</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
Excess of Revenue Over Expenditures	(268,714)	80	107	80	-25.2%
Beginning Fund Balance	273,010	4,296	4,376	4,483	2.4%
<b>ENDING FUND BALANCE</b>	<b>\$ 4,296</b>	<b>\$ 4,376</b>	<b>\$ 4,483</b>	<b>\$ 4,563</b>	<b>1.8%</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**ASSOCIATED STUDENTS ORGANIZATIONS  
REVENUE AND EXPENDITURE REPORTS**

**Tentative Budget for Fiscal Year 2020-2021**

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 2020-2021**

**ASSOCIATED STUDENTS COLLEGE OF MARIN - KTD IVC**

<b>FISCAL YEAR</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>TENTATIVE</b>	<b>%</b>
	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>BUDGET</b>	<b>CHANGE</b>
				<b>2020-2021</b>	
<b>REVENUE</b>					
Other Local Income	\$ 102,197	\$ 98,140	\$ 96,373	\$ 87,600	-9.1%
<b>Total Revenue</b>	<b>102,197</b>	<b>98,140</b>	<b>96,373</b>	<b>87,600</b>	<b>-9.1%</b>
<b>EXPENDITURES</b>					
Supplies	22,089	25,118	9,179	20,250	120.6%
Contracted Services	2,684	7,526	10,110	10,425	3.1%
Travel/Conference	257	1,978	-	2,000	0.0%
Printing	593	1,232	976	1,500	53.7%
Other Outgo:					
Intrafund Transfers-Club Support & Emergency Loan Fund	11,150	15,924	18,482	21,000	13.6%
Interfund Transfers-MCCD	44,000	19,100	15,518	22,000	41.8%
Leadership & Service Awards/Other Student Support	2,000	-	-	2,000	0.0%
Bookstore Vouchers	-	-	-	-	0.0%
Contingency	-	-	-	8,425	0.0%
<b>Total Expenditures</b>	<b>82,773</b>	<b>70,878</b>	<b>54,265</b>	<b>87,600</b>	<b>61.4%</b>
Excess of Revenue Over Expenditures	19,424	27,262	42,108	-	-100.0%
Beginning Fund Balance	257,161	276,585	303,847	345,955	13.9%
<b>ENDING FUND BALANCE</b>	<b>\$ 276,585</b>	<b>\$ 303,847</b>	<b>\$ 345,955</b>	<b>\$ 345,955</b>	<b>0.0%</b>

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 2020-2021**

**ASSOCIATED STUDENTS EMERITUS COLLEGE**

<b>FISCAL YEAR</b>					<b>TENTATIVE</b>	
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>BUDGET</b>	<b>%</b>	
	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>CHANGE</b>	
<b>REVENUE</b>						
Other Local Income	\$ 16,018	\$ 16,923	\$ 14,147	\$ 30,200	113.5%	
Contingency	-	-	-		0.0%	
<b>Total Revenue</b>	<b>16,018</b>	<b>16,923</b>	<b>14,147</b>	<b>30,200</b>	<b>113.5%</b>	
<b>EXPENDITURES</b>						
Supplies	2,520	2,781	2,300	3,500	52.2%	
Contracted Services	2,335	2,922	1,800	8,000	344.4%	
Postage	1,496	1,284	1,000	1,000	0.0%	
Printing	55	284	600	1,400	133.3%	
Marketing & Advertising	1,581	1,249	650	4,000	515.4%	
Equipment	136	-	-	1,100	0.0%	
Other Outgo:						
Lecture Series	-	1,619	331	5,800	1652.3%	
Grants/Scholarships	4,100	4,000	4,000	4,000	0.0%	
Service Awards	-	56	45	400	788.9%	
Contingency	-	-	-	1,000	0.0%	
<b>Total Expenditures</b>	<b>12,223</b>	<b>14,195</b>	<b>10,726</b>	<b>30,200</b>	<b>181.6%</b>	
Excess of Revenue Over Expenditures	3,795	2,728	3,421	-	-100.0%	
Beginning Fund Balance	62,604	66,399	69,127	72,548	4.9%	
<b>ENDING FUND BALANCE</b>	<b>\$ 66,399</b>	<b>\$ 69,127</b>	<b>\$ 72,548</b>	<b>\$ 72,548</b>	<b>0.0%</b>	

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**ASSOCIATED STUDENTS REPRESENTATION FEE FUND**

<b>FISCAL YEAR</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>TENTATIVE</b>	<b>%</b>
	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>BUDGET</b>	<b>CHANGE</b>
				<b>2020-2021</b>	
<b>REVENUE</b>					
Other Local Income	\$ 10,480	\$ 10,529	\$ 10,000	\$ 12,025	20.3%
<b>Total Revenue</b>	<b>10,480</b>	<b>10,529</b>	<b>10,000</b>	<b>12,025</b>	<b>20.3%</b>
<b>EXPENDITURES</b>					
Travel / Conference	10,053	10,312	2,907	11,925	310.2%
Membership & Dues	-	-	-	100	0.0%
<b>Total Expenditures</b>	<b>10,053</b>	<b>10,312</b>	<b>2,907</b>	<b>12,025</b>	<b>314%</b>
Excess of Revenue Over Expenditures	427	217	7,093	-	-100.0%
Beginning Fund Balance	97,540	97,967	98,184	105,277	7.2%
<b>ENDING FUND BALANCE</b>	<b>\$ 97,967</b>	<b>\$ 98,184</b>	<b>\$ 105,277</b>	<b>\$ 105,277</b>	<b>0.0%</b>

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## **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.

#### **2020-21 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 2020-2021**

**B. GANN APPROPRIATION LIMIT WORKSHEET**

I. **2020-21** Appropriations Limit:

A. <b>2019-20</b> Appropriations Limit		\$	60,043,298
B. <b>2020-21</b> Price Factor:	1.0373		
C. Population Factor:			
1. <b>2018-19</b> Second Period Actual FTES:	3,347.00		
2. <b>2019-20</b> Second Period Actual FTES:	3,021.91		
3. <b>2020-21</b> Population Change Factor:	0.9029		
(line C.2. divided by line C.1.)			
D. <b>2019-20</b> Limit adjusted by inflation and population factors (line A multiplied by line B and Line C.3.)			56,235,242
E. Adjustments to Increase Limit			
1. Transfers in of financial responsibility		-	
2. Temporary voter approved increases		-	
3. Total adjustment - increase		-	
Subtotal			56,235,242
F. Adjustments to Decrease Limit			
1. Transfers out of financial responsibility		-	
2. Lapses of voter approved increases		-	
3. Total adjustment - decrease		-	
G. <b>2020-21</b> Appropriations Limit		\$	<u><u>56,235,242</u></u>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**B. GANN APPROPRIATION LIMIT WORKSHEET**

II. **2020-21** Appropriations Subject to Limit:

A. State Aid (General Apportionment, Apprenticeship Allowance, and Education Protection Account tax revenue)	\$	454,401
B. State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)		250,940
C. Local Property taxes		61,687,569
D. Estimated Excess Debt Service taxes		-
E. Estimated Parcel taxes, Square Foot taxes, etc.		-
F. Interest on proceeds of taxes		200,000
G. Local appropriations from taxes for unreimbursed State, Court and Federal Mandates		-
		<hr/>
H. <b>2020-21</b> Appropriations Subject to Limit	<b>\$</b>	<b><u><u>62,592,910</u></u></b>

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**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**C. AUTHORIZED STAFFING**

	<b>Faculty</b>	<b>Classified</b>	<b>Administrators</b>	<b>Totals</b>
<b>Unrestricted General Fund</b>	99.91	141.98	26.40	<b>268.29</b>
<b>Community Education and Services</b>	-	4.00	0.75	<b>4.75</b>
<b>Restricted General Fund</b>	11.09	28.37	3.85	<b>43.31</b>
<b>Child Development Fund</b>	4.80	0.92	1.00	<b>6.72</b>
<b>IVC Organic Farm Fund</b>	-	-	1.00	<b>1.00</b>
<b>Capital Outlay Fund for Measure B</b>	-	7.50	1.00	<b>8.50</b>
<b>District Totals</b>	<b>115.80</b>	<b>182.77</b>	<b>34.00</b>	<b>332.57</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**C. UNRESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>FACULTY</u></b>			
COUNSELOR	BRICENO-MORENO	LUZ	0.50
COUNSELOR	CULLEN	GINA	1.00
COUNSELOR	ESCOBAR	CAITLIN	0.27
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	BOHLKE	WENDY	1.00
INSTRUCTOR	BONANDER	BARBARA	1.00
INSTRUCTOR	BORENSTEIN	BONNIE	1.00
INSTRUCTOR	BOYD	SANDY	1.00
INSTRUCTOR	CARRERA	STEVE	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

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**C. UNRESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>FACULTY</u></b>			
INSTRUCTOR	COULSON	MARIA	1.00
INSTRUCTOR	CRAWFORD	YASHICA	1.00
INSTRUCTOR	CROSBY	FRANK	1.00
INSTRUCTOR	CUCCHIARA	ANTONINO	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	FOX	EMILY	1.00
INSTRUCTOR	FRANCE	PATRICIA	1.00
INSTRUCTOR	GOLITZIN	GEORGE	1.00
INSTRUCTOR	GONZALEZ	JAMES	1.00
INSTRUCTOR	GONZALEZ	MARCO	1.00
INSTRUCTOR	HULIN	PATRICIA	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

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**C. UNRESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>FACULTY</u></b>			
INSTRUCTOR	LANGINGER	JEANNIE	1.00
INSTRUCTOR	LEFKOWITZ	SARALYN	1.00
INSTRUCTOR	LI	CHRISTINE	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	HIEH	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	POMAJULCA	CESAR	1.00
INSTRUCTOR	PURCELL	SHAWN	1.00

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**C. UNRESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>FACULTY</u></b>			
INSTRUCTOR	QUICK	DAYNA	1.00
INSTRUCTOR	RAHMAN	SUSAN	1.00
INSTRUCTOR	RODERICK	IRINA	1.00
INSTRUCTOR	RUDDLE	JOANNA	1.00
INSTRUCTOR	SEERY	PATRICIA	1.00
INSTRUCTOR	SERAFIN	SCOTT	1.00
INSTRUCTOR	SMITH	SHELLEY	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		1.00
INSTRUCTOR	WAGNER	KATHERINE	1.00
INSTRUCTOR	WALSH	WENDY	1.00
INSTRUCTOR	WANG	ANDREA	1.00
INSTRUCTOR	WAT	TIMOTHY	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
<b>TOTAL FACULTY FTE</b>			<b><u><u>99.91</u></u></b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**C. UNRESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>CLASSIFIED</u></b>			
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	CARLISLE	DORIAN	0.60
ADMINISTRATIVE ASSISTANT II	DYER	NEQUESHE	1.00
ADMINISTRATIVE ASSISTANT II	FOULGER	KIM	1.00
ADMINISTRATIVE ASSISTANT II	JOHNSON	TAMMERA	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		1.00
ADMINISTRATIVE ASSISTANT II	VACANT		0.57
ADMINISTRATIVE ASSISTANT III	ACKER	EILEEN	1.00
ADMINISTRATIVE ASSISTANT III	BARR	MARIDEL	1.00
ADMINISTRATIVE ASSISTANT III	LOEGERING	TESSA	0.85
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

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**C. UNRESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>CLASSIFIED</u></b>			
ADMINISTRATIVE ASSISTANT III	SIEGENTHALER	CONNIE	1.00
ADMINISTRATIVE ASSISTANT III	YIM	REBECCA	1.00
ARTICULATION AND CURRICULUM ANALYST	YUAN	MENGQI (GRACE)	1.00
ARTICULATION SPECIALIST	KUROMIYA	JAMES	1.00
ARTICULATION SPECIALIST	VACANT		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	VACANT		1.00
CUSTODIAN	BOGRAN RAYMUNDO	ROLANDO	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 DE LOPEZ	ECXA ROXANA	1.00
CUSTODIAN	DIAZ MARROQUIN	ABNER	1.00
CUSTODIAN	DODGE	GEORGE	1.00
CUSTODIAN	GALZAGORRY	MARIE	1.00
CUSTODIAN	HERRERA	HENRY	1.00
CUSTODIAN	KEENER	MARGARITA	1.00
CUSTODIAN	LARRE	CHRISTELLE	1.00
CUSTODIAN	MARTINEZ	MANUEL	1.00
CUSTODIAN	MONTOYA OLIVARES	RICARDO	1.00
CUSTODIAN	PEREZ	RAMIRO	1.00
CUSTODIAN	SMITH	MICHAEL	1.00

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**C. UNRESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>CLASSIFIED</u></b>			
CUSTODIAN	THOMAS	JOSEPH	1.00
CUSTODIAN	VACANT		1.00
CUSTODIAN	VACANT		1.00
CUSTODIAN	VACANT		1.00
DATABASE ADMINISTRATOR	OSHEROFF	AARON	1.00
DESIGNER STAGE TECHNICIAN	WHITE	DAVID	1.00
EMPLOYMENT SERVICES COORDINATOR	BREAKSTONE	JULIE	1.00
EMPLOYMENT SERVICES COORDINATOR	GISLE	KIRSTEN	0.80
ENROLLMENT SERVICES ASSOCIATE I	LEE	EMMA	0.60
ENROLLMENT SERVICES ASSOCIATE I	SPEASE	JENNIFER	0.60
ENROLLMENT SERVICES ASSOCIATE I	TEER	JOANNE	0.60
ENROLLMENT SERVICES ASSOCIATE II	BANKS	CECILE	1.00
ENROLLMENT SERVICES ASSOCIATE II	BARNETT	MARIXA	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
EVALUATION ANALYST	CARROLL	SHELDON	1.00
EVALUATION ANALYST	MARIANO	ELNORE	0.60
EXECUTIVE ASSISTANT I	BAUER	KATHERINE	1.00
EXECUTIVE ASSISTANT I	JONES	RHONDA	1.00
EXECUTIVE ASSISTANT I	KLEIN	JESSE	1.00
EXECUTIVE ASSISTANT II	BENET	MICOL	1.00



**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**C. UNRESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>CLASSIFIED</u></b>			
GARDENER	CRAIG	RODNEY	1.00
GARDENER	VACANT		1.00
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	1.00
INSTITUTIONAL RESEARCH AND DATA SYSTEMS ANALYST	VACANT		1.00
INSTRUCTIONAL ASSISTANT - BUS & INFO SYS	BARTHELEMY	LANCE	0.28
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 - MATHEMATICS	JESTADT	JESSE	0.60
INSTRUCTIONAL SPECIALIST - MATHEMATICS	WALKER	SANTON	0.60
INSTRUCTIONAL SPECIALIST - MEDICAL ASSISTING	WILTEY	ANA	0.38

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**C. UNRESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>CLASSIFIED</u></b>			
INSTRUCTIONAL SUPPORT ANALYST	SUAREZ MALDONADO	ALEJANDRO	1.00
INSTRUCTIONAL TECHNOLOGY SUPERVISOR	HOWARD	MATTHEW	1.00
INTERNATIONAL STUDENT ADVISOR	WELCH	ALISON	1.00
KINESIOLOGY & ATHLETICS EQUIPMENT MANAGER	SANTOS	RICARDO	1.00
KINESIOLOGY & ATHLETICS OPERATIONS SPECIALIST	VACANT		0.50
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	YUNANDA	FNU	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 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	CRAWFORD	LESTER	1.00
MAINTENANCE CARPENTER	ZAMORA	EFRAIN	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 2020-2021**

**C. UNRESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>CLASSIFIED</u></b>			
MAINTENANCE HVAC MECHANIC	YOHANNES	HAILE	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
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	VACANT		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
SYSTEMS ANALYST	VACANT		1.00
TECHNOLOGY SUPPORT SPECIALIST I	DUNKLE	CHRISTOPHER	1.00
TECHNOLOGY SUPPORT SPECIALIST I	GUDMUNDSSON	JON	1.00

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**C. UNRESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>CLASSIFIED</u></b>			
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
<b>TOTAL CLASSIFIED FTE</b>			<b><u>141.98</u></b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**C. UNRESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>ADMINISTRATORS</u></b>			
<b><u>ACADEMIC:</u></b>			
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
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
<b>TOTAL ACADEMIC ADMINISTRATORS</b>			<b><u>11.40</u></b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**C. UNRESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>CLASSIFIED:</u></b>			
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	MARZICK	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 MARKETING AND COMMUNICATIONS	CRUZ	NICOLE	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
<b>TOTAL CLASSIFIED ADMINISTRATORS</b>			<b><u>15.00</u></b>
<b>TOTAL ADMINISTRATIVE FTE</b>			<b><u>26.40</u></b>
<b>TOTAL UNRESTRICTED FTE</b>			<b><u>268.29</u></b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**C. COMMUNITY EDUCATION AND SERVICES AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>CLASSIFIED</u></b>			
ADMINISTRATIVE ASSISTANT III	ARASNIA	SHEHERAZADE	1.00
COMMUNITY EDUCATION & SERVICES PROG. SPEC.	DRAKE	BRANDON	1.00
COMMUNITY EDUCATION & SERVICES PROG. SPEC.	MARCKWORDT	VALERIE	1.00
ENROLLMENT SERVICES ASSOCIATE II	PEITZ	HEATHER	1.00
<b>TOTAL CLASSIFIED FTE</b>			<b><u>4.00</u></b>
<b><u>ADMINISTRATORS</u></b>			
<b><u>ACADEMIC</u></b>			
DIRECTOR OF COMMUNITY ED., LIFELONG LEARNING & INT'L ED.	HILDEBRAND	CAROL	0.75
<b>TOTAL ADMINISTRATIVE FTE</b>			<b><u>0.75</u></b>
<b>TOTAL COMMUNITY EDUCATION AND SERVICES FTE</b>			<b><u>4.75</u></b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**C. RESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>FACULTY</u></b>			
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
INSTRUCTOR	VACANT		0.00
<b>TOTAL FACULTY FTE</b>			<b><u>11.09</u></b>
<b><u>CLASSIFIED</u></b>			
ADMINISTRATIVE ASSISTANT II	PEREZ	CHELSEY	0.50
ADMINISTRATIVE ASSISTANT III	ABELLERA	LISA	0.60
ADMINISTRATIVE ASSISTANT III	PALOMINO	MELANIE	0.20
ADMINISTRATIVE ASSISTANT III	LEOGERING	TESSA	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.			0.00
COLLEGE POLICE SVCS. ASST.	SHAHI	JESSICA	1.00
COMPASS COORDINATOR	BARAJAS	LILYANA	0.00



**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**C. RESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>CLASSIFIED</u></b>			
COMPASS COORDINATOR	HAIKINS-APPIAH	NIGEL	1.00
COMPASS COORDINATOR	MERCADO TRUJILLO	JUAN	1.00
CUSTODIAN	VACANT		0.00
ENROLLMENT SERVICES ASSOCIATE I	LEE	EMMA	0.40
ENROLLMENT SERVICES ASSOCIATE I	SPEASE	JENNIFER	0.40
ENROLLMENT SERVICES ASSOCIATE I	TEER	JOANNE	0.40
ENROLLMENT SERVICES ASSOCIATE I	VACANT		0.00
ENROLLMENT SERVICES ASSOCIATE II	BARNETT	MARIXA	0.40
ENROLLMENT SERVICES ASSOCIATE II	VACANT		0.00
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
LEAD GARDENER	DOMINGUEZ	PAUL	0.00
GARDENER	SPARROW	NEIL	1.00
HEALTH SERVICES ASST.	BUCKLEY	BO	0.60
HEALTH SERVICES ASST.	TIMPANE	SHANNON	0.40
INSTRUCTIONAL ASST., LRNG.DISABILITIES	DEIONGH	KYLE	0.36
INSTRUCTIONAL ASST., LRNG.DISABILITIES	HEDEMARK	GORDON	0.54
INSTRUCTIONAL SPECIALIST., ADAPTED PE	DAVISON	JEANETTE	0.36
INSTRUCTIONAL ASST., ADAPTED PE	VACANT		0.44
INSTRUCTIONAL SPECIALIST, SAS	VACANT		0.00
OFFICE TECHNICIAN	VACANT		0.00
POLICE OFFICER	LANGEVELD	MARTINUS	1.00
POLICE OFFICER	RUIZ	DUSTIN	1.00

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**C. RESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>CLASSIFIED</u></b>			
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
RESEARCH ANALYST	VACANT		0.00
SAS E-TEXT ASSISTANT	VACANT		0.00
SAS SPECIALIST	SCHWARTZ	CAROL	0.50
SAS SUPPORT SERV.TECH	ZARREHPARVAR	XENIA	1.00
SCHOOL & COMMUNITY PARTNERSHIPS PROG. COORDINATOR	SOLIS	JULIAN	0.56
SENIOR RESEARCH AND EVALUATION SPECIALIST	SHAFER	HOLLEY	0.33
TESTING CENTER COORDINATOR	WONG	SALLY	1.00
TESTING TECHNICIAN	GARRETSON	PATRICK	1.00
TESTING TECHNICIAN	MARSHALL	MARY	0.50
TUTORING CENTER COORDINATOR	PENSABENE	OKSANA	0.20
VETERANS RESOURCE SPECIALIST	VACANT		0.00
WORKFORCE PROGRAM COORDINATOR	ANTOKHIN	KATHLEEN	1.00
WORKFORCE SPECIALIST	RAHMAN	HEATHER	1.00
<b>TOTAL CLASSIFIED FTE</b>			<b><u>28.37</u></b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**C. RESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>ADMINISTRATORS</u></b>			
<b><u>ACADEMIC:</u></b>			
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
<b>TOTAL ACADEMIC ADMINISTRATORS</b>			<b><u>1.85</u></b>
<b><u>CLASSIFIED:</u></b>			
DIRECTOR OF ADVANCEMENT	ROSENTHAL	KEITH	1.00
DIRECTOR OF WORKFORCE PROGRAMS	HORTON	KATHERYN	1.00
<b>TOTAL CLASSIFIED ADMINISTRATORS</b>			<b><u>2.00</u></b>
<b>TOTAL ADMINISTRATIVE FTE</b>			<b><u>3.85</u></b>
<b>TOTAL RESTRICTED FTE</b>			<b><u>43.31</u></b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**C. CHILD DEVELOPMENT AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>FACULTY</u></b>			
INSTRUCTOR - IVC SITE SUPERVISOR	BIGGART	MAUREEN	1.00
INSTRUCTOR - KTD SITE SUPERVISOR	GUTIERREZ	DERRY	1.00
INSTRUCTOR	VACANT		1.00
INSTRUCTOR	MALOUF	JANEATTE	1.00
INSTRUCTOR	MORALES	HELEN	0.80
<b>TOTAL FACULTY FTE</b>			<b><u>4.80</u></b>
<b><u>CLASSIFIED</u></b>			
ADMINISTRATIVE ASSISTANT II	JACKSON	KAHEA	0.92
<b>TOTAL CLASSIFIED FTE</b>			<b><u>0.92</u></b>
<b><u>ADMINISTRATORS</u></b>			
<b><u>ACADEMIC:</u></b>			
DIRECTOR OF CHILD DEVELOPMENT PROGRAMS	DYLIACCO-CALICA	CORINNA	1.00
<b>TOTAL ADMINISTRATIVE FTE</b>			<b><u>1.00</u></b>
<b>TOTAL CHILD DEVELOPMENT FUND FTE</b>			<b><u>6.72</u></b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**C. IVC ORGANIC FARM AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>ADMINISTRATORS</u></b>			
<b><u>ACADEMIC:</u></b>			
MANAGER, ORGANIC FARM AND GARDEN	CAMPBELL	JOHN	1.00
<b>TOTAL ADMINISTRATIVE FTE</b>			<b><u>1.00</u></b>
<b>TOTAL IVC FARM OPERATIONS FUND FTE</b>			<b><u>1.00</u></b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2020-2021**

**C. CAPITAL OUTLAY FUND FOR MEASURE B AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>CLASSIFIED</u></b>			
ADMINISTRATIVE ASSISTANT II	RUDOLPH	MONICA	1.00
ADMINISTRATIVE ASSISTANT II	WITTE	IRMGARD	1.00
MAINTENANCE CARPENTER	STAFFEN	RUSSEL	1.00
MAINTENANCE ELECTRICIAN	RODRIGUEZ	NORBERT	1.00
MAINTENANCE TECHNICIAN I	HAAG	JON	1.00
MAINTENANCE TECHNICIAN I	LITTLEJOHN	FRANCISCO	1.00
RECEIVING CLERK	RODRIGUEZ	JUAN	1.00
TECHNOLOGY SUPPORT SPECIALIST II	VACANT		0.50
<b>TOTAL CLASSIFIED FTE</b>			<b><u>7.50</u></b>
<b><u>ADMINISTRATORS</u></b>			
<b><u>CLASSIFIED:</u></b>			
DIRECTOR OF CAPITAL PROJECTS	FARIAS	ISIDRO	1.00
<b>TOTAL ADMINISTRATIVE FTE</b>			<b><u>1.00</u></b>
<b>TOTAL MEASURE B BOND FUND FTE</b>			<b><u>8.50</u></b>
<b>DISTRICT TOTAL</b>			<b><u>332.57</u></b>

## **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 2020-2021

### **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.



### **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 2020-2021

### **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.

### **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 2020-2021

### **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.

### **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 2020-2021

### **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.

### **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.

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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.



**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 2020-2021

### **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.

**Gann Limitation**

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

**General Fund**

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

**General Obligation Bonds (GO Bonds)**

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

**General Reserve**

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

**Governmental Accounting**

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

**Governmental Accounting Standards Board (GASB)**

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

**Governor's Budget**

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

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**Grants**

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

**Headcount**

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

**Indirect Expenses or Costs**

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

**Internal Control Structure**

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

**Invoice**

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

**Lease Revenue Bonds**

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

**Levy**

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

**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.

## MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2020-2021

### **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.

### **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.

## MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2020-2021

### **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.



**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 2020-2021**

### **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.

### **Title 5, California Code of Regulations**

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

### **TOP Code**

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

### **TRANS**

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

### **Unappropriated Fund Balance**

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

### **Unencumbered Balance**

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

### **Unfunded FTES**

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

### **Unrestricted Funds**

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

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**Vacation Accruals**

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

**Warrants**

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

**Work Order**

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

**WSCH**

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

**Zero Based Budgeting**

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



*Education is the most powerful weapon which you can use to change the world.*

—NELSON MANDELA

*If you are always trying to be normal, you will never know how amazing you can be.*

—MAYA ANGELOU

*If you can't fly then run, if you can't run then walk, if you can't walk then crawl, but whatever you do you have to keep moving forward.*

—MARTIN LUTHER KING JR.

*We must remember that intelligence is not enough. Intelligence plus character—that is the goal of true education. The complete education gives one not only power of concentration, but worthy objectives upon which to concentrate.*

—MARTIN LUTHER KING JR.

*Believe in yourself and all that you are. Know that there is something inside of you that is greater than any obstacle.*

—CHRISTIAN D. LARSON

*Once social change begins, it cannot be reversed. You cannot un-educate the person who has learned to read. You cannot humiliate the person who feels pride. You cannot oppress the people who are not afraid anymore.*

—CESAR CHAVEZ

*Once you learn to read, you will be forever free.*

—FREDERICK DOUGLASS

*If you want to go fast, go alone. If you want to go far, go together.*

—AFRICAN PROVERB

