



MARIN
COLLEGE OF MARIN

Honoring Our Past, Defining Our Future

MARIN COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET

FISCAL YEAR 2025-2026

JUNE 10, 2025



FAST FACTS

ACADEMIC YEAR 2023-2024

HEADCOUNT ENROLLMENT *

Total 12,531

Credit: 7,008 (56%)
ESL: 2,329 (19%)
Community Education: 3,301 (26%)
Kentfield Campus: 8,976 (72%)
Indian Valley Campus: 2,329 (19%)
Hybrid: 858 (7%)
Distance Education: 3,525 (28%)
Off Campus: 618 (5%)

CLASSES OFFERED*

Total 1,903

Credit: 1,352 (71%)
Non-credit: 211 (11%)
ESL: 162 (9%)
Community Education: 400 (21%)
Average Class Size: 21
Kentfield Campus: 1,166 (61%)
Indian Valley Campus: 261 (14%)
Distance Education: 310 (16%)
Off Campus: 97 (5%)

* Categories include duplication;
totals are unduplicated.

PROGRAMS OFFERED

Total 91

A.A. and A.S Degrees: 62
Certificates: 29

DEGREES AND CERTIFICATES (awarded for 2022-2023)

Total 386

A.A. and A.S Degrees: 386 (including 165
associate degrees for transfer) Certificates: 83

FACULTY, STAFF, AND ADMINISTRATORS (fall 2023)

Total Employees 508

Administrators: 31 Faculty: 297
Tenured/Tenure Track: 119
Temporary: 178 Classified: 180
Gender: Male: 42%; Female: 58%;
Other / Not Specified: <1%

Race/Ethnicity:

Asian: 38 (7%) Black/African American: 24 (5%)
Hispanic: 85 (17%) Multi-racial: 16 (3%)
Native American: 4 (0.8%) White: 289 (57%)
Native Hawaiian/Pacific Islander: 1 (0.2%)
Not Specified: 51 (10%)

CREDIT STUDENT CHARACTERISTICS

Gender: Male 42%; Female 55%;
Other/Not Specified 3% Median Age: 22

Race/Ethnicity:

Asian 441 (6%) Black/African American: 217 (3%)
Hispanic: 2,407 (34%) Multi-racial: 509 (7%)
Native American: 10 (0.1%)
Native Hawaiian/Pacific Islander: 20 (0.3%)
White: 3,288 (47%) Not Specified: 122 (2%)
Received Disability Services: 585 (8%)
Veterans/Active Military: 11 (0.2%)
First-generation: 1,748 (25%)
On Financial Aid: 2,089 (30%)
Athletes: 171 (2%)
Enrolled Full-Time: 1,605 (23%)

EDUCATION GOAL

Degree, Transfer or Certificate: 46%
Career Advancement: 17%
Basic Skills: 13%
Educational Development: 14%
Meeting 4-year College Req.: 8%
Undecided/Uncollected: 3%

INTERNATIONAL STUDENTS

Total: 75 (Representing 32 countries)

ENGLISH AS A SECOND LANGUAGE (credit and noncredit)

Median Age: 27
Credit: 46 (2%)
Noncredit: 2,304 (99%)

Gender:

Male: 1,067 (45%)
Female: 1,255 (53%)
Other/Not Specified: 39 (2%)

Race/Ethnicity:

Asian: 71 (3%)
Black/African American: 78 (3%)
Hispanic: 1,989 (85%)
Multi-racial: 7 (0.3%)
Native Hawaiian/Pacific Islander: 0 (0%)
Native American: 0 (0%)
White: 132 (6%)
Not Specified: 52 (2%)

NUMBER OF STUDENTS WHO TRANSFERRED TO 4-YEAR INSTITUTIONS (2022-2023)

Total 353

Transfers by System:

UC: 116
CSU: 143
In-State Private: 38
Out of State: 56

Top Five Transfer Institutions:

Sonoma State: 49
UC Berkeley: 49
San Francisco State: 44
UC Davis: 32
UC Los Angeles: 14

GEOGRAPHIC LOCATION

Marin Residents: 86%
Central Marin: 53%
Novato: 18%
Southern Marin: 13%
West Marin: 2%
Outside Marin: 14%

Equal Opportunity Statement

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

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

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

Marin Community College District Policy BP 3410 Nondiscrimination

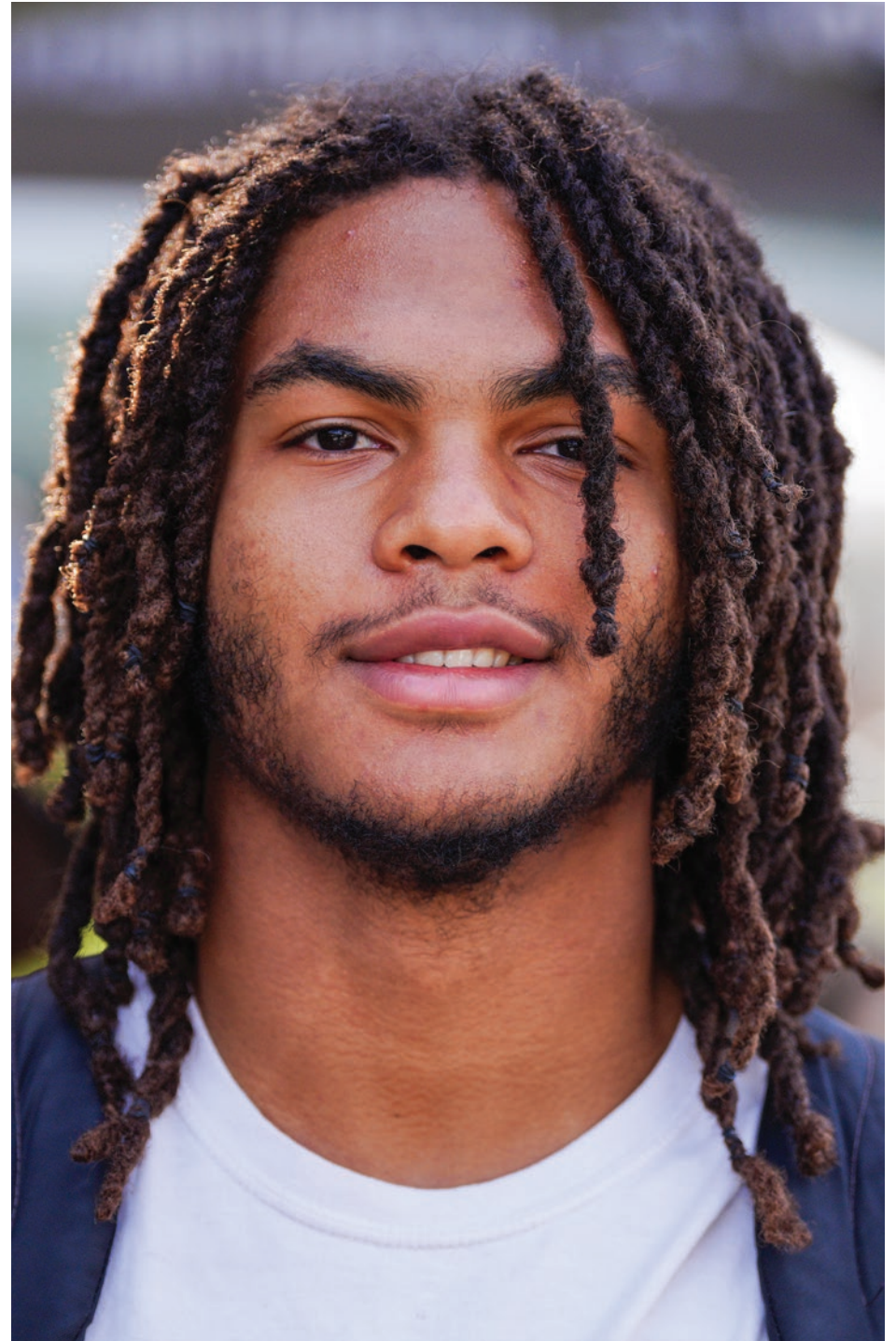
The District is committed to equal opportunity in educational programs, employment, and all access to Institutional programs and activities.

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

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

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

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



Marin Community College District Board of Trustees



Top row, left to right: Paul da Silva, Wanden P. Treanor, Stephanie O'Brien, Suzanne Brown Crow
Bottom row, left to right: Diana Conti, Henry Faust, Crystal Martinez

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

**MARIN COMMUNITY COLLEGE DISTRICT
BOARD OF TRUSTEES**

Dr. Paul da Silva, President

Ms. Wanden Treanor, Vice President

Ms. Stephanie O'Brien, Clerk

Ms. Diana Conti, Trustee

Ms. Suzanne Brown Crow, Trustee

Henry Faust, Trustee

Crystal Martinez, Trustee

Vacant, Student Trustee

Jonathan Eldridge, Ed.D., Superintendent/President

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**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

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**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

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

REVENUE ASSUMPTIONS	FY 2025-2026 ESTIMATED ASSUMPTIONS	FY 2026-2027 ESTIMATED ASSUMPTIONS	FY 2027-2028 ESTIMATED ASSUMPTIONS	FY 2028-2029 ESTIMATED ASSUMPTIONS
Secured Property Taxes CCPI	County Estimate	3%	3%	3%
Supplemental Tax Growth	Flat	Flat	Flat	Flat
Unsecured Tax Growth	County Estimate	Flat	Flat	Flat
Prior Year Tax Growth	Flat	Flat	Flat	Flat
Enrollment Fee:				
Resident	\$ 46	\$ 46	\$ 46	\$ 46
Non-Resident Tuition	\$ 309	\$ 324	\$ 340	\$ 357
Non-Resident Capital Outlay Fee	\$ 83	\$ 87	\$ 91	\$ 96
Transportation Fee per FT Student	\$43/semester	\$43/semester	\$43/semester	\$43/semester
Parking Fee:				
Primary Term	\$ 46	\$ 46	\$ 46	\$ 46
Summer	\$ 29	\$ 29	\$ 29	\$ 29
Daily	\$ 4	\$ 4	\$ 4	\$ 4
Health Fee:				
Primary Term	\$ 26	\$ 26	\$ 26	\$ 26
Summer	\$ 22	\$ 22	\$ 22	\$ 22
Technology Fee per semester	\$ 10	\$ 10	\$ 10	\$ 10
Lottery Income/Estimated FTES:				
Prop 20	\$ 67	\$ 67	\$ 67	\$ 67
Non-prop 20	\$ 170	\$ 170	\$ 170	\$ 170
State Allocations (% of prior year amount)	90%-100%	100%	100%	100%
Prop 30/55 – Educational Protection Act	\$100 per FTE	\$100 per FTE	\$100 per FTE	\$100 per FTE
Bookstore Commission	0	0	0	0

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

EXPENDITURE ASSUMPTIONS	FY 2025-2026 ESTIMATED ASSUMPTIONS	FY 2026-2027 ESTIMATED ASSUMPTIONS	FY 2027-2028 ESTIMATED ASSUMPTIONS	FY 2028-2029 ESTIMATED ASSUMPTIONS
Negotiated Settlements:				
UPM	0%	0%	0%	0%
CSEA	0%	0%	0%	0%
SEIU	0%	0%	0%	0%
Unrepresented	0%	0%	0%	0%
Salary Schedules:				
UPM	Step/Column	Step/Column	Step/Column	Step/Column
CSEA	Step/Column	Step/Column	Step/Column	Step/Column
SEIU	Step/Column	Step/Column	Step/Column	Step/Column
Unrepresented	Step/Column	Step/Column	Step/Column	Step/Column
Vacant Positions:				
UPM	Column 4, Step 11	Column 4, Step 11	Column 4, Step 11	Column 4, Step 11
CSEA	Step 3 of range	Step 3 of range	Step 3 of range	Step 3 of range
SEIU	Step 3 of range	Step 3 of range	Step 3 of range	Step 3 of range
Unrepresented	Middle of range	Middle of range	Middle of range	Middle of range
Medical benefits	Member (EE) + 1	Member (EE) + 1	Member (EE) + 1	Member (EE) + 1
Health and Welfare Premiums:				
Medical - CSEA, SEIU, & Unrepresented: Tiered District Contribution for Employee Only, Employee +1, Employee +2 or more	Up to \$2,900/month \$1,700/\$2,400/\$2,900	Up to \$2,900/month \$1,700/\$2,400/\$2,900	Up to \$2,900/month \$1,700/\$2,400/\$2,900	Up to \$2,900/month \$1,700/\$2,400/\$2,900
Medical - UPM FT & Eligible PT Faculty: Tiered District Contribution, varies by plan	Up to \$2,348 KP EE+1	Up to \$2,703 KP EE+1	Up to \$2,703 KP EE+1	Up to \$2,703 KP EE+1
Annual medical increase	9.5%	15%	15%	15%
Annual dental/vision/other increase – All groups	0%	0%	0%	0%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

EXPENDITURE ASSUMPTIONS	FY 2025-2026 ESTIMATED ASSUMPTIONS	FY 2026-2027 ESTIMATED ASSUMPTIONS	FY 2027-2028 ESTIMATED ASSUMPTIONS	FY 2028-2029 ESTIMATED ASSUMPTIONS
Statutory Employer Benefit Rates:				
STRS	19.10%	19.10%	19.10%	19.10%
PERS CLASSIC – CSEA	26.81%	26.90%	27.80%	27.40%
PERS CLASSIC – SEIU	26.81%	26.90%	27.80%	27.40%
PERS CLASSIC – Unrepresented	26.81%	26.90%	27.80%	27.40%
PERS PEPR – Non-Safety	26.81%	26.90%	27.80%	27.40%
PERS CLASSIC - Public Safety	23.19%	23.20%	23.20%	23.20%
PERS PEPR – Public Safety	14.96%	15.00%	15.00%	15.00%
PERS – Public Safety Unfunded Liability	\$148,325	\$160,000	\$171,000	\$190,000
Social Security	6.2%	6.2%	6.2%	6.2%
Medicare	1.45%	1.45%	1.45%	1.45%
Unemployment Insurance	0.05%	0.05%	0.05%	0.05%
Workers’ Compensation	1.31%	1.38%	1.45%	1.52%
Fixed Costs:				
Telephone, Sewer, Pest	8.0%	8.0%	8.0%	8.0%
Water	8.0%	8.0%	8.0%	8.0%
Gas/Electricity	15.0%	15.0%	15.0%	15.0%
Insurance	8.0%	8.0%	8.0%	8.0%
Operating Expenses	0%	0%	0%	0%
Elections	No	\$100,000	No	\$100,000
Transportation Expense for FT Student	\$43/semester	\$43/semester	\$43/semester	\$43/semester

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MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2025-2026

General Fund Highlights

Overview

Basic Aid Status

The District is a “Basic Aid” district, or, as it is now being called, a “community-supported” 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 2024-25, the District will receive approximately \$46.5 million more as a Basic Aid district – the “Basic Aid increment” – than it would have received from apportionment. In 2025-26, the Basic Aid increment will be approximately \$48.8 million.

The State Budget Process

At this time, we cannot predict what impact the State’s fiscal situation will have on the District. Lacking better information, the District has budgeted \$2.0 million for state revenue, excluding any On-Behalf payments.

Discussion of the Proposed Budget for Fiscal Year 2025-26

The Tentative Budget for 2025-26 has the following key elements:

- Planned expenditures exceed budgeted revenues resulting in \$1.9 million net decrease to the ending Fund Balance.
- The estimated Ending Fund Balance for 2025-26 is 30.3% of total Unrestricted General Fund expenses compared to 35.7% for 2024-25.
- A positive CPI inflation factor adjustment of 1.02% for secured property taxes is expected to result in an increase of \$2.2 million for 2025-26 secured property taxes.
- Increase in health benefits is approximately \$1.1 million for 2025-26.

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2025-2026

Analysis and Comparison of Revenue and Expense

Projected total General Fund Revenue for 2025-26 is \$119.5 million compared to \$103.6 million for 2024-25. This is an increase of \$15.9 million or 15.3%, principally due to an increase in secured property taxes and deferred revenues of categorical programs from prior years. Projected total General Fund Expenditures for 2025-26 are \$121.2 million compared to \$99.1 million for 2024-25. This is an increase of \$22.1 million or 22.3%, due to an increase in salaries and benefits and higher other outgo, as well as an increase in the carry forwards of categorical programs from prior years. The 2025-26 budgeted unrestricted revenues of \$88.6 million increased \$2.1 million or 2.4% over the 2024-25 unrestricted revenues of \$86.5 million; 2025-26 budgeted unrestricted expenditures of \$90.2 million is an increase of \$8.3 million or 10.1% more than the 2024-25 unrestricted expenditures of \$81.9 million.

Discussion of Year-end Results for Fiscal Year 2024-25

Unrestricted revenues are about \$192 thousand higher than budgeted, principally from higher than budgeted secured property taxes and interest, offset by lower state revenues.

Unrestricted expenditures are approximately \$4.4 million lower than budgeted, primarily due to lower salaries, benefits, and other operating costs such as supplies, materials, and contract services.

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 2025-26 the County of Marin will provide short-term funding not to exceed \$30 million.

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2025-2026

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 that were moved to the College of Marin Foundation in 2021-22. The total net assets transferred totaled \$802 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.

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 that were moved to the College of Marin Foundation in 2021-22. The total net assets transferred totaled \$1.3 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, Drama 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.

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2025-2026

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 2024-25 operations are \$62 thousand less in expenditure than externally funded revenue. Approximately 53% supports 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.

Solar Operations Fund

The 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.

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.

Miwok Center Operations Fund

The Miwok Center Operations Fund was established in 2021-22 for the purpose of receiving revenue proceeds from the recreational use of the Miwok Center. The funds were used to pay for costs of maintenance and operations of providing the facilities to the community for recreational use. The fund balance has been transferred to the Unrestricted General Fund for future operations.

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2025-2026

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.

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.

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.

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2025-2026

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.

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 currently \$159 thousand is 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 2024-25 amounted to \$507 thousand and is projected to be \$522 thousand for 2025-26.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

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 2024-25 amounted to \$546 thousand and is projected to be \$549 thousand for 2025-26.

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 \$304 thousand for 2024-25 and is projected to be \$300 thousand for 2025-26.

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 refinancing 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 2024-25 for amounted to \$10.9 million and is projected to be \$11.2 million for 2025-26. 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 2025-2026**

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 2024-25 amounted to \$16.5 million and is projected to be \$16.5 million for 2025-26. Expenditures are covered by proceeds of the ad valorem property tax which is billed and collected by the Marin County Tax Assessor's Office.

Self-Insurance Fund

The District self-insures for vision and dental coverage, with stop-loss insurance on the dental coverage. The full funding burden is borne by the District and is classified as a part of Benefits. The District does not anticipate a rate change for 2025-26.

PARS-CCLC Pension Rate Stabilization Trust Fund

The PARS-CCLC Pension Rate Stabilization Trust Fund has been made available for the purpose of pre-funding pension obligations. The District estimates a contribution of \$400 thousand to the trust for 2024-25.

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2025-2026

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 2025-26 Tentative Budget includes "pay-as-you-go" and implicit rate subsidy reimbursements from the trust fund for its retiree medical and dental premium payments.

In 2024-25, an actuarial study was completed under the GASB 74/75 standards. The roll-forward valuation report dated April 2, 2025 showed that as of June 30, 2023 valuation date, the District's Total OPEB Liability (TOL) was \$516 thousand and the OPEB trust's Fiduciary Net Position (FNP) was \$2.5 million. This leaves a Net OPEB Liability (NOL) of (\$2.0) million.

College of Marin Foundation

In 2020-21, 167 College of Marin Foundation funds were transferred into the College's ERP system, Ellucian Banner. The total net assets transferred totaled \$7.5 million. In 2021-22, the District Advancement funds were transferred to the College of Marin Foundation. The total net assets transferred totaled \$2.9 million. In 2024-25, the College of Marin Foundation's total net assets is projected to be \$15.1M as of June 30, 2025.

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**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

PART II - FTES STATISTICS, 2017-18 TO 2024-25

FTES DATA

<u>FTES</u>	<u>2017-18</u>	<u>% CH.</u>	<u>2018-19</u>	<u>% CH.</u>	<u>2019-20</u>	<u>% CH.</u>	<u>2020-21</u>	<u>% CH.</u>
Credit	3,431	-0.4%	3,102	-9.6%	2,978	-4.0%	2,928	-1.7%
Non-Credit	285	5.2%	280	-1.8%	232	-17.1%	162	-30.2%
TOTAL	3,716	0.0%	3,382	-9.0%	3,210	-5.1%	3,090	-3.7%

<u>FTES</u>	<u>2021-22</u>	<u>% CH.</u>	<u>2022-23</u>	<u>% CH.</u>	<u>2023-24</u>	<u>% CH.</u>	<u>(a) 2024-25</u>	<u>% CH.</u>
Credit	2,739	-6.5%	2,880	5.1%	3,097	7.5%	3,221	4.0%
Non-Credit	186	14.8%	304	63.4%	386	27.0%	351	-9.1%
TOTAL	2,925	-5.3%	3,184	8.9%	3,483	9.4%	3,572	2.6%

FTES

(a) CCFS-320 as of April 22, 2025

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**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

PART III - SUMMARY OF FUNDS

A. REVENUES

FISCAL YEAR	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ESTIMATED 2024-2025	TENTATIVE BUDGET 2025-2026
REVENUE SUMMARY					
FUND TITLE					
UNRESTRICTED GENERAL FUND	\$ 73,901,490	\$ 79,379,180	\$ 85,276,345	\$ 86,470,653	\$ 88,560,170
COMMUNITY SERVICES	938,643	906,978	1,363,646	1,273,591	1,323,132
RESTRICTED GENERAL FUND	12,404,356	13,208,373	15,357,326	15,876,312	29,636,050
TOTAL GENERAL FUND	87,244,489	93,494,531	101,997,317	103,620,556	119,519,352
SCHOLARSHIP AND LOAN TRUST FUND	101	-	-	-	-
STUDENT FINANCIAL AID TRUST FUND	6,781,954	5,844,162	5,865,515	6,525,000	6,710,580
INVESTMENT TRUST FUND	3,161	-	-	-	-
CHILD DEVELOPMENT FUND	688,089	700,300	566,483	621,174	974,644
IVC ORGANIC FARM FUND	296,530	325,875	217,553	280,571	373,537
SOLAR OPERATIONS FUND	152,874	110,512	130,548	144,000	134,000
WORKFORCE HOUSING OPERATIONS FUND	101,348	6,147	36,256	32,940	26,000
MIWOK CENTER OPERATIONS FUND	500,185	31,398	-	-	-
CAPITAL OUTLAY FUND	3,747,114	3,208,356	10,568,726	1,544,887	1,357,061
MEASURE B FUND, SERIES A-1	12,236	196,560	527,245	313,276	-
MEASURE B BUILDING FUND, SERIES B	3,760	1,713	-	-	-
MEASURE B FUND, SERIES B-1	64,921	1,178,661	3,483,596	3,051,045	500,000
HAMILTON REDEVELOPMENT BOND REDEMPTION FUND	649,468	502,995	970,108	917,266	310,856
LEASE REVENUE BOND (LRBs) INTEREST & REDEMPTION FUND	544,661	558,901	584,683	587,607	583,607
CERTIFICATES OF PARTICIPATION (COPs) DEBT SERVICE FUND	304,992	308,591	317,973	321,444	315,194
MEASURE C INTEREST/REDEMPTION FUND	12,833,904	10,781,884	10,661,896	10,856,100	11,200,000
MEASURE B INTEREST/REDEMPTION FUND	14,073,449	16,554,047	17,014,280	16,647,800	16,500,000
SELF-INSURANCE FUND	636,618	644,381	700,084	712,281	709,000
PARS-CCLC PENSION RATE STABILIZATION TRUST FUND	(31,659)	563,245	977,257	985,061	100,000
OTHER POST EMPLOYMENT BENEFITS (OPEB) TRUST FUND	(148,211)	40,647	161,624	127,149	10,000
COLLEGE OF MARIN FOUNDATION	2,499,306	4,616,622	3,038,680	2,191,704	4,719,567
ASSOCIATED STUDENTS ORGANIZATIONS	118,920	140,062	124,977	112,600	114,302
TOTAL - ALL FUNDS	\$ 131,078,210	\$ 139,809,590	\$ 157,945,043	\$ 149,592,571	\$ 164,157,700

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**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

PART III - SUMMARY OF FUNDS

B. EXPENDITURES

FISCAL YEAR					
EXPENDITURE SUMMARY	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ESTIMATED 2024-2025	TENTATIVE BUDGET 2025-2026
FUND TITLE					
UNRESTRICTED GENERAL FUND	\$ 70,677,085	\$ 74,490,828	\$ 83,083,275	\$ 81,938,204	\$ 90,206,101
COMMUNITY SERVICES	938,643	906,978	1,363,646	1,273,591	1,323,132
RESTRICTED GENERAL FUND	12,404,356	13,208,373	15,357,326	15,876,312	29,636,050
TOTAL GENERAL FUND	84,020,084	88,606,179	99,804,247	99,088,107	121,165,283
SCHOLARSHIP AND LOAN TRUST FUND	-	-	-	-	-
STUDENT FINANCIAL AID TRUST FUND	6,781,954	5,844,162	5,865,515	6,525,000	6,710,580
INVESTMENT TRUST FUND	-	-	-	-	-
CHILD DEVELOPMENT FUND	688,089	700,300	566,483	559,150	974,644
IVC ORGANIC FARM FUND	296,530	325,875	217,553	280,571	373,537
SOLAR OPERATIONS FUND	57,572	59,795	65,495	97,536	97,536
WORKFORCE HOUSING OPERATIONS FUND	50,830	(820)	-	-	55,000
MIWOK CENTER OPERATIONS FUND	327	2,089	-	-	-
CAPITAL OUTLAY FUND	4,564,401	24,690	1,715,662	1,080,132	7,539,903
MEASURE B FUND, SERIES A-1	852,525	4,924,497	4,600,154	10,878,043	-
MEASURE B BUILDING FUND, SERIES B	13,550,737	104,324	5,191	-	-
MEASURE B FUND, SERIES B-1	12,446	5,171,351	28,251,162	24,828,685	50,359,958
HAMILTON REDEVELOPMENT BOND REDEMPTION FUND	458,422	470,656	888,341	506,605	521,932
LEASE REVENUE BOND (LRBs) INTEREST & REDEMPTION FUND	544,156	547,356	546,857	545,607	548,607
CERTIFICATES OF PARTICIPATION (COPs) DEBT SERVICE FUND	304,794	303,594	302,194	303,944	300,194
MEASURE C INTEREST/REDEMPTION FUND	10,374,928	10,081,157	10,501,201	10,850,658	11,192,742
MEASURE B INTEREST/REDEMPTION FUND	13,317,251	16,268,821	16,072,851	16,463,628	16,462,887
SELF-INSURANCE FUND	568,326	535,189	610,321	589,200	617,400
PARS-CCLC PENSION RATE STABILIZATION TRUST FUND	29,158	30,133	31,761	30,500	32,000
OTHER POST EMPLOYMENT BENEFITS (OPEB) TRUST FUND	200,715	2,129	173,519	154,872	107,017
COLLEGE OF MARIN FOUNDATION	815,904	1,069,355	2,860,888	1,611,547	4,237,697
ASSOCIATED STUDENTS ORGANIZATIONS	55,024	106,593	108,060	77,700	124,605
TOTAL - ALL FUNDS	\$ 137,544,173	\$ 135,177,425	\$ 173,187,455	\$ 174,471,485	\$ 221,421,522

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**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

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

FISCAL YEAR	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ESTIMATED 2024-2025	TENTATIVE BUDGET 2025-2026	BUDGET FORECAST 2026-2027	BUDGET FORECAST 2027-2028	BUDGET FORECAST 2027-2028
SOURCES OF FUNDS								
BEGINNING FUND BALANCE	\$ 15,470,808	\$ 18,328,876	\$ 23,142,133	\$ 25,052,474	\$ 29,337,449	\$ 27,441,518	\$ 24,053,076	\$ 18,438,815
REVENUES								
PROGRAM-BASED FUNDING	68,611,981	73,348,538	76,938,396	79,735,622	82,058,604	84,378,139	86,766,788	89,226,616
FEDERAL	240	160	240	-	-	-	-	-
OTHER STATE	4,106,718	4,425,458	4,964,233	4,050,529	3,949,678	3,949,678	3,949,678	3,949,678
OTHER LOCAL	984,974	1,391,239	2,242,986	2,469,606	2,446,871	2,070,844	2,094,561	2,118,752
OTHER FINANCING SOURCES	197,577	213,785	1,130,490	214,896	105,017	150,000	150,000	150,000
TOTAL REVENUE	73,901,490	79,379,180	85,276,345	86,470,653	88,560,170	90,548,661	92,961,027	95,445,046
TOTAL SOURCES	89,372,298	97,708,056	108,418,478	111,523,127	117,897,619	117,990,179	117,014,103	113,883,861
USE OF FUNDS								
SALARIES	38,372,838	39,373,460	42,752,735	46,308,458	49,969,156	52,165,175	54,345,658	56,653,029
BENEFITS	17,440,210	18,703,230	19,750,203	21,459,254	23,778,377	24,603,560	26,537,485	28,352,739
TOTAL SALARIES & BENEFITS	55,813,048	58,076,690	62,502,938	67,767,712	73,747,533	76,768,735	80,883,143	85,005,768
FIXED EXPENSES	2,152,243	2,509,502	3,777,486	3,604,173	4,205,488	4,665,288	5,189,065	5,786,015
OTHER OPERATING	4,056,353	5,313,381	5,649,025	5,478,117	6,218,577	6,218,577	6,218,577	6,218,577
CAPITAL OUTLAY	646,532	2,361,600	778,201	1,064,326	1,395,684	1,395,684	1,395,684	1,395,684
OTHER OUTGO	8,008,909	6,229,655	10,375,625	4,023,876	4,638,819	4,638,819	4,638,819	4,638,819
TOTAL EXPENDITURES	14,864,037	16,414,138	20,580,337	14,170,492	16,458,568	16,918,368	17,442,145	18,039,095
TOTAL USES	70,677,085	74,490,828	83,083,275	81,938,204	90,206,101	93,687,103	98,325,288	103,044,863
SOURCES OVER (UNDER) USES	18,695,213	23,217,228	25,335,203	29,584,923	27,691,518	24,303,076	18,688,815	10,838,998
TRANSFER IN (OUT)	(366,337)	(75,095)	(282,729)	(247,474)	(250,000)	(250,000)	(250,000)	(250,000)
ENDING FUND BALANCE	\$ 18,328,876	\$ 23,142,133	\$ 25,052,474	\$ 29,337,449	\$ 27,441,518	\$ 24,053,076	\$ 18,438,815	\$ 10,588,998
RESERVE	25.8%	31.0%	30.1%	35.7%	30.3%	25.6%	18.7%	10.3%
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 2,858,068	\$ 4,813,257	\$ 1,910,341	\$ 4,284,975	\$ (1,895,931)	\$ (3,388,442)	\$ (5,614,261)	\$ (7,849,817)
Target Reserve Levels	10.5%	11.0%	11.5%	12.0%	12.5%	13.0%	13.0%	13.0%

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**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

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

FISCAL YEAR	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ESTIMATED 2024-2025	TENTATIVE BUDGET 2024-2025	% CHANGE
SOURCES OF FUNDS						
BEGINNING FUND BALANCE	\$ 15,470,808	\$ 18,328,876	\$ 23,142,133	\$ 25,052,474	\$ 29,337,449	17.1%
REVENUES						
PROGRAM-BASED FUNDING	\$ 68,611,981	\$ 73,348,538	\$ 76,938,396	\$ 79,735,622	\$ 82,058,604	2.9%
FEDERAL	240	160	240	-	-	0.0%
OTHER STATE	4,106,718	4,425,458	4,964,233	4,050,529	3,949,678	-2.5%
OTHER LOCAL	984,974	1,391,239	2,242,986	2,469,606	2,446,871	-0.9%
OTHER FINANCING SOURCES	197,577	213,785	1,130,490	214,896	105,017	-51.1%
TOTAL REVENUE	73,901,490	79,379,180	85,276,345	86,470,653	88,560,170	2.4%
TOTAL SOURCES	89,372,298	97,708,056	108,418,478	111,523,127	117,897,619	5.7%
USE OF FUNDS						
SALARIES	38,372,838	39,373,460	42,752,735	46,308,458	49,969,156	7.9%
BENEFITS	17,440,210	18,703,230	19,750,203	21,459,254	23,778,377	10.8%
TOTAL SALARIES & BENEFITS	55,813,048	58,076,690	62,502,938	67,767,712	73,747,533	8.8%
FIXED EXPENSES	2,152,243	2,509,502	3,777,486	3,604,173	4,205,488	16.7%
OTHER OPERATING	4,056,353	5,313,381	5,649,025	5,478,117	6,218,577	13.5%
CAPITAL OUTLAY	646,532	2,361,600	778,201	1,064,326	1,395,684	31.1%
OTHER OUTGO	8,008,909	6,229,655	10,375,625	4,023,876	4,638,819	15.3%
TOTAL OTHER EXPENSES	14,864,037	16,414,138	20,580,337	14,170,492	16,458,568	16.1%
TOTAL USES	70,677,085	74,490,828	83,083,275	81,938,204	90,206,101	10.1%
SOURCES OVER/(UNDER) USES	18,695,213	23,217,228	25,335,203	29,584,923	27,691,518	-6.4%
TRANSFER IN (OUT)	(366,337)	(75,095)	(282,729)	(247,474)	(250,000)	1.0%
ENDING FUND BALANCE	\$ 18,328,876	\$ 23,142,133	\$ 25,052,474	\$ 29,337,449	\$ 27,441,518	-6.5%
RESERVE	25.8%	31.0%	30.1%	35.7%	30.3%	
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 2,858,068	\$ 4,813,257	\$ 1,910,341	\$ 4,284,975	\$ (1,895,931)	

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**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

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

FISCAL YEAR					TENTATIVE	
	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	BUDGET	%
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	CHANGE
PROGRAM-BASED FUNDING						
STATE GENERAL APPORTIONMENT	\$ 248,439	\$ 255,858	\$ 276,890	\$ 260,174	\$ 260,174	0.0%
STATE SUBVENTIONS	252,735	249,278	249,938	246,084	246,757	0.3%
TOTAL	501,174	505,136	526,828	506,258	506,931	0.1%
PROPERTY TAXES						
SECURED	62,295,146	66,515,820	70,960,199	74,097,912	76,266,837	2.9%
SUPPLEMENTAL	2,100,051	2,392,881	1,312,892	1,188,329	1,188,329	0.0%
UNSECURED	1,179,587	1,232,439	1,405,799	1,331,983	1,485,367	11.5%
PRIOR-YEAR	99,374	123,757	90,494	132,208	132,208	0.0%
RDA	507,121	710,721	576,191	376,917	376,917	0.0%
TOTAL TAXES	66,181,279	70,975,618	74,345,575	77,127,349	79,449,658	3.0%
ENROLLMENT FEES	1,929,528	1,867,784	2,065,993	2,102,015	2,102,015	0.0%
TOTAL PROGRAM-BASED	68,611,981	73,348,538	76,938,396	79,735,622	82,058,604	2.9%
FEDERAL REVENUE	240	160	240	-	-	0.0%
STATE REVENUE						
STRS/PERS "ON-BEHALF" PAYMENTS	2,145,278	1,861,509	1,952,442	1,955,280	1,955,280	0.0%
OTHER STATE	355,535	814,912	1,136,220	285,165	285,165	0.0%
EPA - PROP 30 / PROP 55	318,174	234,076	343,519	407,871	348,300	-14.6%
FULL-TIME FACULTY HIRING	492,194	492,194	492,194	492,194	492,194	0.0%
LOTTERY	589,588	799,470	808,782	656,378	614,898	-6.3%
MANDATED COSTS	97,910	103,979	109,574	120,017	120,217	0.2%
PART-TIME FACULTY COMPENSATION	108,039	119,318	121,502	133,624	133,624	0.0%
TOTAL STATE	4,106,718	4,425,458	4,964,233	4,050,529	3,949,678	-2.5%
LOCAL REVENUE						
INTEREST	12,736	366,071	1,003,902	1,153,609	1,100,000	-4.6%
NON-RESIDENCE FEES	831,223	883,212	1,032,066	1,162,592	1,162,592	0.0%
OTHER STUDENT CHARGES	22,392	28,226	31,988	10,822	19,279	78.1%
MISCELLANEOUS	118,623	113,730	175,030	142,583	165,000	15.7%
	984,974	1,391,239	2,242,986	2,469,606	2,446,871	-0.9%
OTHER FINANCING SOURCES	197,577	213,785	1,130,490	214,896	105,017	-51.1%
TOTAL REVENUE	\$ 73,901,490	\$ 79,379,180	\$ 85,276,345	\$ 86,470,653	\$ 88,560,170	2.4%

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**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

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

FISCAL YEAR	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ESTIMATED 2024-2025	TENTATIVE BUDGET 2025-2026	% CHANGE
USE OF FUNDS						
SALARIES	\$ 38,372,838	\$ 39,373,460	\$ 42,752,735	\$ 46,308,458	\$ 49,969,156	7.9%
BENEFITS	17,440,210	18,703,230	19,750,203	21,459,254	23,778,377	10.8%
TOTAL SALARIES & BENEFITS	55,813,048	58,076,690	62,502,938	67,767,712	73,747,533	8.8%
 FIXED EXPENSES	 2,152,243	 2,509,502	 3,777,486	 3,604,173	 4,205,488	 16.7%
OTHER OPERATING	4,056,353	5,313,381	5,649,025	5,478,117	6,218,577	13.5%
CAPITAL OUTLAY	646,532	2,361,600	778,201	1,064,326	1,395,684	31.1%
OTHER OUTGO	8,008,909	6,229,655	10,375,625	4,023,876	4,638,819	15.3%
TOTAL OTHER EXPENSES	14,864,037	16,414,138	20,580,337	14,170,492	16,458,568	16.1%
 TOTAL USES	 \$ 70,677,085	 \$ 74,490,828	 \$ 83,083,275	 \$ 81,938,204	 \$ 90,206,101	 10.1%

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**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

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

FISCAL YEAR					TENTATIVE	
	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	BUDGET	%
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	CHANGE
SALARIES						
FACULTY						
INSTRUCTORS-REGULAR	\$ 10,550,786	\$ 10,126,492	\$ 11,496,995	\$ 13,142,567	\$ 14,815,094	12.7%
INSTRUCTORS-HOURLY	7,829,742	8,479,212	9,112,188	10,820,320	10,896,726	0.7%
NON-INSTRUCTORS-REGULAR	1,520,763	1,943,692	1,688,214	1,899,055	1,749,849	-7.9%
NON-INSTRUCTORS-HOURLY	1,476,440	1,575,836	1,608,973	1,620,858	1,793,275	10.6%
FACULTY	21,377,731	22,125,232	23,906,370	27,482,800	29,254,944	6.4%
CLASSIFIED						
STAFF - REGULAR	10,331,767	10,192,128	11,227,229	11,820,877	13,827,326	17.0%
INSTRUCTIONAL - REGULAR	903,509	937,947	1,144,470	1,067,229	1,301,753	22.0%
HOURLY INST./NON INST.	481,640	680,544	811,937	803,372	400,267	-50.2%
OVERTIME	124,587	208,069	319,261	314,640	165,900	-47.3%
CLASSIFIED	11,841,503	12,018,688	13,502,897	14,006,118	15,695,246	12.1%
ADMINISTRATORS						
ACADEMIC	2,359,926	2,486,056	2,486,412	2,325,412	2,384,456	2.5%
CLASSIFIED	2,793,678	2,743,484	2,857,056	2,494,128	2,634,510	5.6%
ADMINISTRATORS	5,153,604	5,229,540	5,343,468	4,819,540	5,018,966	4.1%
TOTAL SALARIES	\$ 38,372,838	\$ 39,373,460	\$ 42,752,735	\$ 46,308,458	\$ 49,969,156	7.9%

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**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

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

FISCAL YEAR						TENTATIVE	
	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	BUDGET	%	
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	CHANGE	
PUBLIC RETIREMENT							
STRS	\$ 5,492,028	\$ 5,845,341	\$ 5,728,046	\$ 6,272,861	\$ 6,518,477	3.9%	
PERS	3,285,113	3,676,257	4,107,898	4,378,698	5,058,541	15.5%	
FICA	1,012,510	1,051,946	1,139,945	1,208,856	1,404,054	16.1%	
MEDICARE	549,975	561,587	609,637	679,896	705,730	3.8%	
UNEMPLOYMENT	152,885	212,682	114,062	52,791	83,717	58.6%	
WORKERS COMP. INS.	320,032	399,651	520,561	592,884	648,475	9.4%	
TOTAL	10,812,543	11,747,464	12,220,149	13,185,986	14,418,994	9.4%	
HEALTH PROTECTION	6,627,667	6,955,766	7,530,054	8,273,268	9,359,383	13.1%	
TOTAL BENEFITS	\$ 17,440,210	\$ 18,703,230	\$ 19,750,203	\$ 21,459,254	\$ 23,778,377	10.8%	

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**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

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

FISCAL YEAR						
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ESTIMATED</u>	<u>TENTATIVE</u>	<u>%</u>
	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>BUDGET</u>	<u>CHANGE</u>
					<u>2025-2026</u>	
FIXED EXPENSES						
UTILITIES						
SEWER SERVICE	\$ 169,844	\$ 131,885	\$ 137,152	\$ 155,660	\$ 183,000	17.6%
TELEPHONE	177,066	214,791	193,874	224,393	258,808	15.3%
WATER	172,181	203,788	235,287	271,228	254,410	-6.2%
GAS & ELECTRICITY	1,061,766	1,316,095	2,432,568	2,068,391	2,589,735	25.2%
PEST CONTROL	113,971	159,412	182,236	176,137	195,535	11.0%
	1,694,828	2,025,971	3,181,117	2,895,809	3,481,488	20.2%
INSURANCE	457,415	483,531	596,369	708,364	724,000	2.2%
TOTAL	<u>\$ 2,152,243</u>	<u>\$ 2,509,502</u>	<u>\$ 3,777,486</u>	<u>\$ 3,604,173</u>	<u>\$ 4,205,488</u>	<u>16.7%</u>

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**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

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

FISCAL YEAR						TENTATIVE	
	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	BUDGET	%	
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	CHANGE	
OTHER OPERATING EXPENSES							
SUPPLIES & MATERIALS	\$ 855,703	\$ 1,333,503	\$ 1,228,295	\$ 926,162	\$ 1,164,222	25.7%	
PERSONAL SVCE, LECTURE	86,835	112,132	128,888	201,318	221,726	10.1%	
TRAVEL & CONFERENCE	121,675	159,658	205,024	207,049	398,976	92.7%	
DUES & MEMBERSHIP	105,955	102,968	91,940	121,156	130,517	7.7%	
LEGAL	313,146	583,861	332,813	687,039	688,940	0.3%	
AUDITS & ELECTION	68,980	71,230	75,530	200,822	100,000	-50.2%	
CONTRACTED SERVICES	2,024,580	2,246,212	2,945,128	2,461,356	2,779,910	12.9%	
POSTAGE	34,930	33,936	46,797	49,595	53,863	8.6%	
PRINTING & PUBLICATION	56,977	10,580	4,496	10,571	9,946	-5.9%	
RENTAL & LEASES	242,318	272,084	253,964	273,940	285,218	4.1%	
RECRUITMENT	287,013	167,125	165,782	133,300	184,492	38.4%	
OTHER DISTRICT-WIDE EXP.	(141,759)	219,706	170,151	205,809	200,367	-2.6%	
MISCELLANEOUS	-	386	217	-	400	0.0%	
TOTAL	\$ 4,056,353	\$ 5,313,381	\$ 5,649,025	\$ 5,478,117	\$ 6,218,577	13.5%	

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**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

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

FISCAL YEAR					TENTATIVE	
	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	BUDGET	%
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	CHANGE
CAPITAL OUTLAY						
LIBRARY BOOKS/PERIODICALS	\$ 97,938	\$ 121,562	\$ 132,215	\$ 165,316	\$ 169,040	2.3%
EQUIPMENT NEW & LEASED	548,594	2,240,038	645,986	899,010	1,226,644	36.4%
TOTAL	\$ 646,532	\$ 2,361,600	\$ 778,201	\$ 1,064,326	\$ 1,395,684	31.1%
OTHER OUTGO						
INTERFUND TRANSFERS:						
MAINTENANCE MANAGEMENT FUND	\$ -	\$ 1,000,000	\$ 6,800,000	\$ -	\$ -	0.0%
CAPITAL OUTLAY FUND	-	-	-	-	250,000	0.0%
INSTRUCT. & ADMIN. SUPPORT FOR LAB SCHOOL	101,804	171,608	10,474	-	237,747	0.0%
CHILD DEVELOPMENT FUND	39,150	28,011	10,474	-	167,042	0.0%
IVC ORGANIC FARM FUND	237,894	160,425	94,583	230,059	321,537	39.8%
MIWOK CENTER OPERATIONS FUND	500,000	-	-	-	-	0.0%
TECHNOLOGY FUND	1,000,000	500,000	-	-	-	0.0%
BOLINAS SITE	-	1,000,000	-	-	-	0.0%
STUDENT FINANCIAL AID TRUST FUND	19,040	-	-	-	-	0.0%
RDA FUND	421,151	592,332	451,260	257,061	257,061	0.0%
HAMILTON REDEV. BOND REDEMPTION	546,757	334,387	603,066	626,461	119,856	-80.9%
LEASE REVENUE BOND INTEREST & REDEMPTION	544,157	547,356	546,857	545,607	548,607	0.5%
CERTIFICATES OF PARTICIPATION DEBT SERVICE	304,794	303,594	302,194	303,944	300,194	-1.2%
SOLAR OPERATIONS FUND	120,000	90,000	95,000	97,000	97,000	0.0%
CATASTROPHIC RESERVE FUND	1,500,000	-	-	-	-	0.0%
PARS CONTRIBUTIONS	1,250,000	-	-	400,000	-	-100.0%
TOTAL INTERFUND TRANSFERS:	\$ 6,584,747	\$ 4,727,713	\$ 8,913,908	\$ 2,460,132	\$ 2,299,044	-6.5%
INTRAFUND TRANSFERS:						
MARIN EQUITY FUND	50,521	18,151	39,358	64,156	61,295	-4.5%
EQUITY INITIATIVE FUND	198,824	407,021	348,414	433,591	345,000	-20.4%
INNOVATION FUND	-	-	-	-	200,000	0.0%
SAS	267,194	281,701	395,924	387,972	446,923	15.2%
PUENTE	83,209	68,863	88,230	-	-	0.0%
BFAP/FA	34,399	39,359	172,103	67,900	108,603	59.9%
COMPASS	-	-	-	-	78,151	0.0%
STUDENT EQUITY & ACHIEVEMENT (SEA)	-	2,000	-	62,599	367,705	487.4%
SUMMER BRIDGE	-	18,000	-	-	-	0.0%
EOPS/CARE/CALWORKS/TANF	60,162	18,620	-	-	-	0.0%
HEALTH CENTER	-	36,076	22,510	4,340	-	-100.0%
PARKING	625,245	550,437	198,609	324,749	467,756	44.0%
MENTAL HEALTH	-	-	88,336	215,892	257,817	19.4%
MISCELLANEOUS	57,689	6,521	53,040	2,545	6,525	156.4%
TOTAL INTRAFUND TRANSFERS:	\$ 1,377,243	\$ 1,446,749	\$ 1,406,524	\$ 1,563,744	\$ 2,339,775	49.6%
OTHER USES:						
DEBT RETIREMENT	\$ 46,919	\$ -	\$ -	\$ -	\$ -	0.0%
STUDENT FINANCIAL AID	-	55,193	55,193	-	-	0.0%
TOTAL OTHER USES	\$ 46,919	\$ 55,193	\$ 55,193	\$ -	\$ -	0.0%
TOTAL OTHER OUTGO	\$ 8,008,909	\$ 6,229,655	\$ 10,375,625	\$ 4,023,876	\$ 4,638,819	15.3%

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**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

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

FISCAL YEAR					TENTATIVE	
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>%</u>
	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>	<u>CHANGE</u>
REVENUE						
Program Revenue	\$ 508,616	\$ 743,736	\$ 1,005,822	\$ 968,168	\$ 1,025,902	6.0%
Contributions	63,690	88,147	75,095	57,949	47,230	-18.5%
Intrafund Transfer In (Out) - Unrestricted GF	366,337	75,095	282,729	247,474	250,000	1.0%
Total Revenue	938,643	906,978	1,363,646	1,273,591	1,323,132	3.9%
EXPENDITURES BY PROGRAM						
Program Administration	\$ 762,929	\$ 598,614	\$ 1,000,782	\$ 870,732	\$ 990,110	13.7%
Emeritus	76,145	116,567	110,400	110,345	500	-99.5%
Short Courses/Workshops	99,569	191,797	252,464	292,514	332,522	13.7%
Total Expenditures	\$ 938,643	\$ 906,978	\$ 1,363,646	\$ 1,273,591	\$ 1,323,132	3.9%
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

F. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ESTIMATED 2024-2025	TENTATIVE BUDGET 2025-2026	% CHANGE
FEDERAL SOURCES						
Child Development Training Consortium	\$ 1,850	\$ 4,600	\$ 9,200	\$ 9,200	\$ 9,200	0.0%
College Work Study Program	210,947	155,001	268,088	249,924	249,924	0.0%
DOE - Open Textbook Pilot Program	167,376	246,426	195,445	66,604	257,601	286.8%
ECE Mentor Program	2,806	4,390	4,390	4,391	4,390	0.0%
Foster Care Education Program (39% Federal)	20,299	23,322	-	-	-	0.0%
HEERF III - American Rescue Plan	2,503,339	183,822	55,037	-	-	0.0%
Office of Emergency Services – Preparedness Plan Carry Fwd	-	-	-	1,439	-	-100.0%
PELL (Grants & Admin) & Direct Loan Programs	482	16,518	5,030	4,335	4,000	-7.7%
Transitional Assistance to Needy Families (48% Federal)	15,082	15,852	19,295	18,490	17,566	-5.0%
Vocational & Applied Tech. Education	92,885	113,741	110,264	127,002	108,703	-14.4%
TOTAL FEDERAL - GENERAL FUND	\$ 3,015,066	\$ 763,672	\$ 666,749	\$ 481,385	\$ 651,384	35.3%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

F. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ESTIMATED 2024-2025	TENTATIVE BUDGET 2025-2026	% CHANGE
STATE SOURCES						
AB 19 CA College Promise	261,608	209,508	182,494	226,111	1,109,396	390.6%
AB 19 CA College Promise, Carry Forward	68,956	74,194	84,490	87,356	-	-100.0%
AB 86 Adult Education Planning/Adult Ed Block Grant (AEBG)	192,180	314,616	330,862	271,483	242,916	-10.5%
Adult Ed Block Grant (AEBG) Carry Forward	-	-	-	-	68,966	0.0%
Adult Ed - ELL Healthcare Pathway	-	-	-	34,299	49,050	43.0%
Adult Ed - ELL Healthcare Pathway Round 2	-	-	-	-	357,463	0.0%
AI Grand Challenge Grant	-	-	-	-	154,287	0.0%
APDP Round 2	-	-	14,965	84,035	-	-100.0%
LGBTQ+	-	-	-	10,198	206,624	1926.1%
Basic Needs Centers	1,175	116,671	172,276	352,160	947,863	169.2%
Board Financial Assistance Program Admin. Allowance/R2T4	150,307	174,212	175,826	270,644	257,112	-5.0%
Cal Fresh Outreach (SB85)	-	-	-	-	27,920	0.0%
CALWORKS	153,896	170,435	185,028	223,598	266,942	19.4%
CA Planning & Research (OPR18121) Developing STEM Thinkers	589,061	96,663	99,196	-	13,371	0.0%
Certified Nurse Asst (CNA) Program	43,897	-	842	-	-	0.0%
College Rapid Rehousing	-	-	47,000	188,000	1,322,726	603.6%
Common Course Numbering System	-	-	-	33,564	879,481	2520.3%
Cooperative Agencies Resources for Education (CARE)	101,200	172,264	201,641	167,522	193,382	15.4%
COVID-19 Recovery Block Grant	-	69,174	104,406	801,396	1,187,987	48.2%
COVID-19 Response Block Grant	117,662	-	-	-	-	0.0%
Culturally Responsive Pedagogy & Practices (CRPP)	-	-	98,166	99,642	101,692	2.1%
Disabled Student Programs & Services (Student Accessibility & Services)	746,915	910,126	925,551	959,818	911,827	-5.0%
Enrollment Fee Waiver - 2% Administrative	29,364	25,031	-	-	-	0.0%
Equitable Placement & Completion	-	-	75,148	65,837	225,148	242.0%
Extended Opportunity Programs & Services	611,761	771,905	842,602	837,227	880,450	5.2%
Extended Opportunity Programs & Services-Carry Forward	-	1,224	36,435	75,067	-	-100.0%
Faculty and Staff Development-Carry Forward	-	-	-	-	123	0.0%
Faculty and Staff Diversity-Carry Forward	41,568	82,303	59,092	107,981	620,459	474.6%
Financial Aid Account	-	-	-	-	18,578	0.0%
Financial Aid Technology & Carry Forward	56,567	46,706	107,273	77,092	67,806	-12.0%
Foster Care Education Program (61% State)	31,750	36,478	-	-	-	0.0%
Guided Pathways	136,015	79,617	76,227	13,868	-	-100.0%
Hazardous Substances Carry Forward	-	-	-	4,880	-	-100.0%
SUB-TOTAL	\$ 3,333,882	\$ 3,351,127	\$ 3,819,520	\$ 4,991,778	\$ 10,111,569	102.6%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

F. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ESTIMATED 2024-2025	TENTATIVE BUDGET 2025-2026	% CHANGE
STATE SOURCES CONTINUED						
SUB-TOTAL (PREVIOUS PAGE)	\$ 3,333,882	\$ 3,351,127	\$ 3,819,520	\$ 4,991,778	\$ 10,111,569	102.6%
HCAI Caring4Cal Program	\$ -	\$ -	\$ 503,594	\$ -	\$ -	0.0%
Hunger Free Campus	-	292	-	-	16,675	0.0%
Juvenile Justice	-	-	123,138	457,747	636,444	39.0%
Learning Aligned Employment Program (LAEP)	-	1,237	19,820	675	-	-100.0%
Mental Health Support	3,000	209,936	249,950	173,292	164,627	-5.0%
MESA	-	147,773	340,107	355,603	721,167	102.8%
Next Up	-	-	380,827	367,126	366,267	-0.2%
North Bay - Trades Internship Programs (CAI)	-	15,053	186,545	298,402	-	-100.0%
ECE Teacher Assistant Apprenticeship Program (CAI)	-	-	-	145,810	454,190	211.5%
BRIDGE RN	-	-	-	-	730,600	0.0%
Nursing/Economic Development & Carry Forward	106,720	109,819	153,272	45,023	180,798	301.6%
Other State Grants	-	-	-	3,400	-	-100.0%
Other State Grants Carry Forward	-	-	-	-	34,145	0.0%
Peace Officers Training	-	1,209	988	608	629	3.5%
Physical Plant and Instructional Support	95,552	2,563,585	1,186,874	6,993	225,443	3123.8%
Prop. 20 – Lottery – Instructional Supplies	84,773	86,757	377,390	498,274	257,184	-48.4%
Prop. 20 – Lottery – Instructional Supplies Carry Forward	-	-	-	-	1,446,067	0.0%
Regional Equity & Recovery Partnerships (RERP)	-	-	12,199	38,539	-	-100.0%
Retention and Enrollment Outreach (SB85)	42,246	114,859	227,149	124,189	276,869	122.9%
Rising Scholars	-	-	229,500	153,000	178,812	16.9%
Scheduled Maintenance Carry-Forward	-	-	-	150,871	-	0.0%
STEM Scale Up	-	13,415	274,612	284,285	59,692	0.0%
Strong Workforce (Local) - 25/26	-	-	-	-	407,255	0.0%
Strong Workforce (Local) - 24/25	-	-	-	-	496,415	0.0%
Strong Workforce (Local) - 23/24	-	-	-	594,181	-	0.0%
Strong Workforce (Local) - Prior Years/Carry Forward	660,386	704,975	538,903	-	-	0.0%
Strong Workforce (Regional) - 25/26	-	-	-	-	245,128	0.0%
Strong Workforce (Regional) - 24/25	-	-	-	-	258,029	0.0%
Strong Workforce (Regional) - 23/24	-	-	-	296,800	-	0.0%
Strong Workforce (Regional) - Prior Years/Carry Forward	377,802	231,403	290,258	-	-	0.0%
Student Equity and Achievement (SEA) Pogram	1,594,279	1,518,890	1,745,015	2,030,113	1,655,720	0.0%
Student Transfer Achievement Reform Act AB 928	-	-	-	-	565,217	0.0%
Systemwide Technology & Data Security	-	12,040	100,579	-	612,381	0.0%
Transitional Assistance to Needy Families (52% State)	16,338	17,172	20,903	20,031	19,029	-5.0%
Transfer and Articulation	-	-	15,612	9,616	23,467	144.0%
UMOJA, Current and Carry Forward	800	4	122,448	159,358	83,967	-47.3%
Undocumented Resources Liaisons	18,947	97,542	76,673	87,593	104,818	19.7%
Veterans Resource Center & Carry Forward	677	1,672	980	2,368	184,834	7705.5%
TOTAL STATE	\$ 6,335,402	\$ 9,198,760	\$ 10,996,856	\$ 11,295,675	\$ 20,517,438	81.6%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

F. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

<u>FISCAL YEAR</u>	<u>ACTUAL 2021-2022</u>	<u>ACTUAL 2022-2023</u>	<u>ACTUAL 2023-2024</u>	<u>ESTIMATED 2024-2025</u>	<u>TENTATIVE BUDGET 2025-2026</u>	<u>% CHANGE</u>
LOCAL SOURCES						
Advancement	594,755	-	-	-	-	0.0%
Annual Fund Drive	223,751	-	-	-	-	0.0%
Cafeteria	21,891	14,308	16,142	-	-	0.0%
COM Foundation:						0.0%
Donations Carry Forward	5,485	-	-	-	-	0.0%
Scholarships & Carry Forward	4,137	-	-	-	-	0.0%
Career/WF Contract Ed	-	-	-	35,219	30,526	0.0%
COMPASS	7,246	27,688	27,016	134,286	114,958	-14.4%
Faculty Entrepreneur Champions	-	-	-	-	1,629	0.0%
Health Services - Restricted	250,764	257,536	296,002	308,563	285,000	-7.6%
Instrument Rental & Repair	-	-	340	-	76	0.0%
MCCD Facility Rentals	279,747	967,486	1,039,372	1,288,968	1,025,000	0.0%
MCCD Facility Rentals Carry Forward	-	-	-	-	401,940	0.0%
SUB-TOTAL	\$ 1,387,776	\$ 1,267,018	\$ 1,378,872	\$ 1,767,036	\$ 1,859,129	5.2%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

F. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ESTIMATED 2024-2025	TENTATIVE BUDGET 2025-2026	% CHANGE
LOCAL SOURCES CONTINUED						
SUB-TOTAL (PREVIOUS PAGE)	\$ 1,387,776	\$ 1,267,018	\$ 1,378,872	\$ 1,767,036	\$ 1,859,129	5.2%
Outside Scholarships	65,099	131,784	77,681	117,047	125,000	6.8%
Parking	116,389	333,663	500,775	500,000	450,000	-10.0%
President's Circle	2,355	-	-	-	-	0.0%
Risk Margin (RM)/ RM Carry Forward	-	-	-	46,744	130,033	178.2%
San Rafael Redevelopment Carry Fwd	-	-	-	-	530,521	0.0%
Ethel Seiderman Institute	-	2,128	-	-	5,396	0.0%
Summer Bridge	10,537	30,088	79,282	52,226	34,258	-34.4%
Summer Camps	2,390	-	-	-	-	0.0%
Student Technology	89,992	18,296	225,423	37,433	100,000	167.1%
Student Technology Carry Forward	-	-	-	-	378,679	0.0%
UC Berkeley - Puente Fund	1,500	1,500	1,500	8,781	11,219	0.0%
UC Berkeley - Puente Augmentation Fund	-	1,876	23,664	6,241	3,218	-48.4%
UCLA - Teagle Grant	607	12,839	-	-	-	0.0%
TOTAL LOCAL	\$ 1,676,645	\$ 1,799,192	\$ 2,287,197	\$ 2,535,508	\$ 3,627,453	43.1%
OTHER FINANCING SOURCES/OUTGO						
Inter/Intrafund Transfers In/(Out)	1,377,243	1,446,749	1,406,524	1,563,744	2,339,775	49.6%
Contingency for Additional Grants	-	-	-	-	2,500,000	0.0%
TOTAL RESTRICTED PROGRAMS	\$ 12,404,356	\$ 13,208,373	\$ 15,357,326	\$ 15,876,312	\$ 29,636,050	86.7%

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2025-2026

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 2025-26 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**
4. **Child Development Fund**
5. **IVC Organic Farm Fund**
6. **Solar Operations Fund**
7. **Workforce Housing Operations Fund**
8. **Miwok Center Operations Fund**
9. **Capital Outlay Fund**
10. **Measure B Building Fund, Series A**
11. **Measure B Fund, Series A-1**
12. **Measure B Building Fund, Series B**
13. **Measure B Fund, Series B-1**
14. **Hamilton Redevelopment Bond Interest and Redemption Fund**
15. **Lease Revenue Bond (LRBs) Interest and Redemption Fund**
16. **Certificates of Participation (COPs) Debt Service Fund**
17. **Measure C Bond Interest and Redemption Fund**
18. **Measure B Bond Interest and Redemption Fund**
19. **Self-Insurance Fund**
20. **PARS-CCLC Pension Rate Stabilization Trust Fund**
21. **Other Post-Employment Benefits (OPEB) Trust Fund - CERBT**
22. **College of Marin Foundation**
23. **Associated Student Organizations**

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

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. There are eleven scholarships and grants coordinated through this fund that were moved to the College of Marin Foundation in 2021-22. The total net assets transferred totaled \$802,399.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026
B. NARRATIVE TEXT AND FINANCIAL STATEMENTS**

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

FISCAL YEAR					TENTATIVE BUDGET 2025-2026	% CHANGE
	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025		
REVENUE						
Interest Income	\$ 101	\$ -	\$ -	\$ -	\$ -	0.0%
Total Revenue	101	-	-	-	-	0.0%
EXPENDITURES						
Scholarships/Support	-	-	-	-	-	0.0%
Total Expenditures	-	-	-	-	-	0.0%
Excess of Revenue Over Expenditures	101	-	-	-	-	0.0%
Other Outgo - Transfer to Foundation	(802,399)	-	-	-	-	0.0%
Beginning Fund Balance	802,298	-	-	-	-	0.0%
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%

NOTE: Funds transferred to the College of Marin Foundation in 2021-22.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

**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.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

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

FISCAL YEAR	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ESTIMATED 2024-2025	TENTATIVE BUDGET 2025-2026	% CHANGE
REVENUE						
Interest Income	\$ 1,052	\$ 16,607	\$ 22,515	\$ -	\$ -	0.0%
Federal Student Financial Aid	5,880,580	4,528,301	4,435,267	4,480,000	5,135,580	14.6%
State Student Financial Aid	870,763	1,292,927	1,407,733	2,045,000	1,575,000	-23.0%
Interfund Transfer	29,559	6,327	-	-	-	0.0%
Total Revenue	6,781,954	5,844,162	5,865,515	6,525,000	6,710,580	2.8%
EXPENDITURES						
CA Student Aid Commission/DOE/R2T4 Repayments	-	-	-	-	-	0.0%
Student Financial Aid	6,781,954	5,844,162	5,865,515	6,525,000	6,710,580	2.8%
Total Expenditures	6,781,954	5,844,162	5,865,515	6,525,000	6,710,580	2.8%
Excess of Revenue Over Expenditures	-	-	-	-	-	0.0%
Beginning Fund Balance	-	-	-	-	-	0.0%
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

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

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 that were moved to the College of Marin Foundation in 2021-22. The total net assets transferred totaled \$1,322,541.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

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

FISCAL YEAR	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ESTIMATED 2024-2025	TENTATIVE BUDGET 2025-2026	% CHANGE
REVENUE						
Interest Income	\$ 161	\$ -	\$ -	\$ -	\$ -	0.0%
Additional Investment Income	3,000	-	-	-	-	0.0%
Total Revenue	3,161	-	-	-	-	0.0%
EXPENDITURES						
Scholarships/Support	-	-	-	-	-	0.0%
Total Expenditures	-	-	-	-	-	0.0%
Excess of Revenue Over Expenditures	3,161	-	-	-	-	0.0%
Other Outgo - Transfer to Foundation	(1,322,541)	-	-	-	-	
Beginning Fund Balance	1,319,380	-	-	-	-	0.0%
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%

NOTE: Funds transferred to the College of Marin Foundation in 2021-22.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

**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. Operational revenue is projected to increase post-COVID. The 2025-26 Tentative Budget includes slight decreases to State funding and parent fees.

The 2025-26 projected deficit is covered by a transfer of \$404,789 from the General Fund.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

**CHILD DEVELOPMENT FUND
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ESTIMATED 2024-2025	TENTATIVE BUDGET 2025-2026	% CHANGE
REVENUE						
Interest Income	\$ 111	\$ 2,342	\$ 3,022	\$ 8,600	\$ 3,000	-65.1%
Federal Income	7,126	8,543	467	-	-	0.0%
State Income	359,737	315,016	477,719	538,106	506,855	-5.8%
Other Local Income	120,161	114,780	64,327	74,468	60,000	-19.4%
Grants/Contributions	60,000	60,000	-	-	-	0.0%
Interfund Transfer In for Instr'l & Admin. Support	101,804	171,608	10,474	-	237,747	0.0%
Interfund Transfer In - General Fund	39,150	28,011	10,474	-	167,042	0.0%
Total Revenue	688,089	700,300	566,483	621,174	974,644	56.9%
EXPENDITURES						
Certificated Salaries	347,911	350,449	256,275	-	-	0.0%
Classified Salaries	77,637	72,860	87,016	363,950	605,066	66.2%
Benefits	253,146	263,122	205,185	179,944	345,922	92.2%
Supplies	1,341	5,657	2,536	3,240	8,025	147.7%
Food	4,043	6,263	7,181	7,920	7,490	-5.4%
Other Operating Expenses	4,011	1,949	4,887	3,600	7,606	111.3%
Equipment		-	3,403	496	535	7.9%
Total Expenditures	688,089	700,300	566,483	559,150	974,644	74.3%
Excess of Revenue Over Expenditures	-	-	-	62,024	-	-100.0%
Other Outgo - Interfund Transfers (to General Fund)	-	-	-	(62,024)	-	-100.0%
Beginning Fund Balance	-	-	-	-	-	0.0%
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

**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 2024-25 projected deficit is covered by a transfer of \$230,059 from the General Fund. The 2025-26 budgeted deficit funded by the General fund is projected to be \$321,537.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

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

FISCAL YEAR					TENTATIVE BUDGET 2025-2026	% CHANGE
	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ESTIMATED 2024-2025		
REVENUE						
Interest Income	\$ 31	\$ 322	\$ 1,171	\$ 3,386	\$ 2,000	-40.9%
Other Local Income	58,605	63,678	51,071	47,126	50,000	6.1%
Grants/Contributions	-	101,450	70,728	-	-	0.0%
Interfund Transfer In - General Fund	237,894	160,425	94,583	230,059	321,537	39.8%
Total Revenue	296,530	325,875	217,553	280,571	373,537	33.1%
EXPENDITURES						
Classified Salaries	196,278	206,704	138,435	168,600	219,559	30.2%
Fringe Benefits	88,659	106,980	67,085	98,034	126,898	29.4%
Supplies	7,465	4,723	8,004	10,248	21,395	108.8%
Other Operating Expenses	3,658	6,572	4,029	3,689	4,632	25.6%
Equipment	470	896	-	-	1,053	0.0%
Total Expenditures	296,530	325,875	217,553	280,571	373,537	33.1%
Excess of Revenue Over Expenditures	-	-	-	-	-	0.0%
Beginning Fund Balance	-	-	-	-	-	0.0%
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

**SOLAR OPERATIONS FUND
REVENUE AND EXPENDITURE REPORT**

The 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 2025-2026**

**SOLAR OPERATIONS FUND
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ESTIMATED 2024-2025	TENTATIVE BUDGET 2025-2026	% CHANGE
REVENUE						
Interest Income	\$ 247	\$ 5,839	\$ 20,813	\$ 27,000	\$ 17,000	-37.0%
Other Local Income	32,627	14,673	14,735	20,000	20,000	0.0%
Interfund Transfer-In - General Fund	120,000	90,000	95,000	97,000	97,000	0.0%
Total Revenue	152,874	110,512	130,548	144,000	134,000	-6.9%
EXPENDITURES						
Other Operating Expenses	57,572	59,795	65,495	97,536	97,536	0.0%
Total Expenditures	57,572	59,795	65,495	97,536	97,536	0.0%
Excess of Revenue Over Expenditures	95,302	50,717	65,053	46,464	36,464	-21.5%
Beginning Fund Balance	311,397	406,699	457,416	522,469	568,933	8.9%
ENDING FUND BALANCE	\$ 406,699	\$ 457,416	\$ 522,469	\$ 568,933	\$ 605,397	6.4%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

**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 2025-2026**

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

FISCAL YEAR	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ESTIMATED 2024-2025	TENTATIVE BUDGET 2025-2026	% CHANGE
REVENUE						
Interest Income	\$ 80	\$ 2,387	\$ 9,196	\$ 11,200	\$ 6,000	-46.4%
Other Local Income	101,268	3,760	27,060	21,740	20,000	-8.0%
Interfund Transfer In - General Fund	-	-	-	-	-	0.0%
Total Revenue	101,348	6,147	36,256	32,940	26,000	-21.1%
EXPENDITURES						
Supplies	-	-	-	-	5,000	0.0%
Other Operating Expenses	50,830	(820)	-	-	50,000	0.0%
Total Expenditures	50,830	(820)	-	-	55,000	0.0%
Excess of Revenue Over Expenditures	50,518	6,967	36,256	32,940	(29,000)	-188.0%
Beginning Fund Balance	139,630	190,148	197,115	233,371	266,311	14.1%
ENDING FUND BALANCE	\$ 190,148	\$ 197,115	\$ 233,371	\$ 266,311	\$ 237,311	-10.9%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

**MIWOK CENTER OPERATIONS FUND
REVENUE AND EXPENDITURE REPORT**

The Miwok Center Operations Fund was established in 2021-22 for the purpose of receiving revenue proceeds from the recreational use of the Miwok Center. The funds were used to pay for costs of maintenance and operations of providing the facilities to the community for recreational use. The fund balance has been transferred to the Unrestricted General Fund for future operations.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

**MIWOK CENTER OPERATIONS FUND
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR						TENTATIVE BUDGET 2025-2026	% CHANGE
	<u>ACTUAL 2021-2022</u>	<u>ACTUAL 2022-2023</u>	<u>ACTUAL 2023-2024</u>	<u>ESTIMATED 2024-2025</u>			
REVENUE							
Interest Income	\$ 185	\$ 5,937	\$ -	\$ -	\$ -		0.0%
Other Local Income	-	25,461	-	-	-		0.0%
Interfund Transfer In - General Fund	500,000	-	-	-	-		0.0%
Total Revenue	500,185	31,398	-	-	-		0.0%
EXPENDITURES							
Supplies	327	-	-	-	-		0.0%
Other Operating Expenses	-	2,089	-	-	-		0.0%
Total Expenditures	327	2,089	-	-	-		0.0%
Excess of Revenue Over Expenditures	499,858	29,309	-	-	-		0.0%
(Other Outgo - Interfund Transfers)			(529,167)	-	-		
Beginning Fund Balance	-	499,858	529,167	-	-		0.0%
ENDING FUND BALANCE	\$ 499,858	\$ 529,167	\$ -	\$ -	\$ -		0.0%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

**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.

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.

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 2025-2026**

**CAPITAL OUTLAY FUND
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ESTIMATED 2024-2025	TENTATIVE BUDGET 2025-2026	% CHANGE
REVENUE						
Interest Income	\$ 6,160	\$ 116,024	\$ 686,705	\$ 787,826	\$ 850,000	7.9%
Miwok Dive Tower	300,000	-	-	-	-	0.0%
Bolinas Site	-	-	2,510,761	500,000	-	-100.0%
Other Local Income	519,803	-	-	-	-	0.0%
Interfund Transfers In	2,921,151	3,092,332	7,371,260	257,061	507,061	97.3%
Total Revenue	3,747,114	3,208,356	10,568,726	1,544,887	1,357,061	-12.2%
EXPENDITURES						
COPS Projects	1,464,932	-	-	-	-	0.0%
Miwok Dive Tower	2,689,953	-	-	-	-	0.0%
Tech Fund	-	14,274	30,113	24,225	1,324,310	5366.7%
Bolinas Site	-	-	1,491,335	976,921	205,593	-79.0%
Other	409,516	10,416	194,214	78,986	10,000	-87.3%
Contingency	-	-	-	-	6,000,000	0.0%
Total Expenditures and Transfers	4,564,401	24,690	1,715,662	1,080,132	7,539,903	598.1%
Excess of Revenue Over Expenditures	(817,287)	3,183,666	8,853,064	464,755	(6,182,842)	-1430.3%
Beginning Fund Balance	8,456,244	7,638,957	10,822,623	19,675,687	20,140,442	2.4%
ENDING FUND BALANCE	\$ 7,638,957	\$ 10,822,623	\$ 19,675,687	\$ 20,140,442	\$ 13,957,600	-30.7%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

**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 on the New Miwok Center is nearly complete, Pomo Complex Phase 2 and various site improvements have been completed.

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 2025-2026**

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

FISCAL YEAR		ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ESTIMATED 2024-2025	TENTATIVE BUDGET 2025-2026	% CHANGE
REVENUE							
	Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Revenue		-	-	-	-	-	0.0%
PROJECT EXPENDITURES							
DISTRICT WIDE							
	Districtwide Expenditures	-	-	-	-	-	0.0%
KENTFIELD CAMPUS							
	Kentfield Campus Expenditures	-	-	-	-	-	0.0%
INDIAN VALLEY CAMPUS							
35617	Organic Farm/Garden Enhancements	-	-	-	-	-	0.0%
35618	Pomo Cluster	(43,607)	-	-	-	-	0.0%
35620	New Miwok Center	43,607	-	-	-	-	0.0%
	Indian Valley Campus Expenditures	-	-	-	-	-	0.0%
Total Expenditures		-	-	-	-	-	0.0%
Excess of Revenue Over Expenditures		-	-	-	-	-	0.0%
Beginning Fund Balance		-	-	-	-	-	0.0%
ENDING FUND BALANCE		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

**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 constructed a new joint multipurpose facility with the Rotary Club of Novato. This facility started construction in Spring of 2019 and completed in the Fall of 2020. Funds have also been 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 2025-2026**

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

FISCAL YEAR		ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ESTIMATED 2024-2025	TENTATIVE BUDGET 2025-2026	% CHANGE
REVENUE							
	Interest Income	\$ 12,236	\$ 196,560	\$ 527,245	\$ 313,276	\$ -	-100.0%
	Total Revenue	12,236	196,560	527,245	313,276	-	-100.0%
PROJECT EXPENDITURES							
DISTRICT WIDE							
35112	Information Technology	157,035	269,328	18,026	260	-	-100.0%
35113	Instructional and Other Equipment	55,876	182,356	15,865	-	-	0.0%
35114	Property Acquisitions	39,510	245,843	-	-	-	0.0%
35115	Bolinas Site	4,478	104,508	1,627,084	440,132	-	-100.0%
35116	Small Capital Repairs	-	-	192,443	36,376	-	-100.0%
35120	Signage and Wayfinding	-	43,868	300,000	-	-	0.0%
35121	District Vehicles	-	-	7,190	-	-	0.0%
35510	Program Management, District Staff	61,074	92,757	(25,570)	-	-	0.0%
	Districtwide Expenditures	317,973	938,660	2,135,038	476,768	-	-100.0%
KENTFIELD CAMPUS							
35712	Center for Student Success	406,396	2,909,172	2,288,113	10,379,556	-	-100.0%
35713	PE Complex/Pool Renovations	-	110,224	71	-	-	0.0%
35727	Waterline and Mapping	-	74,461	37,773	-	-	0.0%
	Kentfield Campus Expenditures	406,396	3,093,857	2,325,957	10,379,556	-	-100.0%
INDIAN VALLEY CAMPUS							
35610	Jonas Center and Building 18	73,100	3,866	-	-	-	0.0%
35612	ADA Barrier Removal/Site Improvements	10,690	679	-	-	-	0.0%
35617	IVC Organic Farm	-	(143)	-	-	-	0.0%
35618	Pomo Cluster	27,751	16,471	-	-	-	0.0%
35620	Miwok Center	16,615	128,609	-	-	-	0.0%
35624	Building 17	-	135,336	44	21,719	-	-100.0%
35625	Building 21 - Child Care Cntr & Labs	-	607,162	139,115	-	-	0.0%
	Indian Valley Campus Expenditures	128,156	891,980	139,159	21,719	-	-100.0%
	Total Expenditures	852,525	4,924,497	4,600,154	10,878,043	-	-100.0%
	Excess of Revenue Over Expenditures	(840,289)	(4,727,937)	(4,072,909)	(10,564,767)	-	-100.0%
	Beginning Fund Balance	20,205,902	19,365,613	14,637,676	10,564,767	-	-100.0%
	ENDING FUND BALANCE	\$ 19,365,613	\$ 14,637,676	\$ 10,564,767	\$ -	\$ -	0.0%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

**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 to complete other ongoing construction projects at both the Kentfield Campus and IVC Campus.

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 2025-2026**

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

FISCAL YEAR		ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ESTIMATED 2024-2025	TENTATIVE BUDGET 2025-2026	% CHANGE
REVENUE							
	Interest Income	\$ 3,760	\$ 1,713	\$ -	\$ -	\$ -	0.0%
	Total Revenue	3,760	1,713	-	-	-	0.0%
PROJECT EXPENDITURES							
DISTRICT WIDE							
35110	Campus Security	(526)	-	-	-	-	0.0%
35111	Environmental Impact Report	(46,416)	-	-	-	-	0.0%
35112	Information Technology	469,008	1,612	-	-	-	0.0%
35113	Equipment	4,472	730	-	-	-	0.0%
35114	Property Acquisitions	476,017	1,143	-	-	-	0.0%
35115	Bolinas	344,662	447	-	-	-	0.0%
35116	Small Capital Repairs	94	2,753	-	-	-	0.0%
35510	Program Management, District Staff	(225,219)	(42,713)	-	-	-	0.0%
	Districtwide Expenditures	1,022,092	(36,028)	-	-	-	0.0%
KENTFIELD CAMPUS							
35710	Student Services	3,417	-	-	-	-	0.0%
35711	Fusselman Hall	(5,212)	-	-	-	-	0.0%
35712	Center for Student Success	5,924,877	137,311	5,191	-	-	0.0%
35713	PE Complex/Pool Renovations	387	413	-	-	-	0.0%
35714	Site Improvements	9,486	-	-	-	-	0.0%
35715	Athletic Synthetic Turf Fields and Restroom/Storage	(252)	-	-	-	-	0.0%
35718	Performing Arts	(2,320)	-	-	-	-	0.0%
35719	Fine Arts	(1)	-	-	-	-	0.0%
35720	Science, Math and Nursing	(30)	-	-	-	-	0.0%
35721	Maintenance & Operations Bldg. & District Warehouse	52,684	-	-	-	-	0.0%
35725	Demolition of Kent Ave. Maintenance Facilities	(633)	-	-	-	-	0.0%
35726	Swing Space	(229)	-	-	-	-	0.0%
	Kentfield Campus Expenditures	5,982,174	137,724	5,191	-	-	0.0%
INDIAN VALLEY CAMPUS							
35610	Jonas Center	(17,784)	123	-	-	-	0.0%
35612	ADA Barrier Removal/Site Improvements	19,506	44	-	-	-	0.0%
35613	Admin Cluster	(112)	-	-	-	-	0.0%
35617	Organic Farm/Garden Enhancements	19	(2,259)	-	-	-	0.0%
35618	Pomo Cluster	134,622	170	-	-	-	0.0%
35619	Building 27	496	-	-	-	-	0.0%
35620	New Miwok Center	6,384,748	4,036	-	-	-	0.0%
35622	Building 12	(185)	-	-	-	-	0.0%
35623	Demolition Project	(2)	-	-	-	-	0.0%
35624	Building 17	6,130	514	-	-	-	0.0%
35625	Building 21	19,033	-	-	-	-	0.0%
	Indian Valley Campus Expenditures	6,546,471	2,628	-	-	-	0.0%
Total Expenditures		13,550,737	104,324	5,191	-	-	0.0%
Excess of Revenue Over Expenditures		(13,546,977)	(102,611)	(5,191)	-	-	0.0%
Beginning Fund Balance		13,654,779	107,802	5,191	-	-	0.0%
ENDING FUND BALANCE		\$ 107,802	\$ 5,191	\$ -	\$ -	\$ -	0.0%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

**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 and to complete other ongoing construction projects at both the Kentfield Campus and IVC Campus.

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 2025-2026**

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

FISCAL YEAR	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ESTIMATED 2024-2025	TENTATIVE BUDGET 2025-2026	% CHANGE
REVENUE						
Interest Income	\$ 64,921	\$ 1,178,661	\$ 3,483,596	\$ 3,051,045	\$ 500,000	-83.6%
Total Revenue	64,921	1,178,661	3,483,596	3,051,045	500,000	-83.6%
PROJECT EXPENDITURES						
DISTRICT WIDE						
35112 Information Technology	-	-	-	-	147,444	0.0%
35113 Instructional and Other Equipment	-	-	-	-	31,668	0.0%
35115 Bolinas	-	-	-	180	106,855	59263.9%
35116 Small Capital Repairs	-	37,000	-	-	-	0.0%
35510 Program Management, District Staff	-	-	-	200,754	-	-100.0%
35599 Districtwide Program Contingency	-	-	-	-	10,560,943	0.0%
Districtwide Expenditures	-	37,000	-	200,934	10,846,910	5298.2%
KENTFIELD CAMPUS						
35710 Student Services	-	-	-	-	811,595	0.0%
35712 Center for Student Success	-	5,134,351	28,251,162	24,614,706	26,991,286	9.7%
35713 PE Complex/Pool Renovations	-	-	-	-	4,665,732	0.0%
35728 Perf Arts Fire Curtain Replacement	-	-	-	632	640,368	101224.1%
35729 Bleacher Replacement	-	-	-	12,413	4,788,087	38473.2%
35731 Baseball Field Safety Upgrades	-	-	-	-	500,000	0.0%
Kentfield Campus Expenditures	-	5,134,351	28,251,162	24,627,751	38,397,068	55.9%
INDIAN VALLEY CAMPUS						
35612 ADA Barrier Removal/Site Improvements	12,446	-	-	-	-	0.0%
35624 Building 17 / Fire Foundry	-	-	-	-	1,115,980	0.0%
Indian Valley Campus Expenditures	12,446	-	-	-	1,115,980	0.0%
Total Expenditures	12,446	5,171,351	28,251,162	24,828,685	50,359,958	102.8%
Excess of Revenue Over Expenditures	52,475	(3,992,690)	(24,767,566)	(21,777,640)	(49,859,958)	129.0%
Beginning Fund Balance	100,345,379	100,397,854	96,405,164	71,637,598	49,859,958	-30.4%
ENDING FUND BALANCE	\$ 100,397,854	\$ 96,405,164	\$ 71,637,598	\$ 49,859,958	\$ -	-100.0%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

**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. \$159,890 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 2024-25 amounted to \$506,305 and is projected to be \$521,932 for 2025-26.

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 2025-2026**

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

FISCAL YEAR	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ESTIMATED 2024-2025	TENTATIVE BUDGET 2025-2026	% CHANGE
REVENUE						
Interest	\$ 2,871	\$ 58,803	\$ 175,093	\$ 200,000	\$ 100,000	-50.0%
Other Local Revenue	99,840	109,805	191,949	90,805	91,000	0.2%
Interfund Transfer In	546,757	334,387	603,066	626,461	119,856	-80.9%
Total Revenue	649,468	502,995	970,108	917,266	310,856	-66.1%
EXPENDITURES						
Loan Payment	177,656	174,282	172,033	169,785	166,412	-2.0%
Interest	278,770	296,374	316,308	336,820	355,520	5.6%
Transaction fees	1,996	-	-	-	-	0.0%
Total Expenditures	458,422	470,656	488,341	506,605	521,932	3.0%
Excess of Revenue Over Expenditures	191,046	32,339	481,767	410,661	(211,076)	-151.4%
(Other Outgo - Interfund Transfers)	-	-	(400,000)	-	-	0.0%
Beginning Fund Balance	4,350,591	4,541,637	4,573,976	4,655,743	5,066,404	8.8%
ENDING FUND BALANCE	\$ 4,541,637	\$ 4,573,976	\$ 4,655,743	\$ 5,066,404	\$ 4,855,328	-4.2%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

**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 2024-25 amounted to \$545,607 and is projected to be \$548,607 for 2025-26.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

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

FISCAL YEAR	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ESTIMATED 2024-2025	TENTATIVE BUDGET 2025-2026	% CHANGE
REVENUE						
Interest	\$ 504	\$ 11,545	\$ 37,826	\$ 42,000	\$ 35,000	-16.7%
Interfund Transfer In	544,157	547,356	546,857	545,607	548,607	0.5%
Total Revenue	544,661	558,901	584,683	587,607	583,607	-0.7%
EXPENDITURES						
Bond Principal	295,000	310,000	325,000	340,000	360,000	5.9%
Interest	249,156	237,356	221,857	205,607	188,607	-8.3%
Total Expenditures	544,156	547,356	546,857	545,607	548,607	0.5%
Excess of Revenue Over Expenditures	505	11,545	37,826	42,000	35,000	0.0%
Beginning Fund Balance	585,779	586,284	597,829	635,655	677,655	6.6%
ENDING FUND BALANCE	\$ 586,284	\$ 597,829	\$ 635,655	\$ 677,655	\$ 712,655	5.2%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

**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 2024-25 amounted to \$303,944 and is projected to be \$300,194 for 2025-26.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

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

FISCAL YEAR	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ESTIMATED 2024-2025	TENTATIVE BUDGET 2025-2026	% CHANGE
REVENUE						
Interest	\$ 198	\$ 4,997	\$ 15,779	\$ 17,500	\$ 15,000	-14.3%
Interfund Transfer In	304,794	303,594	302,194	303,944	300,194	-1.2%
Total Revenue	304,992	308,591	317,973	321,444	315,194	-1.9%
EXPENDITURES						
Principal	155,000	160,000	165,000	175,000	180,000	2.9%
Interest	149,794	143,594	137,194	128,944	120,194	-6.8%
Total Expenditures	304,794	303,594	302,194	303,944	300,194	-1.2%
Excess of Revenue Over Expenditures	198	4,997	15,779	17,500	15,000	0.0%
Beginning Fund Balance	205,090	205,288	210,285	226,064	243,564	7.7%
ENDING FUND BALANCE	\$ 205,288	\$ 210,285	\$ 226,064	\$ 243,564	\$ 258,564	6.2%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

**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.

The District took advantage of low interest rates and refinanced previously-issued general obligation bonds. This refinancing is also known as “refunding.” The District previously closed four bond refundings in December 2012, June 2015, March 2016, and December 2017 which saved taxpayers approximately \$6.36 million, \$1.91 million, \$4.29 million, and \$5.09 million, respectively, over of the life of the refunded bonds.

Debt service for 2024-25 amounted to \$10,850,658 and is projected to be \$11,192,742 for 2025-26. 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 2025-2026**

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

FISCAL YEAR	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ESTIMATED 2024-2025	TENTATIVE BUDGET 2025-2026	% CHANGE
REVENUE						
Interest	\$ 4,263	\$ 87,601	\$ 238,493	\$ 101,100	\$ 100,000	-1.1%
Proceeds from Ad Valorem Tax	12,829,641	10,694,283	10,423,403	10,755,000	11,100,000	3.2%
Total Revenue	12,833,904	10,781,884	10,661,896	10,856,100	11,200,000	3.2%
EXPENDITURES						
Bond - Cost of Issuance	(8,928)	-	-	-	-	0.0%
Bond Principal	6,630,000	7,565,000	8,185,000	8,690,000	9,215,000	6.0%
Interest	3,753,856	2,516,157	2,316,201	2,160,658	1,977,742	-8.5%
Total Expenditures	10,374,928	10,081,157	10,501,201	10,850,658	11,192,742	3.2%
Excess of Revenue Over Expenditures	2,458,976	700,727	160,695	5,442	7,258	33.4%
(Other Outgo - Intra-Fund Transfer-Matured Debt Service)	-	(2,238,816)	-	-	-	0.0%
Beginning Fund Balance	9,735,538	12,194,514	10,656,425	10,817,120	10,822,562	0.1%
ENDING FUND BALANCE	\$ 12,194,514	\$ 10,656,425	\$ 10,817,120	\$ 10,822,562	\$ 10,829,820	0.1%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

**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.

In September 2021, 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 recorded refunding bond proceeds of \$202,535,000 into the Measure B Bond Redemption Fund. In addition, the District placed \$201,595,764 into a refunded bond escrow trust account to pay for the refunded bonds. The refunding bond transaction incurred \$607,605 underwriting costs and \$331,631 issuance costs. In total, the 2021-22 bond refinancing transaction represents a net present value savings to the taxpayers of \$8.6 million over the life of the bonds.

Debt service for 2024-25 for amounted to \$16,463,628 and is projected to be \$16,462,887 for 2025-26. 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 2025-2026**

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

FISCAL YEAR	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ESTIMATED 2024-2025	TENTATIVE BUDGET 2025-2026	% CHANGE
REVENUE						
Interest	\$ 7,201	\$ 112,937	\$ 312,929	\$ 247,800	\$ 200,000	-19.3%
Proceeds from Ad Valorem Tax	14,066,248	16,441,110	16,701,351	16,400,000	16,300,000	-0.6%
Total Revenue	14,073,449	16,554,047	17,014,280	16,647,800	16,500,000	-0.9%
EXPENDITURES						
Bond - Cost of Issuance	931,150	-	-	-	-	0.0%
Bond Principal	3,825,000	7,590,000	7,530,000	8,085,000	8,300,000	2.7%
Interest	8,561,101	8,678,821	8,542,851	8,378,628	8,162,887	-2.6%
Total Expenditures	13,317,251	16,268,821	16,072,851	16,463,628	16,462,887	0.0%
Excess of Revenue Over Expenditures	756,198	285,226	941,429	184,172	37,113	-79.8%
Other Financing Sources - Refunding Bond Proceeds	202,535,000	-	-	-	-	0.0%
Other Financing Sources - Intra-Fund Transfer-Matured Debt Service	-	2,238,816	-	-	-	0.0%
(Other Outgo - Payment to Refunded Bonds Escrow Agent)	(201,595,764)	-	-	-	-	0.0%
Beginning Fund Balance	9,434,409	11,129,843	13,653,885	14,595,314	14,779,486	1.3%
ENDING FUND BALANCE	\$ 11,129,843	\$ 13,653,885	\$ 14,595,314	\$ 14,779,486	\$ 14,816,599	0.3%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

**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 2025-26 Tentative Budget has revenue flat compared to the actual revenue for 2024-25.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

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

FISCAL YEAR	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ESTIMATED 2024-2025	TENTATIVE BUDGET 2025-2026	% CHANGE
REVENUE						
Vision Care	\$ 41,678	\$ 41,726	\$ 42,329	\$ 43,200	\$ 44,000	1.9%
Dental	594,940	593,873	626,570	627,081	630,000	0.5%
Interest Income	-	8,782	31,185	42,000	35,000	-16.7%
Total Revenue	636,618	644,381	700,084	712,281	709,000	-0.5%
EXPENDITURES						
Vision Care:						
Administrative Fees	326	325	380	2,400	2,400	0.0%
Claims	38,283	34,792	40,889	33,500	40,000	19.4%
Dental:						
Administrative Fees	4,796	4,717	4,843	4,900	5,000	2.0%
Claims	524,921	495,355	564,209	548,400	570,000	3.9%
Total Expenditures	568,326	535,189	610,321	589,200	617,400	4.8%
Excess of Revenue Over Expenditures	68,292	109,192	89,763	123,081	91,600	-25.6%
Beginning Fund Balance	653,205	721,497	830,689	920,452	1,043,533	13.4%
ENDING FUND BALANCE	\$ 721,497	\$ 830,689	\$ 920,452	\$ 1,043,533	\$ 1,135,133	8.8%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

**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 2025-2026**

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

FISCAL YEAR	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ESTIMATED 2024-2025	TENTATIVE BUDGET 2025-2026	% CHANGE
REVENUE						
Investment Income	\$ (1,281,659)	\$ 563,245	\$ 977,257	\$ 585,061	\$ 100,000	-82.9%
Total Revenue	(1,281,659)	563,245	977,257	585,061	100,000	-82.9%
EXPENDITURES						
Administrative Fees	29,158	30,133	31,761	30,500	32,000	4.9%
Total Expenditures	29,158	30,133	31,761	30,500	32,000	4.9%
Excess of Revenue Over Expenditures	(1,310,817)	533,112	945,496	554,561	68,000	-87.7%
Other Financing Sources - Contributions	1,250,000	-	-	400,000	-	-100.0%
Beginning Fund Balance	9,638,833	9,578,016	10,111,128	11,056,624	12,011,185	8.6%
ENDING FUND BALANCE	\$ 9,578,016	\$ 10,111,128	\$ 11,056,624	\$ 12,011,185	\$ 12,079,185	0.6%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

**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 2025-26 Tentative Budget includes “pay-as-you-go” and implicit rate subsidy reimbursements from the trust fund for its retiree medical and dental premium payments.

In 2024-25, an actuarial study was completed under the Governmental Accounting Standards Board Statement No. 74/75. The most recent report dated April 2, 2025 indicates that as of June 30, 2023 valuation date, the District’s Total OPEB Liability (TOL) was \$515,818 and the OPEB trust’s Fiduciary Net Position (FNP) was \$2,548,024. This leaves a Net OPEB Liability of (TOL-FNP) (\$2,032,206).

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

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

FISCAL YEAR	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ESTIMATED 2024-2025	TENTATIVE BUDGET 2025-2026	% CHANGE
REVENUE						
Investment Income	\$ (148,211)	\$ 40,647	\$ 161,624	\$ 127,149	\$ 10,000	-92.1%
Total Revenue	(148,211)	40,647	161,624	127,149	10,000	92.1%
EXPENDITURES						
Administrative Fees	3,138	2,129	2,195	2,000	2,000	0.0%
Total Expenditures	3,138	2,129	2,195	2,000	2,000	0.0%
Excess of Revenue Over Expenditures	(151,349)	38,518	159,429	125,149	8,000	93.6%
Other Outgo - "Pay As You Go" Reimbursements	(197,577)	-	(171,324)	(152,872)	(105,017)	-31.3%
Beginning Fund Balance	2,869,248	2,520,322	2,558,840	2,546,945	2,519,222	-1.1%
ENDING FUND BALANCE	\$ 2,520,322	\$ 2,558,840	\$ 2,546,945	\$ 2,519,222	\$ 2,422,205	-3.9%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

**COLLEGE OF MARIN FOUNDATION
REVENUE AND EXPENDITURE REPORT**

The College of Marin Foundation accounts for such gifts, donations, bequests and devises which are used to support scholarships and other direct financial aid to students, and other instructional and college improvement activities.

In 2020-21, 167 College of Marin Foundation funds were transferred into the College's ERP system, Ellucian Banner. The total net assets transferred as of July 1, 2020 totaled \$7,561,997.

In 2021-22, the District Advancement funds were transferred to the College of Marin Foundation. The total net assets transferred totaled \$2,946,620.

In 2024-25, the College of Marin Foundation's total net assets is projected to be \$15,151,660 as of June 30, 2025.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

**COLLEGE OF MARIN FOUNDATION FUND
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ESTIMATED 2024-2025	TENTATIVE BUDGET 2025-2026	% CHANGE
REVENUE						
Interest Income	\$ (1,565,720)	\$ 993,258	\$ 1,615,821	\$ 685,302	\$ 719,567	5.0%
Grants/Contributions	1,116,686	3,623,364	1,422,859	1,506,402	2,000,000	32.8%
Transfers	2,948,340	-	-	-	-	0.0%
Contingency	-	-	-	-	2,000,000	0.0%
Total Revenue	2,499,306	4,616,622	3,038,680	2,191,704	4,719,567	115.3%
EXPENDITURES						
Scholarships & Other Student Aid	228,296	373,789	626,510	364,711	550,000	50.8%
Program Support	380,042	406,159	1,877,233	828,432	1,021,120	23.3%
Other Operating Expenses	207,566	289,407	357,145	418,404	666,577	59.3%
Contingency	-	-	-	-	2,000,000	0.0%
Total Expenditures	815,904	1,069,355	2,860,888	1,611,547	4,237,697	163.0%
Excess of Revenue Over Expenditures	1,683,402	3,547,267	177,792	580,157	481,870	-16.9%
Beginning Fund Balance	9,163,042	10,846,444	14,393,711	14,571,503	15,151,660	4.0%
ENDING FUND BALANCE	\$ 10,846,444	\$ 14,393,711	\$ 14,571,503	\$ 15,151,660	\$ 15,633,530	3.2%

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2025-2026

ASSOCIATED STUDENTS ORGANIZATIONS REVENUE AND EXPENDITURE REPORTS

Tentative Budget for Fiscal Year 2025-2026

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 2025-2026**

ASSOCIATED STUDENTS COLLEGE OF MARIN - KTD IVC

FISCAL YEAR	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ESTIMATED 2024-2025	TENTATIVE BUDGET 2025-2026	% CHANGE
REVENUE						
Other Local Income	\$ 76,348	\$ 89,689	\$ 95,638	\$ 87,600	\$ 87,600	0.0%
Total Revenue	76,348	89,689	95,638	87,600	87,600	0.0%
EXPENDITURES						
Supplies	9,572	21,759	14,270	15,000	19,250	28.3%
Contracted Services	11,740	13,578	9,024	10,000	11,425	14.3%
Travel/Conference	-	5,572	825	1,000	2,000	100.0%
Printing	750	1,182	1,223	1,000	1,500	50.0%
Equipment			1,877	-	1,000	0.0%
Other Outgo:						
Intrafund Transfers-Club Support & Emergency Loan Fund	10,325	20,640	26,586	15,000	30,000	100.0%
Interfund Transfers-MCCD	4,000	9,304	11,916	10,000	12,000	20.0%
Leadership & Service Awards/Other Student Support	2,000	2,000	2,000	2,000	2,000	0.0%
Contingency	-	-		-	8,425	0.0%
Total Expenditures	38,387	74,035	67,721	54,000	87,600	62.2%
Excess of Revenue Over Expenditures	37,961	15,654	27,917	33,600	-	-100.0%
Beginning Fund Balance	385,607	423,568	439,222	467,139	500,739	7.2%
ENDING FUND BALANCE	\$ 423,568	\$ 439,222	\$ 467,139	\$ 500,739	\$ 500,739	0.0%

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

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

ASSOCIATED STUDENTS EMERITUS COLLEGE

FISCAL YEAR	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ESTIMATED 2024-2025	TENTATIVE BUDGET 2025-2026	% CHANGE
REVENUE						
Other Local Income	\$ 23,682	\$ 29,482	\$ 7,250	\$ 5,000	\$ 14,677	193.5%
Total Revenue	23,682	29,482	7,250	5,000	14,677	193.5%
EXPENDITURES						
Supplies	191	2,434	4,302	1,000	5,300	430.0%
Contracted Services	779		12,002	1,000	10,080	908.0%
Printing	225	294	646	1,000	1,100	10.0%
Marketing & Advertising	3,600	4,221	4,780	2,000	2,000	0.0%
Other Outgo:						
Lecture Series	-	1,156	774	1,000	2,000	100.0%
Grants/Scholarships	4,000	4,000	-	4,000	4,000	0.0%
Service Awards	-	-		500	500	0.0%
Total Expenditures	8,795	12,105	22,504	10,500	24,980	137.9%
Excess of Revenue Over Expenditures	14,887	17,377	(15,254)	(5,500)	(10,303)	87.3%
Beginning Fund Balance	84,092	98,979	116,356	101,102	95,602	-5.4%
ENDING FUND BALANCE	\$ 98,979	\$ 116,356	\$ 101,102	\$ 95,602	\$ 85,299	-10.8%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

ASSOCIATED STUDENTS REPRESENTATION FEE FUND

FISCAL YEAR	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ESTIMATED 2024-2025	TENTATIVE BUDGET 2025-2026	% CHANGE
REVENUE						
Other Local Income	\$ 18,890	\$ 20,891	\$ 22,089	\$ 20,000	\$ 12,025	-39.9%
Total Revenue	18,890	20,891	22,089	20,000	12,025	-39.9%
EXPENDITURES						
Travel / Conference	6,292	10,742	6,021	2,500	11,925	377.0%
Membership & Dues	1,550	9,711	11,041	10,000	100	-99.0%
Other Expense-admin fee			773	700		-100.0%
Total Expenditures	7,842	20,453	17,835	13,200	12,025	-8.9%
Excess of Revenue Over Expenditures	11,048	438	4,254	6,800	-	-100.0%
Beginning Fund Balance	114,366	125,414	125,852	130,106	136,906	5.2%
ENDING FUND BALANCE	\$ 125,414	\$ 125,852	\$ 130,106	\$ 136,906	\$ 136,906	0.0%

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MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2025-2026

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.

2025-26 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 2025-2026**

B. GANN APPROPRIATION LIMIT WORKSHEET

I. 2025-26 Appropriations Limit:

A. 2024-25 Appropriations Limit		\$	79,975,222
B. Price Factor:	1.0644		
C. Population Factor:			
1. 2023-24 Second Period Actual FTES:	3,473.88		
2. 2024-25 Second Period Actual FTES:	3,581.16		
3. Population Change Factor: (line C.2. divided by line C.1.)	1.0309		
D. 2024-25 Limit adjusted by inflation and population factors (line A multiplied by line B and Line C.3.)			87,756,008
E. Adjustments to Increase Limit			
1. Transfers in of financial responsibility	-		
2. Temporary voter approved increases	-		
3. Total adjustment - increase			-
Subtotal			87,756,008
F. Adjustments to Decrease Limit			
1. Transfers out of financial responsibility	-		
2. Lapses of voter approved increases	-		
3. Total adjustment - decrease			-
G. 2025-26 Appropriations Limit		\$	<u><u>87,756,008</u></u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026
B. GANN APPROPRIATION LIMIT WORKSHEET**

II. 2025-26 Appropriations Subject to Limit:

A. State Aid (General Apportionment, Apprenticeship Allowance, and Education Protection Account tax revenue)	\$	1,494,529
B. State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)		246,757
C. Local Property taxes		79,449,658
D. Estimated Excess Debt Service taxes		-
E. Estimated Parcel taxes, Square Foot taxes, etc.		-
F. Interest on proceeds of taxes		1,100,000
G. Local appropriations from taxes for unreimbursed State, Court and Federal Mandates		-
H. 2025-26 Appropriations Subject to Limit	\$	<u><u>82,290,944</u></u>

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**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

C. AUTHORIZED STAFFING

	Faculty	Classified	Administrators	Totals
Unrestricted General Fund	114.74	163.02	28.15	305.91
Community Education and Services	-	4.70	0.48	5.18
Restricted General Fund	11.26	34.37	3.37	49.00
Child Development Fund	-	5.07	1.00	6.07
IVC Organic Farm Fund		2.00	-	2.00
District Totals	126.00	209.16	33.00	368.16

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
COUNSELOR	ARBONA	SHAILA	0.40
COUNSELOR	BEATTIE	KYLE	1.00
COUNSELOR	CULLEN	GINA	1.00
COUNSELOR	ESCOBAR	CAITLIN	0.27
COUNSELOR	KLEIN	RACHEL	0.60
COUNSELOR	MAGALLANES-RIVERA	ALEXANDRA	1.00
COUNSELOR	MALMQUIST-WEST	SARA	1.00
COUNSELOR	MORENO	LUZ	0.07
COUNSELOR	PERRONE	KRISTIN	0.73
COUNSELOR	RAMEY	BYRON	1.00
COUNSELOR	ROBINSON	KAREN	1.00
INSTRUCTOR	AFRICA	ERIN	1.00
INSTRUCTOR	AGUDELO-SILVA	FERNANDO	1.00
INSTRUCTOR	ALLEN	KENNETH	1.00
INSTRUCTOR	ALLEN	MAULA	1.00
INSTRUCTOR	ANDERSON	SHAYLAH	1.00
INSTRUCTOR	BEACH	APRIL	1.00
INSTRUCTOR	BEAL	REBECCA	0.92
INSTRUCTOR	BERRINGER	STEVEN	1.00
INSTRUCTOR	BJORKLUND	TREVOR	1.00
INSTRUCTOR	BONANDER	BARBARA	1.00
INSTRUCTOR	BONER	ELIZABETH	1.00
INSTRUCTOR	BONILLA	GABRIEL	1.00
INSTRUCTOR	CARRERA	STEVE	1.00
INSTRUCTOR	CHENEY	PAUL	1.00
INSTRUCTOR	CHRISTENSEN	TINA	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
INSTRUCTOR	CORTRIGHT	SETH	1.00
INSTRUCTOR	COSTILL	LAURA	1.00
INSTRUCTOR	COTTLE	WINDEE	1.00
INSTRUCTOR	COULSON	MARIA	1.00
INSTRUCTOR	CRAWFORD	YASHICA	1.00
INSTRUCTOR	CROSBY	FRANK	1.00
INSTRUCTOR	DAUBENMIRE	PAUL	1.00
INSTRUCTOR	DUNMIRE	ERIK	1.00
INSTRUCTOR	DUNN	JASON	1.00
INSTRUCTOR	EDWARDS	SHAQUAM	0.95
INSTRUCTOR	EVERITT	DAVID	1.00
INSTRUCTOR	FARA	NICK	1.00
INSTRUCTOR	FOX	EMILY	1.00
INSTRUCTOR	FRANCE	PATRICIA	1.00
INSTRUCTOR	GABLE	EMILY	1.00
INSTRUCTOR	GONZALEZ	JAMES	1.00
INSTRUCTOR	GONZALEZ	MARCO	1.00
INSTRUCTOR	HULIN	PATRICIA	1.00
INSTRUCTOR	JACOBS	ERIN	1.00
INSTRUCTOR	JONES	ALEXANDER	1.00
INSTRUCTOR	JONES	DAVID	1.00
INSTRUCTOR	KELLY	INGRID	1.00
INSTRUCTOR	KELLY	PATRICK	1.00
INSTRUCTOR	KERR	GRANT	1.00
INSTRUCTOR	KING	DAVID	1.00
INSTRUCTOR	KLINGER	ALISA	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
INSTRUCTOR	KREIT	CARA	1.00
INSTRUCTOR	LAFF	REBECCA	1.00
INSTRUCTOR	LI	CHRISTINE	1.00
INSTRUCTOR	MARK	JULIE	1.00
INSTRUCTOR	MARMYSZ	JOHN	1.00
INSTRUCTOR	MARTINISI	MICHELE	1.00
INSTRUCTOR	MASSION	CHEO	1.00
INSTRUCTOR	MICHELANGELO	LORI	1.00
INSTRUCTOR	MIHAL	COLLEEN	1.00
INSTRUCTOR	MILLER	TRINE	1.00
INSTRUCTOR	MORSE	LISA	1.00
INSTRUCTOR	MPANDENYAMA	ALESSANDRA	1.00
INSTRUCTOR	MUELLER	JOSEPH	1.00
INSTRUCTOR	MULLER	KEVIN	1.00
INSTRUCTOR	MYERS	LYZA	1.00
INSTRUCTOR	NEWTON	STEVEN	1.00
INSTRUCTOR	NGUYEN	HIE	1.00
INSTRUCTOR	NORRIS	FELICITA	1.00
INSTRUCTOR	OROPEZA	MIGUEL	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 2025-2026**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
INSTRUCTOR	QUICK	DAYNA	1.00
INSTRUCTOR	RAHMAN	SUSAN	1.00
INSTRUCTOR	RICKS	OMAR	1.00
INSTRUCTOR	RODERICK	IRINA	1.00
INSTRUCTOR	ROLSTON	CAITLIN	1.00
INSTRUCTOR	RUDDLE	JOANNA	1.00
INSTRUCTOR	RUSSELL	LYRYAN	1.00
INSTRUCTOR	SAEZ	HECTOR	1.00
INSTRUCTOR	SEERY	PATRICIA	1.00
INSTRUCTOR	SERAFIN	SCOTT	1.00
INSTRUCTOR	SHINN CHEN	YII	1.00
INSTRUCTOR	SMITH	SHELLEY	1.00
INSTRUCTOR	SMYTH	KATHLEEN	1.00
INSTRUCTOR	STOPHER	JAMES	1.00
INSTRUCTOR	ST JOHN	WENDY	1.00
INSTRUCTOR	THIERRY	KEITH	1.00
INSTRUCTOR	TIPTON	JAMES	1.00
INSTRUCTOR	TODOROVA	ELENA	1.00
INSTRUCTOR	TURNER	WALTER	0.80
INSTRUCTOR	VACANT - COMMUNICATIONS		1.00
INSTRUCTOR	VACANT - KINESIOLOGY		1.00
INSTRUCTOR	VACANT - COURT REPORTING		1.00
INSTRUCTOR	VACANT - NUTRITION, FOOD, CULINARY ARTS		1.00
INSTRUCTOR	VACANT - PHYSICAL EDUCATION		1.00
INSTRUCTOR	VACANT - MATHEMATICS, GENERAL		1.00
INSTRUCTOR	VACANT - SPEECH COMMUNICATION		1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
INSTRUCTOR	VACANT - ART		1.00
INSTRUCTOR	WALSH	WENDY	1.00
INSTRUCTOR	WANG	ANDREA	1.00
INSTRUCTOR	WAT	TIMOTHY	1.00
INSTRUCTOR	WELLS	STEPHANIE	1.00
INSTRUCTOR	WIEBE	LAURA	1.00
INSTRUCTOR	WILLET	NANCY	1.00
INSTRUCTOR	WOODLIEF	BLAZE	1.00
INSTRUCTOR	YATES	JEFFREY	1.00
INSTRUCTOR	ZABIHI	FARH	1.00
INSTRUCTOR	ZAFFRAN	DAN	1.00
LIBRARIAN	ERDMANN	JOHN	1.00
LIBRARIAN	FRYE	SARAH	1.00
LIBRARIAN	PATTERSON	DAVID	1.00
TOTAL FACULTY FTE			<u>114.74</u>

<u>CLASSIFIED</u>			
ACCOMPANIST	PAUL	JEFFREY	0.33
ACCOUNTING SPECIALIST	AVILES	FRANCISCO	1.00
ACCOUNTING SPECIALIST	SANAIE	MOHA	1.00
ACCOUNTING TECHNICIAN	SHAW	ELLEN	1.00
ACCOUNTING TECHNICIAN	SHRESTHA	DEVENDRA	1.00
ACCOUNTING TECHNICIAN	VALLADARES	JEFFERSON	1.00
ADMINISTRATIVE ASSISTANT I	SEVAL VISWAM	VIDHYAH	1.00
ADMINISTRATIVE ASSISTANT II	ASHBY	MARIAH	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
ADMINISTRATIVE ASSISTANT II	BORISOV	OLGA	1.00
ADMINISTRATIVE ASSISTANT II	CARLISLE	DORIAN	1.00
ADMINISTRATIVE ASSISTANT II	FOULGER	KIM	1.00
ADMINISTRATIVE ASSISTANT II	MURRIN	ISABEL	0.50
ADMINISTRATIVE ASSISTANT II	PEREDES	TANYA	1.00
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		1.00
ADMINISTRATIVE ASSISTANT III	ABELLERA	LISA	0.60
ADMINISTRATIVE ASSISTANT III	ACKER	EILEEN	1.00
ADMINISTRATIVE ASSISTANT III	KESLER	MARY	0.80
ADMINISTRATIVE ASSISTANT III	KIMELMAN	NOREEN	1.00
ADMINISTRATIVE ASSISTANT III	KINNARD	MIRANDA	1.00
ADMINISTRATIVE ASSISTANT III	LONGO	GINA	1.00
ADMINISTRATIVE ASSISTANT III	NAMVAR	MINA	1.00
ADMINISTRATIVE ASSISTANT III	O'DONNELLEY	DIANNE	1.00
ADMINISTRATIVE ASSISTANT III	PALOMINO	MELANIE	0.80
ADMINISTRATIVE ASSISTANT III	VACANT		1.00
ADMINISTRATIVE ASSISTANT III	YIM	REBECCA	1.00
ARTICULATION AND CURRICULUM ANALYST	YUAN	MENGQI (GRACE)	1.00
ATHLETIC TRAINER	SCARCELLA	JOSEPH	1.00
BUYER	NOCITO	SANTIAGO	1.00
CENTENNIAL & ALUMNI PROGRAM COORD	DYER	NEQUESHE	1.00
COMPASS COORDINATOR	MORALES OROZCO	CAROL	0.50
CUSTODIAL SERVICES SUPERVISOR	VACANT		1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
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	HERRERA	HENRY	1.00
CUSTODIAN	JIMENEZ ORELLANA	EFRAIN	1.00
CUSTODIAN	KEENER	MARGARITA	1.00
CUSTODIAN	LARRE	CHRISTELLE	1.00
CUSTODIAN	MACIAS DE MUNOZ	SANDRA	1.00
CUSTODIAN	MARTINEZ	MANUEL	1.00
CUSTODIAN	MONDRAGON REBOLLAR	ISRAEL	1.00
CUSTODIAN	MONTOYA OLIVARES	RICARDO	1.00
CUSTODIAN	ORTIZ BADILLO	DEIVYS	1.00
CUSTODIAN	PERAZA	EMMA	1.00
CUSTODIAN	SMITH	MICHAEL	1.00
CUSTODIAN	SOLIS KRUMMES	BRUNO	1.00
CUSTODIAN	TEJEDA	JUDITH	1.00
CUSTODIAN	VACANT		1.00
CUSTODIAN	VARGAS RAZO	FERNANDO	1.00
DATA SYSTEMS RESEARCH ANALYST	VACANT		1.00
DESIGNER STAGE TECHNICIAN	DAY	MICHAEL	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	ROCHA RIVERA	MELVIN	0.60

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
ENROLLMENT SERVICES ASSOCIATE I	SPEASE	JENNIFER	0.60
ENROLLMENT SERVICES ASSOCIATE I	VALLADARES	JULIA	1.00
ENROLLMENT SERVICES ASSOCIATE II	BARNETT	MARIYA	0.40
ENROLLMENT SERVICES ASSOCIATE II	NORTHMAN	ROBERT	0.60
ENROLLMENT SERVICES ASSOCIATE II	PAULINO	JOAN	1.00
ENROLLMENT SERVICES ASSOCIATE II	TEER	JOANN	0.60
ENROLLMENT SERVICES ASSOCIATE II	TRINIDAD GUZMAN	ANDREA	0.60
ENROLLMENT SERVICES ASSOCIATE II	VILLARREAL	SEANNA	1.00
ENROLLMENT SERVICES ASSOCIATE III	HUNTER	ANDREA	1.00
ENROLLMENT SERVICES ASSOCIATE III	REYES	RUBY	1.00
EVALUATION ANALYST	CARROLL	SHELDON	1.00
EVALUATION ANALYST	MARIANO	ELNORE	0.60
EXECUTIVE ASSISTANT	ANDEREGG	SARAH	1.00
EXECUTIVE ASSISTANT	BAUER	KATHERINE	1.00
EXECUTIVE ASSISTANT	BENET	MICOL	1.00
EXECUTIVE ASSISTANT	CHRISTIAN	BRANDON	1.00
EXECUTIVE ASSISTANT	KLEIN	JESSE JANE	1.00
FACILITIES TECHNICIAN I	CORPUZ	DONTE	1.00
FACILITIES TECHNICIAN I	HOVAN	MICHAEL	1.00
FACILITIES TECHNICIAN I	SILVIA	JACOB	1.00
GARDENER	ALVAREZ GONZALEZ	JOSE	1.00
GARDENER	BOGRAN RAYMUNDO	ROLANDO	1.00
GARDENER	UHALDE	SEBASTIEN	1.00
GARDENER	VACANT		1.00
GARDENER	VACANT		1.00
GRAPHICS DESIGN SPECIALIST	DORMANN	ROGER	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
GRAPHICS DESIGN SPECIALIST	MAHONEY	DAVID	1.00
HUMAN RESOURCES ANALYST	WINSOR	LESLIE	1.00
HUMAN RESOURCES TECHNICIAN II	ALVARADO WING	KATERINNE	1.00
HUMAN RESOURCES TECHNICIAN II	KAPLAN	TESSA	1.00
HVAC BUILDING AND CONTROLS ENGINEER	VACANT		1.00
HVAC, BUILDING AND CONTROLS ENGINEER	VACANT		1.00
INSTRUCTIONAL ASSISTANT	VACANT		0.40
INSTRUCTIONAL DESIGNER	LINCE	STACEY	1.00
INSTRUCTIONAL SPECIALIST - COLLEGE SKILLS	VACANT		1.00
INSTRUCTIONAL SPECIALIST - COMPUTER INFO SYST	BARTHELEMY	LANCE	0.42
INSTRUCTIONAL SPECIALIST - COURT REPORTING	VACANT		0.43
INSTRUCTIONAL SPECIALIST - DENTAL ASSISTING	VACANT		0.53
INSTRUCTIONAL SPECIALIST - ENGLISH	HERNANDEZ	BARBARA	0.87
INSTRUCTIONAL SPECIALIST - ENGLISH	SHEOFSKY	ELIZABETH	0.48
INSTRUCTIONAL SPECIALIST - ENGLISH	SMITH	RION	1.00
INSTRUCTIONAL SPECIALIST - ENGLISH	TAMAYO	JUAN	0.87
INSTRUCTIONAL SPECIALIST - ENGLISH	WARREN	DEBORAH	0.87
INSTRUCTIONAL SPECIALIST - MATHEMATICS	TERCERO LOPEZ	LUIS	1.00
INSTRUCTIONAL SPECIALIST - MATHEMATICS	WALKER	SANTON	1.00
INSTRUCTIONAL SPECIALIST - MEDICAL ASSISTING	WILTEY	ANA FLAVIA	0.38
INSTRUCTIONAL SPECIALIST - TLC/SAS	MAZUMDAR	MRITYUNJOY	0.42
INSTRUCTIONAL SPECIALIST - TUTORING CENTER	VACANT		0.80
INSTRUCTIONAL SUPPORT ANALYST	SUAREZ MALDONADO	ALEJANDRO	1.00
INSTRUCTIONAL SUPPORT SPECIALIST	KUROMIYA	JAMES	1.00
INSTRUCTIONAL TECHNOLOGY SUPERVISOR	HOWARD	MATTHEW	1.00
INTERNATIONAL STUDENT ADVISOR	WELCH	ALISON	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
KINESIOLOGY & ATHLETICS EQUIPMENT MANAGER	COONEY	RYAN	1.00
KINESIOLOGY & ATHLETICS OPERATIONS SPECIALIST	ALEXANDER	DIAMOND	1.00
LABORATORY TECHNICIAN	AMUNDSON	LAUREN	1.00
LABORATORY TECHNICIAN	GOOD	LESLEY	1.00
LABORATORY TECHNICIAN	IMAZUMI	SANDRA	0.50
LABORATORY TECHNICIAN	MANENTO	DAUDI	0.89
LABORATORY TECHNICIAN	ROBINSON	MARK	1.00
LABORATORY TECHNICIAN	SCHMIEGE	MATTHEW	1.00
LABORATORY TECHNICIAN	WHITE	CRYSTAL	0.40
LABORATORY TECHNICIAN	YOUNG	BRIAN	1.00
LEAD GARDENER	DOMINGUEZ	PAUL	1.00
LEAD GARDENER	SPARROW	NEIL	1.00
LIBRARY TECHNICIAN II	FONTENO	AMBER	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
LIBRARY TECHNICIAN III	VACANT		1.00
LOCKSMITH CARPENTER	VEGA	MICHAEL	1.00
MAINTENANCE CARPENTER	STAFFEN	RUSSEL	1.00
MAINTENANCE CARPENTER	ZAMORA	EFRAIN	1.00
MAINTENANCE ELECTRICIAN	MARCUM	JEFFREY	1.00
MAINTENANCE ELECTRICIAN	WILSON	PAUL	1.00
MAINTENANCE PLUMBER	VACANT		1.00
MEDIA TECHNOLOGY SUPPORT SPECIALIST II	HABER	JOHN	1.00
NETWORK PC TELEPHONE TECHNICIAN	CHI	BRIAN	1.00
NETWORK PC TELEPHONE TECHNICIAN	GARDINER	DAVID	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
PAYROLL SPECIALIST	WITTE	IRMGARD	1.00
POLICE SERVICES ASSISTANT	ZARAGOZA	CAROLINA	1.00
POOL MAINTENTANCE WORKER	VACANT		1.00
POOL MAINTENTANCE WORKER	VACANT		1.00
POOL MAINTENTANCE WORKER IVC	APPLEGATE	MONICA	1.00
PRINT PRODUCTION SPECIALIST	SO	ALBERT	1.00
PROGRAM COORDINATOR	MARTINEZ	ALLYSON	0.15
PROGRAM COORDINATOR, CAREER & INTERNSHIPS	PEREZ	CHELSEY	0.50
PROGRAM COORDINATOR, CLASSIFIED PROFESSIONAL DEVELOPMENT	GRAFF	ALYSSA	0.27
PROGRAM COORDINATOR, EQUITY & ACTIVITIES	PERALES	TERESA	0.21
PROGRAM COORDINATOR, HEALTH & SAFETY	VILA	SUAD	1.00
PROGRAM COORDINATOR, LEARNING COMMUNITIES	VACANT		1.00
PROGRAM COORDINATOR, MARKETING	SMITH	MALAIKA	1.00
PROGRAM COORDINATOR, OUTREACH & PARTNERSHIPS	MERCADO TRUJILLO	MARIA	1.00
PROGRAM COORDINATOR, STRONG WORKFORCE	RAHMAN	HEATHER	0.50
PROGRAM COORDINATOR, TRANSFER & CAREER	ZERRUDO	MARK	1.00
PROGRAM COORDINATOR, TUTORING LEARNING CENTER	PENSABENE	OKSANA	0.80
RECEIVING CLERK	HARTMANN	JOSEPH	1.00
RECEIVING CLERK	MARINARO	ANTHONY	1.00
REPROGRAPHICS MAIL CLERK	HARBISON	JESSE	1.00
REPROGRAPHICS MAIL CLERK	KLEIN	MICHAEL	1.00
RESEARCH ANALYST	VACANT		1.00
SENIOR BENEFITS ANALYST	OWEN	RON	1.00
SENIOR CREATIVE/LEAD WEB DESIGNER	VACANT		1.00
SENIOR DATABASE ADMINISTRATOR	OSHEROFF	AARON	1.00
SENIOR PAYROLL SPECIALIST	TERRY	LINDA	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
SENIOR SYSTEMS ANALYST	NGUYEN	DONG	1.00
SENIOR SYSTEMS ANALYST	SCHANE	BURTON	1.00
STAFF ACCOUNTANT	FRAGATA	MARILOU	1.00
STAFF ACCOUNTANT	GAFFNEY	KELI	1.00
STAFF ACCOUNTANT II	VACANT		1.00
STAFF ACCOUNTANT II	GREITZER	MICHELLE	1.00
STAFF ACCOUNTANT II	HAGGITT	BRIANNA	1.00
STUDENT CONDUCT AND COMMUNITY STANDARDS COORDINATOR	CANTUA-ALVAREZ	MARCO	1.00
SYSTEMS ANALYST	VACANT		1.00
SYSTEMS ENGINEER	INDI	FERHAT	1.00
TECHNOLOGY SUPPORT SPECIALIST I	LEE	WENDY	1.00
TECHNOLOGY SUPPORT SPECIALIST II	ARBOLANTE III	TEODORO	1.00
TECHNOLOGY SUPPORT SPECIALIST II	MORENO	CHRISTIAN-JON	1.00
TECHNOLOGY SUPPORT SPECIALIST II	THORP IV	CHARLES	1.00
TOTAL CLASSIFIED FTE			<u><u>163.02</u></u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>ADMINISTRATORS</u>			
<u>ACADEMIC:</u>			
SUPERINTENDENT/PRESIDENT	ELDRIDGE	JONATHAN	1.00
ASST. SUPT./VP OF STUDENT LEARNING & SUCCESS	EMERSON	DANA	0.80
ASSISTANT VICE PRESIDENT OF INSTRUCTION	TORRES	CARI	1.00
DEAN OF ARTS AND HUMANITIES	SERVAIS	LAUREN	1.00
DEAN OF WORKFORCE DEV. & CAREER EDUCATION	VARONA	ALINA	1.00
DEAN OF EDUCATIONAL SUCCESS PROGRAMS	VACANT		1.00
DEAN OF ENROLLMENT SERVICES	HORINEK	JON	0.85
DEAN OF MATH, SCIENCES AND BUSINESS	HERNANDEZ	CAROL	1.00
DIRECTOR OF EOPS/CARE & CALWORKS	REETZ	BECKY	0.50
DIRECTOR OF KINESIOLOGY AND ATHLETICS	BYRNE	RYAN	1.00
DIRECTOR OF NURSING	BRIGHT	ALICIA	1.00
DIRECTOR OF STUDENT ACTIVITIES AND ADVOCACY	SULAIMAN HARA	SADIKHA	1.00
TOTAL ACADEMIC ADMINISTRATORS			<u>11.15</u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
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ADMINISTRATORS

CLASSIFIED:

VICE PRESIDENT OF FINANCE AND OPERATIONS	PUCH	ERESA	1.00
VICE PRESIDENT OF HUMAN RESOURCES	HARRIS	NEKODA	1.00
GENERAL COUNSEL	ROBERTSHAW	MIA	1.00
CHIEF OF POLICE/DIRECTOR OF SAFETY	AGUILAR	RAUL	1.00
DIRECTOR OF ADVANCEMENT	ROSENTHAL	KEITH	1.00
DIRECTOR OF FACILITIES PLANNING, MAINT. & OPS.	CHRISTIANSEN	KLAUS	1.00
DIRECTOR OF FISCAL SERVICES	CLARK	ANTHONY	1.00
DIRECTOR OF INFORMATION TECHNOLOGY	VACANT		1.00
DIRECTOR OF INSTITUTIONAL EFFECTIVENESS	SHAHER	HOLLEY	1.00
DIRECTOR OF MARKETING AND COMMUNICATIONS	CRUZ	NICOLE	1.00
DIRECTOR OF STUDENT OUTREACH & PARTNERSHIPS	SOLIS	JULIAN	1.00
ASSOCIATE DIRECTOR OF ENROLLMENT SERVICES	BAGTAS-CARMONA	EMY	1.00
ASST. DIRECTOR OF FACILITIES PLANNING, M & O	GARETTO	ENZO	1.00
ASST. DIRECTOR OF FISCAL SERVICES	JACKSON	SAMANTHA	1.00
MANAGER, EMPLOYEE & LABOR RELATIONS	CALLAHAN	SHAWNA	1.00
MANAGER, HR OPERATIONS MANAGER	LINGO	ANGELA	1.00
PROGRAM ADMINISTRATOR, HEALTH SCIENCES	OLMANSON	ANGELA	1.00

TOTAL CLASSIFIED ADMINISTRATORS

17.00

TOTAL ADMINISTRATIVE FTE

28.15

TOTAL UNRESTRICTED FTE

305.91

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

C. COMMUNITY EDUCATION AND SERVICES AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
ADMINISTRATIVE ASSISTANT III	LOEGERING	TESSA	1.00
COMMUNITY EDUCATION & SERVICES PROG. SPEC.	DRAKE	BRANDON	0.90
COMMUNITY EDUCATION & SERVICES PROG. SPEC.	MARCKWORDT	VALERIE	1.00
ENROLLMENT SERVICES ASSOCIATE II	HILLSTROM	LISA	1.00
PROGRAM COORDINATOR - COMMUNITY PROGRAMS	MONTERICHARD	KAREN	0.80
TOTAL CLASSIFIED FTE			<u>4.70</u>
<u>ADMINISTRATORS</u>			
<u>CLASSIFIED</u>			
DIRECTOR OF COMMUNITY PROGRAMS	FRIEDMAN	LORI	0.48
TOTAL ADMINISTRATIVE FTE			<u>0.48</u>
TOTAL COMMUNITY EDUCATION AND SERVICES FTE			<u>5.18</u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

C. RESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
COUNSELOR	ARBONA	SHAILA	0.60
COUNSELOR	COLEY	WILLIAM	1.00
COUNSELOR	EARLY	RINETTA	1.00
COUNSELOR	ESCOBAR	CAITLIN	0.73
COUNSELOR	FINLAYSON	LUNA	1.00
COUNSELOR	FRESCHL	CARL	1.00
COUNSELOR	KLEIN	RACHEL	0.40
COUNSELOR	MORENO	LUZ	0.93
COUNSELOR	MUSANTE	DANILA	1.00
COUNSELOR	PERRONE	KRISTIN	0.27
COUNSELOR	ROSAS-SANCHEZ	ANEISSA	1.00
COUNSELOR	STEVENSON	TROY	1.00
COUNSELOR	URENA	JOSE	1.00
INSTRUCTOR	BEAL	REBECCA	0.08
INSTRUCTOR	EDWARDS	SHAQUAM	0.05
INSTRUCTOR	TURNER	WALTER	0.20
TOTAL FACULTY FTE			<u>11.26</u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

C. RESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
ADMINISTRATIVE ASSISTANT II	MURRIN	ISABEL	0.50
ADMINISTRATIVE ASSISTANT II	RUDOLPH	MONICA	1.00
ADMINISTRATIVE ASSISTANT III	ABELLERA	LISA	0.40
ADMINISTRATIVE ASSISTANT III	CARRILLO	AIMEE	1.00
ADMINISTRATIVE ASSISTANT III	PALOMINO	MELANIE	0.20
ASSISTIVE TECHNOLOGY SPECIALIST-SAS	MOGERE	EPHANTUS	1.00
COMPASS COORDINATOR	CIFUENTES GUDIEL	SEYDI	1.00
COMPASS COORDINATOR	COBOS	DIEGO	1.00
COMPASS COORDINATOR	MERCADO TRUJILLO	JUAN	1.00
COMPASS COORDINATOR	MORALES OROZCO	CAROL	0.50
DSPS PROGRAM TECHNICIAN	VACANT		0.49
DSPS SPECIALIST	VACANT		0.50
ENROLLMENT SERVICES ASSOCIATE I	ROCHA RIVERA	MELVIN	0.40
ENROLLMENT SERVICES ASSOCIATE I	SPEASE	JENNIFER	0.40
ENROLLMENT SERVICES ASSOCIATE II	BARNETT	MARIXA	0.60
ENROLLMENT SERVICES ASSOCIATE II	NORTHMAN	ROBERT	0.40
ENROLLMENT SERVICES ASSOCIATE II	TEER	JOANN	0.40
ENROLLMENT SERVICES ASSOCIATE II	TRINIDAD GUZMAN	ANDREA	0.40
EVALUATION ANALYST	MARIANO	ELNORE	0.40
FACILITIES TECHNICIAN I	LITTLEJOHN	FRANCISCO	1.00
FACILITIES TECHNICIAN I	PEREZ	RAMIRO	1.00
FACILITY RENTAL SUPERVISOR	BACIGALUPI	LINDSAY	1.00
HEALTH SERVICES ASSISTANT	BUCKLEY	BO	1.00
INSTRUCTIONAL ASSISTANT	DE IONGH	KYLE	0.45
INSTRUCTIONAL SPECIALIST	DAVISON	JEANETTE	0.44
INSTRUCTIONAL SPECIALIST	MAZUMDAR	MRITYUNJOY	0.42

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

C. RESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
POLICE OFFICER	LANGEVELD	MARTINUS	1.00
POLICE OFFICER	RUIZ	DUSTIN	1.00
POLICE OFFICER	SCHNEIDER	THOMAS	1.00
POLICE OFFICER	STEWART	PAUL	1.00
POLICE SERVICES ASSISTANT	SHAH	JESSICA	1.00
PROGRAM COORDINATOR	MARTINEZ	ALLYSON	0.85
PROGRAM COORDINATOR, BASIC NEEDS	LARA-DOMINGUEZ	LIA	1.00
PROGRAM COORDINATOR, CAREER & INTERNSHIPS	PEREZ	CHELSEY	0.50
PROGRAM COORDINATOR, CLASSIFIED PROFESSIONAL DEVELOPMENT	GRAFF	ALYSSA	0.53
PROGRAM COORDINATOR, COMMUNITY PROGRAMS	DRAKE	BRANDON	0.10
PROGRAM COORDINATOR, COMMUNITY PROGRAMS	PAOLI	SARAH	1.00
PROGRAM COORDINATOR, EQUITY & ACTIVITIES	PERALES	TERESA	0.79
PROGRAM COORDINATOR, FACILITY RENTALS	DURFEE	MELINDA	1.00
PROGRAM COORDINATOR, NEXT UP	BROCK-MONTALBANO	CHANEL	1.00
PROGRAM COORDINATOR, STRONG WORKFORCE	RAHMAN	HEATHER	0.50
PROGRAM COORDINATOR, TUTORING LEARNING CENTER	PENSABENE	OKSANA	0.20
PROGRAM COORDINATOR, UNDOCUMENTED STUDENTS	GUILLEN	HUGO	1.00
PROGRAM COORDINATOR, WELCOME CENTER & ORIENTATION	WONG	SALLY	1.00
PROGRAM COORDINATOR, WORKFORCE	ANTOKHIN	KATHLEEN	1.00
SAS SUPPORT SERVICES SPECIALIST	ZARREHPARVAR	XENIA	1.00
STUDENT SUCCESS SPECIALIST	GARRETSON	PATRICK	1.00
TOTAL CLASSIFIED FTE			<u>34.37</u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

C. RESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
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ADMINISTRATORS

ACADEMIC:

ASST. SUPT./VP OF STUDENT LEARNING & SUCCESS	EMERSON	DANA	0.20
DEAN OF ENROLLMENT SERVICES	HORINEK	JON	0.15
DIRECTOR OF COMMUNITY PROGRAMS	FRIEDMAN	LORI	0.52
DIRECTOR OF EOPS/CARE AND CALWORKS	REETZ	BECKY	0.50
DIRECTOR OF STUDENT ACCESSIBILITY SERVICES	SABIA	STORMY	1.00
TOTAL ACADEMIC ADMINISTRATORS			<u>2.37</u>

CLASSIFIED:

MESA PROGRAM DIRECTOR	MCINTYRE	NICOLE	1.00
TOTAL CLASSIFIED ADMINISTRATORS			<u>1.00</u>

TOTAL ADMINISTRATIVE FTE **3.37**

TOTAL RESTRICTED FTE **49.00**

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

C. CHILD DEVELOPMENT AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
ADMINISTRATIVE ASSISTANT II	JACKSON	KAHEA	0.92
CHILD STUDY CENTER SITE COORDINATOR	GUTIERREZ	DERRY	0.43
CHILD STUDY CENTER SPECIALIST II	MALOUF	JANEATTE	0.86
CHILD STUDY CENTER SPECIALIST II	MORALES-OROZCO	HELEN	0.86
CHILD STUDY CENTER SPECIALIST III	VACANT		1.00
CHILD STUDY CENTER SPECIALIST III	VACANT		1.00
TOTAL CLASSIFIED FTE			<u>5.07</u>
<u>ADMINISTRATORS</u>			
<u>CLASSIFIED:</u>			
DIRECTOR OF CHILD DEVELOPMENT PROGRAM	REEDER	RUTHIE	1.00
TOTAL ADMINISTRATIVE FTE			<u>1.00</u>
TOTAL CHILD DEVELOPMENT FUND FTE			<u>6.07</u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

C. IVC ORGANIC FARM AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
LEAD GARDENER, ORGANIC FARM & GARDEN	GAPINSKI	THELINA	1.00
PROGRAM COORDINATOR	VACANT		1.00
TOTAL CLASSIFIED FTE			<u>2.00</u>
DISTRICT TOTAL			<u>368.16</u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

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 2025-2026

Administrator

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

Adoption Budget

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

Allocation

Division or distribution of resources according to a predetermined plan.

Annual Appropriation Limit (Gann Limit)

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

Appropriation

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

Apportionment

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

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2025-2026

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 2025-2026

Attendance Accounting

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

Audit

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

Audit Report

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

Auditor's Opinion

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

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

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2025-2026

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 2025-2026

Bonded Debt Limit

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

Budget

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

Budget Document

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

Budget Act

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

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

Capital Outlay

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

Cash

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

Cash Basis

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

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2025-2026

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 2025-2026

Contingencies Fund (also Undistributed Reserve)

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

Cost of Living Adjustments (COLA)

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

Current Expense of Education

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

Deficit

The excess of liabilities over assets or the excess of expenditures or expenses over revenues during an accounting period.

Deficit Factor. One common method for reducing funding allocations to districts in times of budgetary shortfalls or reductions is known as a deficit factor whereby each district receives only a percentage of the originally allocated funds.

Designated Income

Income received for a specific purpose.

Disabled Student Programs & Services (DSPS)

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

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2025-2026

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 <https://leginfo.legislature.ca.gov/>.

Employee Benefits

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

Educational Administrator

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

Educational Master Plan

Title 5, Sections 55402-55404 require that each community college district submit an educational master plan for each college and the districts as a whole. The plan addresses the educational objectives and future plans for transfer, occupational, continuing education, and developmental programs. It includes enrollment projections and related needs for ancillary services.

Encumbered Funds. Obligations in the form of purchase orders, contracts, salaries, and other commitments for which part of an appropriation is reserved.

Ending Balance

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

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2025-2026

Enterprise Funds

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

Equipment

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

Estimated Income

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

Expenditures

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

Expense of Education

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

Extended Opportunity Programs and Services (EOPS)

Categorical funds designated for supplemental services for disadvantaged students.

Faculty Obligation Number (FON)

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

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FCMAT

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

Fee

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

Fifty-Percent Law (50 % Law)

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

Fiscal Year

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

Foundation

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

Fixed Assets

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

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2025-2026

Fixed Costs

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

Full-Time Equivalent (FTE) Employees

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

Full-Time Equivalent Students (FTES)

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

Fund

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

Fund Balance

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

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

Uniform minimum standards and guidelines for financial accounting and reporting.

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2025-2026

Gann Limitation

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

General Fund

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

General Obligation Bonds (GO Bonds)

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

General Reserve

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

Governmental Accounting

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

Governmental Accounting Standards Board (GASB)

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

Governor's Budget

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

**MARIN COMMUNITY COLLEGE DISTRICT
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Grants

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

Headcount

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

Indirect Expenses or Costs

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

Internal Control Structure

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

Invoice

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

Lease Revenue Bonds

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

Levy

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

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2025-2026

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 2025-2026

Noncredit

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

Nonresident Tuition

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

Object Code

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

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

OPEB

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

Operating Budget

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

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2025-2026

Outsourcing

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

P1 and P2

See Apportionment, above.

PERS (or CalPERS) California Public Employees' Retirement System

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

Proposition 13

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

Proposition 39

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

Proposition 98

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

Purchase Order

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

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Reserves

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

Restricted Funds

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

Retiree Health Benefits

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

Revenue

Income from all sources.

Revenue Bonds

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

Revenue Limit

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

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2025-2026

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 2025-2026

State Apportionment

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

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

Student Financial Aid Funds

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

Subventions

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

Supervisor

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

Supplanting

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

Tentative Budget

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

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2025-2026

Title 5, California Code of Regulations

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

TOP Code

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

TRANS

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

Unappropriated Fund Balance

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

Unencumbered Balance

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

Unfunded FTES

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

Unrestricted Funds

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

**MARIN COMMUNITY COLLEGE DISTRICT
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Vacation Accruals

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

Warrants

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

Work Order

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

WSCH

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

Zero Based Budgeting

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

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