

90 *Years of Transforming Lives
Through Education and Training*

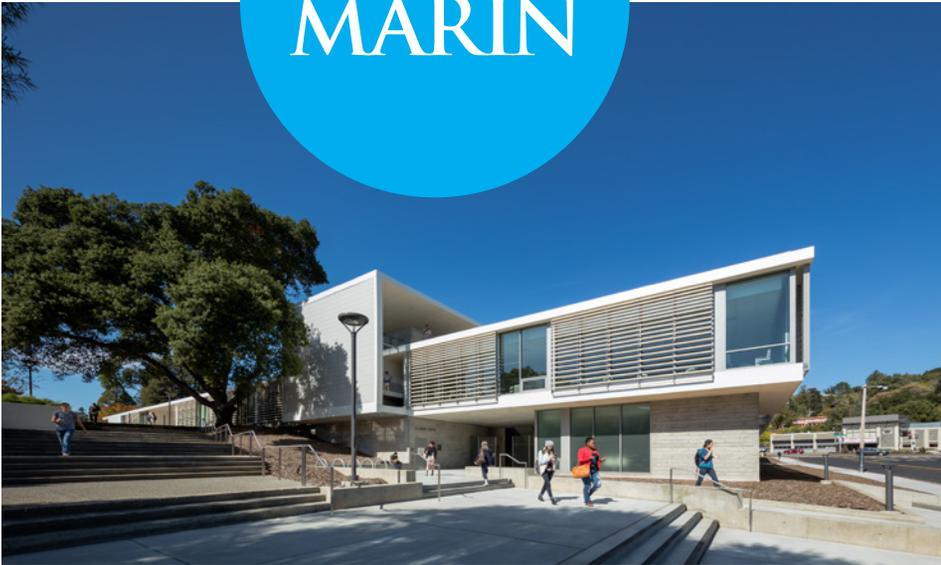


MARIN COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET

FISCAL YEAR 2016-2017

JUNE 21, 2016



Equal Opportunity Statement

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

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

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

Marin Community College District Policy BP 3410 Nondiscrimination

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

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

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

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

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



MARIN COMMUNITY COLLEGE DISTRICT

BOARD OF TRUSTEES

Ms. Stephanie O'Brien, President

Ms. Diana Conti, Vice President

Dr. Eva Long, Clerk

Ms. Brady Bevis

Mr. Philip Kranenburg

Mr. Stuart Tanenberg

Ms. Wanden Treanor

Ms. Amy Diaz, Student Trustee

(Not Pictured Above)

David Wain Coon, Superintendent/President



Strategic Plan 2015 — 2018

President's Message

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

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

Dr. David Wain Coon
President/Superintendent



Our Mission

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

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

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

Our Vision

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



Our Values

Student and Community Centered Education

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

Academic Excellence and Innovation

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

Collaboration and Open Communication

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

Diversity

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

Sustainability

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

Accountability

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



Strategic Plan 2015 — 2018

Goals · Objectives · Performance Indicators

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

Student Access

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

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

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

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

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

Decrease the proportion of students who register late for classes.

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

Evaluate the scope and scale of the Distance Education program to support enrollment and student success goals.
Distance Education program is appropriately scaled to support transfer and graduation requirements based on data/feedback collected.

Faculty members are trained in best practices for instructional technology.
All Distance Education courses meet a minimum score of 3 (Accomplished) based on the statewide Course Design Rubric for the Online Education Initiative.

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

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

Student Success

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

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

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

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

Reduce disproportionate impact for students as identified in the Student Equity Plan (SEP).
Equivalent course success rates for all student populations identified in the SEP.

Equivalent percentage of all student groups identified in the SEP who finish the final ESL, Math, or English basic skills course then complete a degree-applicable course in that area.

Reduce financial aid disqualification by 5 percentage points each year.

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

Institutional/programmatic decisions reflect sound data and analysis of factors impacting student success.

Review of evidence indicating major student success related decisions are based on data and research.

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

Ten percent more students advancing from pre-college level courses to college-level courses.

College Systems

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

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

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

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

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

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

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

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

Maintain a minimum of an “A” rating with Moody’s rating agency. Maintain a minimum of an “A” rating with Standard & Poor’s rating agency.

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

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

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

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

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

Community Responsiveness

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

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

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

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

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



Message from Fiscal Services:

It is with great pleasure that I present this Tentative Budget for Fiscal Year 2016–2017 that will guide our direction and priorities over the next year and also projections for the following three years. This budget is the culmination of months of presentations and feedback from governance groups, staff, administrators, faculty and students. With these important steps the college has created a budget that ties to the strategic plan, program reviews and other operational milestones.

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

Greg Nelson
Vice President
Finance & College Operations

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017**

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PART A

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

Charge

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

Responsibilities

Establish appropriate timelines and processes, assess success after the plans are implemented, and report the activities and results. Follow the timeline and processes described in the Integrated Planning Manual for the review of programs and the allocation of resources. Review all college plans and other related or pertinent documents and forward recommended changes to the Superintendent/President.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017**

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

The following membership of PRAC made recommendations for the completion of the 16/17 Tentative Budget:

Yolanda Bellisimo - Faculty
Becky Brown - Faculty
Gina Cullen - Faculty
Lisa Morse - Faculty
Sarah Frye - Faculty
Kathleen Smyth - Faculty
Nancy Willet - Faculty
Gina Longo - Classified Professionals
Christina Leimer - Administration
Greg Nelson - Administration
Jonathan Eldridge Administration, Co-Chair
Sara McKinnon Faculty, Co-Chair
Patrick Ekoue-totou Staff Resource
Peggy Isozaki Staff Resource
Cari Torres Staff Resource
Rhonda Jones Staff Resource

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017**

PART I – Budget Assumptions and Highlights

BUDGET ASSUMPTIONS

REVENUE ASSUMPTIONS	FY 2016-2017 TENTATIVE BUDGET	FY 2017-2018 ESTIMATED ASSUMPTIONS	FY 2018-2019 ESTIMATED ASSUMPTIONS	FY 2019-2020 ESTIMATED ASSUMPTIONS
Secured Property Taxes CCPI	County Estimate	2.0%	2.0%	2.0%
Supplemental Tax Growth	5.0%	5.0%	5.0%	5.0%
Unsecured Tax Growth	County Estimate	2.5%	2.5%	2.5%
Prior Year Tax Growth	5.0%	5.0%	5.0%	5.0%
Enrollment Fee:				
Resident	\$ 46	\$ 46	\$ 46	\$ 46
Non-Resident Tuition	\$ 211	\$ 213	\$ 215	\$ 217
Non-Resident Capital Outlay Fee	\$ 50	\$ 50	\$ 50	\$ 50
Transportation Fee per FT Student	\$35/semester	\$35/semester	\$35/semester	\$35/semester
Parking Fee:				
Primary Term	\$ 41	\$ 41	\$ 41	\$ 41
Summer	\$ 25	\$ 25	\$ 25	\$ 25
Daily	\$ 4	\$ 4	\$ 4	\$ 4
Health Fee:				
Primary Term	\$ 19	\$ 19	\$ 19	\$ 19
Summer	\$ 16	\$ 16	\$ 16	\$ 16
Technology Fee per semester	\$ 10	\$ 10	\$ 10	\$ 10
Lottery Income/Estimated FTES:				
Prop 20	\$ 34	\$ 34	\$ 34	\$ 34
Non-prop 20	\$ 128	\$ 128	\$ 128	\$ 128
State Allocations (% of prior year amount)	100%	100%	100%	100%
Prop 30 – Educational Protection Act	\$85 per FTE	\$85 per FTE	\$85 per FTE	\$85 per FTE
Mandated Claims – one time	\$500,000	\$0	\$0	\$0
Bookstore Commission	\$150,000	\$150,000	\$150,000	\$150,000
COLA for categorical programs	0%	1.11%	2.42%	2.67%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017**

EXPENDITURE ASSUMPTIONS	FY 2016-2017 TENTATIVE BUDGET	FY 2017-2018 ESTIMATED ASSUMPTIONS	FY 2018-2019 ESTIMATED ASSUMPTIONS	FY 2019-2020 ESTIMATED ASSUMPTIONS
Negotiated Settlements:				
UPM	In process	0%	0%	0%
CSEA	In process	0%	0%	0%
SEIU	In process	0%	0%	0%
Police	In process	0%	0%	0%
Unrepresented	In process	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 3, Step 11	Column 3, Step 11	Column 3, Step 11	Column 3, Step 11
CSEA	Step C of range	Step C of range	Step C of range	Step C of range
SEIU	Step C of range	Step C of range	Step C of range	Step C of range
Unrepresented	Middle of range	Middle of range	Middle of range	Middle of range
Medical benefits	Member + 1	Member + 1	Member + 1	Member + 1
Health and Welfare Premiums:				
Medical	Up to \$1,785/mo	Up to \$1,785/mo	Up to \$1,785/mo	Up to \$1,785/mo
Annual medical increase	5.5%	3% effective 10/1	3% effective 10/1	3% effective 10/1
Annual dental/vision/other increase	0%	0%	0%	0%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017**

EXPENDITURE ASSUMPTIONS	FY 2016-2017 TENTATIVE BUDGET	FY 2017-2018 ESTIMATED ASSUMPTIONS	FY 2018-2019 ESTIMATED ASSUMPTIONS	FY 2019-2020 ESTIMATED ASSUMPTIONS
Statutory Employee Benefit Rates:				
STRS	12.58%	14.43%	16.28%	18.13%
PERS – CSEA	22.35%	25.25%	26.29%	28.78%
PERS - SEIU	20.89%	23.60%	25.20%	26.90%
PERS - unrepresented	16.28%	15.37%	16.6%	18.147%
PERS PEPRA	13.888%	13.05%	16.6%	18.147%
PERS - Public Safety	33.482%	34.592%	35.992%	37.392%
PERS PEPRA - Public Safety	12.821%	15.032%	16.432%	17.832%
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%	0.10%	0.15%
Workers' Compensation	1.035%	1.045%	1.055%	1.065%
Fixed Costs:				
Telephone, Water, Sewer, Pest	10.0% > actuals	10.0%	10.0%	10.0%
Gas/Electricity	4.0% > budget	4.0%	4.0%	4.0%
Insurance	5.0% > actuals	5.0%	5.0%	5.0%
Energy Savings	\$100K			
Operating Expenses	Budgeted by Depts.	3.0%	3.0%	3.0%
Elections	No	Yes	No	Yes
Transportation Expense for FT Student	\$35/semester	\$35/semester	\$35/semester	\$35/semester

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2016-2017

General Fund Highlights

Overview

Community Supported District

The District is a “Community Supported” district, or, sometimes referred to as a “Basic Aid” district. The term “Basic Aid” is a K-12 term and does not appear in code as it relates to community colleges. 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 2015-16, the District received approximately \$25.4 million more as a community supported district than it would have received from apportionment. In 2016-17, the community support will be approximately \$27.6 million over what the state would authorize for a like sized college.

The State Budget Process and College of Marin

The most significant element for the District in the State budget process in recent years has been the one-time mandated costs, especially in fiscal years 2015-16 and 2016-17. The District received \$2.3 million in fiscal year 2015-16, and expects to receive \$500 thousand in 2016-17. The passage of Proposition 30, The Schools and Local Public Safety Protection Act of 2012, also continues to contribute to revenue. The District expects to receive \$85 per FTES annually resulting in \$306 thousand in the Tentative budget. The Chancellor’s Office has adopted a COLA of 0% for its 2016-17 budget.

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2016-2017

Discussion of the Proposed Budget for Fiscal Year 2016-17

The Tentative Budget for 2016-17 has the following key elements:

- Budgeted expenditures exceed planned revenues resulting in \$280 thousand net decrease to the ending Fund Balance.
- The estimated Ending Fund Balance for 2016-17 is 11.1% of total Unrestricted General Fund expenses compared to the actual 12.0% for 2015-16.
- A positive CPI inflation factor adjustment of 1.01525% for secured property taxes is expected to result in an increase of \$2.3 million for 2016-17 secured property taxes.
- Increase in health benefits is approximately \$330 thousand for 2016-17.

Analysis and Comparison of Revenue and Expense

Projected total General Fund Revenue for 2016-17 is \$77.9 million compared to \$68.2 million for 2015-16. This is an increase of \$9.7 million or 14.2%, principally due to an increase in secured property taxes and deferred revenues of categorical programs from prior years. Projected total General Fund Expenditures for 2016-17 are \$78.2 million compared to \$68.2 million for 2015-16. This is an increase of \$10.0 million or 14.7%, principally due an increase in salaries and benefits, other operating expenses, and to carry forwards of categorical programs from prior years. The 2016-17 budgeted unrestricted revenues of \$57.4 million increased \$1.6 million or 2.9% over the 2015-16 unrestricted revenues of \$55.8 million; 2016-17 budgeted unrestricted expenditures of \$57.7 million is an increase of \$2.1 million or 3.8% more than the 2015-16 unrestricted expenditures of \$55.6 million.

**MARIN COMMUNITY COLLEGE DISTRICT
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Discussion of Year-end Results for Fiscal Year 2015-16

Unrestricted revenues are about \$270 thousand higher than budgeted, primarily due to “On-Behalf” payments made by the State of California for STRS pension contributions, in addition to other miscellaneous revenues. Governmental accounting standards require applicable entities to record both “On-Behalf” state revenue and offsetting STRS pension expense for contributions received by third parties, such as the State of California.

Unrestricted expenditures are approximately \$1.7 million lower than budgeted, primarily due to lower salaries, benefits and operating costs than anticipated, partially offset by higher capital outlay and other outgo.

Short-Term Borrowing

The District relies on property taxes for its core funding. Property taxes are collected by the County and distributed to local agencies in December and April. The period from July through December is very difficult from a cash flow perspective and extensive borrowing occurs during that period. The District may use the County of Marin as authorized by Article XVI, Section 6, of the Constitution of California. Or, the District may use the Community College League Cash Flow Borrowing Program for arranging this financing. Both methods provide a mechanism for borrowing the needed funds, at an advantageous placement cost, due to high program participation. For 2016-17 the County of Marin will provide short-term funding not to exceed \$16 million.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017**

Special Fund Highlights

Scholarship and 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 eighteen endowments and grants coordinated through this fund. The total fund balance in the Scholarship and Investment Trust Fund as of June 30, 2016 is projected to be \$1.2 million.

Child Development Fund

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

The Child Development Fund’s federal, state and local revenue sources are intended to support child care activities. On the other hand, most of the General Fund’s transfer supports the cost of the instructional lab support the Child Study Centers provide to the College’s academic programs and Early Childhood Education program administration. Projected results of 2015-16 operations are \$289 thousand more in expenditures than externally funded revenue. Approximately 65% or \$187 thousand of the \$289 thousand General Fund transfer is attributable to the cost of Child Study Centers providing lab and administrative support to the College’s programs and results in a \$0 year-end fund balance. The 2016-2017 Tentative Budget includes increased Parent Fees and a General Fund transfer of \$338 thousand, of which approximately 57% continues to supports the costs of instructional lab and administrative services the Centers provide to the College and continues to result in a \$0 fund balance.

**MARIN COMMUNITY COLLEGE DISTRICT
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Capital Outlay Fund – Hamilton Redevelopment and State Scheduled Maintenance

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

Capital Outlay Fund – Measure C Building Fund

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

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

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Hamilton Redevelopment Bond Redemption Fund

In 2003/04 the District approved the issuance of a lease revenue bond. The financing was accomplished, and a total of \$3.1 million of bond funds were generated. After financing and placement costs, the District had \$2.7 million available to fund capital facilities renewal projects and capital equipment purchases, and \$213 thousand held in the required debt service reserve. The bond is repaid by the stream of revenues due to the District from the Hamilton Redevelopment Project. Debt service for 2015-16 amounted to \$111 thousand and is projected to be \$118 thousand for 2016-17.

Measure C Bond Redemption Fund

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

This fund is used for the payment of principal and interest on the bond. Debt service for 2015-16 for amounted to \$11.5 million and is projected to be \$11.3 million for 2016-17. Expenditures are covered by proceeds of the ad valorem property tax which is billed and collected by the Marin County Tax Assessor's Office.

**MARIN COMMUNITY COLLEGE DISTRICT
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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 2016-17.

Other Post Employment Benefits (OPEB) Trust Fund

In June 2013, the District established an irrevocable OPEB trust fund with CalPERS, formally named the California Employers' Retiree Benefit Trust (CERBT) fund, and transferred \$2.2 million balance from the previous Retiree Unfunded Medical Benefits Liability Fund to the new irrevocable OPEB Trust fund. It is anticipated that earnings from the irrevocable OPEB trust fund will allow the District to begin funding retiree benefits entirely from the trust beginning in the 2016-17 Fiscal Year. As of June 30, 2015, the most recent actuarial valuation date, the District's Total Actuarial Accrued Liability for OPEB was \$3.6 million. Market value of assets in the OPEB trust as of March 31, 2016 was \$2.7 million.

Other Agency Fund – Adult Ed Block Grant

In December 2015, the District established an agency trust fund with the County of Marin Treasury. The purpose of the Fund is to accept and disburse funds associated with the State's Adult Ed Block Grant AB104. During its first year (2015-2016) the District is projected to receive \$750 thousand and disburse \$550 thousand on behalf of the Marin Consortium. As of June 30, 2016 the fund balance is projected to be \$200 thousand.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017**

PART II - FTES STATISTICS, 2008-09 TO 2015-16

FTES DATA

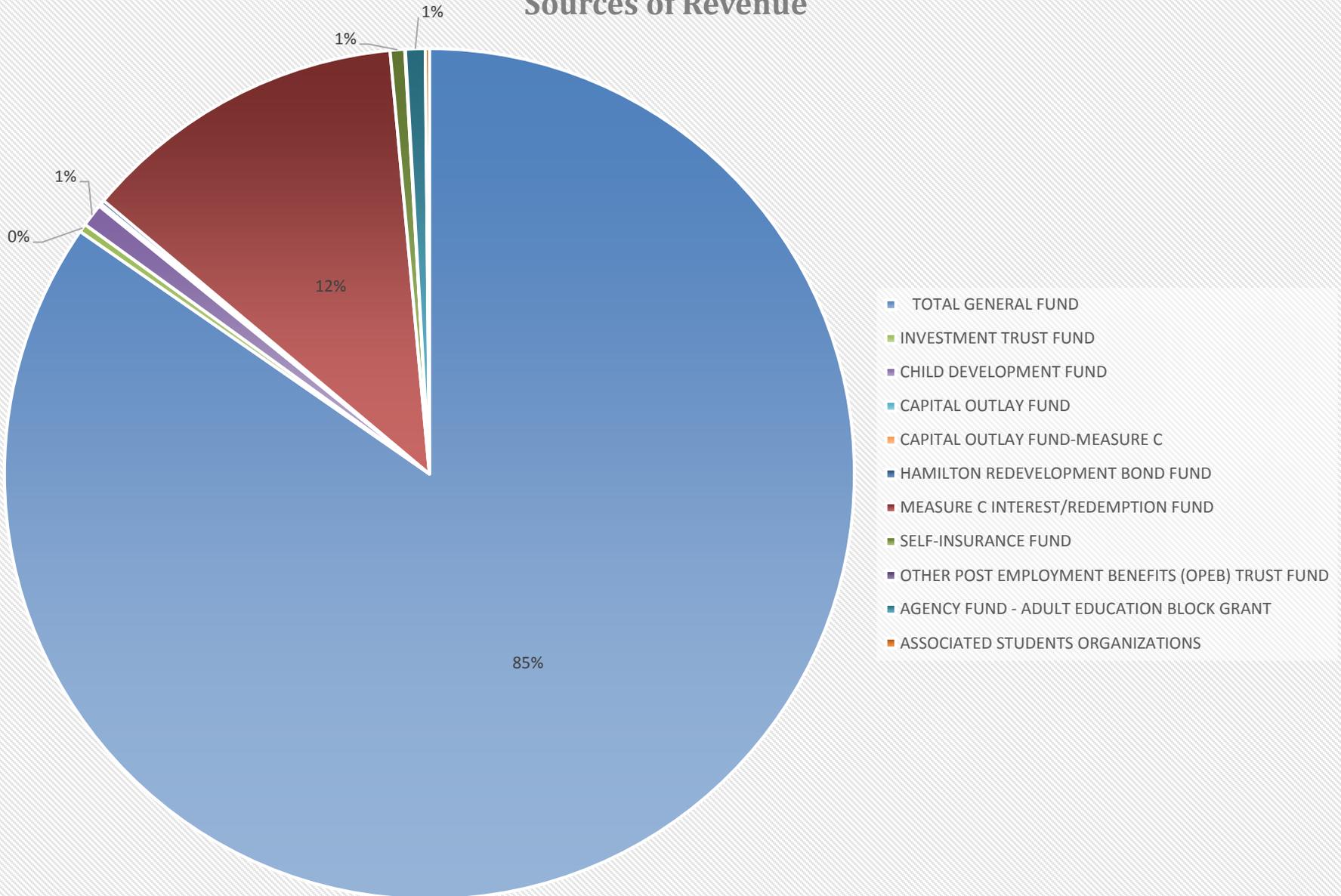
<u>FTES</u>	<u>2008-09</u>	<u>% CH.</u>	<u>2009-10</u>	<u>% CH.</u>	<u>2010-11</u>	<u>% CH.</u>	<u>2011-12</u>	<u>% CH.</u>
Credit	4,313	6.9%	5,126	18.8%	5,101	-0.5%	4,779	-6.3%
Non-Credit	326	-16.6%	334	2.5%	284	-15.0%	236	-16.9%
TOTAL	4,639	4.9%	5,460	17.7%	5,385	-1.4%	5,015	-6.9%

<u>FTES</u>	<u>2012-13</u>	<u>% CH.</u>	<u>2013-14</u>	<u>% CH.</u>	<u>2014-15</u>	<u>% CH.</u>	<u>(a)</u> <u>2015-16</u>	<u>% CH.</u>
Credit	4,462	-6.6%	4,134	-7.4%	3,623	-12.4%	3,516	-3.0%
Non-Credit	209	-11.4%	232	11.0%	215	-7.3%	221	2.8%
TOTAL	4,671	-6.9%	4,366	-6.5%	3,838	-12.1%	3,737	-2.6%

FTES

(a) CCFS-320 as of April 15, 2016

16/17 Tentative Budget Sources of Revenue

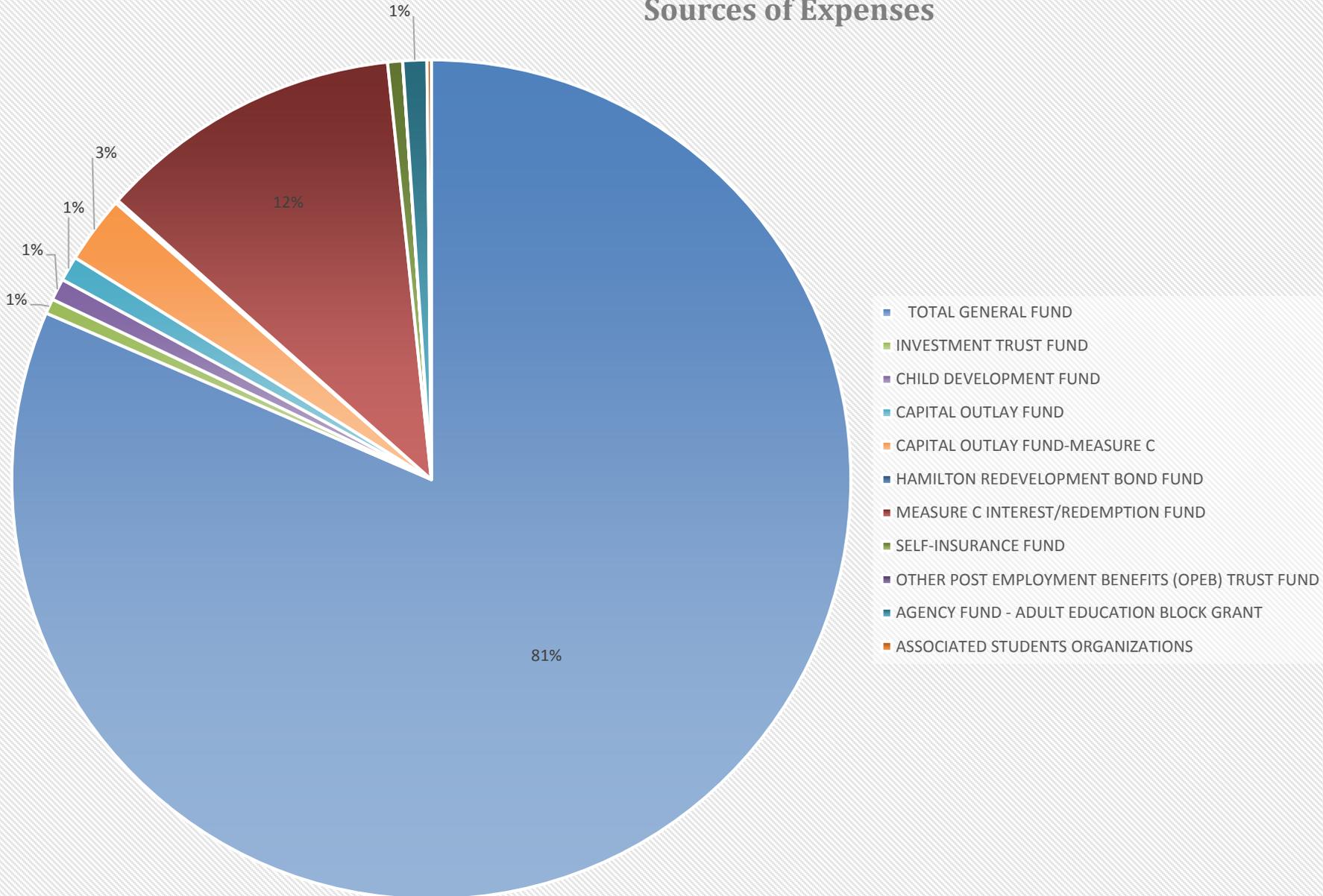


**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017**

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

FISCAL YEAR			ESTIMATED	TENTATIVE
REVENUE SUMMARY	ACTUAL	ACTUAL	ACTUAL	BUDGET
FUND TITLE	2013-2014	2014-2015	2015-2016	2016-2017
UNRESTRICTED GENERAL FUND	\$ 47,402,479	\$ 51,529,922	\$ 55,809,511	\$ 57,404,696
COMMUNITY SERVICES	1,020,128	853,467	898,861	1,310,909
RESTRICTED GENERAL FUND	17,431,113	13,046,833	11,490,742	19,218,644
TOTAL GENERAL FUND	65,853,720	65,430,222	68,199,114	77,934,249
INVESTMENT TRUST FUND	315,571	177,680	212,336	294,448
CHILD DEVELOPMENT FUND	720,850	837,411	779,632	803,825
CAPITAL OUTLAY FUND	387,554	558,539	471,539	103,000
CAPITAL OUTLAY FUND-MEASURE C	47,228	38,322	10,000	-
HAMILTON REDEVELOPMENT BOND FUND	136,840	235,906	355,500	135,500
MEASURE C INTEREST/REDEMPTION FUND	12,343,514	16,180,762	13,612,198	11,435,000
SELF-INSURANCE FUND	624,044	616,992	510,400	510,400
OTHER POST EMPLOYMENT BENEFITS (OPEB) TRUST FUND	337,529	(6,173)	2,000	20,000
AGENCY FUND - ADULT EDUCATION BLOCK GRANT			750,000	687,500
ASSOCIATED STUDENTS ORGANIZATIONS	183,205	168,263	121,703	142,725
TOTAL - ALL FUNDS	\$ 80,950,055	\$ 84,237,924	\$ 85,024,422	\$ 92,066,647

16/17 Tentative Budget Sources of Expenses



**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017**

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

FISCAL YEAR			ESTIMATED	TENTATIVE
EXPENDITURE SUMMARY	ACTUAL	ACTUAL	ACTUAL	BUDGET
FUND TITLE	2013-2014	2014-2015	2015-2016	2016-2017
UNRESTRICTED GENERAL FUND	\$ 46,466,357	\$ 49,416,323	\$ 55,530,543	\$ 57,684,240
COMMUNITY SERVICES	1,089,760	1,022,958	1,224,932	1,310,909
RESTRICTED GENERAL FUND	17,431,113	13,046,833	11,490,742	19,218,644
TOTAL GENERAL FUND	64,987,230	63,486,114	68,246,217	78,213,793
INVESTMENT TRUST FUND	96,475	240,969	245,323	550,000
CHILD DEVELOPMENT FUND	720,850	837,411	779,632	803,825
CAPITAL OUTLAY FUND	229,199	677,423	1,273,943	923,307
CAPITAL OUTLAY FUND-MEASURE C	18,976,097	19,368,304	8,515,901	2,483,934
HAMILTON REDEVELOPMENT BOND FUND	98,662	105,673	113,139	119,951
MEASURE C INTEREST/REDEMPTION FUND	12,257,843	11,870,400	11,855,099	11,286,634
SELF-INSURANCE FUND	630,124	569,488	469,400	549,900
OTHER POST EMPLOYMENT BENEFITS (OPEB) TRUST FUND	3,228	2,642	3,000	3,000
AGENCY FUND - ADULT EDUCATION BLOCK GRANT			549,983	887,517
ASSOCIATED STUDENTS ORGANIZATIONS	192,850	155,236	166,214	158,675
TOTAL - ALL FUNDS	\$ 98,192,558	\$ 97,313,660	\$ 92,217,851	\$ 95,980,536

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017**

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

FISCAL YEAR	ACTUAL 2013-14	ACTUAL 2014-15	ESTIMATED ACTUAL 2015-16	TENTATIVE BUDGET 2016-17	BUDGET FORECAST 2017-18	BUDGET FORECAST 2018-19	BUDGET FORECAST 2019-20
SOURCES OF FUNDS							
BEGINNING FUND BALANCE	\$ 3,929,633	\$ 4,796,123	\$ 6,740,231	\$ 6,693,128	\$ 6,413,584	\$ 5,105,092	\$ 4,773,687
REVENUES							
PROGRAM-BASED FUNDING	44,582,151	47,507,823	50,189,321	52,345,733	54,498,800	56,859,488	59,333,075
FEDERAL	798	-	-	-	-	-	-
OTHER STATE	1,289,477	2,411,312	4,491,937	2,838,413	2,338,413	2,338,413	2,338,413
OTHER LOCAL	1,241,950	1,151,298	1,128,253	1,596,166	1,276,238	1,370,871	1,482,868
OTHER FINANCING SOURCES	288,103	459,489	-	624,384	530,644	516,470	483,346
TOTAL REVENUE	47,402,479	51,529,922	55,809,511	57,404,696	58,644,095	61,085,242	63,637,702
TOTAL SOURCES	51,332,112	56,326,045	62,549,742	64,097,824	65,057,679	66,190,334	68,411,389
USE OF FUNDS							
SALARIES	26,947,481	28,850,949	32,216,738	33,723,921	34,826,996	35,586,619	36,365,084
BENEFITS	11,355,007	13,032,522	13,597,173	15,325,926	16,120,240	17,016,991	17,791,317
TOTAL SALARIES & BENEFITS	38,302,488	41,883,471	45,813,911	49,049,847	50,947,236	52,603,610	54,156,401
FIXED EXPENSES	2,151,354	2,248,141	2,330,354	2,831,335	2,983,000	3,144,291	3,315,936
OTHER OPERATING	2,560,241	2,607,770	4,139,411	3,958,803	4,577,567	4,209,866	4,841,712
CAPITAL OUTLAY	1,846,118	1,025,301	457,945	471,683	485,834	500,409	515,421
OTHER OUTGO	1,606,156	1,651,640	2,788,922	1,372,572	958,950	958,471	970,451
TOTAL EXPENDITURES	8,163,869	7,532,852	9,716,632	8,634,393	9,005,351	8,813,037	9,643,520
TOTAL USES	46,466,357	49,416,323	55,530,543	57,684,240	59,952,587	61,416,647	63,799,921
SOURCES OVER (UNDER) USES	4,865,755	6,909,722	7,019,199	6,413,584	5,105,092	4,773,687	4,611,468
TRANSFER IN (OUT)	(69,632)	(169,491)	(326,071)	-	-	-	-
ENDING FUND BALANCE	\$ 4,796,123	\$ 6,740,231	\$ 6,693,128	\$ 6,413,584	\$ 5,105,092	\$ 4,773,687	\$ 4,611,468
RESERVE	10.3%	13.6%	12.0%	11.1%	8.5%	7.8%	7.2%
SURPLUS/(DEFICIT)	\$ 866,490	\$ 1,944,108	\$ (47,103)	\$ (279,544)	\$ (1,308,492)	\$ (331,405)	\$ (162,219)

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017**

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

FISCAL YEAR	ACTUAL 2013-2014	ACTUAL 2014-2015	ESTIMATED ACTUAL 2015-2016	TENTATIVE BUDGET 2016-2017	% CHANGE
SOURCES OF FUNDS					
BEGINNING FUND BALANCE	\$ 3,929,633	\$ 4,796,123	\$ 6,740,231	\$ 6,693,128	-0.7%
REVENUES					
PROGRAM-BASED FUNDING	\$ 44,670,169	\$ 47,507,823	\$ 50,189,321	\$ 52,345,733	4.3%
FEDERAL	798	-	-	-	0.0%
OTHER STATE	1,289,477	2,411,312	4,491,937	2,838,413	-36.8%
OTHER LOCAL	1,153,932	1,151,298	1,128,253	1,596,166	41.5%
OTHER FINANCING SOURCES	288,103	459,489	-	624,384	0.0%
TOTAL REVENUE	47,402,479	51,529,922	55,809,511	57,404,696	2.9%
TOTAL SOURCES	51,332,112	56,326,045	62,549,742	64,097,824	2.5%
USE OF FUNDS					
SALARIES	26,947,481	28,850,949	32,216,738	33,723,921	4.7%
BENEFITS	11,355,007	13,032,522	13,597,173	15,325,926	12.7%
TOTAL SALARIES & BENEFITS	38,302,488	41,883,471	45,813,911	49,049,847	7.1%
FIXED EXPENSES	2,151,354	2,248,141	2,330,354	2,831,335	21.5%
OTHER OPERATING	2,560,241	2,607,770	4,139,411	3,958,803	-4.4%
CAPITAL OUTLAY	1,846,118	1,025,301	457,945	471,683	3.0%
OTHER OUTGO	1,606,156	1,651,640	2,788,922	1,372,572	-50.8%
TOTAL OTHER EXPENSES	8,163,869	7,532,852	9,716,632	8,634,393	-11.1%
TOTAL USES	46,466,357	49,416,323	55,530,543	57,684,240	3.9%
SOURCES OVER (UNDER) USES	4,865,755	6,909,722	7,019,199	6,413,584	-8.6%
TRANSFER IN (OUT)	(69,632)	(169,491)	(326,071)	-	-100.0%
ENDING FUND BALANCE	\$ 4,796,123	\$ 6,740,231	\$ 6,693,128	\$ 6,413,584	-4.2%
RESERVE	10.3%	13.6%	12.0%	11.1%	
SURPLUS/(DEFICIT)	\$ 866,490	\$ 1,944,108	\$ (47,103)	\$ (279,544)	

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017**

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

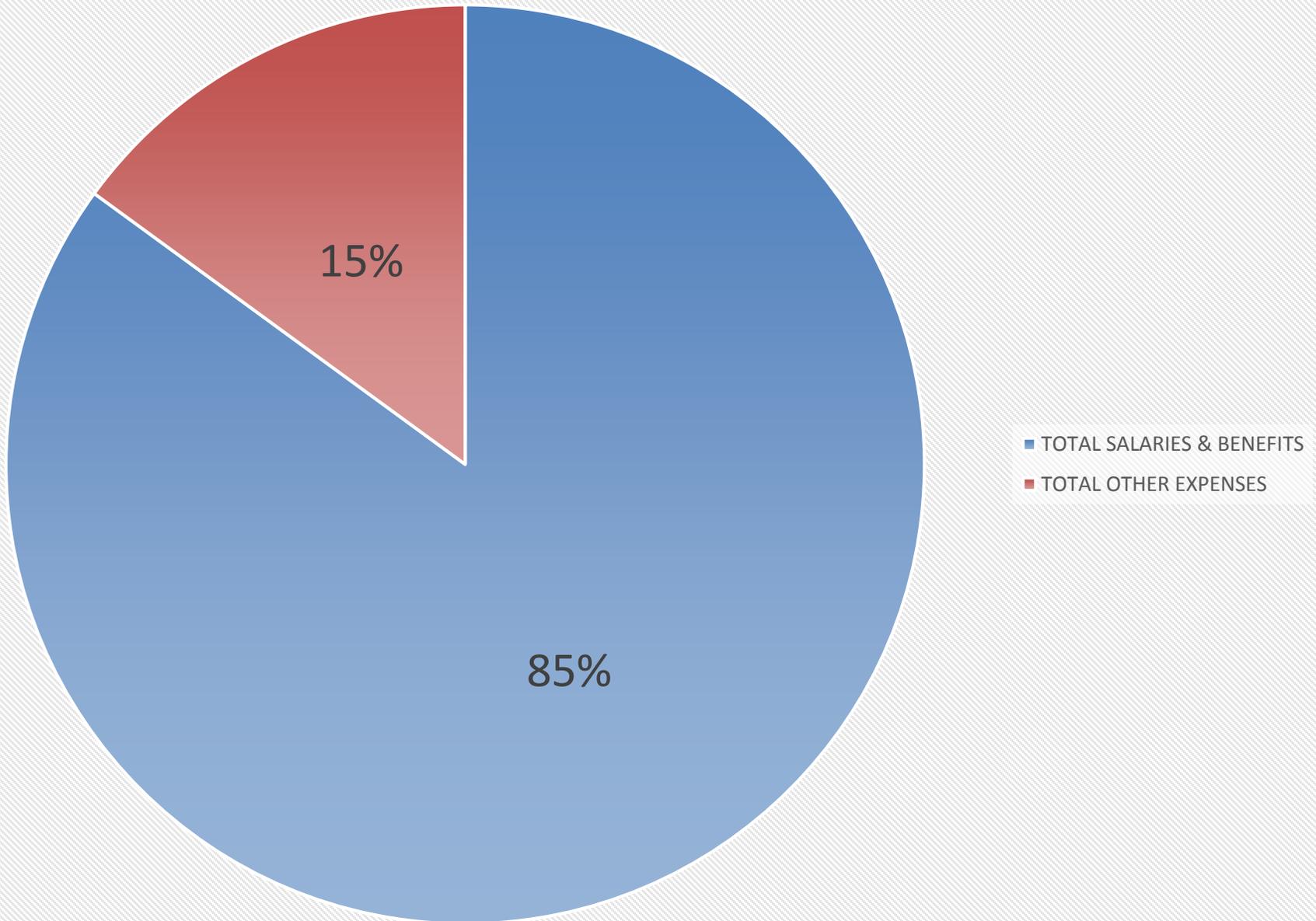
FISCAL YEAR	ACTUAL	ACTUAL	ESTIMATED	TENTATIVE	%
	2013-2014	2014-2015	2015-2016	2016-2017	CHANGE
PROGRAM-BASED FUNDING					
STATE SUBVENTIONS	\$ 267,762	\$ 264,435	\$ 259,120	\$ 256,631	-1.0%
TOTAL	267,762	264,435	259,120	256,631	-1.0%
PROPERTY TAXES					
SECURED	40,323,979	42,741,695	45,433,307	47,724,884	5.0%
SUPPLEMENTAL	923,983	1,164,582	1,157,331	1,215,198	5.0%
UNSECURED	879,379	919,932	929,563	955,270	2.8%
PRIOR-YEAR	56,116	130,797	75,000	78,750	5.0%
RDA	88,018	284,593	320,000	100,000	-68.8%
TOTAL TAXES	42,271,475	45,241,599	47,915,201	50,074,102	4.5%
ENROLLMENT FEES	2,130,932	2,001,789	2,015,000	2,015,000	0.0%
TOTAL PROGRAM-BASED	44,670,169	47,507,823	50,189,321	52,345,733	4.3%
FEDERAL REVENUE	798	-	-	-	0.0%
STATE REVENUE					
"ON-BEHALF" PAYMENTS		945,130	1,270,216	1,447,772	14.0%
OTHER STATE	1,289,477	1,466,182	3,221,721	1,390,641	-56.8%
TOTAL STATE	1,289,477	2,411,312	4,491,937	2,838,413	-36.8%
LOCAL REVENUE					
INTEREST	4,463	12,341	1,578	1,578	0.0%
NON-RESIDENCE FEES	736,773	605,238	731,023	791,023	8.2%
OTHER STUDENT CHARGES	65,432	43,811	46,452	47,381	2.0%
NON-RESIDENCE INSURANCE	70,453	63,190	32,000	32,640	2.0%
MISCELLANEOUS	276,811	426,718	317,200	723,544	128.1%
TOTAL LOCAL	1,153,932	1,151,298	1,128,253	1,596,166	41.5%
OTHER FINANCING SOURCES	288,103	459,489	-	624,384	0.0%
TOTAL REVENUE	\$ 47,402,479	\$ 51,529,922	\$ 55,809,511	\$ 57,404,696	2.9%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017**

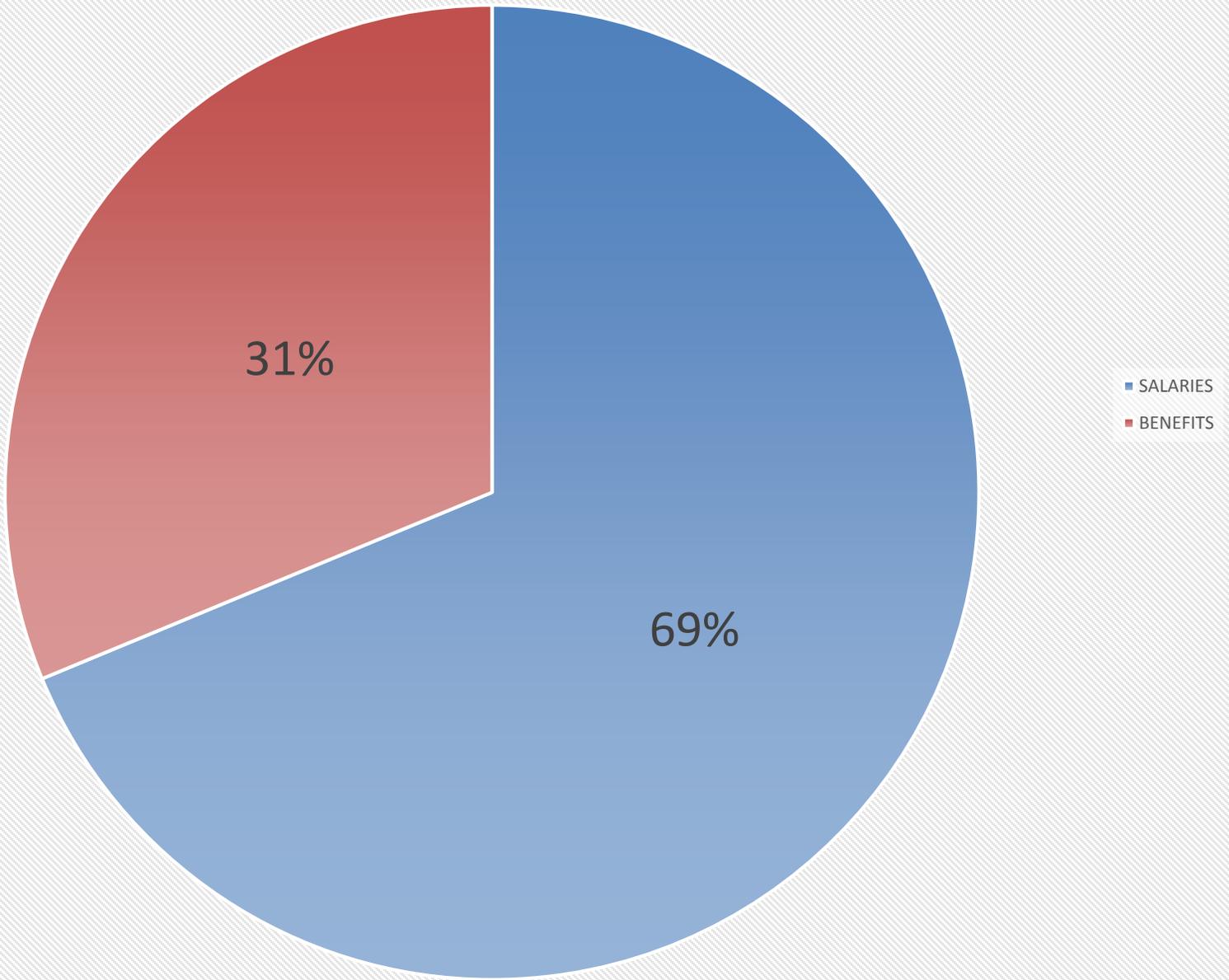
**UNRESTRICTED GENERAL FUND
D. STATEMENT OF USES OF FUNDS**

FISCAL YEAR	ACTUAL 2013-2014	ACTUAL 2014-2015	ESTIMATED ACTUAL 2015-2016	TENTATIVE BUDGET 2016-2017	% CHANGE
USE OF FUNDS					
SALARIES	\$ 26,947,481	\$ 28,850,949	\$ 32,216,738	\$ 33,723,921	4.7%
BENEFITS	11,355,007	13,032,522	13,597,173	15,325,926	12.7%
TOTAL SALARIES & BENEFITS	38,302,488	41,883,471	45,813,911	49,049,847	7.1%
FIXED EXPENSES	2,151,354	2,248,141	2,330,354	2,831,335	21.5%
OTHER OPERATING	2,560,241	2,607,770	4,139,411	3,958,803	-4.4%
CAPITAL OUTLAY	1,846,118	1,025,301	457,945	471,683	3.0%
OTHER OUTGO	1,606,156	1,651,640	2,788,922	1,372,572	-50.8%
TOTAL OTHER EXPENSES	8,163,869	7,532,852	9,716,632	8,634,393	-11.1%
TOTAL USES	\$ 46,466,357	\$ 49,416,323	\$ 55,530,543	\$ 57,684,240	3.9%

Breakdown of Payroll vs. Operating Costs of the District



Salary & Benefits Budget - Breakdown

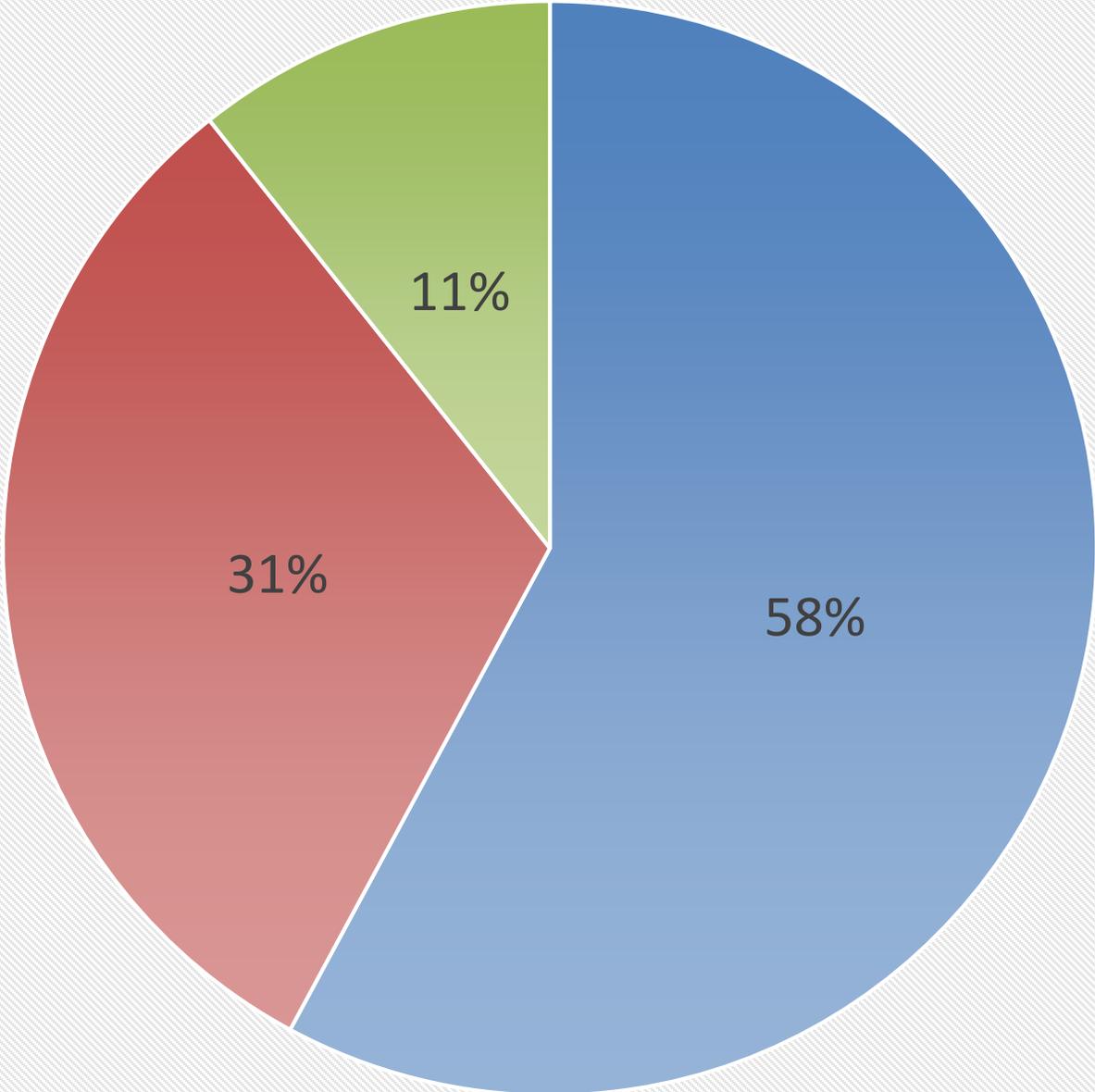


**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017**

**UNRESTRICTED GENERAL FUND
SALARY ANALYSIS**

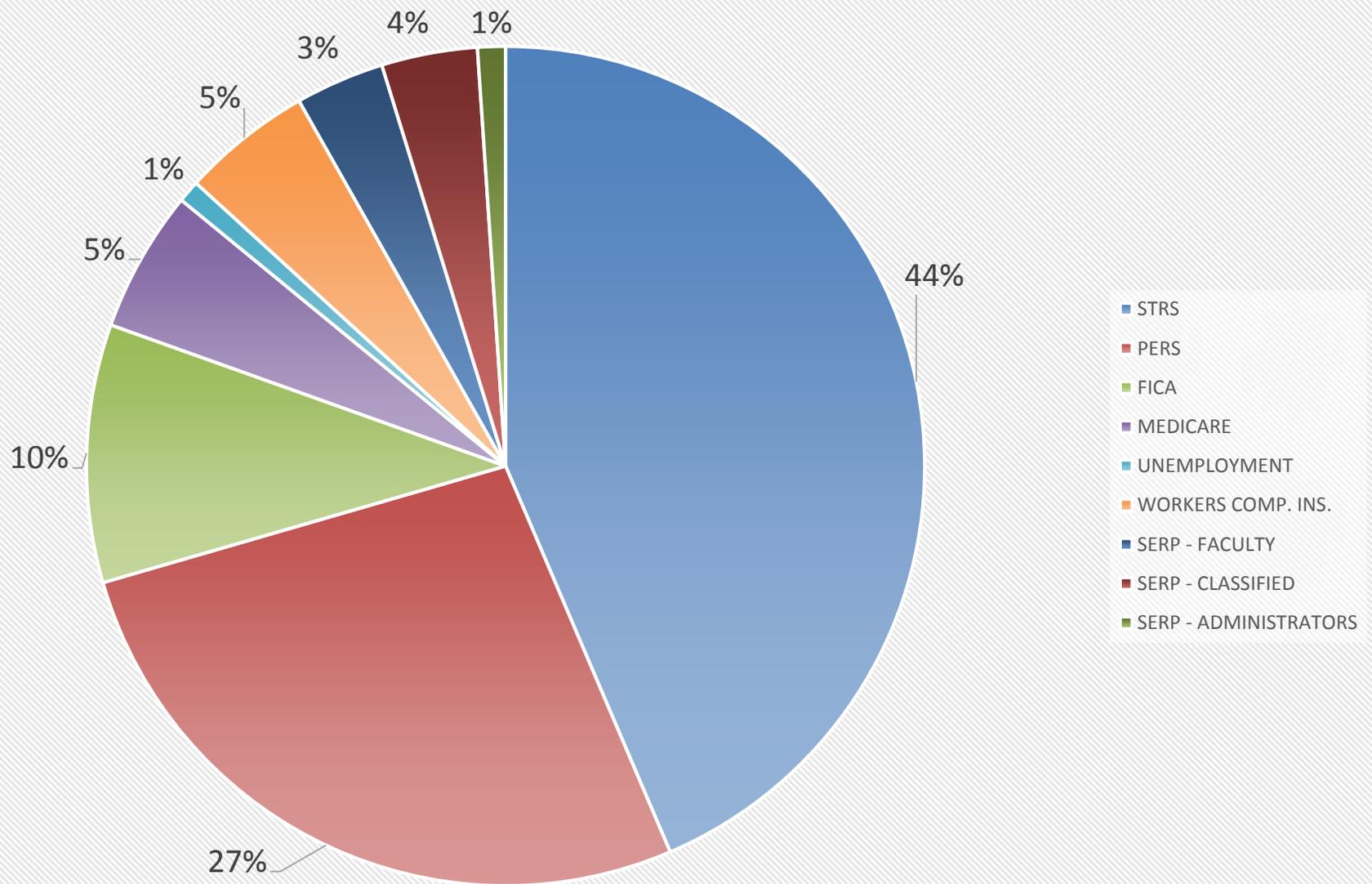
FISCAL YEAR	ACTUAL 2013-2014	ACTUAL 2014-2015	ESTIMATED ACTUAL 2015-2016	TENTATIVE BUDGET 2016-2017	% CHANGE
SALARIES					
FACULTY					
INSTRUCTORS-REGULAR	\$ 7,082,658	\$ 7,825,882	\$ 9,543,521	\$ 9,424,969	-1.2%
INSTRUCTORS-HOURLY	7,011,358	7,021,127	7,869,780	7,692,160	-2.3%
NON-INSTRUCTORS-REGULAR	1,092,421	1,106,417	1,503,270	1,543,006	2.6%
NON-INSTRUCTORS-HOURLY	652,653	621,923	844,814	858,500	1.6%
FACULTY	15,839,090	16,575,349	19,761,385	19,518,635	-1.2%
CLASSIFIED					
STAFF - REGULAR	7,173,346	7,724,755	7,610,569	8,675,700	14.0%
INSTRUCTIONAL - REGULAR	892,402	910,589	892,069	1,222,065	37.0%
HOURLY INST./NON INST.	764,058	711,544	622,489	591,657	-5.0%
OVERTIME	124,305	81,797	102,919	107,541	4.5%
CLASSIFIED	8,954,111	9,428,685	9,228,046	10,596,963	14.8%
ADMINISTRATORS					
ACADEMIC	1,416,032	1,674,241	1,709,043	1,744,837	2.1%
CLASSIFIED	738,248	1,172,674	1,518,264	1,863,486	22.7%
ADMINISTRATORS	2,154,280	2,846,915	3,227,307	3,608,323	11.8%
TOTAL SALARIES	\$ 26,947,481	\$ 28,850,949	\$ 32,216,738	\$ 33,723,921	4.7%

Breakdown of Costs by Classification



- FACULTY
- CLASSIFIED
- ADMINISTRATORS

Benefit Breakdown by Cost Area



**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017**

**UNRESTRICTED GENERAL FUND
BENEFIT ANALYSIS**

FISCAL YEAR	ACTUAL 2013-2014	ACTUAL 2014-2015	ESTIMATED ACTUAL 2015-2016	TENTATIVE BUDGET 2016-2017	% CHANGE
PUBLIC RETIREMENT					
STRS	\$ 1,242,065	\$ 2,417,982	\$ 3,229,634	\$ 3,897,785	20.7%
PERS	1,714,625	1,981,970	1,884,580	2,409,885	27.9%
FICA	707,269	783,594	797,752	889,179	11.5%
MEDICARE	381,965	414,759	445,129	488,997	9.9%
UNEMPLOYMENT	56,450	50,636	53,135	76,494	44.0%
WORKERS COMP. INS.	335,498	317,944	402,439	449,041	11.6%
SERP - FACULTY	233,619	394,634	306,827	306,829	0.0%
SERP - CLASSIFIED	147,522	480,472	330,852	330,850	0.0%
SERP - ADMINISTRATORS	30,388	142,533	95,823	95,823	0.0%
TOTAL	4,849,401	6,984,524	7,546,171	8,944,883	18.5%
 HEALTH PROTECTION	 6,505,606	 6,047,998	 6,051,002	 6,381,043	 5.5%
 TOTAL BENEFITS	 \$ 11,355,007	 \$ 13,032,522	 \$ 13,597,173	 \$ 15,325,926	 12.7%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017**

**UNRESTRICTED GENERAL FUND
FIXED EXPENSES ANALYSIS**

FISCAL YEAR	ACTUAL	ACTUAL	ESTIMATED	TENTATIVE	%
	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>CHANGE</u>
FIXED EXPENSES					
UTILITIES					
SEWER SERVICE	\$ 84,371	\$ 74,608	\$ 72,000	\$ 79,200	10.0%
TELEPHONE	105,289	110,384	150,720	165,792	10.0%
WATER	135,868	154,998	172,400	189,640	10.0%
GAS & ELECTRICITY	1,301,770	1,300,619	1,297,200	1,721,691	32.7%
PEST CONTROL	76,295	96,576	101,530	111,683	10.0%
	<u>1,703,593</u>	<u>1,737,185</u>	<u>1,793,850</u>	<u>2,268,006</u>	<u>26.4%</u>
INSURANCE	<u>447,761</u>	<u>510,956</u>	<u>536,504</u>	<u>563,329</u>	<u>5.0%</u>
TOTAL	<u><u>\$ 2,151,354</u></u>	<u><u>\$ 2,248,141</u></u>	<u><u>\$ 2,330,354</u></u>	<u><u>\$ 2,831,335</u></u>	<u><u>21.5%</u></u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017**

**UNRESTRICTED GENERAL FUND
OTHER OPERATING EXPENSES ANALYSIS**

FISCAL YEAR			ESTIMATED	TENTATIVE	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	%
	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>CHANGE</u>
OTHER OPERATING EXPENSES					
SUPPLIES & MATERIALS	\$ 513,942	\$ 494,291	\$ 642,000	\$ 716,260	11.6%
PERSONAL SVCE, LECTURE	96,364	106,440	101,200	104,236	3.0%
TRAVEL & CONFERENCE	142,284	122,539	132,150	136,115	3.0%
DUES & MEMBERSHIP	85,293	101,263	87,460	90,084	3.0%
LEGAL	169,263	296,151	446,400	50,000	-88.8%
AUDITS & ELECTION	302,139	81,100	425,000	162,750	-61.7%
CONTRACTED SERVICES	619,526	1,265,520	1,624,500	1,998,235	23.0%
POSTAGE	75,556	58,450	58,750	60,513	3.0%
PRINTING & PUBLICATION	83,840	86,251	67,890	69,927	3.0%
RENTAL & LEASES	51,254	241,821	319,200	328,776	3.0%
RECRUITMENT	181,369	93,600	100,600	103,618	3.0%
OTHER DISTRICT-WIDE EXP.	234,001	(344,772)	129,561	133,448	3.0%
MISCELLANEOUS	5,410	5,116	4,700	4,841	3.0%
TOTAL	\$ 2,560,241	\$ 2,607,770	\$ 4,139,411	\$ 3,958,803	-4.4%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017**

**UNRESTRICTED GENERAL FUND
CAPITAL OUTLAY ANALYSIS**

FISCAL YEAR	ACTUAL	ACTUAL	ESTIMATED	TENTATIVE	%
	2013-2014	2014-2015	ACTUAL	BUDGET	CHANGE
			2015-2016	2016-2017	
CAPITAL OUTLAY					
LIBRARY BOOKS/PERIODICALS	\$ 68,561	\$ 58,858	\$ 85,045	\$ 87,596	3.0%
EQUIPMENT NEW & LEASED	1,777,557	966,443	372,900	384,087	3.0%
TOTAL	\$ 1,846,118	\$ 1,025,301	\$ 457,945	471,683	3.0%
OTHER OUTGO					
INTERFUND TRANSFERS:					
MAINTENANCE MANAGEMENT FUND	\$ 214,231	\$ 291,181	\$ 358,272		-100.0%
CAPITAL OUTLAY FUND		104,575			0.0%
INSTRUCT. & ADMIN. SUPPORT FOR LAB SCHOOL	173,710	192,679	186,661	\$ 191,881	2.8%
CHILD DEVELOPMENT FUND	75,547	66,298	101,971	146,340	43.5%
HAMILTON REDEV. BOND REDEMPTION	88,018	181,788	320,000	100,000	-68.8%
TECHNOLOGY FUND	-	-	-	-	0.0%
TOTAL INTERFUND TRANSFERS:	\$ 551,506	\$ 836,521	\$ 966,904	\$ 438,221	-54.7%
INTRAFUND TRANSFERS:					
ADVANCEMENT	\$ -	\$ 95,046	\$ 266,252	\$ 319,534	20.0%
SAS	203,622	158,310	259,054	324,806	25.4%
PUENTE	84,779	86,173	76,593	80,593	5.2%
BFAP/FA	96,193	113,647	53,134	70,000	31.7%
STUDENT SUCCESS-CREDIT	13,974	-	-	-	0.0%
STUDENT SUCCESS-NONCREDIT	64,234	9,058	-	-	0.0%
EOPS/CARE	3,531	-	-	-	0.0%
SINGLE STOP	-	10,187	-	-	0.0%
HEALTH CENTER	-	16,881	7,492	-	-100.0%
PARKING	-	3,101	161,711	7,829	-95.2%
BRANSON	24,326	10,954	-	-	0.0%
MISCELLANEOUS	7,684	110	750	750	0.0%
TOTAL INTRAFUND TRANSFERS:	\$ 498,343	\$ 503,467	\$ 824,986	\$ 803,512	-2.6%
OTHER USES:					
DEBT RETIREMENT	\$ 12,177	\$ 61,652	\$ 132,032	\$ 130,839	-0.9%
STUDENT FINANCIAL AID	544,130	-	15,000	-	-100.0%
CERBT (OPEB) CONTRIBUTIONS		250,000	850,000		-100.0%
TOTAL OTHER USES	\$ 556,307	\$ 311,652	\$ 997,032	\$ 130,839	-86.9%
TOTAL OTHER OUTGO	\$ 1,606,156	\$ 1,651,640	\$ 2,788,922	\$ 1,372,572	-50.8%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017**

E. COMMUNITY SERVICES

FISCAL YEAR	ACTUAL 2013-2014	ACTUAL 2014-2015	ESTIMATED ACTUAL 2015-2016	TENTATIVE BUDGET 2017-2018	% CHANGE
TOTAL REVENUE	\$ 1,020,128	\$ 853,467	\$ 898,861	\$ 1,310,909	45.8%
EXPENDITURES BY PROGRAM					
COMM. SVCS. OFFICE	\$ 537,627	\$ 550,461	\$ 669,069	\$ 829,398	24.0%
FACILITIES USE	5,098	4,777	8,283	-	-100.0%
INTENSIVE ENGLISH	120,832	129,118	247,129	130,365	-47.2%
EMERITUS	178,693	164,996	157,390	171,346	8.9%
SHORT COURSES/WORKSHOPS	225,184	170,129	143,061	167,500	17.1%
MICROCOMPUTER CENTER	22,326	3,477	-	12,300	0.0%
Total Expenditures	\$ 1,089,760	\$ 1,022,958	\$ 1,224,932	\$ 1,310,909	7.0%
TRANSFER IN FROM UNRESTRICTED	\$ (69,632)	\$ (169,491)	\$ (326,071)	\$ -	n/a

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017**

F. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL	ACTUAL	ESTIMATED	TENTATIVE	%
	2013-2014	2014-2015	ACTUAL	BUDGET	CHANGE
			2015-2016	2016-2017	
FEDERAL SOURCES					
Child Development Training Consortium	\$ 10,504	\$ 8,050	\$ 6,049	\$ 10,200	68.6%
College Work Study Program	281,814	163,506	159,000	274,800	72.8%
ECE Mentor Program	3,200	2,122	3,200	3,200	0.0%
Foster Care Education Program (42% Federal)	35,129	29,401	34,273	34,273	0.0%
Office of Emergency Services – Preparedness Plan Carry Fwd	-	361	-	1,439	0.0%
PELL (Grants & Admin) & Direct Loan Programs	10,483,000	6,303,131	3,561,266	5,550,000	55.8%
Supplemental Education Opportunity Grants	183,500	224,925	228,061	165,580	-27.4%
Transitional Assistance to Needy Families (50% Federal)	15,097	16,008	15,465	16,008	3.5%
VTEA - Tech. Prep.	44,025	43,269	45,119	45,119	0.0%
Vocational & Applied Tech. Education	128,759	130,873	131,572	131,572	0.0%
TOTAL FEDERAL	\$ 11,185,028	\$ 6,921,646	\$ 4,184,005	\$ 6,232,191	49.0%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017**

E. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL	ACTUAL	ESTIMATED	TENTATIVE	%
	2013-2014	2014-2015	2015-2016	BUDGET	CHANGE
				2016-2017	
STATE SOURCES					
AB 86 Adult Education Planning/Adult Ed Block Grant (AEBG)	\$ 19	\$ 217,539	\$ 49,983	\$ 250,000	400.2%
Adult Ed Block Grant (AEBG) Carry Forward	-	-		\$ 200,017	0.0%
Basic Skills	121,070	82,143	57,045	90,000	57.8%
Basic Skills Carry Forward	-	-	52,955	32,955	-37.8%
Basic Skills Transformation Grant	-	-	-	278,100	0.0%
Board Financial Assistance Program Admin. Allowance/R2T4	198,231	202,309	241,818	228,818	-5.4%
CAL Grants	291,279	286,589	260,487	290,000	11.3%
CALWORKS	144,215	130,308	136,893	129,274	-5.6%
Cooperative Agencies Resources for Education	37,254	37,006	62,312	59,196	-5.0%
Cooperative Agencies Resources for Education Carry Fwd	-	-	248	-	-100.0%
Disabled Student Programs & Services (Student Accessibility & S	666,144	832,351	790,460	790,460	0.0%
Enrollment Fee Waiver - 2% Administrative	43,518	45,451	57,701	57,701	0.0%
Extended Opportunity Programs & Services	441,286	441,173	597,148	567,290	-5.0%
Faculty and Staff Development-Carry Forward	-	-	6,049	6,049	0.0%
Faculty and Staff Diversity	4,380	4,106	4,497	4,497	0.0%
Foster Care Education Program (58% State)	37,500	40,949	38,648	38,648	0.0%
Hazardous Substances Carry Forward	6,320	-	-	4,880	0.0%
SUB-TOTAL	\$ 1,991,216	\$ 2,319,924	\$ 2,356,244	\$ 3,027,885	28.5%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017**

E. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

	<u>ACTUAL</u> <u>2013-2014</u>	<u>ACTUAL</u> <u>2014-2015</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>2015-2016</u>	<u>TENTATIVE</u> <u>BUDGET</u> <u>2016-2017</u>	<u>%</u> <u>CHANGE</u>
STATE SOURCES CONTINUED					
SUB-TOTAL (PREVIOUS PAGE)	\$ 1,991,216	\$ 2,319,924	\$ 2,356,244	\$ 3,027,885	28.5%
Instructional Equipment & Library Materials Carry Forward	-	103,787	6,516	-	-100.0%
Nursing/Economic Development	236,839	129,587	129,587	119,800	-7.6%
Peace Officers Training	3,179	1,561	1,447	2,000	38.2%
Physical Plant and Instructional Support	-	101,295	901,954	503,370	-44.2%
Physical Plant and Instructional Support Carry Forward	-	-	-	77,968	0.0%
Prop. 20 – Lottery – Instructional Supplies	65,521	67,141	57,918	153,217	164.5%
Prop. 20 – Lottery – Instructional Supplies Carry Forward	-	-	-	647,567	0.0%
Scheduled Maintenance & Repairs	72,101	187,851	-	-	0.0%
Scheduled Maintenance Carry-Forward	-	-	-	150,871	0.0%
Student Equity	-	87,683	247,040	448,570	81.6%
Student Equity Carry Forward	-	-	-	344,495	0.0%
Student Success & Support Program (Credit)	378,959	570,866	768,882	952,777	23.9%
Student Success & Support Program (Credit) Carry Fwd	-	-	-	377,211	0.0%
Student Success & Support Program (Non-Credit)	59,154	55,643	118,191	118,191	0.0%
Transfer and Articulation , Carry Forward (10-12)	-	-	40	-	-100.0%
Transitional Assistance to Needy Families (50% State)	15,098	16,008	15,465	16,008	3.5%
TOTAL STATE	\$ 2,822,067	\$ 3,641,346	\$ 4,603,284	\$ 6,939,930	50.8%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017**

E. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL	ACTUAL	ESTIMATED	TENTATIVE	%
	2013-2014	2014-2015	ACTUAL	BUDGET	CHANGE
			2015-2016	2016-2017	
LOCAL SOURCES					
Advancement	\$ 135,867	\$ 88,524	\$ 238,956	\$ 405,200	69.6%
Advancement Carry Forward	-	-	-	313,078	0.0%
Annual Fund Drive	61,726	48,516	85,661	100,000	16.7%
Annual Fund Drive Carry Forward	-	-	-	163,981	0.0%
Branson	124,656	134,394	117,036	122,341	4.5%
Cabrillo-60% CTE Enhanced & 40% System Building	-	-	108,407	-	-100.0%
Cabrillo-60% CTE Enhanced & 40% System Building Carry Fwd				76,462	0.0%
COM Foundation:					0.0%
Donations	193	-	-	-	0.0%
Donations Carry Forward	-	-	-	5,485	0.0%
Scholarships & Carry Forward	-	-	-	4,137	0.0%
Electronic Vehicle Training Consortium	-	-	-	-	0.0%
Electronic Vehicle Training Consortium Carry Forward	-	-	-	19,855	0.0%
Health Services - Restricted	314,000	225,194	227,678	222,096	-2.5%
Maintenance Management & Carry Forward	495,920	351,912	245,077	374,775	52.9%
MCF – College Skills & Career Bridges for ESL Students Carry Fwd	(6,440)	628	-	-	0.0%
Napa Valley Community College - Green III	-	-	-	162	0.0%
Napa Valley Community College - Green V Multimedia	49,598	-	-	402	0.0%
Napa Valley Community College - Green V Business Office System	3,847	49,324	-	2,829	0.0%
Napa Valley - 40% CTE Food Systems	-	-	-	43,000	0.0%
Nor Cal Career Pathways Alliance	-	98,150	40,566	-	-100.0%
Nor Cal Career Pathways Alliance Carry Forward	-	-	83,321	85,519	2.6%
Outside Scholarships	30,824	48,790	40,766	75,000	84.0%
Parking	816,772	748,979	516,096	658,296	27.6%
SUB-TOTAL	\$ 2,026,963	\$ 1,794,411	\$ 1,703,564	\$ 2,672,618	56.9%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017**

E. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2013-2014	ACTUAL 2014-2015	ESTIMATED ACTUAL 2015-2016	TENTATIVE BUDGET 2016-2017	% CHANGE
LOCAL SOURCES CONTINUED					
SUB-TOTAL (PREVIOUS PAGE)	\$ 2,026,963	\$ 1,794,411	\$ 1,703,564	\$ 2,672,618	56.9%
President's Circle	4,022	-	-	26,760	0.0%
Risk Margin (RM)/ RM Carry Forward	807,081	83,747	-	189,439	0.0%
San Mateo CC - CALSTEP	-	11,432	27,978	43,420	55.2%
San Rafael Redevelopment Carry Fwd	-	-	-	635,096	0.0%
Santa Rosa Multimedia Collaborative	-	-	-	3,853	0.0%
Single Stop	86,109	89,284	-	-	0.0%
Student Technology	-	-	99,144	74,740	-24.6%
Student Technology Carry Forward	-	-	-	95,585	0.0%
Transportation - Marin Transit	-	-	-	-	0.0%
UC Berkeley - Puente Fund	1,500	1,500	1,500	1,500	0.0%
Youth & Entrepreneurship Program (YEP)	-	-	16,281	-	-100.0%
YEP - Cabrillo	-	-	30,000	-	-100.0%
TOTAL LOCAL	\$ 2,925,675	\$ 1,980,374	\$ 1,878,467	\$ 3,743,011	99.3%
OTHER FINANCING SOURCES/OUTGO					
Inter/Intrafund Transfers In/(Out)	498,343	503,467	824,986	803,512	-2.6%
Contingency for Additional Grants	-	-	-	1,500,000	0.0%
TOTAL RESTRICTED PROGRAMS	\$ 17,431,113	\$ 13,046,833	\$ 11,490,742	\$ 19,218,644	67.3%

PART V – SPECIAL FUND / PROGRAM BENEFITS

A. OVERVIEW

The General Fund of the Marin Community College District reflects most of the District's educational activities. There are other funds within the District that support related operations that are either legislatively mandated or directed by the Board. A brief review of each of these funds is provided along with a summary fiscal analysis of the operation for the 2013-14, 2014-15 and 2015-16 Fiscal Years, and a proposed Tentative Budget for the 2016-17 Fiscal Year. The following funds or programs are included in this section:

- 1. Investment Trust Fund (Formerly Foundation Trust Fund)**
- 2. Child Development Fund**
- 3. Capital Outlay Fund – Hamilton Redevelopment and State Scheduled Maintenance**
- 4. Capital Outlay – Measure C Building Fund**
- 5. Hamilton Redevelopment Bond Redemption Fund**
- 6. Measure C Bond Interest and Redemption Fund**
- 7. Self-Insurance Fund**
- 8. Other Post Employment Benefits (OPEB) Trust Fund**
- 9. Other Agency Fund**
- 10. Associated Student Organizations**

B. NARRATIVE TEXT AND FINANCIAL STATEMENTS
SCHOLARSHIP AND INVESTMENT TRUST FUNDS REVENUE AND EXPENDITURE REPORT

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

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

Since the 1992-93 Fiscal Year, the College became a residuary beneficiary of the Carolyn DeBorba Trust, receiving \$465,147. One-fourth of this amount was transferred to the COM Foundation and the remainder was deposited into this Fund. The intended expenditures of the revenues from these funds are: one quarter Scholarships, one quarter Facilities & Grounds, and one half at Board discretion. During 2012-13, the College became the beneficiary of the Thomas Frederic Humiston Trust, receiving \$200,000. Also during 2012-13 the College began to receive an annual Clara Hamilton nursing scholarship contribution which over the last two years has been \$53,208 and \$56,562 respectively. During 2013-14, the College received a \$200,000 anonymous donation via the Marin Community Foundation for the benefit of the general scholarship fund and Emeritus.

There are currently eighteen endowments and grants coordinated through these funds. The total fund balance in the Scholarship and Investment Trust Funds as of June 30, 2016 is projected at over \$1.2 million.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017**

B. NARRATIVE TEXT AND FINANCIAL STATEMENTS

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

FISCAL YEAR	ACTUAL 2013-2014	ACTUAL 2014-2015	ESTIMATED ACTUAL 2015-2016	TENTATIVE BUDGET 2016-2017	% CHANGE
REVENUE					
Interest Income	\$ 1,274	\$ 2,470	\$ 1,683	\$ 1,448	-14.0%
Additional Scholarship Income	275,851	101,901	109,672	140,000	27.7%
Additional Endowment Income	38,446	73,309	100,981	153,000	51.5%
Total Revenue	315,571	177,680	212,336	294,448	38.7%
EXPENDITURES					
Financial Aid/Support	16,510	178,783	137,492	250,000	81.8%
Instructional/College Improvements	79,965	62,186	107,831	100,000	-7.3%
Contingency			-	200,000	0.0%
Total Expenditures	96,475	240,969	245,323	550,000	124.2%
Excess of Revenue Over Expenditures	219,096	(63,289)	(32,987)	(255,552)	674.7%
Beginning Fund Balance	1,102,141	1,321,237	1,257,948	1,224,961	-2.6%
ENDING FUND BALANCE	\$ 1,321,237	\$ 1,257,948	\$ 1,224,961	\$ 969,409	-20.9%

**CHILD DEVELOPMENT FUND
REVENUE AND EXPENDITURE REPORT**

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

Federal funding has declined over the last decade and currently includes mainly the food program. Also as a result of the Tax Bailout funding reduction (\$80,000) during 2009-10, State funding has also decreased significantly. The 2016-17 Tentative Budget includes State Tax Bailout and Department of Ed preschool contract funding levels consistent with 2015-16. Although the State budget picture has improved with the passage of Proposition 30 and the Great Recession recovery, Pre-school funding is still extremely uncertain and dependent upon the level of state certified enrollments. Over the last two years state certified enrollments have decreased while private pay enrollment has increased. Locally, Child Study Center management and staff continue to make significant progress with other funding sources, principally parent fee income.

2016-17 expenses are budgeted to increase as a result of staffing related costs including benefits.

The 2015-16 deficit is covered by a transfer of \$289 thousand from the General Fund. 2016-17's budgeted deficit of \$338 thousand will also need to be entirely funded by the General Fund.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017**

**CHILD DEVELOPMENT FUND
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR			ESTIMATED	TENTATIVE	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	%
	2013-2014	2014-2015	2015-2016	2016-2017	CHANGE
REVENUE					
Interest Income	\$ 62	\$ (236)	\$ 10	\$ 50	400.0%
Federal Income	21,752	20,524	14,381	15,000	4.3%
State Income	225,259	229,795	175,758	175,758	0.0%
Other Local Income	114,461	213,343	168,849	169,796	0.6%
Grants/Contributions	110,059	115,008	132,002	105,000	-20.5%
Interfund Transfer-In for Instr'l & Admin. Support	173,710	192,679	186,661	191,881	2.8%
Interfund Transfer-In - General Fund	75,547	66,298	101,971	146,340	43.5%
Total Revenue	720,850	837,411	779,632	803,825	3.1%
EXPENDITURES					
Certificated Salaries	362,268	433,322	426,109	443,815	4.2%
Classified Salaries	104,496	129,486	99,270	104,704	5.5%
Fringe Benefits	222,543	238,261	221,266	219,006	-1.0%
Supplies	8,913	11,058	8,516	9,000	5.7%
Food	20,812	21,866	21,971	22,000	0.1%
Other Operating Expenses	1,818	3,418	2,500	5,300	112.0%
Total Expenditures	720,850	837,411	779,632	803,825	3.1%
Excess of Revenue Over Expenditures	-	-	-	-	0.0%
Beginning Fund Balance	-	-	-	-	0.0%
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	0.0%

**CAPITAL OUTLAY FUND
REVENUE AND EXPENDITURE REPORT**

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

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017**

**CAPITAL OUTLAY FUND
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR			ESTIMATED	TENTATIVE	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	%
	2013-2014	2014-2015	2015-2016	2016-2017	CHANGE
REVENUE					
Interest Income	\$ 3,138	\$ 5,162	\$ 2,145	\$ 3,000	39.9%
Prop 39 CA Clean Energy Jobs Act	170,185	123,359	111,122	100,000	-10.0%
Other Local Income	-	34,262	-	-	0.0%
Interfund Transfers	214,231	395,756	358,272	-	-100.0%
Total Revenue	387,554	558,539	471,539	103,000	-78.2%
EXPENDITURES					
Facilities Assessment	75,680	-	-	-	0.0%
Building Improvements	14,270	454,582	1,179,282	273,390	-76.8%
Prop 39 Projects	119,242	69,769	-	349,917	0.0%
Pool Improvements	17,000	16,679	-	-	0.0%
Other	3,007	136,393	94,661	300,000	216.9%
Total Expenditures and Transfers	229,199	677,423	1,273,943	923,307	-27.5%
Excess of Revenue Over Expenditures	158,355	(118,884)	(802,404)	(820,307)	2.2%
Beginning Fund Balance	3,021,754	3,180,109	3,061,225	2,258,821	-26.2%
ENDING FUND BALANCE	\$ 3,180,109	\$ 3,061,225	\$ 2,258,821	\$ 1,438,514	-36.3%

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

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

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

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

The 2015-16 estimated actual outlines approximately \$8.5 million in facilities renewal and modernization costs, including construction, architectural and civil, geotechnical and MEP engineering services, plus landscape architect and industrial hygienist. Construction and modernization plans outlined for the upcoming fiscal year include the final completion of the ADA building upgrades at IVC Pomo Cluster, infrastructure, and technology projects.

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017

CAPITAL OUTLAY FUND FOR MEASURE C
REVENUE AND EXPENDITURE REPORT

FISCAL YEAR		ACTUAL 2013-2014	ACTUAL 2014-2015	ESTIMATED ACTUAL 2015-2016	TENTATIVE BUDGET 2016-2017	% CHANGE
REVENUE						
Interest Income		\$ 47,228	\$ 38,322	\$ 10,000	\$ -	n/a
Total Revenue		47,228	38,322	10,000	-	n/a
EXPENDITURES						
PROGRAM LEVEL						
Assessments and Studies		234,067	156,783	348,714		n/a
Program Management		1,043,536	770,925	475,622		n/a
Program Support		463,294	621,329	601,807		n/a
Program Services and Fees		14,718	51,820	14,917		n/a
Non-Project Budget Contingency		-	-	-	75,000	n/a
	Subtotal	1,755,615	1,600,858	1,441,060	75,000	n/a
DISTRICT WIDE						
Information Technology		1,386,623	1,269,223	214,714		n/a
Swing Space		117,949	135,389	148,620		n/a
Project Contingency		-	-	-	1,524,485	n/a
Project Commitments		-	-	-	884,449	n/a
		1,504,572	1,404,612	363,334	2,408,934	n/a
PROJECTS						
KENTFIELD CAMPUS						
New Central Plant/ Sewer Line/ Joint Trench		7,913	340,782	3,000		n/a
Austin Science Alterations		12,945	1,024,805	1,360,885		n/a
Science Math & Nursing		1,186,074	24,136	18,515		n/a
Modernize Performing Arts Center & Exhibition Space		287,280	83,128	181,051		n/a
New Fine Arts		37,862	18,307	26,631		n/a
Fine Arts Weatherization		788,235	124,160	5,346		n/a
Diamond PE Center Modernization		7,026	12,974	16,567		n/a
Academic Center		12,622,207	12,178,770	2,350,506		n/a
Child Study Center		112,949	23,467	27,516		n/a
Learning Resource Center		10,040	37,356	10,827		n/a
PE Track Renovations		8,767	5,592	-		n/a
ADA Upgrades		630,131	1,643,672	75,421		n/a
Fusselman Hall Modernization			5,890	309,664		n/a
Site - Lot 2 Paving			-	78,506		n/a
	Kentfield Campus Expenditures	15,711,429	15,523,038	4,464,435	-	n/a
INDIAN VALLEY CAMPUS						
Transportation Tech Complex		3,000	2,860	-		n/a
IVC Main Building		817	12,346	49,132		n/a
Misc IVC		664	-	4,480		n/a
Bridges/Pathways				373,596		n/a
ADA, Roofs and Building Improvements			824,589	1,819,864		n/a
	Indian Valley Campus Expenditures	4,481	839,795	2,247,072	-	n/a
Total Expenditures		18,976,097	19,368,304	8,515,901	2,483,934	n/a
Excess of Revenue Over Expenditures		(18,928,869)	(19,329,982)	(8,505,901)	(2,483,934)	n/a
Beginning Fund Balance		49,248,686	30,319,817	10,989,835	2,483,934	n/a
ENDING FUND BALANCE		\$ 30,319,817	\$ 10,989,835	\$ 2,483,934	\$ 0	n/a

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

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

The bond is repaid by the stream of revenues due to the District from the Hamilton Redevelopment Project. Debt service for 2015-16 amounted to \$111,139 and is projected to be \$117,951 for 2016-17.

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 2016-2017**

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

FISCAL YEAR	ACTUAL	ACTUAL	ESTIMATED	TENTATIVE	%
	2013-2014	2014-2015	ACTUAL	BUDGET	CHANGE
			2015-2016	2016-2017	
REVENUE					
Interest	\$ 183	\$ 429	\$ 500	\$ 500	0.0%
Other Local Revenue	48,638	53,689	35,000	35,000	0.0%
Proceeds from Hamilton Redevelopment Agency					0.0%
Interfund Transfer In	88,019	181,788	320,000	100,000	-68.8%
Total Revenue	136,840	235,906	355,500	135,500	-61.9%
EXPENDITURES					
Bond Principal	65,000	75,000	85,000	95,000	11.8%
Interest	31,132	28,858	26,139	22,951	-12.2%
Transaction fees	2,530	1,815	2,000	2,000	0.0%
Total Expenditures	98,662	105,673	113,139	119,951	6.0%
Excess of Revenue Over Expenditures	38,178	130,233	242,361	15,549	-93.6%
Beginning Fund Balance	385,007	423,185	553,418	795,779	43.8%
ENDING FUND BALANCE	\$ 423,185	\$ 553,418	\$ 795,779	\$ 811,328	2.0%

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

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

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

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

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

Debt service for 2015-16 amounted to \$11,522,779 and is projected to be \$11,283,634 for 2016-17. 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 2016-2017**

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

FISCAL YEAR	ACTUAL 2013-2014	ACTUAL 2014-2015	ESTIMATED ACTUAL 2015-2016	TENTATIVE BUDGET 2016-2017	% CHANGE
REVENUE					
Interest	\$ 4,366	\$ 7,818	\$ 3,000	\$ 3,000	0.0%
Proceeds from Ad Valorem Tax	12,339,148	11,701,329	11,500,000	11,432,000	-0.6%
Measure C Premium	-	4,471,615	2,109,198	-	-100.0%
Total Revenue	12,343,514	16,180,762	13,612,198	11,435,000	-16.0%
EXPENDITURES					
Bond - Cost of Issuance	(12,283)	336,091	329,320	-	-100.0%
Bond Principal	2,670,000	2,260,000	3,030,000	2,940,000	-3.0%
Interest	9,597,359	9,269,175	8,492,779	8,343,634	-1.8%
Miscellaneous Expenses	2,767	5,134	3,000	3,000	0.0%
Total Expenditures	12,257,843	11,870,400	11,855,099	11,286,634	-4.8%
Excess of Revenue Over Expenditures	85,671	4,310,362	1,757,099	148,366	-91.6%
Other Financing Sources - Refunding Bond Proceeds	-	32,055,000	40,845,000	-	-100.0%
(Other Outgo - Payment to Refunded Bonds Escrow Agent)	-	(36,190,524)	(42,601,665)	-	-100.0%
Beginning Fund Balance	7,374,384	7,460,055	7,634,893	7,635,327	0.0%
ENDING FUND BALANCE	\$ 7,460,055	\$ 7,634,893	\$ 7,635,327	\$ 7,783,693	1.9%

**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 2016-17 Tentative Budget has revenue generally flat over the actual revenue for 2015-16.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017**

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

FISCAL YEAR	ACTUAL	ACTUAL	ESTIMATED	TENTATIVE	%
	2013-2014	2014-2015	ACTUAL	BUDGET	CHANGE
			2015-2016	2016-2017	
REVENUE					
Vision Care	\$ 57,071	\$ 56,948	\$ 47,000	\$ 47,000	0.0%
Dental	566,813	559,442	463,000	463,000	0.0%
Interest Income	160	602	400	400	0.0%
Total Revenue	624,044	616,992	510,400	510,400	0.0%
EXPENDITURES					
Vision Care:					
Administrative Fees	5,090	2,628	2,200	2,200	0.0%
Claims	45,637	43,703	32,700	32,700	0.0%
Dental:					
Administrative Fees	32,923	5,246	4,500	5,000	11.1%
Claims	546,474	517,911	430,000	510,000	18.6%
Total Expenditures	630,124	569,488	469,400	549,900	17.1%
Excess of Revenue Over Expenditures	(6,080)	47,504	41,000	(39,500)	-196.3%
Beginning Fund Balance	119,848	113,768	161,272	202,272	25.4%
ENDING FUND BALANCE	\$ 113,768	\$ 161,272	\$ 202,272	\$ 162,772	-19.5%

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

In 2004, the Government Accounting Standards Board issued Statement No. 45, Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions, which requires public agencies, including school districts to report their costs and obligations for post-employment healthcare and other post-employment benefits (called "OPEBs") much like they now report pension plan obligations. The philosophy behind the rule is that the costs of these post-employment benefits should be recognized as a current cost during the working years of an employee (like a CalPERS or STRS pension) rather than after they retire.

GASB 45 requires that Districts with annual revenue between \$10 million and \$100 million must comply in the fiscal year after December 15, 2007, thus for College of Marin mandated compliance began with Fiscal Year 2008-09.

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

In December 2014, the District's Board of Trustees approved a \$250,000 contribution to the irrevocable trust fund. The FY 2015-16 Adoption Budget includes a \$900,000 contribution to the irrevocable trust fund. This contribution should then allow the District to begin receiving "pay-as-you-go" reimbursements from the trust fund for its retiree medical and dental premium payments.

As of June 30, 2015, the most recent actuarial valuation date, the District's Actuarial Accrued Liability for OPEB was \$3.6 million. The actuarial value of plan assets in the OPEB trust as of June 30, 2015 is \$2.7 million. A new actuarial study will be completed in FY 2016-17 for the period ending June 30, 2017.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017**

OTHER POST EMPLOYMENT BENEFITS (OPEB) TRUST FUND

FISCAL YEAR	ACTUAL 2013-2014	ACTUAL 2014-2015	ESTIMATED ACTUAL 2015-2016	TENTATIVE BUDGET 2016-2017	% CHANGE
REVENUE					
Investment Income	\$ 337,529	\$ (6,173)	\$ 2,000	\$ 20,000	900.0%
Total Revenue	337,529	(6,173)	2,000	20,000	900.0%
EXPENDITURES					
Administrative Fees	3,228	2,642	3,000	3,000	0.0%
Total Expenditures	3,228	2,642	3,000	3,000	0.0%
Excess of Revenue Over Expenditures	334,301	(8,815)	(1,000)	17,000	-1800.0%
Other Financing Sources - Contributions	-	250,000	850,000		-100.0%
(Other Outgo - "Pay As You Go" Reimbursements)				(624,384)	0.0%
Beginning Fund Balance	2,167,491	2,501,792	2,742,977	3,591,977	31.0%
ENDING FUND BALANCE	\$ 2,501,792	\$ 2,742,977	\$ 3,591,977	\$ 2,984,593	-16.9%

**OTHER AGENCY FUND
REVENUE AND EXPENDITURE REPORT**

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

As of June 30, 2016 the fund balance is projected to be \$200 thousand on \$750 thousand of revenue.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017**

OTHER AGENCY FUND

FISCAL YEAR			ESTIMATED	TENTATIVE	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	%
	2013-2014	2014-2015	2015-2016	2016-2017	CHANGE
REVENUE					
State Sources	\$ -	\$ -	\$ 750,000	\$ 687,500	-8.3%
Total Revenue	-	-	750,000	687,500	-8.3%
EXPENDITURES					
Contract Services	-	-	549,983	887,517	61.4%
Total Expenditures	-	-	549,983	887,517	61.4%
Excess of Revenue Over Expenditures	-	-	200,017	(200,017)	-200.0%
Other Financing Sources - Contributions	-	-	-	-	0.0%
Beginning Fund Balance	-	-	-	200,017	0.0%
ENDING FUND BALANCE	\$ -	\$ -	\$ 200,017	\$ -	-100.0%

**ASSOCIATED STUDENTS ORGANIZATIONS
REVENUE AND EXPENDITURE REPORT**

Tentative Budget for Fiscal Year 2016-2017

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 2016-2017**

ASSOCIATED STUDENTS COLLEGE OF MARIN - KTD IVC

FISCAL YEAR	ACTUAL	ACTUAL	ESTIMATED	TENTATIVE	%
	2013-2014	2014-2015	ACTUAL	BUDGET	CHANGE
			2015-2016	2016-2017	
REVENUE					
Other Local Income	\$ 156,540	\$ 134,281	\$ 110,486	\$ 103,600	-6.2%
Total Revenue	156,540	134,281	110,486	103,600	-6.2%
EXPENDITURES					
Supplies	27,779	27,972	20,003	31,250	56.2%
Contracted Services	4,877	4,576	2,084	3,300	58.3%
Travel/Conference	18,318	7,027	5,850	2,200	-62.4%
Membership & Dues	-	-	-	-	0.0%
Printing	6,954	2,265	2,181	3,200	46.7%
Other Operating Expense	65	-	-	125	0.0%
Equipment	17,248	3,011	2,900	5,000	72.4%
Other Outgo:					0.0%
Intrafund Transfers-Club Support & Emergency Loan Fund	19,525	23,665	12,521	16,000	27.8%
Interfund Transfers-MCCD	67,150	60,569	103,043	37,000	-64.1%
Leadership & Service Awards/Other Student Support	-	1,000	1,000	2,000	100.0%
Bookstore Vouchers	-	-	-	-	0.0%
Contingency	-	-	-	19,475	0.0%
Total Expenditures	161,916	130,086	149,582	119,550	-20.1%
Excess of Revenue Over Expenditures	(5,376)	4,196	(39,096)	(15,950)	-59.2%
Beginning Fund Balance	261,207	255,831	260,027	220,931	-15.0%
ENDING FUND BALANCE	\$ 255,831	\$ 260,027	\$ 220,931	\$ 204,981	-7.2%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017**

ASSOCIATED STUDENTS EMERITUS COLLEGE

FISCAL YEAR	ACTUAL	ACTUAL	ESTIMATED	TENTATIVE	%
	2013-2014	2014-2015	ACTUAL	BUDGET	CHANGE
			2015-2016	2016-2017	
REVENUE					
Other Local Income	\$ 13,566	\$ 22,984	\$ 4,382	\$ 22,725	418.6%
Contingency			-	4,375	0.0%
Total Revenue	13,566	22,984	4,382	27,100	518.4%
EXPENDITURES					
Supplies	4,172	3,369	3,075	7,150	132.5%
Travel/Conference		125	-	400	0.0%
Contracted Services	200	350	250	550	120.0%
Postage	802	1,672	876	4,400	402.3%
Printing	2,963	2,802	803	3,000	273.6%
Marketing & Advertising		2,039	729	2,000	174.3%
Equipment	365	-	2,400	2,000	-16.7%
Other Outgo:					0.0%
Lecture Series			600	600.00	0.0%
Grants/Scholarships	2,400	2,400	3,500	5,000	42.9%
Contingency	-	-	-	2,000	0.0%
Total Expenditures	10,902	12,758	12,233	27,100	121.5%
Excess of Revenue Over Expenditures	2,664	10,226	(7,851)	-	-100.0%
Beginning Fund Balance	31,461	34,125	44,351	36,500	-17.7%
ENDING FUND BALANCE	\$ 34,125	\$ 44,351	\$ 36,500	\$ 36,500	0.0%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017**

ASSOCIATED STUDENTS REPRESENTATION FEE FUND

FISCAL YEAR	ACTUAL	ACTUAL	ESTIMATED	TENTATIVE	%
	2013-2014	2014-2015	ACTUAL	BUDGET	CHANGE
			2015-2016	2016-2017	
REVENUE					
Other Local Income	\$ 13,099	\$ 10,998	\$ 6,835	\$ 12,025	75.9%
Total Revenue	13,099	10,998	6,835	12,025	75.9%
EXPENDITURES					
Supplies	150	-	49	50	3.1%
Travel / Conference	19,787	12,393	4,275	11,875	177.8%
Membership & Dues	75	-	75	100	33.3%
Postage	20	-	-	-	0.0%
Contingency	-	-	-	-	0.0%
Total Expenditures	20,032	12,393	4,399	12,025	173%
Excess of Revenue Over Expenditures	(6,933)	(1,395)	2,437	-	-100.0%
Beginning Fund Balance	98,636	91,703	90,308	92,744	2.7%
ENDING FUND BALANCE	\$ 91,703	\$ 90,308	\$ 92,744	\$ 92,744	0.0%

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.

2016-17 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 2016-2017**

B. GANN APPROPRIATION LIMIT WORKSHEET

I. **2016-17** Appropriations Limit:

A. 2015-16 Appropriations Limit		\$	41,415,267
B. 2016-17 Price Factor:	1.0537		
C. Population Factor:			
1. 2014-15 Second Period Actual FTES:	3,884.00		
2. 2015-16 Second Period Actual FTES:	3,737.00		
3. 2016-17 Population Change Factor:	0.9622		
(line C.2. divided by line C.1.)			
D. 2015-16 Limit adjusted by inflation and population factors (line A multiplied by line B and Line C.3.)			41,989,703
E. Adjustments to Increase Limit			
1. Transfers in of financial responsibility		-	
2. Temporary voter approved increases		-	
3. Total adjustment - increase		-	
Subtotal			41,989,703
F. Adjustments to Decrease Limit			
1. Transfers out of financial responsibility		-	
2. Lapses of voter approved increases		-	
3. Total adjustment - decrease		-	
G. 2016-17 Appropriations Limit		\$	41,989,703

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017**

B. GANN APPROPRIATION LIMIT WORKSHEET

II. **2016-17** Appropriations Subject to Limit:

A. State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, Partnership for Excellence)	\$ 123,838
B. State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)	256,631
C. Local Property taxes	50,074,102
D. Estimated Excess Debt Service taxes	-
E. Estimated Parcel taxes, Square Foot taxes, etc.	-
F. Interest on proceeds of taxes	1,578
G. Local appropriations from taxes for unreimbursed State, court and federal mandates	-
	<hr/>
H. 2016-17 Appropriations Subject to Limit	<u><u>\$ 50,456,149</u></u>

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017

C. AUTHORIZED STAFFING

	Faculty	Classified	Administrators	Totals
Unrestricted General Fund	109.65	149.94	25.25	284.84
Community Education and Services	-	5.23	2.00	7.23
Restricted General Fund	10.35	27.09	5.25	42.69
Child Development Fund	7.80	0.88	1.00	9.68
Capital Outlay Fund for Measure C	-	0.53	0.50	1.03
District Totals	127.80	183.67	34.00	345.47

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
COUNSELOR	BRICENO-MORENO	LUZ	0.50
COUNSELOR	CULLEN	GINA	1.00
COUNSELOR	ESCOBAR	CAITLIN	0.69
COUNSELOR	FURUYA	BRUCE	1.00
COUNSELOR	KLEIN	RACHEL	0.14
COUNSELOR	MAGALLANES-RIVERA	ALEXANDRA	1.00
COUNSELOR	PERRONE	KRISTIN	1.00
COUNSELOR	RAMEY	BYRON	1.00
COUNSELOR	ROBINSON	KAREN	0.58
COUNSELOR	STEVENSON	TROY	0.14
COUNSELOR	VACANT		1.00
INSTRUCTOR	ACREDOLO	KRISTIN	1.00
INSTRUCTOR	ADAMS	GEORGE	1.00
INSTRUCTOR	AGUDELO-SILVA	FERNANDO	1.00
INSTRUCTOR	ALLEN	MAULA	1.00
INSTRUCTOR	ARNOLD	CHESTER	1.00
INSTRUCTOR	BARASHKOV	ANDREI	1.00
INSTRUCTOR	BEAL	REBECCA	1.00
INSTRUCTOR	BELLISIMO	YOLANDA	1.00
INSTRUCTOR	BERRINGER	STEVEN	1.00
INSTRUCTOR	BJORKLUND	TREVOR	1.00
INSTRUCTOR	BONANDER	BARBARA	1.00
INSTRUCTOR	BORENSTEIN	BONNIE	1.00
INSTRUCTOR	BOYD	SANDY	1.00
INSTRUCTOR	BROWN	BECKY	1.00
INSTRUCTOR	CHENEY	PAUL	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017**

C. UNRESTRICTED AUTHORIZED STAFFING

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

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017**

C. UNRESTRICTED AUTHORIZED STAFFING

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

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
INSTRUCTOR	POMAJULCA	CESAR	1.00
INSTRUCTOR	PURCELL	SHAWN	1.00
INSTRUCTOR	QUICK	DAYNA	1.00
INSTRUCTOR	RAHMAN	SUSAN	1.00
INSTRUCTOR	REINHARD	HOLLY	1.00
INSTRUCTOR	RITCHIE	ALAN	1.00
INSTRUCTOR	RODERICK	IRINA	1.00
INSTRUCTOR	ROONEY	KATHLEEN	1.00
INSTRUCTOR	RUDDLE	JOANNA	1.00
INSTRUCTOR	SANKO	NADIA	1.00
INSTRUCTOR	SCHMITT	FREDERICK	1.00
INSTRUCTOR	SEERY	PATRICIA	1.00
INSTRUCTOR	SERAFIN	SCOTT	1.00
INSTRUCTOR	SHARP	LEAH	1.00
INSTRUCTOR	SMYTH	KATHLEEN	1.00
INSTRUCTOR	STEINMETZ	POLLY	1.00
INSTRUCTOR	STOPHER	JIM	1.00
INSTRUCTOR	SUTHERLAND	JOHN	1.00
INSTRUCTOR	TIPTON	JAMES	1.00
INSTRUCTOR	TURNER	WALTER	1.00
INSTRUCTOR	VACANT		3.60
INSTRUCTOR	WAGNER	KATHERINE	1.00
INSTRUCTOR	WALSH	WENDY	1.00
INSTRUCTOR	WELDON	SANDRA	1.00
INSTRUCTOR	WELLS	STEPHANIE	1.00
INSTRUCTOR	WILLET	NANCY	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
INSTRUCTOR	WILSON	DEREK	1.00
INSTRUCTOR	WOODLIEF	BLAZE	1.00
INSTRUCTOR	YOUNG	MARIA	1.00
LIBRARIAN	ERDMANN	JOHN	1.00
LIBRARIAN	FRYE	SARAH	1.00
LIBRARIAN	PATTERSON	DAVID	1.00
TOTAL FACULTY FTE			<u>109.65</u>

<u>CLASSIFIED</u>			
ACCOMPANIST	PAUL	JEFFREY	0.33
ACCOUNTANT	HAGGITT	BRIANNA	1.00
ACCOUNTING TECHNICIAN	BARNETT	MARIXA	1.00
ACCOUNTING TECHNICIAN	GAFFNEY	KELI	1.00
ACCOUNTING TECHNICIAN	SHAW	ELLEN	1.00
ACCOUNTING TECHNICIAN	SHRESTHA	DEVENDRA	0.80
ACCOUNTS PAYABLE SPECIALIST	AVILES	FRANCISCO	1.00
ACCOUNTS PAYABLE SPECIALIST	SEDIE	THEO	1.00
ADMINISTRATIVE ASSISTANT	BACIGALUPI	LINDSAY	0.89
ADMINISTRATIVE ASSISTANT	BORISOV	OLGA	1.00
ADMINISTRATIVE ASSISTANT	CALLAHAN	SHAWNA	0.40
ADMINISTRATIVE ASSISTANT	LAMKE	VICTORIA	1.00
ADMINISTRATIVE ASSISTANT	OLSEN	VIVIAN	1.00
ADMINISTRATIVE ASSISTANT	OYLE	JULIE	0.50
ADMINISTRATIVE ASSISTANT	PEREZ	CHELSEY	0.50
ADMINISTRATIVE ASSISTANT	PINCKNEY	JOANNA	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
ADMINISTRATIVE ASSISTANT	RAMIREZ	MAYRA	1.00
ADMINISTRATIVE ASSISTANT	ROMO PADILLA	GUADALUPE	0.53
ADMINISTRATIVE ASSISTANT	RUDOLPH	MONICA	1.00
ADMINISTRATIVE ASSISTANT	SUAREZ MALDONADO	ALEJANDRO	1.00
ADMINISTRATIVE ASSISTANT DEAN/DIRECTOR (CABINET LEVEL)	ACKER	EILEEN	1.00
ADMINISTRATIVE ASSISTANT DEAN/DIRECTOR (CABINET LEVEL)	FAW	DIANNE	1.00
ADMINISTRATIVE ASSISTANT DEAN/DIRECTOR (CABINET LEVEL)	JACQUES	ROSE	0.80
ADMINISTRATIVE ASSISTANT DEAN/DIRECTOR (CABINET LEVEL)	LONGO	GINA	1.00
ADMINISTRATIVE ASSISTANT DEAN/DIRECTOR (CABINET LEVEL)	NAMVAR	MINA	1.00
ADMINISTRATIVE ASSISTANT DEAN/DIRECTOR (CABINET LEVEL)	OLDENDICK	NICOLE	1.00
ADMINISTRATIVE ASSISTANT DEAN/DIRECTOR (CABINET LEVEL)	OLMANSON	ANGELA	1.00
ADMINISTRATIVE SYSTEMS ANALYST	NGUYEN	DONG	1.00
ADMINISTRATIVE SYSTEMS ANALYST	SCHANE	BURTON	1.00
ADMINISTRATIVE SYSTEMS ANALYST	THAYER	DEBRA	1.00
ARTICULATION SPECIALIST	HAGOS	ALGANESH	1.00
ARTICULATION SPECIALIST	KUROMIYA	JAMES	1.00
ATHLETIC TRAINER	SCARCELLA	JOSEPH	1.00
BOX OFFICE CASHIER	VACANT		0.29
BUYER	ERLENHEIM	DAVID	1.00
CURRICULUM & ARTICULATION SPECIALIST	VACANT		1.00
CUSTODIAL SERVICES SUPERVISOR	COX	JEFFERY	1.00
CUSTODIAN	BUI	XUAN	1.00
CUSTODIAN	CRUZ	JULIO	1.00
CUSTODIAN	CRUZ VIERA	MERCEDES	1.00
CUSTODIAN	DE YOUNG	SCOTT	1.00
CUSTODIAN	DIAZ MARROQUIN	ABNER	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
CUSTODIAN	DODGE	GEORGE	1.00
CUSTODIAN	GALZAGORRY	JEANFELIX	1.00
CUSTODIAN	GALZAGORRY	MARIE	1.00
CUSTODIAN	KEENER	DANIEL	1.00
CUSTODIAN	KEENER	MARGARITA	1.00
CUSTODIAN	LARRE	CHRISTELLE	1.00
CUSTODIAN	MARTINEZ	MANUEL	1.00
CUSTODIAN	PEREZ	RAMIRO	1.00
CUSTODIAN	RULLEN	JEANEFFER	1.00
CUSTODIAN	SMITH	MICHAEL	1.00
CUSTODIAN	TESFAY	YONAS	1.00
DATABASE ADMINISTRATOR	OSHEROFF	AARON	1.00
DESIGNER STAGE TECHNICIAN	WHITE	DAVID	1.00
EMPLOYMENT SERVICES COORDINATOR	BREAKSTONE	JULIE	1.00
EMPLOYMENT SERVICES COORDINATOR	GISLE	KIRSTEN	0.80
ENROLLMENT SERVICES ASSOCIATE I	DEO	LEE	0.60
ENROLLMENT SERVICES ASSOCIATE I	KIDD	THELMA	0.60
ENROLLMENT SERVICES ASSOCIATE I	SPEASE	JENNIFER	0.60
ENROLLMENT SERVICES ASSOCIATE I	TEER	JOANNE	0.60
ENROLLMENT SERVICES ASSOCIATE II	BANKS	CECILE	1.00
ENROLLMENT SERVICES ASSOCIATE II	JAMES	PATIENCE	1.00
ENROLLMENT SERVICES ASSOCIATE II	PAULINO	JOAN	1.00
ENROLLMENT SERVICES ASSOCIATE II	VILLARREAL	SEANNA	1.00
ENROLLMENT SERVICES ASSOCIATE II	REYES	RUBY	1.00
ENROLLMENT SERVICES ASSOCIATE II	VACANT		0.60
ENROLLMENT SERVICES ASSOCIATE III	BAGTAS-CARMONA	EMY	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
ENROLLMENT SERVICES ASSOCIATE III	HUNTER	ANDREA	1.00
EOPS/CARE & CALWORKS COORDINATOR	MARTINEZ	ALLYSON	0.15
EQUITY COORDINATOR	VACANT		0.29
EXECUTIVE ASSISTANT I	BAUER	KATHERINE	1.00
EXECUTIVE ASSISTANT I	CRUZ	NICOLE	1.00
EXECUTIVE ASSISTANT I	JONES	RHONDA	1.00
EXECUTIVE ASSISTANT I	MOLLOY	MELINDA	1.00
EXECUTIVE ASSISTANT II	JOYNER	KATHLEEN	1.00
EVALUATION ANALYST	CARROLL	SHELDON	1.00
GARDENER	AMOS	SCOTT	1.00
GARDENER	CRAIG	RODNEY	1.00
GARDENER	FAHY	PHILIP	1.00
GARDENER	GARRETT	STEVEN	1.00
GARDENER	WADSWORTH	WILLIAM	1.00
GARDENER	VACANT		1.00
GRAPHICS DESIGN SPECIALIST	DORMANN	ROGER	1.00
GRAPHICS DESIGN SPECIALIST	MAHONEY	DAVID	1.00
HUMAN RESOURCES TECHNICIAN II	LEE	LESLIE	0.80
HUMAN RESOURCES TECHNICIAN II	VACANT		1.00
INSTRUCTIONAL ASSISTANT - BUS & INFO SYS	BARTHELEMY	LANCE	0.28
INSTRUCTIONAL ASSISTANT - BUS & INFO SYS	WOODS	JULIA	0.67
INSTRUCTIONAL ASSISTANT - COURT REPORTING	ROSS	MARY	0.38
INSTRUCTIONAL ASSISTANT - MACHINE & METALS	DEINES	MARK	0.28
INSTRUCTIONAL SPECIALIST - BUS & INFO SYS	SMITH	GREGORY	0.83
INSTRUCTIONAL SPECIALIST - COLLEGE SKILLS	CADY	JEFFREY	0.35
INSTRUCTIONAL SPECIALIST - COLLEGE SKILLS	DRISDELL	LUCAS	0.35

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
INSTRUCTIONAL SPECIALIST - DENTAL ASSISTING	CANADY-WILLIAMS	KIM	0.38
INSTRUCTIONAL SPECIALIST - ENGLISH	ATKINSON	JUSTIN	0.83
INSTRUCTIONAL SPECIALIST - ENGLISH	BEAM	RUSTIN	0.83
INSTRUCTIONAL SPECIALIST - ENGLISH	HERNANDEZ	BARBARA	0.38
INSTRUCTIONAL SPECIALIST - ENGLISH	ROLSTON	CAITLYN	0.38
INSTRUCTIONAL SPECIALIST - ENGLISH	SHEOFSKY	ELIZABETH	0.34
INSTRUCTIONAL SPECIALIST - ENGLISH	SMITH	RION	0.83
INSTRUCTIONAL SPECIALIST - MATHEMATICS	JESTADT	JESSE	0.60
INSTRUCTIONAL SPECIALIST - MATHEMATICS	WALKER	SANTON	0.60
INSTRUCTIONAL SPECIALIST - MEDICAL ASSISTING	WILTEY	ANA	0.38
INSTRUCTIONAL SUPPORT COORDINATOR	HUDGENS	MICHAEL	1.00
INSTRUCTIONAL TECHNOLOGIST	LINCE	STACEY	1.00
INTERNATIONAL STUDENT ADVISOR	VACANT		1.00
KINESIOLOGY & ATHLETICS EQUIPMENT MANAGER	BIRD	CONOR	1.00
LABORATORY TECHNICIAN - AUTO TECHNOLOGY	LOEFFLER	PETER	1.00
LABORATORY TECHNICIAN - BIOLOGY	ENTY	AFTAB	1.00
LABORATORY TECHNICIAN - CERAMICS	YOUNG	BRIAN	0.49
LABORATORY TECHNICIAN - CHEMISTRY	VACANT		1.00
LABORATORY TECHNICIAN - CHEMISTRY	VACANT		0.43
LABORATORY TECHNICIAN - COMPUTER TECHNOLOGY	DUNKLE	CHRISTOPHER	1.00
LABORATORY TECHNICIAN - COMPUTER TECHNOLOGY	WEST	KEVIN	1.00
LABORATORY TECHNICIAN - COMMUNICATIONS	GUDMUNDSSON	JON	1.00
LABORATORY TECHNICIAN - DENTAL ASSISTING	HEW	CAROLYN	0.17
LABORATORY TECHNICIAN - MICROBIOLOGY	MARTINEZ	DEIRDRE	0.92
LABORATORY TECHNICIAN - MUSEUM & GALLERIES	LIEBERMAN	ZACHERY	0.50
LABORATORY TECHNICIAN - NURSING	LA SCALA	LISA	0.33

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
LABORATORY TECHNICIAN - PHYSICS	ROBINSON	MARK	1.00
LABORATORY TECHNICIAN - SCULPTURE & FINE ARTS	CASTILLO	NATHAN	0.59
LEAD CUSTODIAN	LAMBERT	GABRIEL	1.00
LEAD CUSTODIAN	THOMAS	JOSEPH	1.00
LIBRARY TECHNICIAN I	LONG	LAN-LING	1.00
LIBRARY TECHNICIAN I	NGUYEN THUY	TRANG	1.00
LIBRARY TECHNICIAN II	VACANT		1.00
LIBRARY TECHNICIAN III	DELLA SANTINA	JOSEPH	1.00
LIBRARY TECHNICIAN III	MCSWEEN	KAREN	1.00
LOCKSMITH/CARPENTER	PEREZ	ALEXIO	1.00
MAINTENANCE CARPENTER	RODRIGUEZ	JOHN	1.00
MAINTENANCE CARPENTER	VACANT		1.00
MAINTENANCE ELECTRICIAN	MARCUM	JEFFREY	1.00
MAINTENANCE ELECTRICIAN	WILSON	PAUL	1.00
MAINTENANCE HVAC MECHANIC	MITCHELL	DAVID	1.00
MAINTENANCE HVAC MECHANIC	YOHANNES	HAILE	1.00
MAINTENANCE MECHANIC	STANGE	DODD	1.00
MAINTENANCE PAINTER	OROPEZA	GUADALUPE	1.00
MAINTENANCE PLUMBER	DIAZ	CHRISTOPHER	1.00
NETWORK ADMINISTRATOR	VACANT		1.00
NETWORK/PC/TELEPHONE TECHNICIAN	CHI	BRIAN	1.00
NETWORK/PC/TELEPHONE TECHNICIAN	GARDINER	DAVID	1.00
NETWORK/PC/TELEPHONE TECHNICIAN	VACANT		1.00
OFFICE TECHNICIAN - SWITCHBOARD	URQUHART	GAYLENE	0.83
PAYROLL SPECIALIST	TERRY	LINDA	1.00
POLICE OFFICER	ADAMS	JOHN	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
POLICE SERGEANT	VACANT		1.00
POOL MAINTENANCE WORKER	THOMAS	TRACY	1.00
PRINT PRODUCTION SPECIALIST	SO	ALBERT	1.00
PRODUCTION TECHNICIAN	FOULGER	KIM	1.00
PROGRAM SPECIALIST	VACANT		1.00
RECEIVING CLERK	VACANT		1.00
REPROGRAPHICS MAIL CLERK	HARBISON	JESSE	1.00
REPROGRAPHICS MAIL CLERK	KLEIN	MICHAEL	1.00
RESEARCH ANALYST	CREEL	MELODY	1.00
SCHOOL & COMMUNITY PARTNERSHIPS PROG. COORDINATOR	VACANT		0.44
SENIOR ACCOUNTANT	BARKER	LESLIE	1.00
SENIOR ACCOUNTANT	GREITZER	MICHELLE	1.00
SENIOR BENEFITS ANALYST	OWEN	RONALD	1.00
SENIOR CREATIVE DESIGNER	CHUNG	SHOOK-CHU	1.00
SENIOR HUMAN RESOURCES ANALYST	KINKA RUIZ	DEVON	1.00
SENIOR PAYROLL SPECIALIST	TUCKER	DORIS	1.00
SENIOR RESEARCH AND EVALUATION SPECIALIST	SHAFER	HOLLEY	0.67
STAFF ACCOUNTANT	BARZEGAR	NAGHMEH	1.00
STAFF ACCOUNTANT	FRAGATA	MARILOU	1.00
SYSTEM SUPPORT TECHNICIAN	LEE	WENDY	1.00
SYSTEM ADMINISTRATOR	INDI	FERHAT	1.00
SYSTEM ADMINISTRATOR	VACANT		1.00
TELECOMMUNICATIONS & ELECTRONICS SPECIALIST	HABER	JOHN	1.00
TRANSFER & CAREER CENTER COORDINATOR	MANN	ANDREA	1.00
TUTORING CENTER COORDINATOR	PENSABENE	OKSANA	0.80
TOTAL CLASSIFIED FTE			<u>149.94</u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017**

C. UNRESTRICTED AUTHORIZED STAFFING

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

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED:</u>			
VICE PRESIDENT OF FINANCE & COLLEGE OPERATIONS	NELSON	GREGORY	1.00
IN-HOUSE LEGAL COUNSEL	VACANT		1.00
EXECUTIVE DIRECTOR OF HR & LABOR RELATIONS	COMBS	KRISTINA	1.00
CHIEF INFORMATION OFFICER /DIRECTOR OF INFO. TECHNOLOGY	EKOUE TOTOU	PATRICK	1.00
DIRECTOR OF COLLEGE SERVICES	RICCIUTI	ANNA	1.00
DIRECTOR OF FACILITIES PLANNING, MAINT. & OPERATIONS	RANK	HEIDI	1.00
DIRECTOR OF FISCAL SERVICES	ISOZAKI	PEGGY	1.00
DIRECTOR OF MODERNIZATION	MCCARTY	LAURA	0.50
DIRECTOR OF SCHOOL AND COMMUNITY PARTNERSHIPS	PILLOTON	ANNA	1.00
ASST. DEAN OF ENROLLMENT SVCS./STUDENT FIN. ASSIST.	VACANT		1.00
ASST. DIRECTOR OF FACILITIES PLANNING, MAINT. & OPERATIONS	VACANT		1.00
ASST. DIRECTOR OF HUMAN RESOURCES	VACANT		1.00
MANAGER, EMPLOYEE & LABOR RELATIONS	LEHUA	CONSTANCE	1.00
POLICE SERVICES - CHIEF OF POLICE	VACANT		1.00
TOTAL CLASSIFIED ADMINISTRATORS			<u>13.50</u>
TOTAL ADMINISTRATIVE FTE			<u>25.25</u>
TOTAL UNRESTRICTED FTE			<u>284.84</u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017**

C. COMMUNITY EDUCATION AND SERVICES AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
ADMINISTRATIVE ASSISTANT	BANIQUED-KLEIN	JESSE	1.00
ADMINISTRATIVE ASSISTANT DEAN/DIRECTOR (CABINET LEVEL)	LOEFFLER	LAURA	1.00
COMMUNITY EDUCATION & SERVICES PROG. SPEC.	CARLSON	CHERYL	1.00
INTENSIVE ENGLISH ESL OFFICE TECHNICIAN	VACANT		0.23
OFFICE TECHNICIAN	PEITZ	HEATHER	1.00
OFFICE TECHNICIAN	VACANT		1.00
TOTAL CLASSIFIED FTE			<u>5.23</u>
<u>ADMINISTRATORS</u>			
<u>ACADEMIC</u>			
DIRECTOR OF COMMUNITY ED., LIFELONG LEARNING & INT'L ED.	HILDEBRAND	CAROL	1.00
TOTAL ACADEMIC ADMINISTRATORS			<u>1.00</u>
<u>CLASSIFIED:</u>			
PROGRAM ADMIN., COMM. ED., LIFELONG LEARNING & INT'L ED.	HAMPSON	ELIZABETH	1.00
TOTAL CLASSIFIED ADMINISTRATORS			<u>1.00</u>
TOTAL ADMINISTRATIVE FTE			<u>2.00</u>
TOTAL COMMUNITY EDUCATION AND SERVICES FTE			<u>7.23</u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017**

C. RESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
COUNSELOR	ARBONA	SHAILA	1.00
COUNSELOR	BRICENO-MORENO	LUZ	0.50
COUNSELOR	EARLY	RINETTA	1.00
COUNSELOR	ESCOBAR	CAITLIN	0.31
COUNSELOR	KLEIN	RACHEL	0.86
COUNSELOR	COLEY	WILLIAM	1.00
COUNSELOR	ROBINSON	KAREN	0.42
COUNSELOR	STEVENSON	TROY	0.86
COUNSELOR	URENA	JAVIER JOSE	1.00
COUNSELOR	WITTENMEIER	TONI	1.00
INSTRUCTOR	FINLAYSON	LUNA	1.00
INSTRUCTOR	LEE	JUNE	1.00
INSTRUCTOR	VACANT		0.40
TOTAL FACULTY FTE			<u><u>10.35</u></u>

<u>CLASSIFIED</u>			
ADMINISTRATIVE ASSISTANT	OYLE	JULIE	0.50
ADMINISTRATIVE ASSISTANT	PEREZ	CHELSEY	0.50
ADMINISTRATIVE ASSISTANT DEAN/DIRECTOR (CABINET LEVEL)	JACQUES	ROSE	0.20
ADMINISTRATIVE ASSISTANT DEAN/DIRECTOR (CABINET LEVEL)	SIEGENTHALER	CONNIE	1.00
ASSISTIVE TECHNOLOGY SPECIALIST-SAS	DIMOPOULOS	ELIANA	1.00
COLLEGE POLICE SVCS. ASST.	MINOIA	MARCO	1.00
COLLEGE POLICE SVCS. ASST.	TUCKER	JESSICA	1.00
COMPASS COORDINATOR	VACANT		1.00
ENROLLMENT SERVICES ASSOCIATE I	DEO	LEE	0.40
ENROLLMENT SERVICES ASSOCIATE I	KIDD	THELMA	0.40

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017**

C. RESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
ENROLLMENT SERVICES ASSOCIATE I	SPEASE	JENNIFER	0.40
ENROLLMENT SERVICES ASSOCIATE I	TEER	JOANNE	0.40
ENROLLMENT SERVICES ASSOCIATE II	VACANT		0.40
EOPS/CARE AND CALWORKS COORDINATOR	MARTINEZ	ALLYSON	0.85
EOPS/CARE & CALWORKS SPECIALIST	GUILLEN	HUGO	1.00
EQUITY COORDINATOR	VACANT		0.71
LEAD GARDENER	DOMINGUEZ	PAUL	1.00
HEALTH SERVICES ASST.	VACANT		0.60
HEALTH SERVICES ASST.	TIMPANE	SHANNON	0.40
INSTRUCTIONAL ASST., LRNG.DISABILITIES	DEIONGH	KYLE	0.32
INSTRUCTIONAL ASST., LRNG.DISABILITIES	HEDEMARK	GORDON	0.54
INSTRUCTIONAL SPECIALIST., ADAPTED PE	DAVISON	JEANETTE	0.32
INSTRUCTIONAL ASST., ADAPTED PE	THOMPSON-SMITH	CYNTHIA	0.32
INSTRUCTIONAL SPECIALIST, SAS	SCRANTON	DIANA	0.38
OFFICE TECHNICIAN	VACANT		0.42
POLICE OFFICER	LANGEVELD	MARTINUS	1.00
POLICE OFFICER	RUIZ	DUSTIN	1.00
POLICE OFFICER	VACANT		1.00
POLICE OFFICER	VACANT		1.00
PROGRAM TECHNICIAN, SAS	MAYO	MILES	0.49
SAS E-TEXT ASSISTANT	SAGE	MARY	0.53
SAS SPECIALIST	SCHWARTZ	CAROL	0.50
SAS SUPPORT SERV.TECH	ZARREHPARVAR	XENIA	0.92
SCHOOL & COMMUNITY PARTNERSHIPS PROG. COORDINATOR	VACANT		0.56
SENIOR RESEARCH AND EVALUATION SPECIALIST	SHAFER	HOLLEY	0.33
SERVICE LEARNING & INTERNSHIP COORDINATOR	VACANT		1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017**

C. RESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
TESTING CENTER COORDINATOR	WONG	SALLY	1.00
TESTING TECHNICIAN	GARRETSON	PATRICK	1.00
TESTING TECHNICIAN	VACANT		0.50
TUTORING CENTER COORDINATOR	PENSABENE	OKSANA	0.20
VETERANS RESOURCE SPECIALIST	VACANT		1.00
TOTAL CLASSIFIED FTE			<u>27.09</u>
 <u>ADMINISTRATORS</u> 			
<u>ACADEMIC:</u>			
VICE PRESIDENT OF STUDENT SERVICES	ELDRIDGE	JONATHAN	0.20
DEAN OF ENROLLMENT SERVICES	TRAVERSI	DIANE	0.15
DEAN OF STUDENT SUCCESS	LEVY	DEREK	0.40
DIRECTOR OF BASIC SKILLS PROGRAMS	VACANT		1.00
DIRECTOR OF EOPS/CARE & CALWORKS	REETZ	BECKY	0.50
DIRECTOR OF STUDENT ACCESSIBILITY SERVICES	JONES	SVEN	1.00
TOTAL ACADEMIC ADMINISTRATORS			<u>3.25</u>
<u>CLASSIFIED:</u>			
CP & WD GRANTS ADMINISTRATOR	HORTON	KATHERYN	1.00
EXECUTIVE DIRECTOR OF DEVELOPMENT	FRANK	LINDA	1.00
TOTAL CLASSIFIED ADMINISTRATORS			<u>2.00</u>
 TOTAL ADMINISTRATIVE FTE			 <u>5.25</u>
 TOTAL RESTRICTED FTE			 <u>42.69</u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017**

C. CHILD DEVELOPMENT AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
INSTRUCTOR - IVC SITE SUPERVISOR	BIGGART	MAUREEN	1.00
INSTRUCTOR - KTD SITE SUPERVISOR	MORACA	LORI	1.00
INSTRUCTOR	BOWEN	NORA	1.00
INSTRUCTOR	COOKE	INDICA	1.00
INSTRUCTOR	DELGADO	MARY	1.00
INSTRUCTOR	MALOUF	JANEATTE	1.00
INSTRUCTOR	MORALES	HELEN	0.80
INSTRUCTOR	VACANT		1.00
TOTAL FACULTY FTE			<u>7.80</u>
<u>CLASSIFIED</u>			
ADMIN ASSISTANT	FAHY	LINDA	0.88
TOTAL CLASSIFIED FTE			<u>0.88</u>
<u>ADMINISTRATORS</u>			
<u>ACADEMIC:</u>			
DIRECTOR OF CHILD DEVELOPMENT PROGRAMS	VACANT		1.00
TOTAL ADMINISTRATIVE FTE			<u>1.00</u>
TOTAL CHILD DEVELOPMENT FUND FTE			<u>9.68</u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2016-2017**

C. CAPITAL OUTLAY FUND FOR MEASURE C AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
ADMINISTRATIVE ASSISTANT TO THE DEAN/DIR. (CABINET LEVEL)	BARR	MARIDEL	0.53
TOTAL CLASSIFIED FTE			<u>0.53</u>
<u>ADMINISTRATORS</u>			
<u>CLASSIFIED:</u>			
DIRECTOR OF MODERNIZATION	MCCARTY	LAURA	0.50
TOTAL CLASSIFIED ADMINISTRATORS			<u>0.50</u>
TOTAL ADMINISTRATIVE FTE			<u>0.50</u>
TOTAL MEASURE C BOND FUND FTE			<u>1.03</u>
DISTRICT TOTALS			<u>345.47</u>

D. DICTIONARY OF BUDGETING AND ACCOUNTING 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.

Administrator

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

Adoption Budget

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

Allocation

Division or distribution of resources according to a predetermined plan.

Annual Appropriation Limit (Gann Limit)

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

Appropriation

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

Apportionment

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

Apportionment – Advance

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

Apportionment – First Principal (P-1)

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

Apportionment – Second Principal (P-2)

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

Assessed Value

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

Assessment Districts

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

Asset Management

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

Attendance Accounting

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

Audit

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

Audit Report

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

Auditor's Opinion

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

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

Average Daily Attendance

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

Balance Sheet

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

Base Year

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

Basic Aid Districts

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

Block Grant

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

Bonds

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

Bonded Debt Limit

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

Budget

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

Budget Document

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

Budget Act

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

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

Capital Outlay

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

Cash

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

Cash Basis

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

Categorical Funds

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

CCFS

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

CDE

California Department of Education.

Census and Census Week

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

Compensated Absences

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

Consumer Price Index (CPI)

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

Contingencies Fund (also Undistributed Reserve)

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

Cost of Living Adjustments (COLA)

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

Current Expense of Education

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

Deficit

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

Designated Income

Income received for a specific purpose.

Disabled Student Programs & Services (DSPS)

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

Education Code

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

Employee Benefits

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

Educational Administrator

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

Educational Master Plan

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

Ending Balance

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

Enterprise Funds

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

Equipment

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

Estimated Income

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

Expenditures

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

Expense of Education

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

Extended Opportunity Programs and Services (EOPS)

Categorical funds designated for supplemental services for disadvantaged students.

Faculty Obligation Number (FON)

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

FCMAT

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

Fee

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

Fifty-Percent Law (50 % Law)

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

Fiscal Year

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

Foundation

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

Fixed Assets

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

Fixed Costs

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

Full-Time Equivalent (FTE) Employees

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

Full-Time Equivalent Students (FTES)

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

Fund

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

Fund Balance

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

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

Uniform minimum standards and guidelines for financial accounting and reporting.

Gann Limitation

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

General Fund

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

General Obligation Bonds (GO Bonds)

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

General Reserve

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

Governmental Accounting

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

Governmental Accounting Standards Board (GASB)

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

Governor's Budget

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

Grants

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

Headcount

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

Indirect Expenses or Costs

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

Internal Control Structure

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

Invoice

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

Lease Revenue Bonds

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

Levy

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

Long-term debt

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

Lottery Funds

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

Mandated Costs

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

May Revise

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

Marginal costs

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

Modified Accrual Basis (modified cash basis)

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

Noncredit

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

Nonresident Tuition

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

Object Code

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

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

OPEB

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

Operating Budget

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

Outsourcing

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

P1 and P2

See Apportionment, above.

PERS (or CalPERS) California Public Employees' Retirement System

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

Proposition 13

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

Proposition 39

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

Proposition 98

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

Purchase Order

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

Reserves

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

Restricted Funds

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

Retiree Health Benefits

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

Revenue

Income from all sources.

Revenue Bonds

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

Revenue Limit

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

Revolving Fund

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

Rollover Budgeting

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

75/25 Ratio

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

Scheduled Maintenance

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

Shortfall

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

Short-Term Debt

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

Special Revenue Funds

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

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2016-2017

State Apportionment

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

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

Student Financial Aid Funds

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

Subventions

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

Supervisor

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

Supplanting

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

Tentative Budget

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

Title 5, California Code of Regulations

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

TOP Code

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

TRANS

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

Unappropriated Fund Balance

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

Unencumbered Balance

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

Unfunded FTES

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

Unrestricted Funds

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

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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