Honoring Our Past, Defining Our Future

MARIN COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET

FISCAL YEAR 2026-2027
JUNE 16, 2026

FAST FACTS ACADEMIC YEAR 2024–2025

HEADCOUNT ENROLLMENT *

Total 13,181
Credit: 7,315 (55%)
ESL: 2,586 (20%)
Community Education: 3,245 (25%)
Kentfield Campus: 9,377 (71%)
Indian Valley Campus: 2,432 (18%)
Hybrid: 822 (6%)
Distance Education: 3,608 (287%)
Off Campus: 788 (6%)

CLASSES OFFERED*

Total 1,983
Credit: 1,401 (71%)
Non-credit: 226 (11%)
ESL: 172 (9%)
Community Education: 409 (21%)
Average Class Size: 20
Kentfield Campus: 1,213 (61%)
Indian Valley Campus: 275 (14%)
Distance Education: 305 (16%)
Off Campus: 114 (5%)

* Categories include duplication; totals are unduplicated.

PROGRAMS OFFERED

Total 91
A.A. and A.S Degrees: 62
Certificates: 29

DEGREES AND CERTIFICATES (awarded for 2024–2025)

Total 584

A.A. and A.S Degrees: 457 (including 169 associate degrees for transfer) Certificates: 127

FACULTY, STAFF, AND ADMINISTRATORS (fall 2023)

Total Employees 505
Administrators: 38 Faculty: 289
Tenured/Tenure Track: 97
Temporary: 192 Classified: 178
Gender: Male: 211 Female: 285
Other / Not Specified: 9

Race/Ethnicity:
Asian: 42 (7%) Black/African American: 21 (5%)
Hispanic: 89 (17%) Multi-racial: 18 (3%)
Native American: 5 (0.8%) White: 268 (57%)
Native Hawaiian/Pacific Islander: 1 (0.2%)
Not Specified: 61 (10%)

CREDIT STUDENT CHARACTERISTICS

Gender: Male 43%; Female 55%;
Other/Not Specified 3% Median Age: 23

Race/Ethnicity:
Asian 456 (6%) Black/African American: 234 (3%)
Hispanic: 2,554 (35%) Multi-racial: 493 (7%)
Native American: 11 (0.2%)
Native Hawaiian/Pacific Islander: 24 (0.3%)
White: 3,434 (47%) Not Specified: 114 (2%)
Received Disability Services: 590 (8%)
Veterans/Active Military: 17 (0.2%)
First-generation: 1,889 (26%)
On Financial Aid: 2,078 (28%)
Athletes: 160 (2%)
Enrolled Full-Time: 1,667 (23%)

EDUCATION GOAL

Degree, Transfer or Certificate: 47%
Career Advancement: 17%
Basic Skills: 13%
Educational Development: 14%
Meeting 4-year College Req.: 8%
Undecided/Uncollected: 2%

INTERNATIONAL STUDENTS

Total: 96 (Representing 33 countries)

ENGLISH AS A SECOND LANGUAGE (credit and noncredit)

Median Age: 27
Credit: 47 (2%)
Noncredit: 2,557 (99%)

Gender:
Male: 1,182 (46%)
Female: 1,336 (52%)
Other/Not Specified: 70 (3%)

Race/Ethnicity:
Asian: 63 (2%)
Black/African American: 142 (5%)
Hispanic: 2,185 (84%)
Multi-racial: 5 (0.2%)
Native Hawaiian/Pacific Islander: 1 (0%)
Native American: 0 (0%)
White: 143 (6%)
Not Specified: 50 (2%)

NUMBER OF STUDENTS WHO TRANSFERRED TO 4-YEAR INSTITUTIONS (2024–2025)

Total 333

Transfers by System:
UC: 136
CSU: 101
In-State Private: 33
Out of State: 63

Top Five Transfer Institutions:
Sonoma State: 58
UC Berkeley: 39
UC Davis: 30
UC Santa Cruz: 25
UC San Diego: 17

GEOGRAPHIC LOCATION

Marin Residents: 87%
Central Marin: 54%
Novato: 19%
Southern Marin: 13%
West Marin: 2%
Outside Marin: 13%

Equal Opportunity Statement

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

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

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

Marin Community College District Policy
BP 3410 Nondiscrimination

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

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

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

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

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

Marin Community College District Board of Trustees

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

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

MARIN COMMUNITY COLLEGE DISTRICT

BOARD OF TRUSTEES

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MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

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MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

PART I – Budget Assumptions and Highlights
BUDGET ASSUMPTIONS

REVENUE ASSUMPTIONS	FY 2026-2027 ESTIMATED ASSUMPTIONS	FY 2027-2028 ESTIMATED ASSUMPTIONS	FY 2028-2029 ESTIMATED ASSUMPTIONS	FY 2029-2030 ESTIMATED ASSUMPTIONS
Secured Property Taxes CCPI	County Estimate	3%	3%	3%
Supplemental Tax Growth	Flat	Flat	Flat	Flat
Unsecured Tax Growth	County Estimate	Flat	Flat	Flat
Prior Year Tax Growth	Flat	Flat	Flat	Flat
Enrollment Fee:				
Resident	$ 46	$ 46	$ 46	$ 46
Non-Resident Tuition	$ 325	$ 341	$ 358	$ 376
Non-Resident Capital Outlay Fee	$ 87	$ 91	$ 96	$ 101
Transportation Fee per FT Student	$43/semester	$43/semester	$43/semester	$43/semester
Parking Fee:				
Primary Term	$ 46	$ 46	$ 46	$ 46
Summer	$ 29	$ 29	$ 29	$ 29
Daily	$ 4	$ 4	$ 4	$ 4
Health Fee:				
Primary Term	$ 26	$ 26	$ 26	$ 26
Summer	$ 22	$ 22	$ 22	$ 22
Technology Fee per semester	$ 10	$ 10	$ 10	$ 10
Lottery Income/Estimated FTES:				
Prop 20	$ 67	$ 67	$ 67	$ 67
Non-prop 20	$ 170	$ 170	$ 170	$ 170
State Allocations (% of prior year amount)	90%-100%	100%	100%	100%
Prop 30/55 – Educational Protection Act	$100 per FTE	$100 per FTE	$100 per FTE	$100 per FTE
Bookstore Commission	0	0	0	0

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

EXPENDITURE ASSUMPTIONS	FY 2026-2027 ESTIMATED ASSUMPTIONS	FY 2027-2028 ESTIMATED ASSUMPTIONS	FY 2028-2029 ESTIMATED ASSUMPTIONS	FY 2029-2030 ESTIMATED ASSUMPTIONS
Negotiated Settlements:				
UPM	0%	0%	0%	0%
CSEA	4% on Jan. 1, 2027	4% on Jan. 1, 2028	0%	0%
SEIU	3% on Jan. 1, 2027	3% on Jan. 1, 2028	0%	0%
Unrepresented	0%	0%	0%	0%
Salary Schedules:				
UPM	Step/Column	Step/Column	Step/Column	Step/Column
CSEA	Step/Column	Step/Column	Step/Column	Step/Column
SEIU	Step/Column	Step/Column	Step/Column	Step/Column
Unrepresented	Step/Column	Step/Column	Step/Column	Step/Column
Vacant Positions:				
UPM	Column 4, Step 11	Column 4, Step 11	Column 4, Step 11	Column 4, Step 11
CSEA	Step 3 of range	Step 3 of range	Step 3 of range	Step 3 of range
SEIU	Step 3 of range	Step 3 of range	Step 3 of range	Step 3 of range
Unrepresented	Middle of range	Middle of range	Middle of range	Middle of range
Medical benefits	Member (EE) + 1	Member (EE) + 1	Member (EE) + 1	Member (EE) + 1
Health and Welfare Premiums:				
Tiered District Contribution for Single, 2-Party, Family				
Medical Tiered Contribution - CSEA, Unrepresented:	$1,700/$2,500/$3,050	$1,700/$2,500/$3,050	$1,700/$2,500/$3,050	$1,700/$2,500/$3,050
Medical Tiered Contribution - SEIU	$1,500/$2,700/$3,050	$1,500/$2,700/$3,050	$1,500/$2,700/$3,050	$1,500/$2,700/$3,050
Medical - UPM FT & Eligible PT Faculty:				
Tiered District Contribution, varies by plan,				
Maximum is Blue Shield Family Plan A @ $3,801	$2,532 Kaiser 2-Party	$2,532 Kaiser 2-Party	$2,532 Kaiser 2-Party	$2,532 Kaiser 2-Party
Annual medical increase	8.9%	15%	15%	15%
Annual dental/vision/other increase – All groups	0%	0%	0%	0%

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

EXPENDITURE ASSUMPTIONS	FY 2026-2027 ESTIMATED ASSUMPTIONS	FY 2027-2028 ESTIMATED ASSUMPTIONS	FY 2028-2029 ESTIMATED ASSUMPTIONS	FY 2029-2030 ESTIMATED ASSUMPTIONS
Statutory Employer Benefit Rates:				
STRS	19.10%	19.10%	19.10%	19.10%
PERS CLASSIC – CSEA	26.40%	26.80%	25.90%	25.10%
PERS CLASSIC – SEIU	26.40%	26.80%	25.90%	25.10%
PERS CLASSIC – Unrepresented	26.40%	26.80%	25.90%	25.10%
PERS PEPRA – Non-Safety	26.40%	26.80%	25.90%	25.10%
PERS CLASSIC - Public Safety	23.19%	23.20%	23.20%	23.20%
PERS PEPRA - Public Safety	14.86%	14.90%	14.90%	14.90%
PERS – Public Safety Unfunded Liability	$164,587	$172,000	$188,000	$189,000
Social Security	6.2%	6.2%	6.2%	6.2%
Medicare	1.45%	1.45%	1.45%	1.45%
Unemployment Insurance	0.05%	0.05%	0.05%	0.05%
Workers' Compensation	1.38%	1.45%	1.52%	1.60%
Fixed Costs:				
Telephone, Sewer, Pest	8.0%	8.0%	8.0%	8.0%
Water	8.0%	8.0%	8.0%	8.0%
Gas/Electricity	15.0%	15.0%	15.0%	15.0%
Insurance	8.0%	8.0%	8.0%	8.0%
Operating Expenses	0%	0%	0%	0%
Elections	$100,000	No	$100,000	No
Transportation Expense for FT Student	$43/semester	$43/semester	$43/semester	$43/semester

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MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

General Fund Highlights

Overview

Basic Aid Status

The District is a “Basic Aid” district, or, as it is now being called, a “community-supported” district. The District’s core funding is determined by law to be the larger of the State funding formula known as apportionment, which is based on full-time equivalent student (FTES) enrollment, or a fixed percentage of the County of Marin’s property tax revenue. In fiscal year 2025-26, the District will receive approximately $49.7 million more as a Basic Aid district – the “Basic Aid increment” – than it would have received from apportionment. In 2026-27, the Basic Aid increment will be approximately $50.3 million.

The State Budget Process

At this time, we cannot predict what impact the State’s fiscal situation will have on the District. Lacking better information, the District has budgeted $2.9 million for state revenue, excluding any On-Behalf payments.

Discussion of the Proposed Budget for Fiscal Year 2026-27

The Tentative Budget for 2026-27 has the following key elements:

- Planned expenditures exceed budgeted revenues resulting in $1.7 million net decrease to the ending Fund Balance.
- The estimated Ending Fund Balance for 2026-27 is 33.2% of total Unrestricted General Fund expenses compared to 34.5% for 2025-26.
- A positive CPI inflation factor adjustment of 1.02% for secured property taxes is expected to result in an increase of $2.0 million for 2026-27 secured property taxes.
- Increase in health benefits is approximately $794 thousand for 2026-27.

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

Analysis and Comparison of Revenue and Expense

Projected total General Fund Revenue for 2026-27 is $129.2 million compared to $112.2 million for 2025-26. This is an increase of $17.0 million or 15.2%, principally due to an increase in property taxes and deferred revenues of categorical programs from prior years. Projected total General Fund Expenditures for 2026-27 are $130.9 million compared to $118.1 million for 2025-26. This is an increase of $12.8 million or 10.8%, due to an increase in salaries and benefits as well as an increase in the carry forwards of categorical programs from prior years, partially offset by lower other outgo. The 2026-27 budgeted unrestricted revenues of $94.0 million increased $2.9 million or 3.2% less than the 2025-26 unrestricted revenues of $91.1 million; 2026-27 budgeted unrestricted expenditures of $95.6 million is an decrease of $1.3 million or (1.3%) less than the 2025-26 unrestricted expenditures of $96.9 million.

Discussion of Year-end Results for Fiscal Year 2025-26

Unrestricted revenues are about $191 thousand lower than budgeted, principally due to reduced miscellaneous revenue which is partially offset by higher interest.

Unrestricted expenditures are approximately $932 thousand higher than budgeted, primarily due to increased salaries and benefits that were partially offset by decreased fixed expenses. Salary and benefits for 2025-26 include the cost of employees accepting the district's resignation incentive.

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 2026-27 the County of Marin will provide short-term funding not to exceed $30 million.

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

Special Fund Highlights

Student Financial Aid Trust Fund

The Student Financial Aid Trust Fund was created to account for the deposit and direct payment of government funded student financial aid.

Child Development Fund

The Child Development Fund is utilized to account for the State and locally supported operation of the Child Study Centers (CSC) which provide child care for student and community parents and instructional lab support to Early Childhood Education, Pediatric Nursing, Child Psychology, Behavioral Science, Drama and related disciplines. Due to construction, the center on the Indian Valley campus has been on hiatus from operations since June 2019 at which time the Indian Valley campus staff was transferred to Kentfield.

The Child Development Fund's Federal, State and local revenue sources are intended to support child care activities. The General Fund's transfer supports the cost of the instructional lab support the Child Study Centers provide to the College's academic programs and Early Childhood Education program administration. Projected results of 2025-26 operations are $78 thousand more in expenditure than externally funded revenue. For 2026-27 Tentative Budget, approximately 56% of the General Fund transfer supports the costs of instructional lab and administrative services the Centers provide to the College and continues to result in a $0 fund balance.

IVC Organic Farm Fund

The IVC Organic Farm Fund was established in May 2017 to account for the 5.8 acre organic farm and garden located on the IVC campus. The Organic Farm will be supported by the District, and proceeds from a College of Marin Foundation endowment.

Solar Operations Fund

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

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

Workforce Housing Operations Fund

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

Miwok Center Operations Fund

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

Capital Outlay Fund

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

Measure B Fund, Series A-1

On June 7, 2016 the voters of Marin County overwhelmingly passed Measure B, a $265 million bond for facilities maintenance, job training and safety, passing with more than 60 percent of the vote, easily surpassing the required 55 percent. This bond measure authorized a combination of both tax exempt (Series A and Series B) and federally-taxable bonds (Series A-1 and Series B-1).

In December 2016, $37.5 million in federally-taxable bonds were sold, netted against $288 thousand in issuance and underwriting costs. Issuances were sold pursuant to the terms of a public sale and all proceeds were delivered to the Marin County Treasury for credit of College of Marin into its Measure B Fund, Series A-1.

Measure B Building Fund, Series B

On June 7, 2016 the voters of Marin County overwhelmingly passed Measure B, a $265 million bond for facilities maintenance, job training and safety, passing with more than 60 percent of the vote, easily surpassing the required 55 percent. This bond measure authorized a combination of both tax exempt (Series A & Series B) and federally-taxable bonds (Series A-1 and Series B-1).

In February 2019, $70 million in tax exempt bonds were sold, netted against $172 thousand in issuance and underwriting costs. Issuances were sold pursuant to the terms of a public sale and all proceeds were delivered to the Marin County Treasury for credit of College of Marin into its Measure B Building Fund, Series B.

Measure B Fund, Series B-1

On June 7, 2016 the voters of Marin County overwhelmingly passed Measure B, a $265 million bond for facilities maintenance, job training and safety, passing with more than 60 percent of the vote, easily surpassing the required 55 percent. This bond measure authorized a combination of both tax exempt (Series A and Series B) and federally-taxable bonds (Series A-1 and Series B-1).

In February 2019, $97.5 million in federally-taxable bonds were sold, netted against $230 thousand in issuance and underwriting costs. Issuances were sold pursuant to the terms of a public sale and all proceeds were delivered to the Marin County Treasury for credit of College of Marin into its Measure B Fund, Series B-1.

Hamilton Redevelopment Bond Interest and Redemption Fund

In 2003-04 the District approved the issuance of a lease revenue bond. The financing was accomplished, and a total of $3.1 million of bond funds were generated. After financing and placement costs, the District had $2.7 million available to fund capital facilities renewal projects and capital equipment purchases, and currently there is $126 thousand is held in the required debt service reserve. The bond is repaid by the stream of revenues due to the District from the Hamilton Redevelopment Project. Debt service for 2025-26 amounted to $522 thousand and is projected to be $541 thousand for 2026-27.

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

Lease Revenue Bond (LRBs) Interest and Redemption Fund

This fund will be used for the payment of principal and interest on the lease revenue bonds. Debt service for 2025-26 amounted to $549 thousand and is projected to be $546 thousand for 2026-27.

Certificates of Participation (COPs) Debt Service Fund

This fund will be used for the payment of principal and interest on the certificates of participation financing. Debt service amounted to $300 thousand for 2025-26 and is projected to be $301 thousand for 2026-27.

Measure C Bond Interest and Redemption Fund

Original Issue Premiums of $3.0 million on the sale of the bond, netted against approximately $559 thousand in issuance and underwriting costs, were deposited and future receipts from the underlying tax rolls as well as accrued interest will be deposited into the Measure C Bond Interest and Redemption Fund. Premiums and Cost of Issuance for the bond sales and refinancing have been deposited or paid from the Measure C Bond Interest and Redemption Fund.

This fund is used for the payment of principal and interest on the bond. Debt service for 2025-26 for amounted to $11.2 million and is projected to be $9.0 million for 2026-27. Expenditures are covered by proceeds of the ad valorem property tax which is billed and collected by the Marin County Tax Assessor's Office.

Measure B Bond Interest and Redemption Fund

Original Issue Premiums of $8.1 million on the sale of the bond, netted against approximately $180 thousand in issuance and underwriting costs, were deposited and future receipts from the underlying tax rolls as well as accrued interest will be deposited into the Measure B Bond Interest and Redemption Fund. Premiums and Cost of Issuance for the bond sales have been deposited or paid from the Measure B Bond Interest and Redemption Fund.

This fund will be used for the payment of principal and interest on the bond. Debt service for 2025-26 amounted to $16.5 million and is projected to be $19.8 million for 2026-27. Expenditures are covered by proceeds of the ad valorem property tax which is billed and collected by the Marin County Tax Assessor's Office.

Self-Insurance Fund

The District self-insures for vision and dental coverage, with stop-loss insurance on the dental coverage. The full funding burden is borne by the District and is classified as a part of Benefits. The District does not anticipate a rate change for 2026-27.

PARS-CCLC Pension Rate Stabilization Trust Fund

The PARS-CCLC Pension Rate Stabilization Trust Fund has been made available for the purpose of pre-funding pension obligations. The District contributed $1.0 million for 2025-26 and has not budgeted a contribution for 2026-27.

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

In June 2013, the District established an irrevocable OPEB trust fund with CalPERS, formally named the California Employers' Retiree Benefit Trust (CERBT) fund, and transferred $2.2 million balance from the previous Retiree Unfunded Medical Benefits Liability Fund to the new irrevocable OPEB Trust fund. The earnings from the irrevocable OPEB trust fund has allowed the District to begin funding retiree benefits entirely from the trust beginning in the 2016-17 Fiscal Year.

The FY 2026-27 Tentative Budget excludes "pay-as-you-go" and implicit rate subsidy reimbursements from the trust fund for its retiree medical and dental premium payments.

In 2025-26, an actuarial study was completed under the GASB 74/75 standards. The full valuation report dated May 4, 2026 showed that as of June 30, 2025 valuation date, the District's Total OPEB Liability (TOL) was $326 thousand and the OPEB trust's Fiduciary Net Position (FNP) was $2.6 million. This leaves a Net OPEB Liability (NOL) of ($2.3) million.

College of Marin Foundation

In 2020-21, 167 College of Marin Foundation funds were transferred into the College's ERP system, Ellucian Banner. The total net assets transferred totaled $7.5 million. In 2021-22, the District Advancement funds were transferred to the College of Marin Foundation. The total net assets transferred totaled $2.9 million. In 2025-26, the College of Marin Foundation's total net assets is projected to be $21.4M as of June 30, 2026.

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MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

PART II - FTES STATISTICS, 2018-19 TO 2025-26

FTES DATA

FTES	2018-19	% CH.	2019-20	% CH.	2020-21	% CH.	2021-22	% CH.
Credit	3,102	-9.6%	2,978	-4.0%	2,928	-1.7%	2,739	-6.5%
Non-Credit	280	-1.8%	232	-17.1%	162	-30.2%	186	14.8%
TOTAL	3,382	-9.0%	3,210	-5.1%	3,090	-3.7%	2,925	-5.3%

FTES	2022-23	% CH.	2023-24	% CH.	2024-25	% CH.	(a) 2025-26	% CH.
Credit	2,880	5.1%	3,097	7.5%	3,236	4.5%	3,259	0.7%
Non-Credit	304	63.4%	386	27.0%	385	-0.3%	369	-4.2%
TOTAL	3,184	8.9%	3,483	9.4%	3,621	4.0%	3,628	0.2%

FTES
(a) CCFS-320 as of April 21, 2026

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MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

PART III - SUMMARY OF FUNDS
A. REVENUES

FISCAL YEAR / REVENUE SUMMARY	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	ESTIMATED 2025-2026	TENTATIVE BUDGET 2026-2027
FUND TITLE					
UNRESTRICTED GENERAL FUND	$ 80,211,063	$ 86,357,263	$ 96,875,151	$ 91,056,918	$ 93,957,712
RESTRICTED GENERAL FUND	13,208,373	15,357,326	16,437,069	21,154,705	35,275,365
TOTAL GENERAL FUND	93,419,436	101,714,589	113,312,220	112,211,623	129,233,077
STUDENT FINANCIAL AID TRUST FUND	5,844,162	5,865,515	6,631,765	7,459,097	6,886,000
CHILD DEVELOPMENT FUND	700,300	566,483	686,271	1,013,752	1,228,293
IVC ORGANIC FARM FUND	325,875	217,553	283,439	285,307	374,746
SOLAR OPERATIONS FUND	110,512	130,548	143,692	139,000	125,000
WORKFORCE HOUSING OPERATIONS FUND	6,147	36,256	32,609	29,800	29,800
MIWOK CENTER OPERATIONS FUND	31,398	-	-	-	-
CAPITAL OUTLAY FUND	3,208,356	10,568,726	1,962,946	3,094,559	1,277,000
MEASURE B FUND, SERIES A-1	196,560	527,245	316,274	-	-
MEASURE B BUILDING FUND, SERIES B	1,713	-	-	-	-
MEASURE B FUND, SERIES B-1	1,178,661	3,483,596	3,165,811	1,260,992	200,000
HAMILTON REDEVELOPMENT BOND REDEMPTION FUND	502,995	923,250	1,013,790	470,647	344,000
LEASE REVENUE BOND (LRBs) INTEREST & REDEMPTION FUND	558,901	584,684	596,088	580,107	575,607
CERTIFICATES OF PARTICIPATION (COPs) DEBT SERVICE FUND	308,591	317,973	325,374	315,194	315,194
MEASURE C INTEREST/REDEMPTION FUND	10,781,884	10,661,896	11,540,988	13,800,000	9,100,000
MEASURE B INTEREST/REDEMPTION FUND	16,554,047	16,701,350	16,339,491	16,500,000	19,800,000
SELF-INSURANCE FUND	644,381	700,084	717,360	709,000	670,000
PARS-CCLC PENSION RATE STABILIZATION TRUST FUND	563,245	977,257	1,579,988	1,655,854	100,000
OTHER POST EMPLOYMENT BENEFITS (OPEB) TRUST FUND	40,647	161,624	233,802	145,290	10,000
COLLEGE OF MARIN FOUNDATION	4,616,622	3,038,680	3,259,977	6,870,512	10,767,829
ASSOCIATED STUDENTS ORGANIZATIONS	140,062	124,977	137,885	123,600	105,302
TOTAL - ALL FUNDS	**$ 139,734,495**	**$ 157,344,790**	**$ 162,280,012**	**$ 166,664,444**	**$ 181,141,848**

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MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

PART III - SUMMARY OF FUNDS
B. EXPENDITURES

FISCAL YEAR / EXPENDITURE SUMMARY	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	ESTIMATED 2025-2026	TENTATIVE BUDGET 2026-2027
FUND TITLE					
UNRESTRICTED GENERAL FUND	$ 75,397,806	$ 84,446,922	$ 82,611,526	$ 96,916,556	$ 95,648,086
RESTRICTED GENERAL FUND	13,208,373	15,357,326	16,437,069	21,154,705	35,275,365
TOTAL GENERAL FUND	88,606,179	99,804,248	99,048,595	118,071,261	130,923,451
STUDENT FINANCIAL AID TRUST FUND	5,844,162	5,865,515	6,631,765	7,103,438	6,886,000
CHILD DEVELOPMENT FUND	700,300	566,483	565,167	1,013,752	1,228,293
IVC ORGANIC FARM FUND	325,875	217,553	283,439	285,307	374,746
SOLAR OPERATIONS FUND	59,795	65,495	41,752	25,000	85,000
WORKFORCE HOUSING OPERATIONS FUND	(820)	-	-	12,000	55,000
MIWOK CENTER OPERATIONS FUND	2,089	-	-	-	-
CAPITAL OUTLAY FUND	24,690	1,715,662	1,282,778	2,241,185	10,025,499
MEASURE B FUND, SERIES A-1	4,924,497	4,600,154	10,881,041	-	-
MEASURE B BUILDING FUND, SERIES B	104,324	5,191	2,623	(2,623)	-
MEASURE B FUND, SERIES B-1	5,171,351	28,251,162	27,892,345	27,308,505	21,063,551
HAMILTON REDEVELOPMENT BOND REDEMPTION FUND	470,656	888,341	506,604	521,932	541,209
LEASE REVENUE BOND (LRBs) INTEREST & REDEMPTION FUND	547,356	546,857	545,606	548,607	545,607
CERTIFICATES OF PARTICIPATION (COPs) DEBT SERVICE FUND	303,594	302,194	303,944	300,194	301,194
MEASURE C INTEREST/REDEMPTION FUND	10,081,157	10,501,201	10,851,716	11,192,742	9,032,240
MEASURE B INTEREST/REDEMPTION FUND	16,268,821	16,072,851	16,463,626	16,462,887	19,761,522
SELF-INSURANCE FUND	535,189	610,321	601,710	617,400	615,000
PARS-CCLC PENSION RATE STABILIZATION TRUST FUND	30,133	31,761	36,541	37,600	40,000
OTHER POST EMPLOYMENT BENEFITS (OPEB) TRUST FUND	2,129	173,519	154,828	2,000	2,000
COLLEGE OF MARIN FOUNDATION	1,069,355	2,860,888	1,636,833	1,709,958	5,627,627
ASSOCIATED STUDENTS ORGANIZATIONS	106,593	108,060	86,631	80,547	122,005
TOTAL - ALL FUNDS	**$ 135,177,425**	**$ 173,187,456**	**$ 177,817,544**	**$ 187,531,692**	**$ 207,229,944**

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MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

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

FISCAL YEAR	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	ESTIMATED 2025-2026	TENTATIVE BUDGET 2026-2027	BUDGET FORECAST 2027-2028	BUDGET FORECAST 2028-2029	BUDGET FORECAST 2029-2030
SOURCES OF FUNDS								
BEGINNING FUND BALANCE	**$ 18,328,876**	**$ 23,142,133**	**$ 25,052,474**	**$ 39,316,099**	**$ 33,456,461**	**$ 31,766,087**	**$ 27,621,867**	**$ 20,986,254**
REVENUES								
PROGRAM-BASED FUNDING	73,348,538	76,938,396	79,812,700	82,561,498	84,948,319	87,436,769	89,999,872	92,639,868
FEDERAL	160	240	7,098,095	-	-	-	-	-
OTHER STATE	4,425,458	4,964,233	5,881,155	4,756,346	4,861,941	4,861,941	4,861,941	4,861,941
OTHER LOCAL	2,223,122	3,323,904	3,809,225	3,739,074	4,147,452	4,147,452	4,147,452	4,147,452
OTHER FINANCING SOURCES	213,785	1,130,490	273,976	-	-	150,000	150,000	150,000
TOTAL REVENUE	**80,211,063**	**86,357,263**	**96,875,151**	**91,056,918**	**93,957,712**	**96,596,162**	**99,159,265**	**101,799,261**
TOTAL SOURCES	**98,539,939**	**109,499,396**	**121,927,625**	**130,373,017**	**127,414,173**	**128,362,249**	**126,781,132**	**122,785,515**
USE OF FUNDS								
SALARIES	39,929,319	43,593,133	48,031,607	51,452,888	53,688,865	56,373,308	59,191,974	62,151,572
BENEFITS	18,918,645	20,099,289	21,788,993	23,373,372	24,649,494	26,213,588	27,524,268	28,900,481
TOTAL SALARIES & BENEFITS	**58,847,964**	**63,692,422**	**69,820,600**	**74,826,260**	**78,338,359**	**82,586,896**	**86,716,242**	**91,052,053**
FIXED EXPENSES	2,509,502	3,777,486	2,782,277	2,846,938	3,178,918	3,655,756	4,204,119	4,834,737
OTHER OPERATING	5,449,085	5,823,188	4,796,602	6,515,199	6,987,130	7,196,744	7,412,646	7,635,026
CAPITAL OUTLAY	2,361,600	778,201	1,033,368	1,171,849	1,443,288	1,486,587	1,531,184	1,577,120
OTHER OUTGO	6,229,655	10,375,625	4,178,679	11,556,310	5,700,391	5,814,399	5,930,687	6,049,301
TOTAL EXPENDITURES	**16,549,842**	**20,754,500**	**12,790,926**	**22,090,296**	**17,309,727**	**18,153,486**	**19,078,636**	**20,096,184**
TOTAL USES	**75,397,806**	**84,446,922**	**82,611,526**	**96,916,556**	**95,648,086**	**100,740,382**	**105,794,878**	**111,148,237**
SOURCES OVER (UNDER) USES	**23,142,133**	**25,052,474**	**39,316,099**	**33,456,461**	**31,766,087**	**27,621,867**	**20,986,254**	**11,637,278**
TRANSFER IN (OUT)	-	-	-	-	-	-	-	-
ENDING FUND BALANCE	**$ 23,142,133**	**$ 25,052,474**	**$ 39,316,099**	**$ 33,456,461**	**$ 31,766,087**	**$ 27,621,867**	**$ 20,986,254**	**$ 11,637,278**
RESERVE	**30.7%**	**29.7%**	**47.6%**	**34.5%**	**33.2%**	**27.4%**	**19.8%**	**10.5%**
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	**$ 4,813,257**	**$ 1,910,341**	**$ 14,263,625**	**$ (5,859,638)**	**$ (1,690,374)**	**$ (4,144,220)**	**$ (6,635,613)**	**$ (9,348,976)**
Target Reserve Levels	**11.0%**	**11.5%**	**12.0%**	**16.7%**	**16.7%**	**16.7%**	**16.7%**	**16.7%**

NOTE: Includes Community Services, a program sub-fund of the Unrestricted General Fund

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MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

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

FISCAL YEAR	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	ESTIMATED 2025-2026	TENTATIVE BUDGET 2026-2027	% CHANGE
SOURCES OF FUNDS						
BEGINNING FUND BALANCE	**$ 18,328,876**	**$ 23,142,133**	**$ 25,052,474**	**$ 39,316,099**	**$ 33,456,461**	-14.9%
REVENUES						
PROGRAM-BASED FUNDING	$ 73,348,538	$ 76,938,396	$ 79,812,700	$ 82,561,498	$ 84,948,319	2.9%
FEDERAL	160	240	7,098,095	-	-	0.0%
OTHER STATE	4,425,458	4,964,233	5,881,155	4,756,346	4,861,941	2.2%
OTHER LOCAL	2,223,122	3,323,904	3,809,225	3,739,074	4,147,452	10.9%
OTHER FINANCING SOURCES	213,785	1,130,490	273,976	-	-	0.0%
TOTAL REVENUE	**80,211,063**	**86,357,263**	**96,875,151**	**91,056,918**	**93,957,712**	**3.2%**
TOTAL SOURCES	**98,539,939**	**109,499,396**	**121,927,625**	**130,373,017**	**127,414,173**	**-2.3%**
USE OF FUNDS						
SALARIES	39,929,319	43,593,133	48,031,607	51,452,888	53,688,865	4.3%
BENEFITS	18,918,645	20,099,289	21,788,993	23,373,372	24,649,494	5.5%
TOTAL SALARIES & BENEFITS	**58,847,964**	**63,692,422**	**69,820,600**	**74,826,260**	**78,338,359**	**4.7%**
FIXED EXPENSES	2,509,502	3,777,486	2,782,277	2,846,938	3,178,918	11.7%
OTHER OPERATING	5,449,085	5,823,188	4,796,602	6,515,199	6,987,130	7.2%
CAPITAL OUTLAY	2,361,600	778,201	1,033,368	1,171,849	1,443,288	23.2%
OTHER OUTGO	6,229,655	10,375,625	4,178,679	11,556,310	5,700,391	-50.7%
TOTAL OTHER EXPENSES	**16,549,842**	**20,754,500**	**12,790,926**	**22,090,296**	**17,309,727**	**-21.6%**
TOTAL USES	**75,397,806**	**84,446,922**	**82,611,526**	**96,916,556**	**95,648,086**	**-1.3%**
SOURCES OVER/(UNDER) USES	**23,142,133**	**25,052,474**	**39,316,099**	**33,456,461**	**31,766,087**	**-5.1%**
BEGINNING FUND BALANCE	$ -	$ -	$ -	$ -	$ -	0.0%
ENDING FUND BALANCE	**$ 23,142,133**	**$ 25,052,474**	**$ 39,316,099**	**$ 33,456,461**	**$ 31,766,087**	**-5.1%**
RESERVE	**30.7%**	**29.7%**	**47.6%**	**34.5%**	**33.2%**	
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	**$ 4,813,257**	**$ 1,910,341**	**$ 14,263,625**	**$ (5,859,638)**	**$ (1,690,374)**	

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MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

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

FISCAL YEAR	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	ESTIMATED 2025-2026	TENTATIVE BUDGET 2026-2027	% CHANGE
PROGRAM-BASED FUNDING						
STATE GENERAL APPORTIONMENT	$ 255,858	$ 276,890	$ 263,933	$ 275,375	$ 275,375	0.0%
STATE SUBVENTIONS	249,278	249,938	247,002	243,442	242,637	-0.3%
TOTAL	505,136	526,828	510,935	518,817	518,012	-0.2%
PROPERTY TAXES						
SECURED	66,515,820	70,960,199	74,087,853	77,088,648	79,085,634	2.6%
SUPPLEMENTAL	2,392,881	1,312,892	1,217,975	1,029,323	1,321,103	28.3%
UNSECURED	1,232,439	1,405,799	1,331,983	1,321,103	1,536,646	16.3%
PRIOR-YEAR	123,757	90,494	138,581	137,204	137,204	0.0%
RDA	710,721	576,191	459,288	461,683	345,000	-25.3%
TOTAL TAXES	70,975,618	74,345,575	77,235,680	80,037,961	82,425,587	3.0%
ENROLLMENT FEES	1,867,784	2,065,993	2,066,085	2,004,720	2,004,720	0.0%
TOTAL PROGRAM-BASED	**73,348,538**	**76,938,396**	**79,812,700**	**82,561,498**	**84,948,319**	**2.9%**
FEDERAL REVENUE	160	240	7,098,095	-	-	0.0%
STATE REVENUE						
STRS/PERS "ON-BEHALF" PAYMENTS	1,861,509	1,952,442	2,003,005	1,955,276	1,955,273	0.0%
OTHER STATE	814,912	1,136,220	1,949,894	1,083,330	1,169,450	7.9%
EPA - PROP 30 / PROP 55	234,076	343,519	409,356	346,718	362,800	4.6%
FULL-TIME FACULTY HIRING	492,194	492,194	492,194	492,194	492,194	0.0%
LOTTERY	799,470	808,782	773,065	625,000	616,760	-1.3%
MANDATED COSTS	103,979	109,574	120,017	120,641	132,277	9.6%
PART-TIME FACULTY COMPENSATION	119,318	121,502	133,624	133,187	133,187	0.0%
TOTAL STATE	**4,425,458**	**4,964,233**	**5,881,155**	**4,756,346**	**4,861,941**	**2.2%**
LOCAL REVENUE						
INTEREST	366,071	1,003,902	1,452,092	1,479,765	1,479,765	0.0%
NON-RESIDENCE FEES	883,212	1,032,066	1,149,796	1,193,309	1,193,309	0.0%
OTHER STUDENT CHARGES	28,225	31,988	24,991	5,027	15,000	198.4%
MISCELLANEOUS	945,614	1,255,948	1,182,346	1,060,973	1,459,378	37.6%
	2,223,122	**3,323,904**	**3,809,225**	**3,739,074**	**4,147,452**	**10.9%**
OTHER FINANCING SOURCES	213,785	1,130,490	273,976	-	-	0.0%
TOTAL REVENUE	**$ 80,211,063**	**$ 86,357,263**	**$ 96,875,151**	**$ 91,056,918**	**$ 93,957,712**	**3.2%**

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MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

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

FISCAL YEAR	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	ESTIMATED 2025-2026	TENTATIVE BUDGET 2026-2027	% CHANGE
USE OF FUNDS						
SALARIES	$ 39,929,319	$ 43,593,133	$ 48,031,607	$ 51,452,888	$ 53,688,865	4.3%
BENEFITS	18,918,645	20,099,289	21,788,993	23,373,372	24,649,494	5.5%
TOTAL SALARIES & BENEFITS	**58,847,964**	**63,692,422**	**69,820,600**	**74,826,260**	**78,338,359**	**4.7%**
FIXED EXPENSES	2,509,502	3,777,486	2,782,277	2,846,938	3,178,918	11.7%
OTHER OPERATING	5,449,085	5,823,188	4,796,602	6,515,199	6,987,130	7.2%
CAPITAL OUTLAY	2,361,600	778,201	1,033,368	1,171,849	1,443,288	23.2%
OTHER OUTGO	6,229,655	10,375,625	4,178,679	11,556,310	5,700,391	-50.7%
TOTAL OTHER EXPENSES	**16,549,842**	**20,754,500**	**12,790,926**	**22,090,296**	**17,309,727**	**-21.6%**
TOTAL USES	**$ 75,397,806**	**$ 84,446,922**	**$ 82,611,526**	**$ 96,916,556**	**$ 95,648,086**	**-1.3%**

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MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

PART IV - UNRESTRICTED GENERAL FUND
SALARY ANALYSIS

FISCAL YEAR	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	ESTIMATED 2025-2026	TENTATIVE BUDGET 2026-2027	% CHANGE
SALARIES						
FACULTY						
INSTRUCTORS-REGULAR	$ 10,126,492	$ 11,496,995	$ 13,240,276	$ 13,916,012	$ 14,370,788	3.3%
INSTRUCTORS-HOURLY	8,731,029	9,408,165	11,724,598	12,540,420	13,004,770	3.7%
NON-INSTRUCTORS-REGULAR	1,943,692	1,688,214	2,053,519	1,955,360	1,994,467	2.0%
NON-INSTRUCTORS-HOURLY	1,575,836	1,608,973	1,750,096	2,120,744	2,179,467	2.8%
FACULTY	**22,377,049**	**24,202,347**	**28,768,489**	**30,532,536**	**31,549,492**	**3.3%**
CLASSIFIED						
STAFF - REGULAR	10,485,191	11,622,574	12,230,591	13,417,363	14,480,211	7.9%
INSTRUCTIONAL - REGULAR	937,947	1,144,470	1,049,014	1,149,554	1,400,797	21.9%
HOURLY INST./NON INST.	691,523	821,874	840,791	886,102	264,395	-70.2%
OVERTIME	208,069	319,992	308,747	255,930	250,000	-2.3%
CLASSIFIED	**12,322,730**	**13,908,910**	**14,429,143**	**15,708,949**	**16,395,403**	**4.4%**
ADMINISTRATORS						
ACADEMIC	2,486,056	2,486,412	2,349,412	2,543,430	2,705,096	6.4%
CLASSIFIED	2,743,484	2,995,464	2,484,563	2,667,973	3,038,874	13.9%
ADMINISTRATORS	**5,229,540**	**5,481,876**	**4,833,975**	**5,211,403**	**5,743,970**	**10.2%**
TOTAL SALARIES	**$ 39,929,319**	**$ 43,593,133**	**$ 48,031,607**	**$ 51,452,888**	**$ 53,688,865**	**4.3%**

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MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

PART IV - UNRESTRICTED GENERAL FUND
BENEFIT ANALYSIS

FISCAL YEAR	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	ESTIMATED 2025-2026	TENTATIVE BUDGET 2026-2027	% CHANGE
PUBLIC RETIREMENT						
STRS	$ 5,846,255	$ 5,728,046	$ 6,467,022	$ 6,898,252	$ 6,535,828	-5.3%
PERS	3,750,607	4,247,924	4,475,573	4,679,647	5,312,118	13.5%
FICA	1,085,135	1,190,597	1,242,886	1,356,615	1,539,675	13.5%
MEDICARE	569,636	621,756	687,389	735,895	741,170	0.7%
UNEMPLOYMENT	215,461	115,642	49,011	48,063	84,712	76.3%
WORKERS COMP. INS.	405,226	530,732	606,598	738,229	725,736	-1.7%
TOTAL	**11,872,320**	**12,434,697**	**13,528,479**	**14,456,701**	**14,939,239**	**3.3%**
HEALTH PROTECTION	**7,046,325**	**7,664,592**	**8,260,514**	**8,916,671**	**9,710,255**	**8.9%**
TOTAL BENEFITS	**$ 18,918,645**	**$ 20,099,289**	**$ 21,788,993**	**$ 23,373,372**	**$ 24,649,494**	**5.5%**

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MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

PART IV - UNRESTRICTED GENERAL FUND
FIXED EXPENSES ANALYSIS

FISCAL YEAR	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	ESTIMATED 2025-2026	TENTATIVE BUDGET 2026-2027	% CHANGE
FIXED EXPENSES						
UTILITIES						
SEWER SERVICE	$ 131,885	$ 137,152	$ 145,660	$ 97,969	$ 105,806	8.0%
TELEPHONE	214,791	193,874	222,879	164,388	177,539	8.0%
WATER	203,788	235,287	190,316	161,328	174,235	8.0%
GAS & ELECTRICITY	1,316,095	2,432,568	1,341,917	1,488,918	1,712,256	15.0%
PEST CONTROL	159,412	182,236	154,992	106,922	115,476	8.0%
	2,025,971	3,181,117	2,055,764	2,019,525	2,285,312	13.2%
INSURANCE	483,531	596,369	726,513	827,413	893,606	8.0%
TOTAL	**$ 2,509,502**	**$ 3,777,486**	**$ 2,782,277**	**$ 2,846,938**	**$ 3,178,918**	**11.7%**

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MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

PART IV - UNRESTRICTED GENERAL FUND
OTHER OPERATING EXPENSES ANALYSIS

FISCAL YEAR	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	ESTIMATED 2025-2026	TENTATIVE BUDGET 2026-2027	% CHANGE
OTHER OPERATING EXPENSES						
SUPPLIES & MATERIALS	$ 1,349,108	$ 1,247,862	$ 924,429	$ 1,210,474	$ 1,186,936	-1.9%
PERSONAL SVCE, LECTURE	115,018	131,256	162,714	369,169	247,182	-33.0%
TRAVEL & CONFERENCE	159,658	205,024	252,662	215,800	350,599	62.5%
DUES & MEMBERSHIP	102,968	91,940	94,299	115,002	119,710	4.1%
LEGAL	583,861	332,813	372,676	475,998	692,500	45.5%
AUDITS & ELECTION	71,230	75,530	158,361	109,744	200,000	82.2%
CONTRACTED SERVICES	2,272,716	2,997,236	2,346,708	2,986,623	2,955,666	-1.0%
POSTAGE	66,527	80,315	66,067	90,778	88,415	-2.6%
PRINTING & PUBLICATION	57,130	60,555	53,504	50,026	68,196	36.3%
RENTAL & LEASES	281,434	264,482	249,223	308,938	294,277	-4.7%
RECRUITMENT	169,343	165,807	129,345	239,392	183,389	-23.4%
OTHER DISTRICT-WIDE EXP.	219,706	170,151	(13,386)	343,255	600,260	74.9%
MISCELLANEOUS	386	217	-	-	-	0.0%
TOTAL	**$ 5,449,085**	**$ 5,823,188**	**$ 4,796,602**	**$ 6,515,199**	**$ 6,987,130**	**7.2%**

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MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

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

FISCAL YEAR	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	ESTIMATED 2025-2026	TENTATIVE BUDGET 2026-2027	% CHANGE
CAPITAL OUTLAY						
LIBRARY BOOKS/PERIODICALS	$ 121,562	$ 132,215	$ 168,053	$ 127,532	$ 169,040	32.5%
EQUIPMENT NEW & LEASED	2,240,038	645,986	865,315	1,044,317	1,274,248	22.0%
TOTAL	**$ 2,361,600**	**$ 778,201**	**$ 1,033,368**	**$ 1,171,849**	**$ 1,443,288**	**23.2%**
OTHER OUTGO						
INTERFUND TRANSFERS:						
MAINTENANCE MANAGEMENT FUND	$ 1,000,000	$ 6,800,000	$ -	$ -	$ -	0.0%
CAPITAL OUTLAY FUND	-	-	-	1,000,000	-	-100.0%
INSTRUCT. & ADMIN. SUPPORT FOR LAB SCHOOL	171,608	10,474	-	77,512	287,832	271.3%
CHILD DEVELOPMENT FUND	28,011	10,474	-	-	234,461	0.0%
IVC ORGANIC FARM FUND	160,425	94,583	213,616	166,115	258,905	55.9%
TECHNOLOGY FUND	500,000	-	-	200,000	200,000	0.0%
BOLINAS SITE	1,000,000	-	-	-	-	0.0%
RDA FUND	592,332	451,260	338,412	225,000	225,000	0.0%
HAMILTON REDEV. BOND REDEMPTION	334,387	603,066	626,749	246,732	120,000	-51.4%
LEASE REVENUE BOND INTEREST & REDEMPTION	547,356	546,857	545,607	548,607	545,607	-0.5%
CERTIFICATES OF PARTICIPATION DEBT SERVICE	303,594	302,194	303,944	300,194	301,194	0.3%
SOLAR OPERATIONS FUND	90,000	95,000	97,000	97,000	90,000	-7.2%
PARS CONTRIBUTIONS	-	-	400,000	1,000,000	-	-100.0%
TOTAL INTERFUND TRANSFERS:	$ 4,727,713	$ 8,913,908	$ 2,525,328	$ 3,861,160	$ 2,262,999	-41.4%
INTRAFUND TRANSFERS:						
MARIN EQUITY FUND	18,151	39,358	103,391	160,215	200,000	24.8%
EQUITY INITIATIVE FUND	407,021	348,414	431,789	426,705	405,000	-5.1%
INNOVATION FUND	-	-	-	-	200,000	0.0%
STUDENT SUCCESS FUND	-	-	-	5,097,807	-	-100.0%
SAS	281,701	395,924	375,935	395,399	669,756	69.4%
PUENTE	68,863	88,230	-	-	-	0.0%
BFAP/FA	39,359	172,103	67,999	174,844	89,970	-48.5%
STUDENT EQUITY & ACHIEVEMENT (SEA)	2,000	-	26,460	132,311	372,229	181.3%
COMPASS	-	-	-	-	32,522	0.0%
SUMMER BRIDGE	18,000	-	-	-	-	0.0%
EOPS/CARE/CALWORKS/TANF	18,620	-	-	-	-	0.0%
HEALTH CENTER	36,076	22,510	-	-	-	0.0%
LEARNING-ALIGNED EMPLOYMENT PROGRAM	-	-	27,948	-	-	0.0%
FACILITY RENTALS	-	-	30,411	554,690	691,716	24.7%
PARKING	550,437	198,609	219,442	388,986	447,739	15.1%
MENTAL HEALTH	-	88,336	222,841	240,130	273,460	13.9%
UMOJA	-	-	-	69,063		-100.0%
ZERO TEXTBOOK COST GRANT (ZTC)	-	-	81,149	-	-	0.0%
MISCELLANEOUS	6,521	53,040	10,861	-	-	0.0%
TOTAL INTRAFUND TRANSFERS:	$ 1,446,749	$ 1,406,524	$ 1,598,226	$ 7,640,150	$ 3,382,392	-55.7%
OTHER USES:						
STUDENT FINANCIAL AID	55,193	55,193	55,125	55,000	55,000	0.0%
TOTAL OTHER USES	$ 55,193	$ 55,193	$ 55,125	$ 55,000	$ 55,000	0.0%
TOTAL OTHER OUTGO	**$ 6,229,655**	**$ 10,375,625**	**$ 4,178,679**	**$ 11,556,310**	**$ 5,700,391**	**-50.7%**

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MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

E. COMMUNITY SERVICES
REVENUE AND EXPENDITURE REPORT

FISCAL YEAR	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	ESTIMATED 2025-2026	TENTATIVE BUDGET 2026-2027	% CHANGE
REVENUE						
Program Revenue	743,736	1,005,822	965,443	1,054,445	1,240,382	17.6%
Grants/Contributions	88,147	75,095	57,949	107,142	88,996	-16.9%
Total Revenue	**$ 831,883**	**$ 1,080,917**	**$ 1,023,392**	**$ 1,161,587**	**$ 1,329,378**	**14.4%**
EXPENDITURES:						
Academic Salaries	251,817	295,977	294,639	298,315	361,542	21.2%
Classified Salaries	304,042	544,422	472,572	486,472	646,974	33.0%
Employee Benefits	215,417	349,086	303,289	314,502	376,976	19.9%
Supplies and Materials	15,602	19,567	16,816	14,771	25,233	70.8%
Other Operating Expenditures	120,100	154,594	123,187	189,925	168,653	-11.2%
Capital Outlay	-	-	16,423	-	-	0.0%
Total Expenditures	**$ 906,978**	**$ 1,363,646**	**$ 1,226,926**	**$ 1,303,985**	**$ 1,579,378**	**21.1%**
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	**$ (75,095)**	**$ (282,729)**	**$ (203,534)**	**$ (142,398)**	**$ (250,000)**	**75.6%**

NOTE: Community Services is a program sub-fund of the Unrestricted General Fund. Data on this page is included in the Unrestricted General Fund.

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

F. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	ESTIMATED 2025-2026	TENTATIVE BUDGET 2026-2027	% CHANGE
FEDERAL SOURCES						
Child Development Training Consortium	$ 4,600	$ 9,200	$ 8,681	$ 1,375	8,344	506.8%
College Work Study Program	155,001	268,088	288,981	253,750	286,462	12.9%
DOE - Open Textbook Pilot Program	246,426	195,445	4,205	161,543	158,457	-1.9%
ECE Mentor Program	4,390	4,390	2,807	5,034	7,201	43.0%
Foster Care Education Program (39% Federal)	23,322	-	-	-	-	0.0%
Office of Emergency Services – Preparedness Plan Carry F	-	-	1,439	-	-	0.0%
PELL (Grants & Admin) & Direct Loan Programs	16,518	5,030	4,335	4,000	4,000	0.0%
Transitional Assistance to Needy Families (48% Federal)	15,852	19,295	18,490	19,124	18,168	-5.0%
Vocational & Applied Tech. Education	113,741	110,264	127,002	97,408	141,022	44.8%
TOTAL FEDERAL - GENERAL FUND	**$ 763,672**	**$ 666,749**	**$ 455,940**	**$ 542,234**	**$ 623,654**	**15.0%**

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

F. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	ESTIMATED 2025-2026	TENTATIVE BUDGET 2026-20277	% CHANGE
STATE SOURCES						
AB 19 CA College Promise	209,508	182,494	227,124	369,301	410,149	11.1%
AB 19 CA College Promise, Carry Forward	74,194	84,490	87,356	-	839,968	0.0%
AB 86 Adult Education Planning/Adult Ed Block Grant (AEE	314,616	330,862	309,182	316,061	308,167	-2.5%
Adult Ed Block Grant (AEBG) Carry Forward	-	-	-	-	22,450	0.0%
Adult Ed - ELL Healthcare Pathway	-	-	42,382	40,967	-	-100.0%
Adult Ed - ELL Healthcare Pathway Round 2	-	-	-	-	357,463	0.0%
AI Grand Challenge Grant	-	-	-	30,741	123,546	301.9%
APDP Round 2	-	14,965	84,035	-	-	0.0%
LGBTQ+	-	-	16,193	23,135	224,830	871.8%
Basic Needs Centers	116,671	172,276	338,850	498,348	681,460	36.7%
Board Financial Assistance Program Admin. Allowance/R2	174,212	175,826	270,644	179,228	170,267	-5.0%
Cal Fresh Outreach (SB85)	-	-	-	-	27,920	0.0%
CALWORKS	170,435	185,028	242,768	247,591	202,777	-18.1%
CA Planning & Research (OPR18121) Developing STEM T	96,663	99,196	(250)	-	21,598	0.0%
Certified Nurse Asst (CNA) Program	-	842	-	-	-	0.0%
College Rapid Rehousing	-	47,000	141,000	241,891	1,478,631	511.3%
Common Course Numbering System	-	-	35,113	84,098	793,833	843.9%
Cooperative Agencies Resources for Education (CARE)	172,264	201,641	168,230	178,761	162,481	-9.1%
COVID-19 Recovery Block Grant	69,174	104,406	766,375	672,350	550,658	-18.1%
Credit for Prior Learning Grant-CPL	-	-	-	-	50,000	0.0%
Culturally Responsive Pedagogy & Practices (CRPP)	-	98,166	103,397	97,937	-	-100.0%
Disabled Student Programs & Services (SAS)	910,126	925,551	959,818	1,092,395	1,037,775	-5.0%
Enrollment Fee Waiver - 2% Administrative	25,031	-	-	-	-	0.0%
Equitable Placement & Completion	-	75,148	57,370	53,615	180,000	235.7%
SUB-TOTAL	$ 2,332,894	$ 2,697,891	$ 3,849,587	$ 4,126,419	$ 7,643,973	85.2%

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

F. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	ESTIMATED 2025-2026	TENTATIVE BUDGET 2026-2027	% CHANGE
STATE SOURCES CONTINUED						
Extended Opportunity Programs & Services	771,905	842,602	844,065	891,050	908,574	2.0%
Extended Opportunity Programs & Services-Carry Forward	1,224	36,435	75,067	-	102,139	0.0%
Faculty and Staff Development-Carry Forward	-	-	-	123	-	-100.0%
Faculty and Staff Diversity-Carry Forward	82,303	59,092	109,783	142,426	616,926	333.2%
Financial Aid Account	-	-	-	-	18,578	0.0%
Financial Aid Technology & Carry Forward	46,706	107,273	74,599	69,352	43,993	-36.6%
Foster Care Education Program (61% State)	36,478	-	-	-	-	0.0%
Guided Pathways	79,617	76,227	13,868	-	-	0.0%
Hazardous Substances Carry Forward	-	-	4,880	-	-	0.0%
HCAI Caring4Cal Program	-	503,594	-	-	-	0.0%
Hunger Free Campus	292	-	-	-	16,675	0.0%
Juvenile Justice	-	123,138	483,230	218,463	836,057	282.7%
Learning Aligned Employment Program (LAEP)	1,237	19,820	(27,273)	-	-	0.0%
Mental Health Support	209,936	249,950	173,292	175,294	166,529	-5.0%
MESA	147,773	340,107	359,594	458,860	668,971	45.8%
Next Up	-	380,827	377,458	300,799	225,236	-25.1%
North Bay - Trades Internship Programs (CAI)	15,053	186,545	298,402	-	-	0.0%
ECE Teacher Assistant Apprenticeship Program (CAI)	-	-	123,464	73,324	403,212	449.9%
BRIDGE RN	-	-	-	121,850	608,750	399.6%
Nursing/Economic Development & Carry Forward	109,819	153,272	42,756	66,711	185,818	178.5%
Other State Grants & Carry Forward	-	-	3,400	6,500	27,645	325.3%
Peace Officers Training	1,209	988	608	629	-	-100.0%
Physical Plant and Instructional Support	2,563,585	1,186,874	6,993	-	225,443	0.0%
SUB-TOTAL	$ 4,067,137	$ 4,266,744	$ 2,964,186	$ 2,525,381	$ 5,054,546	100.1%

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

F. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	ESTIMATED 2025-2026	TENTATIVE BUDGET 2026-2027	% CHANGE
STATE SOURCES CONTINUED						
SUB-TOTAL (PREVIOUS PAGES)	$ 6,400,031	$ 6,964,635	$ 6,813,773	$ 6,651,800	$ 12,698,519	90.9%
Prop. 20 – Lottery – Instructional Supplies	86,757	377,390	504,905	519,364	297,496	-42.7%
Prop. 20 – Lottery – Instructional Supplies Carry Forward	-	-	-	-	1,385,353	0.0%
Regional Equity & Recovery Partnerships (RERP)	-	12,199	38,539	-	-	0.0%
Retention and Enrollment Outreach (SB85)	114,859	227,149	133,773	88,109	179,176	103.4%
Rising Scholars	-	229,500	153,000	85,374	282,132	230.5%
Scheduled Maintenance Carry-Forward	-	-	-	150,871	-	0.0%
STEM Scale Up	13,415	274,612	288,733	55,245	-	0.0%
Strong Workforce (Local) - 26/27	-	-	-	-	445,510	0.0%
Strong Workforce (Local) - 25/26	-	-	-	-	468,958	0.0%
Strong Workforce (Local) - 24/25	-	-	17,787	441,315	37,313	0.0%
Strong Workforce (Local) - 23/24	-	-	575,696	18,485	-	0.0%
Strong Workforce (Local) - Prior Years/Carry Forward	704,975	538,903	-	-	-	0.0%
Strong Workforce (Regional) - 26/27	-	-	-	-	230,781	0.0%
Strong Workforce (Regional) - 25/26	-	-	-	-	242,927	0.0%
Strong Workforce (Regional) - 24/25	-	-	-	138,753	119,276	0.0%
Strong Workforce (Regional) - 23/24	-	-	226,800	70,000	-	0.0%
Strong Workforce (Regional) - Prior Years/Carry Forward	231,403	290,258	-	-	-	0.0%
Student Equity and Achievement (SEA) Pogram	1,518,890	1,745,015	2,030,113	1,742,863	1,655,720	0.0%
Student Transfer Achievement Reform Act AB 928	-	-	-	5,569	559,648	9949.3%
Student Support Block Grant	-	-	-	-	287,263	0.0%
Systemwide Technology & Data Security	12,040	100,579	-	109,808	1,018,823	0.0%
Transitional Assistance to Needy Families (52% State)	17,172	20,903	20,031	17,652	16,769	-5.0%
Transfer and Articulation	-	15,612	9,616	-	23,467	0.0%
UMOJA, Current and Carry Forward	4	122,448	170,985	80,617	70,458	-12.6%
Undocumented Resources Liaisons	97,542	76,673	95,327	140,166	124,868	-10.9%
Veterans Resource Center & Carry Forward	1,672	980	3,298	31,174	177,924	470.7%
	-	-	-	-	-	0.0%
TOTAL STATE	**$ 9,198,760**	**$ 10,996,856**	**$ 11,082,376**	**$ 10,347,165**	**$ 20,322,381**	**96.4%**

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

F. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	ESTIMATED 2025-2026	TENTATIVE BUDGET 2026-2027	% CHANGE
LOCAL SOURCES						
Cafeteria	14,308	16,142	-	-	-	0.0%
Career/WF Contract Ed	-	-	32,228	-	-	0.0%
COMPASS	27,688	27,016	142,765	179,071	177,407	-0.9%
Faculty Entrepeneur Champions	-	-	-	-	1,629	0.0%
Health Services - Restricted	257,536	296,002	309,567	192,488	458,862	138.4%
Instrument Rental & Repair	-	340	-	160	1,053	558.1%
Marin Equity Fund	-	-	1,040	-	-	0.0%
MCCD Facility Rentals	967,486	1,039,372	1,911,315	1,288,113	1,300,000	0.0%
Sports Camps	-	-	-	-	-	0.0%
Student Success Fund	-	-	-	-	5,097,807	0.0%
SUB-TOTAL	$ 1,267,018	$ 1,378,872	$ 2,396,915	$ 1,659,832	$ 7,036,758	323.9%

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

F. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	ESTIMATED 2025-2026	TENTATIVE BUDGET 2026-2027	% CHANGE
LOCAL SOURCES CONTINUED						
SUB-TOTAL (PREVIOUS PAGE)	$ 1,267,018	$ 1,378,872	$ 2,396,915	$ 1,659,832	$ 7,036,758	323.9%
Outside Scholarships	131,784	77,681	119,740	130,780	135,000	3.2%
Parking	333,663	500,775	605,497	610,000	615,000	0.8%
Risk Margin (RM)/ RM Carry Forward	-	-	46,744	-	130,033	0.0%
San Rafael Redevelopment Carry Fwd	-	-	-	-	530,521	0.0%
Ethel Seiderman Institute	2,128	-	-	-	5,396	0.0%
Summer Bridge	30,088	79,282	71,456	10,977	24,051	119.1%
Student Technology	18,296	225,423	37,543	204,993	130,000	-36.6%
Student Technology Carry Forward	-	-	-	-	322,426	0.0%
UC Berkeley - Puente Fund	1,500	1,500	18,173	3,574	17,753	0.0%
UC Berkeley - Puente Augmentation Fund	1,876	23,664	4,459	5,000	-	-100.0%
UCLA - Teagle Grant	12,839	-	-	-	-	0.0%
TOTAL LOCAL	**$ 1,799,192**	**$ 2,287,197**	**$ 3,300,527**	**$ 2,625,156**	**$ 8,946,938**	**240.8%**
OTHER FINANCING SOURCES/OUTGO						
Inter/Intrafund Transfers In/(Out)	1,446,749	1,406,524	1,598,226	7,640,150	3,382,392	-55.7%
Contingency for Additional Grants	-	-	-	-	2,000,000	0.0%
TOTAL RESTRICTED PROGRAMS	**$ 13,208,373**	**$ 15,357,326**	**$ 16,437,069**	**$ 21,154,705**	**$ 35,275,365**	**66.7%**

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MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

PART V – SPECIAL FUND / PROGRAM BENEFITS

A. OVERVIEW

The General Fund of the Marin Community College District reflects most of the District's educational activities. There are other funds within the District that support related operations that are either legislatively mandated or directed by the Board. A brief review of each of these funds is provided along with a summary fiscal analysis of the operations and a proposed Tentative Budget for the 2026-27 Fiscal Year. The following funds or programs are included in this section:

1. **Student Financial Aid Trust Fund**
2. **Child Development Fund**
3. **IVC Organic Farm Fund**
4. **Solar Operations Fund**
5. **Workforce Housing Operations Fund**
6. **Miwok Center Operations Fund**
7. **Capital Outlay Fund**
8. **Measure B Fund, Series A-1**
9. **Measure B Building Fund, Series B**
10. **Measure B Fund, Series B-1**
11. **Hamilton Redevelopment Bond Interest and Redemption Fund**
12. **Lease Revenue Bond (LRBs) Interest and Redemption Fund**
13. **Certificates of Participation (COPs) Debt Service Fund**
14. **Measure C Bond Interest and Redemption Fund**
15. **Measure B Bond Interest and Redemption Fund**
16. **Self-Insurance Fund**
17. **PARS-CCLC Pension Rate Stabilization Trust Fund**
18. **Other Post-Employment Benefits (OPEB) Trust Fund - CERBT**
19. **College of Marin Foundation**
20. **Associated Student Organizations0**

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

B. NARRATIVE TEXT AND FINANCIAL STATEMENTS

STUDENT FINANCIAL AID TRUST FUND
REVENUE AND EXPENDITURE REPORT

The Student Financial Aid Trust Fund was created to account for the deposit and direct payment of government funded student financial aid, including grants and loans. Although the fund was approved by the Board of Trustees during fiscal year 2016-17, activity within the fund began with the 2017-18 fiscal year starting July 1, 2017.

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

STUDENT FINANCIAL AID TRUST FUND
REVENUE AND EXPENDITURE REPORT

FISCAL YEAR	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	ESTIMATED 2025-2026	TENTATIVE BUDGET 2026-2027	% CHANGE
REVENUE						
Interest Income	$ 16,607	$ 22,515	$ 18,014	$ 463,901	$ 50,000	-89.2%
Federal Student Financial Aid	4,528,301	4,435,267	4,898,440	4,797,387	5,150,000	7.4%
State Student Financial Aid	1,292,927	1,407,733	1,715,311	2,197,809	1,686,000	-23.3%
Interfund Transfer	6,327	-	-	-	-	0.0%
Total Revenue	**5,844,162**	**5,865,515**	**6,631,765**	**7,459,097**	**6,886,000**	**-7.7%**
EXPENDITURES						
Student Financial Aid	5,844,162	5,865,515	6,631,765	7,103,438	6,886,000	-3.1%
Total Expenditures	**5,844,162**	**5,865,515**	**6,631,765**	**7,103,438**	**6,886,000**	**-3.1%**
Excess of Revenue Over Expenditures	-	-	-	355,659	-	-100.0%
Beginning Fund Balance	-	-	-	-	355,659	0.0%
ENDING FUND BALANCE	**$ -**	**$ -**	**$ -**	**$ 355,659**	**$ 355,659**	**0.0%**

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

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 Center located the Kentfield campus. The Child Development Center serves as demonstration classroom that annually provide child observation, research and practicum opportunities, student teacher training, and Work Study jobs for more than 500 College of Marin students who are taking courses in Early Childhood Education, Pediatric Nursing, Child Psychology/Human Development, Behavioral Science, and related fields.

Due to declining enrollment and the closure of the Indian Valley Campus site, the Center has been functioning at a reduced capacity than allowed by the annual Federal contract. For FY 2026-2027, the Center has expanded staffing, enrollment expectations and extended services to include Summer Session. These actions will maximize Federal funding while expanding the capacity to

The 2026-27 projected deficit is covered by a transfer of $522,293 from the General Fund.

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

CHILD DEVELOPMENT FUND
REVENUE AND EXPENDITURE REPORT

FISCAL YEAR	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	ESTIMATED 2025-2026	TENTATIVE BUDGET 2026-2027	% CHANGE
REVENUE						
Interest Income	$ 2,342	$ 3,022	$ 8,951	$ 6,624	$ 6,000	-9.4%
Federal Income	8,543	467	-	-	-	0.0%
State Income	315,016	477,719	602,852	745,000	650,000	-12.8%
Other Local Income	114,780	64,327	74,468	184,616	50,000	-72.9%
Grants/Contributions	60,000	-	-	-	-	0.0%
Interfund Transfer In for Instr'l & Admin. Support	171,608	10,474	-	77,512	287,832	271.3%
Interfund Transfer In - General Fund	28,011	10,474	-	-	234,461	0.0%
Total Revenue	**700,300**	**566,483**	**686,271**	**1,013,752**	**1,228,293**	**21.2%**
EXPENDITURES						
Certificated Salaries	350,449	256,275	-	-	-	0.0%
Classified Salaries	72,860	87,016	366,778	617,597	716,608	16.0%
Benefits	263,122	205,185	180,612	369,383	434,719	17.7%
Supplies	5,657	2,536	3,569	9,421	12,675	34.5%
Food	6,263	7,181	8,036	10,478	14,200	35.5%
Other Operating Expenses	1,949	4,887	4,581	4,973	37,056	645.1%
Equipment	-	3,403	1,591	1,900	13,035	586.1%
Total Expenditures	**700,300**	**566,483**	**565,167**	**1,013,752**	**1,228,293**	**21.2%**
Excess of Revenue Over Expenditures	-	-	121,104	-	-	0.0%
Other Outgo - Interfund Transfers (to General Fund)	-	-	(121,104)	-	-	0.0%
Beginning Fund Balance	-	-	-	-	-	0.0%
ENDING FUND BALANCE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

IVC ORGANIC FARM FUND
REVENUE AND EXPENDITURE REPORT

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

The 2025-26 projected deficit is covered by a transfer of $166,115 from the General Fund. The 2026-27 budgeted deficit funded by the General fund is projected to be $258,905.

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

IVC ORGANIC FARM FUND
REVENUE AND EXPENDITURE REPORT

FISCAL YEAR	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	ESTIMATED 2025-2026	TENTATIVE BUDGET 2026-2027	% CHANGE
REVENUE						
Interest Income	$ 322	$ 1,171	$ 2,822	$ 1,700	$ 1,800	5.9%
Other Local Income	63,678	51,071	67,001	54,647	50,000	-8.5%
Grants/Contributions	101,450	70,728	-	62,845	64,041	1.9%
Interfund Transfer In - General Fund	160,425	94,583	213,616	166,115	258,905	55.9%
Total Revenue	**325,875**	**217,553**	**283,439**	**285,307**	**374,746**	**31.3%**
EXPENDITURES						
Classified Salaries	206,704	138,435	170,150	184,602	218,169	18.2%
Fringe Benefits	106,980	67,085	98,127	85,060	129,497	52.2%
Supplies	4,723	8,004	10,717	12,851	21,395	66.5%
Other Operating Expenses	6,572	4,029	4,445	2,794	5,685	103.5%
Equipment	896	-	-	-	-	0.0%
Total Expenditures	**325,875**	**217,553**	**283,439**	**285,307**	**374,746**	**31.3%**
Excess of Revenue Over Expenditures	-	-	-	-	-	0.0%
Beginning Fund Balance	-	-	-	-	-	0.0%
ENDING FUND BALANCE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

SOLAR OPERATIONS FUND
REVENUE AND EXPENDITURE REPORT

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

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

SOLAR OPERATIONS FUND
REVENUE AND EXPENDITURE REPORT

FISCAL YEAR	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	ESTIMATED 2025-2026	TENTATIVE BUDGET 2026-2027	% CHANGE
REVENUE						
Interest Income	$ 5,839	$ 20,813	$ 29,442	$ 30,000	$ 20,000	-33.3%
Other Local Income	14,673	14,735	17,250	12,000	15,000	25.0%
Interfund Transfer-In - General Fund	90,000	95,000	97,000	97,000	90,000	-7.2%
Total Revenue	**110,512**	**130,548**	**143,692**	**139,000**	**125,000**	**-10.1%**
EXPENDITURES						
Other Operating Expenses	59,795	65,495	41,752	25,000	85,000	240.0%
Total Expenditures	**59,795**	**65,495**	**41,752**	**25,000**	**85,000**	**240.0%**
Excess of Revenue Over Expenditures	50,717	65,053	101,940	114,000	40,000	-64.9%
Beginning Fund Balance	406,699	457,416	522,469	624,409	738,409	18.3%
ENDING FUND BALANCE	**$ 457,416**	**$ 522,469**	**$ 624,409**	**$ 738,409**	**$ 778,409**	**5.4%**

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

WORKFORCE HOUSING OPERATIONS FUND
REVENUE AND EXPENDITURE REPORT

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

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

WORKFORCE HOUSING OPERATIONS (COPs) FUND
REVENUE AND EXPENDITURE REPORT

FISCAL YEAR	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	ESTIMATED 2025-2026	TENTATIVE BUDGET 2026-2027	% CHANGE
REVENUE						
Interest Income	$ 2,387	$ 9,196	$ 12,749	$ 18,800	$ 18,800	0.0%
Other Local Income	3,760	27,060	19,860	11,000	11,000	0.0%
Interfund Transfer In - General Fund	-	-	-	-	-	0.0%
Total Revenue	**6,147**	**36,256**	**32,609**	**29,800**	**29,800**	**0.0%**
EXPENDITURES						
Supplies	-	-	-	2,000	5,000	150.0%
Other Operating Expenses	(820)	-	-	10,000	50,000	400.0%
Total Expenditures	**(820)**	**-**	**-**	**12,000**	**55,000**	**358.3%**
Excess of Revenue Over Expenditures	6,967	36,256	32,609	17,800	(25,200)	-241.6%
Beginning Fund Balance	190,148	197,115	233,371	265,980	283,780	6.7%
ENDING FUND BALANCE	**$ 197,115**	**$ 233,371**	**$ 265,980**	**$ 283,780**	**$ 258,580**	**-8.9%**

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

MIWOK CENTER OPERATIONS FUND
REVENUE AND EXPENDITURE REPORT

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

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

MIWOK CENTER OPERATIONS FUND
REVENUE AND EXPENDITURE REPORT

FISCAL YEAR	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	ESTIMATED 2025-2026	TENTATIVE BUDGET 2026-2027	% CHANGE
REVENUE						
Interest Income	$ 5,937	$ -	$ -	$ -	$ -	0.0%
Other Local Income	25,461	-	-	-	-	0.0%
Interfund Transfer In - General Fund	-	-	-	-	-	0.0%
Total Revenue	**31,398**	**-**	**-**	**-**	**-**	**0.0%**
EXPENDITURES						
Supplies	-	-	-	-	-	0.0%
Other Operating Expenses	2,089	-	-	-	-	0.0%
Total Expenditures	**2,089**	**-**	**-**	**-**	**-**	**0.0%**
Excess of Revenue Over Expenditures	29,309	-	-	-	-	0.0%
(Other Outgo - Interfund Transfers)		(529,167)	-	-	-	
Beginning Fund Balance	499,858	529,167	-	-	-	0.0%
ENDING FUND BALANCE	**$ 529,167**	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

CAPITAL OUTLAY FUND
REVENUE AND EXPENDITURE REPORT

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

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

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

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

CAPITAL OUTLAY FUND
REVENUE AND EXPENDITURE REPORT

FISCAL YEAR	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	ESTIMATED 2025-2026	TENTATIVE BUDGET 2026-2027	% CHANGE
REVENUE						
Interest Income	$ 116,024	$ 686,705	$ 1,009,098	$ 523,424	$ 852,000	62.8%
Bolinas Site	-	2,510,761	500,000	-	-	0.0%
Other Local Income	-	-	115,436	-	-	0.0%
Interfund Transfers In	3,092,332	7,371,260	338,412	2,571,135	425,000	-83.5%
Total Revenue	**3,208,356**	**10,568,726**	**1,962,946**	**3,094,559**	**1,277,000**	-58.7%
EXPENDITURES						
Tech Fund	14,274	30,113	155,702	451,944	1,247,967	176.1%
Bolinas Site	-	1,491,335	1,048,090	1,025,609	445,727	-56.5%
Environmental Action	-	-	-	617,174	2,067,567	235.0%
Other	10,416	194,214	78,986	141,873	268,823	89.5%
Workforce Housing Fund	-	-	-	4,585	995,415	21610.3%
Contingency	-	-	-	-	5,000,000	0.0%
Total Expenditures and Transfers	**24,690**	**1,715,662**	**1,282,778**	**2,241,185**	**10,025,499**	347.3%
Excess of Revenue Over Expenditures	3,183,666	8,853,064	680,168	853,374	(8,748,499)	-1125.2%
Beginning Fund Balance	7,638,957	10,822,623	19,675,687	20,355,855	21,209,229	4.2%
ENDING FUND BALANCE	**$ 10,822,623**	**$ 19,675,687**	**$ 20,355,855**	**$ 21,209,229**	**$ 12,460,730**	**-41.2%**

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

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

On June 7, 2016 the voters of Marin County overwhelmingly passed Measure B, a $265,000,000 bond for facilities maintenance, job training and safety, passing with more than 60 percent of the vote, easily surpassing the required 55 percent. This bond measure authorized a combination of both tax exempt (Series A and Series B) and federally-taxable bonds (Series A-1 and Series B-1).

In December 2016, $37,500,000 in federally-taxable bonds were sold, netted against $287,500 in issuance and underwriting costs. Issuances were sold pursuant to the terms of a public sale and all proceeds were delivered to the Marin County Treasury for credit of College of Marin into its Measure B, Series A-1 fund.

With the bond, the District constructed a new joint multipurpose facility with the Rotary Club of Novato. This facility started construction in Spring of 2019 and completed in the Fall of 2020. Funds have also been used to purchase and install instructional and other equipment including information technology equipment to equip classrooms.

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

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

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

FISCAL YEAR		ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	ESTIMATED 2025-2026	TENTATIVE BUDGET 2026-2027	% CHANGE
REVENUE							
Interest Income		$ 196,560	$ 527,245	$ 316,274	$ -	$ -	0.0%
Total Revenue		**196,560**	**527,245**	**316,274**	**-**	**-**	**0.0%**
PROJECT EXPENDITURES							
DISTRICT WIDE							
35112	Information Technology	269,328	18,026	264	-	-	0.0%
35113	Instructional and Other Equipment	182,356	15,865	-	-	-	0.0%
35114	Property Acquisitions	245,843	-	-	-	-	0.0%
35115	Bolinas Site	104,508	1,627,084	456,995	-	-	0.0%
35116	Small Capital Repairs	-	192,443	39,900	-	-	0.0%
35120	Signage and Wayfinding	43,868	300,000	-	-	-	0.0%
35121	District Vehicles	-	7,190	-	-	-	0.0%
35510	Program Management, District Staff	92,757	(25,570)	(126,256)	-	-	0.0%
	Districtwide Expenditures	938,660	2,135,038	370,903	-	-	0.0%
KENTFIELD CAMPUS							
35712	Center for Student Success	2,909,172	2,288,113	10,487,897	-	-	0.0%
35713	PE Complex/Pool Renovations	110,224	71	-	-	-	0.0%
35727	Waterline and Mapping	74,461	37,773	-	-	-	0.0%
35728	Perf Arts Fire Curtain Replacement			68	-	-	0.0%
35729	Bleacher Replacement			165	-	-	0.0%
	Kentfield Campus Expenditures	3,093,857	2,325,957	10,488,130	-	-	0.0%
INDIAN VALLEY CAMPUS							
35610	Jonas Center and Building 18	3,866	-	-	-	-	0.0%
35612	ADA Barrier Removal/Site Improvements	679	-	-	-	-	0.0%
35617	IVC Organic Farm	(143)	-	-	-	-	0.0%
35618	Pomo Cluster	16,471	-	-	-	-	0.0%
35620	Miwok Center	128,609	-	-	-	-	0.0%
35624	Building 17	135,336	44	22,008	-	-	0.0%
35625	Building 21 - Child Care Cntr & Labs	607,162	139,115	-	-	-	0.0%
	Indian Valley Campus Expenditures	891,980	139,159	22,008	-	-	0.0%
Total Expenditures		**4,924,497**	**4,600,154**	**10,881,041**	**-**	**-**	**0.0%**
Excess of Revenue Over Expenditures		(4,727,937)	(4,072,909)	(10,564,767)	-	-	0.0%
Beginning Fund Balance		19,365,613	14,637,676	10,564,767	-	-	0.0%
ENDING FUND BALANCE		**$ 14,637,676**	**$ 10,564,767**	**$ -**	**$ -**	**$ -**	**0.0%**

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

MEASURE B BUILDING FUND, SERIES B
REVENUE AND EXPENDITURE REPORT

On June 7, 2016 the voters of Marin County overwhelmingly passed Measure B, a $265,000,000 bond for facilities maintenance, job training and safety, passing with more than 60 percent of the vote, easily surpassing the required 55 percent. This bond measure authorized a combination of both tax exempt (Series A and Series B) and federally-taxable bonds (Series A-1 and Series B-1).

In February 2019, $70,000,000 in tax exempt bonds were sold, netted against $172,000 issuance and underwriting costs. Issuances were sold pursuant to the terms of a public sale. All proceeds were delivered to the Marin County Treasury for credit of College of Marin into its Measure B, Series B building fund.

The bond will be used primarily for the Learning Resources Center, the New Miwok Center, the Maintenance and Operations Building, and to complete other ongoing construction projects at both the Kentfield Campus and IVC Campus.

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

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

MEASURE B BUILDING FUND, SERIES B
REVENUE AND EXPENDITURE REPORT

FISCAL YEAR	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	ESTIMATED 2025-2026	TENTATIVE BUDGET 2026-2027	% CHANGE
REVENUE						
Interest Income	$ 1,713	$ -	$ -	$ -	$ -	0.0%
Total Revenue	**1,713**	**-**	**-**	**-**	**-**	**0.0%**
PROJECT EXPENDITURES						
DISTRICT WIDE						
35112 Information Technology	1,612	-	-	-	-	0.0%
35113 Equipment	730	-	-	-	-	0.0%
35114 Property Acquisitions	1,143	-	-	-	-	0.0%
35115 Bolinas	447	-	2,623	(2,623)	-	-100.0%
35116 Small Capital Repairs	2,753	-	-	-	-	0.0%
35510 Program Management, District Staff	(42,713)	-	-	-	-	0.0%
Districtwide Expenditures	(36,028)	-	2,623	(2,623)	-	-100.0%
KENTFIELD CAMPUS						
35712 Center for Student Success	137,311	5,191	-	-	-	0.0%
35713 PE Complex/Pool Renovations	413	-	-	-	-	0.0%
Kentfield Campus Expenditures	137,724	5,191	-	-	-	0.0%
INDIAN VALLEY CAMPUS						
35610 Jonas Center	123	-	-	-	-	0.0%
35612 ADA Barrier Removal/Site Improvements	44	-	-	-	-	0.0%
35617 Organic Farm/Garden Enhancements	(2,259)	-	-	-	-	0.0%
35618 Pomo Cluster	170	-	-	-	-	0.0%
35620 New Miwok Center	4,036	-	-	-	-	0.0%
35624 Building 17	514	-	-	-	-	0.0%
Indian Valley Campus Expenditures	2,628	-	-	-	-	0.0%
Total Expenditures	**104,324**	**5,191**	**2,623**	**(2,623)**	**-**	**-100.0%**
Excess of Revenue Over Expenditures	(102,611)	(5,191)	(2,623)	2,623	-	-100.0%
Beginning Fund Balance	107,802	5,191	-	(2,623)	-	-100.0%
ENDING FUND BALANCE	**$ 5,191**	**$ -**	**$ (2,623)**	**$ -**	**$ -**	**0.0%**

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

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

On June 7, 2016 the voters of Marin County overwhelmingly passed Measure B, a $265,000,000 bond for facilities maintenance, job training and safety, passing with more than 60 percent of the vote, easily surpassing the required 55 percent. This bond measure authorized a combination of both tax exempt (Series A and Series B) and federally-taxable bonds (Series A-1 and Series B-1).

In February 2019, $97,500,000 in federally-taxable bonds were sold, netted against $230,000 in issuance and underwriting costs. Issuances were sold pursuant to the terms of a public sale and all proceeds were delivered to the Marin County Treasury for credit of College of Marin into its Measure B, Series B-1 fund.

The bond will be used primarily for the Learning Resources Center and to complete other ongoing construction projects at both the Kentfield Campus and IVC Campus.

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

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

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

FISCAL YEAR		ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	ESTIMATED 2025-2026	TENTATIVE BUDGET 2026-2027	% CHANGE
REVENUE							
	Interest Income	$ 1,178,661	$ 3,483,596	$ 3,165,811	$ 1,260,992	$ 200,000	-84.1%
Total Revenue		**1,178,661**	**3,483,596**	**3,165,811**	**1,260,992**	**200,000**	**-84.1%**
PROJECT EXPENDITURES							
DISTRICT WIDE							
35112	Information Technology	-	-	1	-	40,585	0.0%
35113	Instructional and Other Equipment	-	-	-	1,967,245	248,018	-87.4%
35115	Bolinas	-	-	8,470	18,504	-	-100.0%
35116	Small Capital Repairs	37,000	-	177	-	-	0.0%
35120	Signage and Wayfinding	-	-	-	-	100,000	0.0%
35510	Program Management, District Staff	-	-	198,636	505,418	1,283,705	154.0%
35599	Districtwide Program Contingency	-	-	-	542,318	11,619,383	2042.5%
	Districtwide Expenditures	37,000	-	207,284	3,033,485	13,291,691	338.2%
KENTFIELD CAMPUS							
35710	Student Services	-	-	-		493,764	0.0%
35712	Center for Student Success	5,134,351	28,251,162	26,896,078	20,375,950	4,241,951	-79.2%
35728	Perf Arts Fire Curtain Replacement	-	-	5,156	57,470	878,397	1428.4%
35729	Bleacher Replacement	-	-	730,939	3,625,576	684,041	-81.1%
35731	Baseball Field Safety Upgrades	-	-	23,500	84,337	392,163	365.0%
	Kentfield Campus Expenditures	5,134,351	28,251,162	27,655,673	24,143,333	6,690,316	-72.3%
INDIAN VALLEY CAMPUS							
35617	Organic Farm/Garden Enhancements	-	-	-	33,492	216,430	546.2%
35620	New Miwok Center	-	-	-	-	27,414	0.0%
35622	Building 12	-	-	-	23,823	96,099	303.4%
35624	Building 17 / Fire Foundry	-	-	29,388	74,372	741,601	897.2%
	Indian Valley Campus Expenditures	-	-	29,388	131,687	1,081,544	721.3%
Total Expenditures		**5,171,351**	**28,251,162**	**27,892,345**	**27,308,505**	**21,063,551**	**-22.9%**
Excess of Revenue Over Expenditures		(3,992,690)	(24,767,566)	(24,726,534)	(26,047,513)	(20,863,551)	-19.9%
Beginning Fund Balance		100,397,854	96,405,164	71,637,598	46,911,064	20,863,551	-55.5%
ENDING FUND BALANCE		**$ 96,405,164**	**$ 71,637,598**	**$ 46,911,064**	**$ 20,863,551**	**$ -**	**-100.0%**

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

HAMILTON REDEVELOPMENT BOND INTEREST AND REDEMPTION FUND
REVENUE AND EXPENDITURE REPORT

In 2003-04 the District approved the issuance of a lease revenue bond. The financing was accomplished, and a total of $3,070,834 of bond funds was generated. After financing and placement costs, the District had $2,705,598 available to fund capital facilities renewal projects and capital equipment purchases. Currently, there is $125,708 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 2025-26 amounted to $521,932 and is projected to be $541,209 for 2026-27.

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 2026-2027

HAMILTON REDEVELOPMENT BOND INTEREST AND REDEMPTION FUND
REVENUE AND EXPENDITURE REPORT

FISCAL YEAR		ACTUAL 2022-2023		ACTUAL 2023-2024		ACTUAL 2024-2025		ESTIMATED 2025-2026		TENTATIVE BUDGET 2026-2027	% CHANGE
REVENUE											
Interest	$	58,803	$	191,950	$	254,129	$	150,000	$	150,000	0.0%
Other Local Revenue		109,805		128,234		132,912		73,915		74,000	0.1%
Interfund Transfer In		334,387		603,066		626,749		246,732		120,000	-51.4%
Total Revenue		**502,995**		**923,250**		**1,013,790**		**470,647**		**344,000**	**-26.9%**
EXPENDITURES											
Loan Payment		174,282		172,033		169,784		166,412		164,163	-1.4%
Interest		296,374		316,308		336,820		355,520		377,046	6.1%
Transaction fees		-		-		-		-		-	0.0%
Total Expenditures		**470,656**		**488,341**		**506,604**		**521,932**		**541,209**	**3.7%**
Excess of Revenue Over Expenditures		32,339		434,909		507,186		(51,285)		(197,209)	284.5%
(Other Outgo - Interfund Transfers)		-		(400,000)		-		-		-	0.0%
Beginning Fund Balance		4,541,637		4,573,976		4,608,885		5,116,071		5,064,786	-1.0%
ENDING FUND BALANCE	**$**	**4,573,976**	**$**	**4,608,885**	**$**	**5,116,071**	**$**	**5,064,786**	**$**	**4,867,577**	**-3.9%**

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

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

This fund will be used for the payment of principal and interest on the lease revenue bonds. Debt service for 2025-26 amounted to $548,607 and is projected to be $545,607 for 2026-27.

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

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

FISCAL YEAR	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	ESTIMATED 2025-2026	TENTATIVE BUDGET 2026-2027	% CHANGE
REVENUE						
Interest	$ 11,545	$ 37,827	$ 50,481	$ 31,500	$ 30,000	-4.8%
Interfund Transfer In	547,356	546,857	545,607	548,607	545,607	-0.5%
Total Revenue	**558,901**	**584,684**	**596,088**	**580,107**	**575,607**	**-0.8%**
EXPENDITURES						
Bond Principal	310,000	325,000	340,000	360,000	375,000	4.2%
Interest	237,356	221,857	205,606	188,607	170,607	-9.5%
Total Expenditures	**547,356**	**546,857**	**545,606**	**548,607**	**545,607**	**-0.5%**
Excess of Revenue Over Expenditures	11,545	37,827	50,482	31,500	30,000	0.0%
Beginning Fund Balance	586,284	597,829	635,656	686,138	717,638	4.6%
ENDING FUND BALANCE	**$ 597,829**	**$ 635,656**	**$ 686,138**	**$ 717,638**	**$ 747,638**	**4.2%**

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

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

This fund will be used for the payment of principal and interest on the certificates of participation financing. Debt service for 2025-26 amounted to $300,194 and is projected to be $301,194 for 2026-27.

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

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

FISCAL YEAR	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	ESTIMATED 2025-2026	TENTATIVE BUDGET 2026-2027	% CHANGE
REVENUE						
Interest	$ 4,997	$ 15,779	$ 21,430	$ 15,000	$ 14,000	-6.7%
Interfund Transfer In	303,594	302,194	303,944	300,194	301,194	0.3%
Total Revenue	**308,591**	**317,973**	**325,374**	**315,194**	**315,194**	**0.0%**
EXPENDITURES						
Principal	160,000	165,000	175,000	180,000	190,000	5.6%
Interest	143,594	137,194	128,944	120,194	111,194	-7.5%
Total Expenditures	**303,594**	**302,194**	**303,944**	**300,194**	**301,194**	**0.3%**
Excess of Revenue Over Expenditures	4,997	15,779	21,430	15,000	14,000	0.0%
Beginning Fund Balance	205,288	210,285	226,064	247,494	262,494	6.1%
ENDING FUND BALANCE	**$ 210,285**	**$ 226,064**	**$ 247,494**	**$ 262,494**	**$ 276,494**	**5.3%**

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

MEASURE C BOND INTEREST AND REDEMPTION FUND
REVENUE AND EXPENDITURE REPORT

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

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

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

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

Debt service for 2025-26 amounted to $11,192,742 and is projected to be $9,032,240 for 2026-27. 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 2026-2027

MEASURE C BOND INTEREST AND REDEMPTION FUND
REVENUE AND EXPENDITURE REPORT

FISCAL YEAR	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	ESTIMATED 2025-2026	TENTATIVE BUDGET 2026-2027	% CHANGE
REVENUE						
Interest	$ 87,601	$ 238,493	$ 262,204	$ 200,000	$ 200,000	0.0%
Proceeds from Ad Valorem Tax	10,694,283	10,423,403	11,278,784	13,600,000	8,900,000	-34.6%
Total Revenue	**10,781,884**	**10,661,896**	**11,540,988**	**13,800,000**	**9,100,000**	**-34.1%**
EXPENDITURES						
Bond - Cost of Issuance	-	-	-	-	-	0.0%
Bond Principal	7,565,000	8,185,000	8,690,000	9,215,000	7,205,000	-21.8%
Interest	2,516,157	2,316,201	2,160,658	1,977,742	1,827,240	-7.6%
Miscellaneous Expenses	-	-	1,058	-	-	0.0%
Total Expenditures	**10,081,157**	**10,501,201**	**10,851,716**	**11,192,742**	**9,032,240**	**-19.3%**
Excess of Revenue Over Expenditures	700,727	160,695	689,272	2,607,258	67,760	-97.4%
(Other Outgo - Intra-Fund Transfer-Matured Debt Service)	(2,238,816)	-	-	-	-	0.0%
Beginning Fund Balance	12,194,514	10,656,425	10,817,120	11,506,392	14,113,650	22.7%
ENDING FUND BALANCE	**$ 10,656,425**	**$ 10,817,120**	**$ 11,506,392**	**$ 14,113,650**	**$ 14,181,410**	**0.5%**

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

MEASURE B BOND INTEREST AND REDEMPTION FUND
REVENUE AND EXPENDITURE REPORT

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

Original Issue Premiums of $8,075,849 on the sale of the bond, netted against approximately $180,000 in issuance and underwriting costs, were deposited and future receipts from the underlying tax rolls as well as accrued interest will be deposited into the Measure B Bond Interest and Redemption Fund.

In September 2021, the District took advantage of low interest rates and refinanced previously-issued general obligation bonds. This refinancing is also known as “refunding.” In this bond refunding, the District recorded refunding bond proceeds of $202,535,000 into the Measure B Bond Redemption Fund. In addition, the District placed $201,595,764 into a refunded bond escrow trust account to pay for the refunded bonds. The refunding bond transaction incurred $607,605 underwriting costs and $331,631 issuance costs. In total, the 2021-22 bond refinancing transaction represents a net present value savings to the taxpayers of $8.6 million over the life of the bonds.

Debt service for 2025-26 for amounted to $16,463,628 and is projected to be $19,761,522 for 2026-27. 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 2026-2027

MEASURE B BOND INTEREST AND REDEMPTION FUND
REVENUE AND EXPENDITURE REPORT

FISCAL YEAR	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	ESTIMATED 2025-2026	TENTATIVE BUDGET 2026-2027	% CHANGE
REVENUE						
Interest	$ 112,937	$ 312,929	$ 347,961	$ 200,000	$ 200,000	0.0%
Proceeds from Ad Valorem Tax	16,441,110	16,388,421	15,991,530	16,300,000	19,600,000	20.2%
Total Revenue	**16,554,047**	**16,701,350**	**16,339,491**	**16,500,000**	**19,800,000**	**20.0%**
EXPENDITURES						
Bond - Cost of Issuance	-	-	-	-	-	0.0%
Bond Principal	7,590,000	7,530,000	8,085,000	8,300,000	11,860,000	42.9%
Interest	8,678,821	8,542,851	8,378,626	8,162,887	7,901,522	-3.2%
Total Expenditures	**16,268,821**	**16,072,851**	**16,463,626**	**16,462,887**	**19,761,522**	**20.0%**
Excess of Revenue Over Expenditures	285,226	628,499	(124,135)	37,113	38,478	3.7%
Other Financing Sources - Refunding Bond Proceeds	-	-	-	-	-	0.0%
Other Financing Sources - Intra-Fund Transfer-Matured Debt Service	2,238,816	-	-	-	-	0.0%
(Other Outgo - Payment to Refunded Bonds Escrow Agent)	-	-	-	-	-	0.0%
Beginning Fund Balance	11,129,843	13,653,885	14,282,384	14,158,249	14,195,362	0.3%
ENDING FUND BALANCE	**$ 13,653,885**	**$ 14,282,384**	**$ 14,158,249**	**$ 14,195,362**	**$ 14,233,840**	**0.3%**

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

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 2026-27 Tentative Budget has revenue flat compared to the actual revenue for 2025-26.

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

SELF-INSURANCE FUND
REVENUE AND EXPENDITURE FUND

FISCAL YEAR	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	ESTIMATED 2025-2026	TENTATIVE BUDGET 2026-2027	% CHANGE
REVENUE						
Vision Care	$ 41,726	$ 42,329	$ 43,088	$ 44,000	$ 40,000	-9.1%
Dental	593,873	626,570	627,212	630,000	600,000	-4.8%
Interest Income	8,782	31,185	47,060	35,000	30,000	-14.3%
Total Revenue	**644,381**	**700,084**	**717,360**	**709,000**	**670,000**	**-5.5%**
EXPENDITURES						
Vision Care:						
Administrative Fees	325	380	2,452	2,400	2,000	-16.7%
Claims	34,792	40,889	31,858	40,000	38,000	-5.0%
Dental:						
Administrative Fees	4,717	4,843	4,857	5,000	5,000	0.0%
Claims	495,355	564,209	562,543	570,000	570,000	0.0%
Total Expenditures	**535,189**	**610,321**	**601,710**	**617,400**	**615,000**	**-0.4%**
Excess of Revenue Over Expenditures	109,192	89,763	115,650	91,600	55,000	-40.0%
Beginning Fund Balance	721,497	830,689	920,452	1,036,102	1,127,702	8.8%
ENDING FUND BALANCE	**$ 830,689**	**$ 920,452**	**$ 1,036,102**	**$ 1,127,702**	**$ 1,182,702**	**4.9%**

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

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

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

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

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

FISCAL YEAR	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	ESTIMATED 2025-2026	TENTATIVE BUDGET 2026-2027	% CHANGE
REVENUE						
Investment Income	$ 563,245	$ 977,257	$ 1,179,988	$ 655,854	$ 100,000	-84.8%
Total Revenue	**563,245**	**977,257**	**1,179,988**	**655,854**	**100,000**	**-84.8%**
EXPENDITURES						
Administrative Fees	30,133	31,761	36,541	37,600	40,000	6.4%
Total Expenditures	**30,133**	**31,761**	**36,541**	**37,600**	**40,000**	**6.4%**
Excess of Revenue Over Expenditures	533,112	945,496	1,143,447	618,254	60,000	-90.3%
Other Financing Sources - Contributions	-	-	400,000	1,000,000	-	-100.0%
Beginning Fund Balance	9,578,016	10,111,128	11,056,624	12,600,071	14,218,325	12.8%
ENDING FUND BALANCE	**$ 10,111,128**	**$ 11,056,624**	**$ 12,600,071**	**$ 14,218,325**	**$ 14,278,325**	**0.4%**

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

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

In 2004, the Government Accounting Standards Board issued Statement No. 45, Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions, which requires public agencies, including school districts to report their costs and obligations for post-employment healthcare and other post-employment benefits (called "OPEBs") much like they now report pension plan obligations. The philosophy behind the rule is that the costs of these post-employment benefits should be recognized as a current cost during the working years of an employee (like a CalPERS or STRS pension) rather than after they retire.
GASB 45 requires that Districts with annual revenue between $10 million and $100 million must comply in the fiscal year after December 15, 2007, thus for College of Marin mandated compliance began with Fiscal Year 2008-09.

The District's Board of Trustees elected early application of the GASB pronouncement and in the fall of 2004 commissioned Total Compensation System, Inc. to perform the OPEB actuarial study which was completed in the spring of 2005. The Board further directed funding the obligation in advance rather than on the prior "pay as you go" basis, and in Fiscal Year 2005-06 $1,000,000 of pre-funding the obligation was set aside and transferred out of the General Fund into the Retiree Unfunded Medical Benefits Liability Fund. In 2007-08, an additional $500,000 was transferred from the General Fund into the Retiree Unfunded Medical Benefits Liability Fund. And, in 2009-10, an additional $500,000 was transferred from the General Fund into the Retiree Unfunded Medical Benefits Liability Fund. In June 2013, the funds were transferred into an irrevocable trust fund. In November 2014, the District's Board of Trustees approved a $250,000 contribution to the irrevocable trust fund, and in FY 2015-16, the Board of Trustees approved an $850,000 contribution to the irrevocable trust fund.

The FY 2026-27 Tentative Budget excludes "pay-as-you-go" and implicit rate subsidy reimbursements from the trust fund for its retiree medical and dental premium payments.

In 2025-26, an actuarial study was completed under the Governmental Accounting Standards Board Statement No. 74/75. The most recent full valuation report dated May 4, 2026 indicates that as of June 30, 2025 valuation date, the District's Total OPEB Liability (TOL) was $325,806 and the OPEB trust's Fiduciary Net Position (FNP) was $2,627,013. This leaves a Net OPEB Liability of (TOL-FNP) ($2,301,207).

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

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

FISCAL YEAR	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	ESTIMATED 2025-2026	TENTATIVE BUDGET 2026-2027	% CHANGE
REVENUE						
Investment Income	$ 40,647	$ 161,624	$ 233,802	$ 145,290	$ 10,000	-93.1%
Total Revenue	**40,647**	**161,624**	**233,802**	**145,290**	**10,000**	**93.1%**
EXPENDITURES						
Administrative Fees	2,129	2,195	1,956	2,000	2,000	0.0%
Total Expenditures	**2,129**	**2,195**	**1,956**	**2,000**	**2,000**	**0.0%**
Excess of Revenue Over Expenditures	38,518	159,429	231,846	143,290	8,000	94.4%
Other Outgo - "Pay As You Go" Reimbursements	-	(171,324)	(152,872)	-	-	0.0%
Beginning Fund Balance	2,520,322	2,558,840	2,546,945	2,625,919	2,769,209	5.5%
ENDING FUND BALANCE	**$ 2,558,840**	**$ 2,546,945**	**$ 2,625,919**	**$ 2,769,209**	**$ 2,777,209**	**0.3%**

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

COLLEGE OF MARIN FOUNDATION
REVENUE AND EXPENDITURE REPORT

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

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

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

In 2025-26, the College of Marin Foundation's total net assets is projected to be $21,355,201 as of June 30, 2026.

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

COLLEGE OF MARIN FOUNDATION FUND
REVENUE AND EXPENDITURE REPORT

FISCAL YEAR	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	ESTIMATED 2025-2026	TENTATIVE BUDGET 2026-2027	% CHANGE
REVENUE						
Interest Income	$ 993,258	$ 1,615,821	$ 1,645,981	$ 2,159,837	$ 2,267,829	5.0%
Grants/Contributions	3,623,364	1,422,859	1,613,996	4,710,675	5,500,000	16.8%
Contingency	-	-	-	-	3,000,000	0.0%
Total Revenue	**4,616,622**	**3,038,680**	**3,259,977**	**6,870,512**	**10,767,829**	56.7%
EXPENDITURES						
Scholarships & Other Student Aid	373,789	626,510	396,885	542,157	600,000	10.7%
Program Support	406,159	1,877,233	845,988	463,521	1,195,835	158.0%
Other Operating Expenses	289,407	357,145	393,960	704,280	831,792	18.1%
Contingency	-	-	-	-	3,000,000	0.0%
Total Expenditures	**1,069,355**	**2,860,888**	**1,636,833**	**1,709,958**	**5,627,627**	229.1%
Excess of Revenue Over Expenditures	3,547,267	177,792	1,623,144	5,160,554	5,140,202	-0.4%
Beginning Fund Balance	10,846,444	14,393,711	14,571,503	16,194,647	21,355,201	31.9%
ENDING FUND BALANCE	**$ 14,393,711**	**$ 14,571,503**	**$ 16,194,647**	**$ 21,355,201**	**$ 26,495,403**	**24.1%**

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

ASSOCIATED STUDENTS ORGANIZATIONS
REVENUE AND EXPENDITURE REPORTS

Tentative Budget for Fiscal Year 2026-2027

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 2026-2027

ASSOCIATED STUDENTS COLLEGE OF MARIN - KTD IVC

FISCAL YEAR	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	ESTIMATED 2025-2026	TENTATIVE BUDGET 2026-2027	% CHANGE
REVENUE						
Other Local Income	$ 89,689	$ 95,638	$ 104,856	$ 87,600	$ 87,600	0.0%
Total Revenue	**89,689**	**95,638**	**104,856**	**87,600**	**87,600**	**0.0%**
EXPENDITURES						
Supplies	21,759	14,270	18,566	17,000	19,250	13.2%
Contracted Services	13,578	9,024	9,607	10,000	14,425	44.3%
Travel/Conference	5,572	825	131	-	2,000	0.0%
Printing	1,182	1,223	1,580	1,000	1,500	50.0%
Equipment	-	1,877	-	-	1,000	0.0%
Other Outgo:						
Intrafund Transfers-Club Support & Emergency Loan Fund	20,640	26,586	20,724	21,000	30,000	42.9%
Interfund Transfers-MCCD	9,304	11,916	9,821	5,000	9,000	80.0%
Leadership & Service Awards/Other Student Support	2,000	2,000	2,000	2,000	2,000	0.0%
Contingency	-	-	-	-	8,425	0.0%
Total Expenditures	**74,035**	**67,721**	**62,429**	**56,000**	**87,600**	**56.4%**
Excess of Revenue Over Expenditures	15,654	27,917	42,427	31,600	-	-100.0%
Beginning Fund Balance	423,568	439,222	467,139	509,566	541,166	6.2%
ENDING FUND BALANCE	**$ 439,222**	**$ 467,139**	**$ 509,566**	**$ 541,166**	**$ 541,166**	**0.0%**

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

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

ASSOCIATED STUDENTS EMERITUS COLLEGE

FISCAL YEAR	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	ESTIMATED 2025-2026	TENTATIVE BUDGET 2026-2027	% CHANGE
REVENUE						
Other Local Income	$ 29,482	$ 7,250	$ 10,177	$ 16,000	$ 5,677	-64.5%
Total Revenue	**29,482**	**7,250**	**10,177**	**16,000**	**5,677**	**-64.5%**
EXPENDITURES						
Supplies	2,434	4,302	2,187	2,200	4,600	109.1%
Contracted Services	-	12,002	150	1,200	8,230	585.8%
Printing	294	646	763	247	450	82.2%
Marketing & Advertising	4,221	4,780	2,133	2,000	2,600	30.0%
Other Outgo:						
Lecture Series	1,156	774	349	2,000	2,000	0.0%
Grants/Scholarships	4,000	-	4,000	4,000	4,000	0.0%
Service Awards	-	-	-	-	500	0.0%
Total Expenditures	**12,105**	**22,504**	**9,582**	**11,647**	**22,380**	**92.2%**
Excess of Revenue Over Expenditures	17,377	(15,254)	595	4,353	(16,703)	-483.7%
Beginning Fund Balance	98,979	116,356	101,102	101,697	106,050	4.3%
ENDING FUND BALANCE	**$ 116,356**	**$ 101,102**	**$ 101,697**	**$ 106,050**	**$ 89,347**	**-15.8%**

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

ASSOCIATED STUDENTS REPRESENTATION FEE FUND

FISCAL YEAR	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	ESTIMATED 2025-2026	TENTATIVE BUDGET 2026-2027	% CHANGE
REVENUE						
Other Local Income	$ 20,891	$ 22,089	$ 22,852	$ 20,000	$ 12,025	-39.9%
Total Revenue	**20,891**	**22,089**	**22,852**	**20,000**	**12,025**	**-39.9%**
EXPENDITURES						
Travel / Conference	10,742	6,021	2,247	2,000	11,925	496.3%
Membership & Dues	9,711	11,041	11,574	10,200	100	-99.0%
Other Expense-admin fee	-	773	799	700	-	-100.0%
Total Expenditures	**20,453**	**17,835**	**14,620**	**12,900**	**12,025**	**-6.8%**
Excess of Revenue Over Expenditures	438	4,254	8,232	7,100	-	-100.0%
Beginning Fund Balance	125,414	125,852	130,106	138,338	145,438	5.1%
ENDING FUND BALANCE	**$ 125,852**	**$ 130,106**	**$ 138,338**	**$ 145,438**	**$ 145,438**	**0.0%**

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MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

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.

2026-27 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 2026-2027

B. GANN APPROPRIATION LIMIT WORKSHEET

I. **2026-27** Appropriations Limit:

A. **2025-26** Appropriations Limit			$	83,603,247
B. Price Factor:	1.0495			
C. Population Factor:				
1. **2024-25** Second Period Actual FTES:	3,581.16			
2. **2025-26** Second Period Actual FTES:	3,637.78			
3. Population Change Factor: (line C.2. divided by line C.1.)	1.0158			
D. **2025-26** Limit adjusted by inflation and population factors (line A multiplied by line B and Line C.3.)				89,127,925
E. Adjustments to Increase Limit				
1. Transfers in of financial responsibility		-		
2. Temporary voter approved increases		-		
3. Total adjustment - increase				-
Subtotal				89,127,925
F. Adjustments to Decrease Limit				
1. Transfers out of financial responsibility		-		
2. Lapses of voter approved increases		-		
3. Total adjustment - decrease				-
G. **2026-27** Appropriations Limit			**$**	**89,127,925**

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

B. GANN APPROPRIATION LIMIT WORKSHEET

II. **2026-27** Appropriations Subject to Limit:

A. State Aid (General Apportionment, Apprenticeship Allowance, and Education Protection Account tax revenue)	$	2,407,273
B. State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)		242,637
C. Local Property taxes		82,425,587
D. Estimated Excess Debt Service taxes		-
E. Estimated Parcel taxes, Square Foot taxes, etc.		-
F. Interest on proceeds of taxes		1,479,765
G. Local appropriations from taxes for unreimbursed State, Court and Federal Mandates		-
H. **2026-27** Appropriations Subject to Limit	**$**	**86,555,262**

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MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

C. AUTHORIZED STAFFING

	Faculty	Classified	Administrators	Totals
Unrestricted General Fund	118.90	163.05	30.15	**312.10**
Community Education and Services	-	4.80	1.00	**5.80**
Restricted General Fund	11.56	36.87	2.85	**51.28**
Child Development Fund	-	5.76	1.00	**6.76**
IVC Organic Farm Fund		2.00	-	**2.00**
District Totals	**130.46**	**212.48**	**35.00**	**377.94**

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
FACULTY			
COUNSELOR	BEATTIE	KYLE	1.00
COUNSELOR	CULLEN	GINA	1.00
COUNSELOR	KLEIN	RACHEL	0.60
COUNSELOR	MAGALLANES-RIVERA	ALEXANDRA	1.00
COUNSELOR	MALMQUIST-WEST	SARA	1.00
COUNSELOR	PERRONE	KRISTIN	0.30
COUNSELOR	RAMEY	BYRON	1.00
COUNSELOR	ROBINSON	KAREN	1.00
COUNSELOR	VACANT		1.00
INSTRUCTOR	AFRICA	ERIN	1.00
INSTRUCTOR	AGUDELO-SILVA	FERNANDO	1.00
INSTRUCTOR	ALLEN	KENNETH	1.00
INSTRUCTOR	ALLEN	MAULA	1.00
INSTRUCTOR	ANDERSON	SHAYLAH	1.00
INSTRUCTOR	BEACH	APRIL	1.00
INSTRUCTOR	BEAL	REBECCA	1.00
INSTRUCTOR	BERRINGER	STEVEN	1.00
INSTRUCTOR	BJORKLUND	TREVOR	1.00
INSTRUCTOR	BONER	ELIZABETH	1.00
INSTRUCTOR	BONILLA	GABRIEL	1.00
INSTRUCTOR	CARRERA	STEVE	1.00
INSTRUCTOR	CHEN	YII	1.00
INSTRUCTOR	CHENEY	PAUL	1.00
INSTRUCTOR	CHRISTENSEN	TINA	1.00
INSTRUCTOR	CORTRIGHT	SETH	1.00
INSTRUCTOR	COSTILL	LAUREL	1.00

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
FACULTY			
INSTRUCTOR	COTTLE	WINDEE	1.00
INSTRUCTOR	COULSON	MARIA	1.00
INSTRUCTOR	CRAWFORD	YASHICA	1.00
INSTRUCTOR	DUNMIRE	ERIK	1.00
INSTRUCTOR	DUNN	JASON	1.00
INSTRUCTOR	EDWARDS	SHAQUAM	1.00
INSTRUCTOR	EVERITT	DAVID	1.00
INSTRUCTOR	FARA	NICK	1.00
INSTRUCTOR	FOX	EMILY	1.00
INSTRUCTOR	FRANCE	PATRICIA	1.00
INSTRUCTOR	GABLE	EMILY	1.00
INSTRUCTOR	GONZALEZ	MARCO	1.00
INSTRUCTOR	HULIN	PATRICIA	1.00
INSTRUCTOR	JACOBS	ERIN	1.00
INSTRUCTOR	JONES	ALEXANDER	1.00
INSTRUCTOR	JONES	DAVID	1.00
INSTRUCTOR	KELLY	INGRID	1.00
INSTRUCTOR	KELLY	PATRICK	1.00
INSTRUCTOR	KERR	GRANT	1.00
INSTRUCTOR	KING	DAVID	1.00
INSTRUCTOR	KLINGER	ALISA	1.00
INSTRUCTOR	KREIT	CARA	1.00
INSTRUCTOR	LAFF	REBECCA	1.00
INSTRUCTOR	LI	CHRISTINE	1.00
INSTRUCTOR	MARK	JULIE	1.00
INSTRUCTOR	MARMYSZ	JOHN	1.00

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
FACULTY			
INSTRUCTOR	MARTINISI	MICHELE	1.00
INSTRUCTOR	MASSION	CHEO	1.00
INSTRUCTOR	MICHELANGELO	LORI	1.00
INSTRUCTOR	MIHAL	COLLEEN	1.00
INSTRUCTOR	MILLER	TRINE	1.00
INSTRUCTOR	MORSE	LISA	1.00
INSTRUCTOR	MPANDENYAMA	ALESSANDRA	1.00
INSTRUCTOR	MUELLER	JOSEPH	1.00
INSTRUCTOR	MULLER	KEVIN	1.00
INSTRUCTOR	MYERS	LYZA	1.00
INSTRUCTOR	NEWTON	STEVEN	1.00
INSTRUCTOR	NGUYEN	HIEN	1.00
INSTRUCTOR	NORRIS	FELICITA	1.00
INSTRUCTOR	OROPEZA	MIGUEL	1.00
INSTRUCTOR	PALMER	RONALD	1.00
INSTRUCTOR	PARK	JESSICA	1.00
INSTRUCTOR	PASQUEL	ALICIA	1.00
INSTRUCTOR	PATEL	BETH	1.00
INSTRUCTOR	POMAJULCA	CESAR	1.00
INSTRUCTOR	PURCELL	SHAWN	1.00
INSTRUCTOR	QUICK	DAYNA	1.00
INSTRUCTOR	RAHMAN	SUSAN	1.00
INSTRUCTOR	RICKS	OMAR	1.00
INSTRUCTOR	RODERICK	IRINA	1.00
INSTRUCTOR	ROLSTON	CAITLIN	1.00
INSTRUCTOR	RUDDLE	JOANNA	1.00

MARIN COMMUNITY COLLEGE DISTRICT
TENTAIVE BUDGET 2026-2027

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
FACULTY			
INSTRUCTOR	RUSSELL	LYRYAN	1.00
INSTRUCTOR	SAEZ	HECTOR	1.00
INSTRUCTOR	SEERY	PATRICIA	1.00
INSTRUCTOR	SERAFIN	SCOTT	1.00
INSTRUCTOR	SMITH	SHELLEY	1.00
INSTRUCTOR	ST JOHN	WENDY	1.00
INSTRUCTOR	STOPHER	JAMES	1.00
INSTRUCTOR	THIERRY	KEITH	1.00
INSTRUCTOR	TODOROVA	ELENA	1.00
INSTRUCTOR	TURNER	WALTER	1.00
INSTRUCTOR	VACANT, ART		1.00
INSTRUCTOR	VACANT, COURT REPORTING		1.00
INSTRUCTOR	VACANT, ENGLISH		1.00
INSTRUCTOR	VACANT, ENGLISH AS 2ND LANG-INTERMEDIATE		1.00
INSTRUCTOR	VACANT, FILM PRODUCTION		1.00
INSTRUCTOR	VACANT, HEALTH EDUCATION		1.00
INSTRUCTOR	VACANT, KINESIOLOGY		1.00
INSTRUCTOR	VACANT, MATHEMATICS, GENERAL		1.00
INSTRUCTOR	VACANT, MATHEMATICS, GENERAL		1.00
INSTRUCTOR	VACANT, MATHEMATICS, GENERAl		1.00
INSTRUCTOR	VACANT, MEDIA, COMMUNICATIONS, GEN.		1.00
INSTRUCTOR	VACANT, MULTIMEDIA		1.00
INSTRUCTOR	VACANT, MUSIC		1.00
INSTRUCTOR	VACANT, NURSING		1.00
INSTRUCTOR	VACANT, NUTRITION, FOOD, CULINARY ARTS		1.00
INSTRUCTOR	VACANT, PHYSICAL EDUCATION		1.00

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
FACULTY			
INSTRUCTOR	VACANT, PHYSICAL SCIENCES		1.00
INSTRUCTOR	VACANT, REGISTERED NURSING		1.00
INSTRUCTOR	VACANT, SPEECH COMMUNICATION		1.00
INSTRUCTOR	VACANT, SPEECH COMMUNICATION		1.00
INSTRUCTOR	WALSH	WENDY	1.00
INSTRUCTOR	WAT	TIMOTHY	1.00
INSTRUCTOR	WELLS	STEPHANIE	1.00
INSTRUCTOR	WIEBE	LAURA	1.00
INSTRUCTOR	WILLET	NANCY	1.00
INSTRUCTOR	WOODLIEF	BLAZE	1.00
INSTRUCTOR	YATES	JEFFREY	1.00
INSTRUCTOR	ZABIHI	FARHAD	1.00
INSTRUCTOR	ZAFFRAN	DAN	1.00
LIBRARIAN	FRYE	SARAH	1.00
LIBRARIAN	PATTERSON	DAVID	1.00
LIBRARIAN	VACANT		1.00
TOTAL FACULTY FTE			**118.90**

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
CLASSIFIED			
ACCOMPANIST	PAUL	JEFFREY	0.33
ACCOUNTANT	GREITZER	MICHELLE	1.00
ACCOUNTANT	HAGGITT	BRIANNA	1.00
ACCOUNTING SPECIALIST	SANAIE	MOHA	1.00
ACCOUNTING SPECIALIST	VACANT		1.00
ACCOUNTING TECHNICIAN	SHAW	ELLEN	1.00
ACCOUNTING TECHNICIAN	SHRESTHA	DEVENDRA	1.00
ACCOUNTING TECHNICIAN	VALLADARES	JEFFERSON	1.00
ADMINISTRATIVE ASSISTANT I	SEVAL VISWAM	VIDHYAH	0.60
ADMINISTRATIVE ASSISTANT II	ASHBY	MARIAH	1.00
ADMINISTRATIVE ASSISTANT II	BORISOV	OLGA	1.00
ADMINISTRATIVE ASSISTANT II	BUGAS	REBECCA	0.50
ADMINISTRATIVE ASSISTANT II	CARLISLE	DORIAN	1.00
ADMINISTRATIVE ASSISTANT II	DA SILVA COSTA	ELOISA	1.00
ADMINISTRATIVE ASSISTANT II	FOULGER	KIM	1.00
ADMINISTRATIVE ASSISTANT II	MURRIN	ISABEL	0.50
ADMINISTRATIVE ASSISTANT II	PAREDES	TANYA	1.00
ADMINISTRATIVE ASSISTANT II	PINCKNEY	JOANNA	1.00
ADMINISTRATIVE ASSISTANT II	ROMO PADILLA	GUADALUPE	1.00
ADMINISTRATIVE ASSISTANT III	ABELLERA	LISA	0.60
ADMINISTRATIVE ASSISTANT III	ACKER	EILEEN	1.00
ADMINISTRATIVE ASSISTANT III	AYALA MARTINEZ	KARLA	1.00
ADMINISTRATIVE ASSISTANT III	KESLER	MARY	0.80
ADMINISTRATIVE ASSISTANT III	KIMELMAN	NOREEN	1.00
ADMINISTRATIVE ASSISTANT III	KINNARD	MIRANDA	1.00

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
CLASSIFIED			
ADMINISTRATIVE ASSISTANT III	LOEGERING	TESSA	1.00
ADMINISTRATIVE ASSISTANT III	LONGO	GINA	1.00
ADMINISTRATIVE ASSISTANT III	O'DONNELLEY	DIANNE	1.00
ADMINISTRATIVE ASSISTANT III	PALOMINO	MELANIE	0.80
ADMINISTRATIVE ASSISTANT III	YIM	REBECCA	1.00
ARTICULATION AND CURRICULUM ANALYST	YUAN	MENGQI	1.00
ATHLETIC TRAINER	HOLSTEN	CHRISTIAN	0.50
ATHLETIC TRAINER	HOVAN	MICHAEL	1.00
ATHLETIC TRAINER	SCARCELLA	JOSEPH	1.00
BUYER	VACANT		1.00
CUSTODIAL SERVICES SUPERVISOR	KLEIN	MICHAEL	1.00
CUSTODIAN	CRUZ	JULIO	1.00
CUSTODIAN	CRUZ VIERA	MERCEDES	1.00
CUSTODIAN	DE YOUNG	SCOTT	1.00
CUSTODIAN	DIAZ DE LOPEZ	ECXA	1.00
CUSTODIAN	DIAZ MARROQUIN	ABNER	1.00
CUSTODIAN	HERRERA	HENRY	1.00
CUSTODIAN	JIMENEZ ORELLANA	EFRAIN	1.00
CUSTODIAN	KEENER	MARGARITA	1.00
CUSTODIAN	LARRE	CHRISTELLE	1.00
CUSTODIAN	MACIAS DE MUNOZ	SANDRA	1.00
CUSTODIAN	MARTINEZ	MANUEL	1.00
CUSTODIAN	MONDRAGON REBOLLAR	ISRAEL	1.00
CUSTODIAN	MONTOYA OLIVARES	RICARDO	1.00
CUSTODIAN	ORTIZ BADILLO	DEIVYS	1.00
CUSTODIAN	PERAZA	EMMA	1.00

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
CLASSIFIED			
CUSTODIAN	SMITH	MICHAEL	1.00
CUSTODIAN	SOLIS KRUMMES	BRUNO	1.00
CUSTODIAN	TEJEDA	JUDITH	1.00
CUSTODIAN	VACANT		1.00
CUSTODIAN	VARGAS RAZO	FERNANDO	1.00
DATA SYSTEMS RESEARCH ANALYST	SRINIVASAN	SOMASEKAR	1.00
DESIGNER STAGE TECHNICIAN	DAY	MICHAEL	1.00
DESIGNER STAGE TECHNICIAN	VACANT		1.00
EMPLOYMENT SERVICES COORDINATOR	BREAKSTONE	JULIE	1.00
EMPLOYMENT SERVICES COORDINATOR	GISLE	KIRSTEN	0.80
ENROLLMENT SERVICES SPECIALIST I	ROCHA RIVERA	MELVIN	0.60
ENROLLMENT SERVICES SPECIALIST I	VACANT		1.00
ENROLLMENT SERVICES SPECIALIST I	VALLADARES	JULIA	1.00
ENROLLMENT SERVICES SPECIALIST II	BARNETT	MARIXA	0.40
ENROLLMENT SERVICES SPECIALIST II	NORTHMAN	ROBERT	0.60
ENROLLMENT SERVICES SPECIALIST II	PAULINO	JOAN	1.00
ENROLLMENT SERVICES SPECIALIST II	TRINIDAD GUZMAN	ANDREA	0.60
ENROLLMENT SERVICES SPECIALIST II	VACANT		1.00
ENROLLMENT SERVICES SPECIALIST III	HUNTER	ANDREA	1.00
ENROLLMENT SERVICES SPECIALIST III	REYES	RUBY	1.00
EVALUATIONS ANALYST	CARROLL	SHELDON	1.00
EVALUATIONS ANALYST	MARIANO	ELNORE	0.60
EXECUTIVE ASSISTANT	ANDEREGG	SARAH	1.00
EXECUTIVE ASSISTANT	BAUER	KATHERINE	1.00
EXECUTIVE ASSISTANT	BENET	MICOL	1.00
EXECUTIVE ASSISTANT	CHRISTIAN	BRANDON	1.00

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
CLASSIFIED			
EXECUTIVE ASSISTANT	KLEIN	JESSE	1.00
FACILITIES TECHNICIAN I	CORPUZ	DONTE	1.00
FACILITIES TECHNICIAN I	FROZEN		1.00
FACILITIES TECHNICIAN I	SILVIA	JACOB	1.00
GARDENER	ALVAREZ GONZALEZ	JOSE	1.00
GARDENER	BOGRAN RAYMUNDO	ROLANDO	1.00
GARDENER	UHALDE	SEBASTIEN	1.00
GARDENER	VACANT		1.00
GARDENER	VACANT		1.00
GRAPHIC DESIGNER	DORMANN	ROGER	1.00
GRAPHICS DESIGN SPECIALIST	VACANT		1.00
HUMAN RESOURCES GENERALIST II	ALVARADO WING	KATERINNE	1.00
HUMAN RESOURCES GENERALIST II	KAPLAN	TESSA	1.00
HVAC BUILDING AND CONTROLS ENGINEER	PAN	CHUNLIN	1.00
HVAC, BUILDING AND CONTROLS ENGINEER	VACANT		1.00
INSTRUCTIONAL ASSISTANT, MACHINE & METALS	OSBORN	HAYDEN	0.43
INSTRUCTIONAL DESIGNER	LINCE	STACEY	1.00
INSTRUCTIONAL SPECIALIST	LAUCHENAUER	BRIANA	0.53
INSTRUCTIONAL SPECIALIST	VACANT, COURT REPORTII		0.43
INSTRUCTIONAL SPECIALIST	VACANT, ENGLISH		0.87
INSTRUCTIONAL SPECIALIST	VACANT, ENGLISH		0.30
INSTRUCTIONAL SPECIALIST	VACANT, SUPERVISED TUTORING		0.80
INSTRUCTIONAL SPECIALIST, CIS	BARTHELEMY	LANCE	0.42
INSTRUCTIONAL SPECIALIST, ENGLISH	HERNANDEZ	BARBARA	0.87
INSTRUCTIONAL SPECIALIST, ENGLISH	SMITH	RION	1.00
INSTRUCTIONAL SPECIALIST, ENGLISH	TAMAYO	JUAN	1.00

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
CLASSIFIED			
INSTRUCTIONAL SPECIALIST, ENGLISH	WARREN	DEBORAH	0.87
INSTRUCTIONAL SPECIALIST, MATH	MAZUMDAR	MRITYUNJOY	0.42
INSTRUCTIONAL SPECIALIST, MATH	TERCERO LOPEZ	LUIS	1.00
INSTRUCTIONAL SPECIALIST, MATH	WALKER	SANTON	1.00
INSTRUCTIONAL SPECIALIST, MEDICAL ASSISTING	WILTEY	ANA	0.37
INSTRUCTIONAL SUPPORT ANALYST	SUAREZ	ALEJANDRO	1.00
INSTRUCTIONAL SUPPORT SPECIALIST	VACANT		1.00
INSTRUCTIONAL TECHNOLOGY SUPERVISOR	HOWARD	MATTHEW	1.00
KINESIOLOGY & ATHLETICS COORDINATOR	ALEXANDER	DIAMOND	1.00
KINESIOLOGY & ATHLETICS EQUIPMENT MANAGER	COONEY	RYAN	1.00
LABORATORY SPECIALIST, AUTOMOTIVE	GOOD	LESLEY	1.00
LABORATORY SPECIALIST, FINE ARTS	YOUNG	BRIAN	1.00
LABORATORY SPECIALIST, NURSING	WHITE	CRYSTAL	0.33
LEAD GARDENER	SPARROW	NEIL	1.00
LEAD GARDENER	VACANT		1.00
LIBRARY TECHNICIAN	FONTENO	AMBER	1.00
LIBRARY TECHNICIAN	NGUYEN	THUY	1.00
LOCKSMITH CARPENTER	VEGA	MICHAEL	1.00
MAINTENANCE CARPENTER	STAFFEN	RUSSEL	1.00
MAINTENANCE CARPENTER	ZAMORA	EFRAIN	1.00
MAINTENANCE ELECTRICIAN	MARCUM	JEFFREY	1.00
MAINTENANCE ELECTRICIAN	WILSON	PAUL	1.00
MAINTENANCE PLUMBER	VACANT		1.00
MEDIA TECHNOLOGY SUPPORT SPECIALIST II	VACANT		1.00
NETWORK PC TELEPHONE TECHNICIAN	CHI	BRIAN	1.00
NETWORK PC TELEPHONE TECHNICIAN	VACANT		1.00

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
CLASSIFIED			
PAYROLL SPECIALIST	WITTE	IRMGARD	1.00
POLICE SERVICES ASSISTANT	ZARAGOZA	ESTEFANIA	1.00
POOL MAINTENTANCE WORKER	VACANT		1.00
POOL MAINTENTANCE WORKER	VACANT		1.00
POOL MAINTENTANCE WORKER IVC	APPLEGATE	MONICA	0.60
PRINT AND MAIL PRODUCTION SPECIALIST I	SO	ALBERT	1.00
PRINT AND MAIL PRODUCTION SPECIALIST I	VACANT		1.00
PRINT AND MAIL PRODUCTION SPECIALIST II	HARBISON	JESSE	1.00
PROGRAM COORDINATOR	DYER	NEQUESHE	1.00
PROGRAM COORDINATOR	GRAFF	ALYSSA	0.27
PROGRAM COORDINATOR	MARTINEZ	ALLYSON	0.15
PROGRAM COORDINATOR	MERCADO TRUJILLO	MARIA	1.00
PROGRAM COORDINATOR	MORALES OROZCO	CAROL	1.00
PROGRAM COORDINATOR	PENSABENE	OKSANA	0.80
PROGRAM COORDINATOR	PERALES	TERESA	0.21
PROGRAM COORDINATOR	PEREZ	CHELSEY	0.50
PROGRAM COORDINATOR	RAHMAN	HEATHER	0.50
PROGRAM COORDINATOR	SMITH	MALAIKA	1.00
PROGRAM COORDINATOR	VILA	SUAD	1.00
PROGRAM COORDINATOR	WELCH	ALISON	1.00
PROGRAM COORDINATOR	ZERRUDO	MARK	1.00
RECEIVING CLERK	HARTMANN	JOSEPH	1.00
RECEIVING CLERK	MARINARO	ANTHONY	1.00
RESEARCH AND PLANNING ANALYST	VACANT		0.50
RESEARCH AND PLANNING ANALYST	VACANT		1.00
SCIENCE LABORATORY SPECIALIST	AMUNDSON	LAUREN	1.00

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
CLASSIFIED			
SCIENCE LABORATORY SPECIALIST	MANENTO	DAUDI	0.88
SCIENCE LABORATORY SPECIALIST	ROBINSON	MARK	1.00
SCIENCE LABORATORY SPECIALIST	SCHMIEGE	MATTHEW	1.00
SCIENCE MUSEUM LABORATORY SPECIALIST	IMAZUMI	SANDRA	0.77
SENIOR BENEFITS ANALYST	WANSTALL	BRADLEY	1.00
SENIOR CREATIVE/LEAD WEB DESIGNER	HANSBROUGH	NOVATILA	1.00
SENIOR DATABASE ADMINISTRATOR	OSHEROFF	AARON	1.00
SENIOR HUMAN RESOURCES ANALYST	BLACK	JESSALYN	1.00
SENIOR LIBRARY TECHNICIAN	PALELLA	LISA	1.00
SENIOR LIBRARY TECHNICIAN	SANCHEZ	MIGUEL	1.00
SENIOR LIBRARY TECHNICIAN	TABOR	ROWAN	1.00
SENIOR PAYROLL SPECIALIST	TERRY	LINDA	1.00
SENIOR SYSTEMS ANALYST	NGUYEN	DONG	1.00
SENIOR SYSTEMS ANALYST	SCHANE	BURTON	1.00
STAFF ACCOUNTANT	FRAGATA	MARILOU	0.50
STAFF ACCOUNTANT	FRAGATA	MARILOU	0.50
STAFF ACCOUNTANT	GAFFNEY	KELI	1.00
STAFF ACCOUNTANT	MAYA CEJA	ADILENI	0.70
STAFF ACCOUNTANT	MAYA CEJA	ADILENI	0.30
STUDENT CONDUCT AND COMMUNITY STANDARDS COORDINATOR	CANTUA-ALVAREZ	MARCO	1.00
SYSTEMS ANALYST	VACANT		1.00
SYSTEMS ENGINEER	INDI	FERHAT	1.00
TECHNOLOGY SUPPORT SPECIALIST II	MORENO	CHRISTIAN-JON	1.00
TECHNOLOGY SUPPORT SPECIALIST II	THORP IV	CHARLES	1.00
TECHNOLOGY SUPPORT SPECIALIST II	VACANT		1.00
TECHNOLOGY SUPPORT SPECIALIST II	VACANT		1.00
TOTAL CLASSIFIED FTE			**163.05**

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
ADMINISTRATORS			
ACADEMIC:			
SUPERINTENDENT/PRESIDENT	ELDRIDGE	JONATHAN	1.00
ASSISTANT SUPERINTENDENT/ VICE PRESIDENT OF STUDENT LEARNING & SUCCESS	EMERSON	DANA	0.80
ASSOCIATE VICE PRESIDENT OF COUNSELING AND STUDENT SERVICES	SABIA	STORMY	1.00
DEAN OF EDUCATIONAL SUCCESS PROGRAMS	FROZEN		1.00
DEAN OF INSTRUCTIONAL MANAGEMENT	TORRES-BENAVIDES	CARI	1.00
DEAN OF ARTS AND HUMANITIES	SERVAIS	LAUREN	1.00
INTERIM DEAN OF INSTRUCTION - MATH AND SCIENCE	REEDER	JEFFREY	1.00
DEAN OF INSTRUCTION - WORKFORCE DEV. & CAREER TECHNICAL EDUCATION	VARONA	ALINA	1.00
DEAN OF ENROLLMENT SERVICES	HORINEK	JON	0.85
ACTIVITIES AND ADVOCACY	SULAIMAN HARA	SADIKA	1.00
ATHLETICS	BYRNE	RYAN	1.00
DIRECTOR OF NURSING	VACANT		1.00
DIRECTOR OF PLANNING, RESEARCH AND INSTITUTIONAL EFFECTIVENESS	SHAFER	HOLLEY	1.00
DIRECTOR OF STUDENT SUPPORT PROGRAMS AND SERVICES	VACANT		0.50
TOTAL ACADEMIC ADMINISTRATORS			**13.15**

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
ADMINISTRATORS			
CLASSIFIED:			
GENERAL COUNSEL	ROBERTSHAW	MIA	1.00
VICE PRESIDENT OF FINANCE AND OPERATIONS	PUCH	ERESA	1.00
VICE PRESIDENT OF HUMAN RESOURCES	HARRIS	NEKODA	1.00
CHIEF OF POLICE/DIRECTOR OF SAFETY	VACANT		1.00
DIRECTOR OF ADVANCEMENT	ROSENTHAL	KEITH	1.00
DIRECTOR OF FISCAL SERVICES	JACKSON	SAMANTHA	1.00
DIRECTOR OF FACILITIES PLANNING, MAINTENANCE & OPERATIONS	CHRISTIANSEN	KLAUS	1.00
DIRECTOR OF ALLIED HEALTH	OLMANSON	ANGELA	1.00
DIRECTOR OF INFORMATION TECHNOLOGY	CANON	STEPHANIE	1.00
DIRECTOR OF MARKETING AND COMMUNICATIONS	CRUZ	NICOLE	1.00
DIRECTOR OF SCHOOL AND COMMUNITY PARTNERSHIPS	SOLIS	JULIAN	1.00
ASSISTANT DIRECTOR OF ENROLLMENT SERVICES	BAGTAS-CARMONA	EMY	1.00
ASSISTANT DIRECTOR OF FACILITIES PLANNING, MAINTENANCE AND OPERATIONS	GARETTO	ENZO	1.00
ASSISTANT DIRECTOR FISCAL SERVICES	VACANT		1.00
INTERIM ASSISTANT DIRECTOR OF DONOR RELATIONS AND COMMUNITY ENGAGEMENT	BERGER	SARAH	1.00
HUMAN RESOURCES MANAGER, ACADEMIC PERSONNEL	LINGO	ANGELA	1.00
HUMAN RESOURCES MANAGER, CLASSIFIED PERSONNEL	CALLAHAN	SHAWNA	1.00
TOTAL CLASSIFIED ADMINISTRATORS			**17.00**
TOTAL ADMINISTRATIVE FTE			**30.15**
TOTAL UNRESTRICTED FTE			**312.10**

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

C. COMMUNITY EDUCATION AND SERVICES AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
CLASSIFIED			
ADMINISTRATIVE ASSISTANT III	RUDOLPH	MONICA	1.00
COMMUNITY PROGRAMS SPECIALIST I	HILLSTROM	LISA	1.00
COMMUNITY PROGRAMS SPECIALIST II	MARCKWORDT	VALERIE	1.00
COMMUNITY PROGRAMS SPECIALIST II	MONTERICHARD	KAREN	0.80
PROGRAM COORDINATOR	DRAKE	BRANDON	1.00
TOTAL CLASSIFIED FTE			**4.80**
ADMINISTRATORS			
CLASSIFIED			
DIRECTOR OF COMMUNITY EDUCATION	VACANT		1.00
TOTAL ADMINISTRATIVE FTE			**1.00**
TOTAL COMMUNITY EDUCATION AND SERVICES FTE			**5.80**

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

C. RESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
FACULTY			
COUNSELOR	ARBONA	SHAILA	1.00
COUNSELOR	COLEY	WILLIAM	1.00
COUNSELOR	ESCOBAR	CAITLIN	0.73
COUNSELOR	FINLAYSON	LUNA	1.00
COUNSELOR	FRESCHL	CARL	0.80
COUNSELOR	KLEIN	RACHEL	0.40
COUNSELOR	MORENO	LUZ	1.00
COUNSELOR	MUSANTE	DANILA	1.00
COUNSELOR	PERRONE	KRISTIN	0.70
COUNSELOR	ROSAS-SANCHEZ	ANEISSA	1.00
COUNSELOR	STEVENSON	TROY	0.93
COUNSELOR	URENA	JOSE	1.00
HEALTH CENTER NURSE	VACANT		1.00
TOTAL FACULTY FTE			**11.56**

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

C. RESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
CLASSIFIED			
ADMINISTRATIVE ASSISTANT II	BUGAS	REBECCA	0.50
ADMINISTRATIVE ASSISTANT II	MENDEZ PIOQUINTO	ROSA	1.00
ADMINISTRATIVE ASSISTANT II	MURRIN	ISABEL	0.50
ADMINISTRATIVE ASSISTANT II	VACANT		1.00
ADMINISTRATIVE ASSISTANT II	VACANT		1.00
ADMINISTRATIVE ASSISTANT III	ABELLERA	LISA	0.40
ADMINISTRATIVE ASSISTANT III	CARRILLO	AIMEE	1.00
ADMINISTRATIVE ASSISTANT III	PALOMINO	MELANIE	0.20
ASSISTIVE TECHNOLOGY ACCESS SPECIALIST	MOGERE	EPHANTUS	1.00
ENROLLMENT SERVICES SPECIALIST I	ROCHA RIVERA	MELVIN	0.40
ENROLLMENT SERVICES SPECIALIST II	BARNETT	MARIXA	0.60
ENROLLMENT SERVICES SPECIALIST II	NORTHMAN	ROBERT	0.40
ENROLLMENT SERVICES SPECIALIST II	TRINIDAD GUZMAN	ANDREA	0.40
ENROLLMENT SERVICES SPECIALIST II	VACANT		1.00
EVALUATIONS ANALYST	MARIANO	ELNORE	0.40
FACILITIES TECHNICIAN I	FROZEN		1.00
FACILITIES TECHNICIAN I	LITTLEJOHN	FRANCISCO	1.00
FACILITIES TECHNICIAN I	PEREZ	RAMIRO	1.00
FACILITY RENTAL SUPERVISOR	BACIGALUPI	LINDSAY	1.00
HEALTH SERVICES ASSISTANT	BUCKLEY	BO	1.00
INSTRUCTIONAL ASSISTANT, ADAPTED PE	DE IONGH	KYLE	0.35
INSTRUCTIONAL SPECIALIST, ADAPTED PE	DAVISON	JEANETTE	0.43
INSTRUCTIONAL SPECIALIST, MATH	MAZUMDAR	MRITYUNJOY	0.42
MATRICULATION SPECIALIST	GARRETSON	PATRICK	1.00
POLICE OFFICER	LANGEVELD	MARTINUS	1.00
POLICE OFFICER	RUIZ	DUSTIN	1.00

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

C. RESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
CLASSIFIED			
POLICE OFFICER	SCHNEIDER	THOMAS	1.00
POLICE OFFICER	STEWART	PAUL	1.00
POLICE SERVICES ASSISTANT	SHAHI	JESSICA	1.00
PROGRAM COORDINATOR	ANTOKHIN	KATHLEEN	1.00
PROGRAM COORDINATOR	BROCK-MONTALBANO	CHANEL	1.00
PROGRAM COORDINATOR	CIFUENTES GUDIEL	SEYDI	1.00
PROGRAM COORDINATOR	COBOS	DIEGO	1.00
PROGRAM COORDINATOR	DURFEE	MELINDA	1.00
PROGRAM COORDINATOR	GRAFF	ALYSSA	0.53
PROGRAM COORDINATOR	GUILLEN	HUGO	1.00
PROGRAM COORDINATOR	LARA-DOMINGUEZ	LIA	1.00
PROGRAM COORDINATOR	MARTINEZ	ALLYSON	0.85
PROGRAM COORDINATOR	MERCADO TRUJILLO	JUAN	1.00
PROGRAM COORDINATOR	PAOLI	SARAH	1.00
PROGRAM COORDINATOR	PENSABENE	OKSANA	0.20
PROGRAM COORDINATOR	PERALES	TERESA	0.79
PROGRAM COORDINATOR	PEREZ	CHELSEY	0.50
PROGRAM COORDINATOR	RAHMAN	HEATHER	0.50
PROGRAM COORDINATOR	WONG	SALLY	1.00
RESEARCH AND PLANNING ANALYST	VACANT		0.50
SAS SUPPORT SERVICES COORDINATOR	VACANT		1.00
TOTAL CLASSIFIED FTE			**36.87**

MARIN COMMUNITY COLLEGE DISTRICT
TENTTIVE BUDGET 2026-2027

C. RESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
ADMINISTRATORS			
ACADEMIC:			
ASSISTANT SUPERINTENDENT / VICE PRESIDENT - STUDENT LEARNING & SUCCESS	EMERSON	DANA	0.20
DEAN OF ENROLLMENT SERVICES	HORINEK	JON	0.15
DIRECTOR OF STUDENT SERVICES - STUDENT ACCESSIBILITY SERVICES	RULLODA	GAIL	1.00
DIRECTOR OF STUDENT SUPPORT PROGRAMS AND SERVICES	REETZ	BECKY	0.50
TOTAL ACADEMIC ADMINISTRATORS			**1.85**
CLASSIFIED:			
DIRECTOR OF MESA PROGRAM	MCINTYRE	NICOLE	1.00
TOTAL CLASSIFIED ADMINISTRATORS			**1.00**
TOTAL ADMINISTRATIVE FTE			**2.85**
TOTAL RESTRICTED FTE			**51.28**

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

C. CHILD DEVELOPMENT AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
CLASSIFIED			
ADMINISTRATIVE ASSISTANT II	JACKSON	KAHEA	0.92
CHILD STUDY CENTER SITE COORDINATOR	SUSMANI	ANGELINA	1.00
CHILD STUDY CENTER SPECIALIST II	MORALES-OROZCO	HELEN	0.84
CHILD STUDY CENTER SPECIALIST II	VACANT		1.00
CHILD STUDY CENTER SPECIALIST III	O'BRIEN	GARRETT	1.00
CHILD STUDY CENTER SPECIALIST III	OTT	GRETCHEN	1.00
TOTAL CLASSIFIED FTE			**5.76**
ADMINISTRATORS			
CLASSIFIED:			
DIRECTOR OF CHILD DEVELOPMENT PROGRAM	REEDER	RUTHIE	1.00
TOTAL ADMINISTRATIVE FTE			**1.00**
TOTAL CHILD DEVELOPMENT FUND FTE			**6.76**

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

C. IVC ORGANIC FARM AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
CLASSIFIED			
LEAD GARDENER - ORGANIC FARM	VACANT		1.00
PROGRAM COORDINATOR	GAPINSKI	THELINA	1.00
TOTAL CLASSIFIED FTE			**2.00**
DISTRICT TOTAL			**377.94**

D. DICTIONARY OF ACCOUNTING AND BUDGETING TERMS

Academic Employee
A district employee who is required to meet minimum academic standards as a condition of employment. Note that this could be an academic administrator – see Educational Administrator, below.

Account Code
A sequence of numbers and/or letters assigned to general ledger accounts to classify transactions by fund, object, activity, etc.

Accounts Payable
Amounts due and owing **to** persons, business firms, governmental units or others for goods and services not yet paid.

Accounts Receivable
Amounts due and owing **from** persons, business firms, governmental units or others for goods and services provided, but not yet collected.

Accrual Basis
The method of accounting that calls for recognizing revenue/gains and expenses/losses in the accounting period in which the transactions occur regardless of the timing of the related cash flows. (Contrast with cash basis.)

Activity
A set of institutional functions or operations related to an academic discipline or a grouping of services.

Actuarial Basis
A basis used in computing the amount of contributions to be made periodically to a fund or account so that the total contributions plus the compounded earnings will equal the required payments to be made out of the fund.

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

Administrator

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

Adoption Budget

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

Allocation

Division or distribution of resources according to a predetermined plan.

Annual Appropriation Limit (Gann Limit)

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

Appropriation

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

Apportionment

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

Apportionment – Advance

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

Apportionment – First Principal (P-1)

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

Apportionment – Second Principal (P-2)

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

Assessed Value

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

Assessment Districts

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

Asset Management

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

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

Attendance Accounting

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

Audit

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

Audit Report

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

Auditor's Opinion

A statement signed by an external or independent auditor which states that she or he has examined the financial statements of the entity in accordance with generally accepted auditing standards (with exceptions, if any) and expresses an opinion on the financial position and results of operations of some or all of the constituent funds and balanced account groups.
Auxiliary Operations. Service activities of the college, the finances of which must be accounted for separately. Food service, bookstores, dormitories, and certain types of foundations are examples of auxiliary operations. These will appear as separate funds (rather than the general fund) in budget documents.

Average Daily Attendance

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

Balance Sheet

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

Base Year

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

Basic Aid Districts

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

Block Grant

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

Bonds

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

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

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

Budget

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

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

Budget Act
The legislative vehicle for the State's appropriations. The Constitution requires that it be passed by a two-thirds vote of each house and sent to the Governor by June 15 each year. The governor may reduce or delete, but not increase, individual items.
Budget Change Proposals (BCPs). Documents developed by the Chancellor and provided to the Governor to request changes and increases in the amount of money the state provides to community colleges.

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

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

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

Categorical Funds

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

CCFS

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

CDE

California Department of Education.

Census and Census Week

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

Compensated Absences

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

Consumer Price Index (CPI)

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

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

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

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

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

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

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

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027

Enterprise Funds

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

Equipment

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

Estimated Income

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

Expenditures

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

Expense of Education

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

Extended Opportunity Programs and Services (EOPS)

Categorical funds designated for supplemental services for disadvantaged students.

Faculty Obligation Number (FON)

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

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

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

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

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

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

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

MARIN COMMUNITY COLLEGE DISTRICT
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Fixed Costs

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

Full-Time Equivalent (FTE) Employees

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

Full-Time Equivalent Students (FTES)

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

Fund

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

Fund Balance

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

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

Uniform minimum standards and guidelines for financial accounting and reporting.

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

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

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

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

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

Governmental Accounting Standards Board (GASB)
The national authoritative accounting and financial reporting standard-setting body for governmental entities.

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

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

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

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

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

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

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

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

Long-term debt

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

Lottery Funds

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

Mandated Costs

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

May Revise

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

Marginal costs

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

Modified Accrual Basis (modified cash basis)

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

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Noncredit

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

Nonresident Tuition

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

Object Code

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

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

OPEB

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

Operating Budget

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

Outsourcing

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

P1 and P2

See Apportionment, above.

PERS (or CalPERS) California Public Employees' Retirement System

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

Proposition 13

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

Proposition 39

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

Proposition 98

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

Purchase Order

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

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Reserves

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

Restricted Funds

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

Retiree Health Benefits

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

Revenue

Income from all sources.

Revenue Bonds

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

Revenue Limit

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

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

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

75/25 Ratio
The goal established by AB1725 for the ratio of classes taught by full-time faculty to those taught by part-time faculty. Districts not at the 75% level have an obligation to make progress toward the goal—a "full time faculty obligation (FTO)." Compliance is achieved through the use of the annual Faculty Obligation Number (FON).

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

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

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

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

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State Apportionment

An allocation of state money paid to a district on a monthly basis once the state budget is enacted.
STRS (CalSTRS) California State Teachers' Retirement System. State law requires that school district employees, school districts and the State contribute to the fund for full- time academic employees.

Student Financial Aid Funds

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

Subventions

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

Supervisor

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

Supplanting

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

Tentative Budget

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

Title 5, California Code of Regulations

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

TOP Code

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

TRANs

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

Unappropriated Fund Balance

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

Unencumbered Balance

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

Unfunded FTES

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

Unrestricted Funds

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

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

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

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

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

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


10th
ANNIVERSARY
Valley