



MARIN COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET

FISCAL YEAR 2015-2016

JUNE 16, 2015



Equal Opportunity Statement

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

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

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

Marin Community College District Policy BP 3410 Nondiscrimination

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

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

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

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

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

MARIN COMMUNITY COLLEGE DISTRICT
BOARD OF TRUSTEES

Ms. Wanden Treanor, President

Ms. Stephanie O'Brien, Vice President

Ms. Diana Conti, Clerk

Ms. Brady Bevis

Mr. Philip Kranenburg

Dr. Eva Long

Mr. Stuart Tanenberg

Mr. Michael Trump, Student Trustee

David Wain Coon, Superintendent/President

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2015-2016**

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**MARIN COMMUNITY COLLEGE DISTRICT
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PART I – Budget Assumptions and Highlights

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BUDGET ASSUMPTIONS

REVENUE ASSUMPTIONS	FY 2015-2016 TENTATIVE BUDGET	FY 2016-2017 ESTIMATED ASSUMPTIONS	FY 2017-2018 ESTIMATED ASSUMPTIONS	FY 2018-2019 ESTIMATED ASSUMPTIONS
Secured Property Taxes CCPI	County Estimate	2.0%	2.0%	2.0%
Supplemental Tax Growth	5.0%	5.0%	5.0%	5.0%
Unsecured Tax Growth	County Estimate	2.5%	2.5%	2.5%
Prior Year Tax Growth	5.0%	5.0%	5.0%	5.0%
Enrollment Fee:				
Resident	\$ 46	\$ 46	\$ 46	\$ 46
Non-Resident Tuition	\$ 209	\$ 211	\$ 213	\$ 215
Non-Resident Capital Outlay Fee	\$ 50	\$ 50	\$ 50	\$ 50
Transportation Fee per FT Student	\$35/semester	\$35/semester	\$35/semester	\$35/semester
Parking Fee:				
Primary Term	\$ 50	\$ 50	\$ 50	\$ 50
Summer	\$ 25	\$ 25	\$ 25	\$ 25
Daily	\$ 4	\$ 4	\$ 4	\$ 4
Health Fee:				
Primary Term	\$ 19	\$ 19	\$ 19	\$ 19
Summer	\$ 16	\$ 16	\$ 16	\$ 16
Technology Fee per semester	\$ 10	\$ 10	\$ 10	\$ 10
Lottery Income/Estimated FTES:				
Prop 20	\$ 34	\$ 34	\$ 34	\$ 34
Non-prop 20	\$ 128	\$ 128	\$ 128	\$ 128
State Allocations (% of prior year amount)	100%	100%	100%	100%
Prop 30 – Educational Protection Act	\$100 per FTE	\$85 per FTE	\$85 per FTE	\$85 per FTE
Mandated Claims – one time	\$1,300,000	\$0	\$0	\$0
Bookstore Commission	\$150,000	\$150,000	\$150,000	\$150,000
COLA for categorical programs	1.02%	1.60%	2.48%	3.50%

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EXPENDITURE ASSUMPTIONS	FY 2015-2016 TENTATIVE BUDGET	FY 2016-2017 ESTIMATED ASSUMPTIONS	FY 2017-2018 ESTIMATED ASSUMPTIONS	FY 2018-2019 ESTIMATED ASSUMPTIONS
Negotiated Settlements:				
UPM	In process	N/A	N/A	N/A
CSEA	In process	0%	0%	0%
SEIU	1.5% January 1, 2016	0%	0%	0%
Police	1.5% January 1, 2016	0%	0%	0%
Unrepresented	In process	0%	0%	0%
Salary Schedules:				
UPM	Step/Column	Step/Column	Step/Column	Step/Column
CSEA	Step/Column	Step/Column	Step/Column	Step/Column
SEIU	Step/Column	Step/Column	Step/Column	Step/Column
Unrepresented	Step/Column	Step/Column	Step/Column	Step/Column
Vacant Positions:				
UPM	Column 3, Step 11	Column 3, Step 11	Column 3, Step 11	Column 3, Step 11
CSEA	Step C of range	Step C of range	Step C of range	Step C of range
SEIU	Step C of range	Step C of range	Step C of range	Step C of range
Unrepresented	Middle of range	Middle of range	Middle of range	Middle of range
Medical benefits	Member + 1	Member + 1	Member + 1	Member + 1
Health and Welfare Premiums:				
Medical	Up to \$1,785/mo	Up to \$1,785/mo	Up to \$1,785/mo	Up to \$1,785/mo
Annual medical increase	1.56%	3% effective 10/1	3% effective 10/1	3% effective 10/1
Annual dental/vision/other increase	0%	0%	0%	0%

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EXPENDITURE ASSUMPTIONS	FY 2015-2016 TENTATIVE BUDGET	FY 2016-2017 ESTIMATED ASSUMPTIONS	FY 2017-2018 ESTIMATED ASSUMPTIONS	FY 2018-2019 ESTIMATED ASSUMPTIONS
Statutory Employee Benefit Rates:				
STRS	10.73%	12.58%	14.43%	16.28%
PERS – CSEA	20.166%	21.454%	25.252%	26.907%
PERS - SEIU	18.847%	20.05%	23.6%	25.147%
PERS - unrepresented	16.507%	15.37%	16.6%	18.147%
PERS PEPRA	11.847%	13.05%	16.6%	18.147%
PERS - Public Safety	31.544%	34.592%	35.992%	37.392%
PERS PEPRA - Public Safety	11.923%	15.032%	16.432%	17.832%
Social Security	6.2%	6.2%	6.2%	6.2%
Medicare	1.45%	1.45%	1.45%	1.45%
Unemployment Insurance	0.09%	0.10%	0.15%	0.20%
Workers' Compensation	1.022%	1.035%	1.045%	1.055%
Fixed Costs:				
Telephone, Water, Sewer, Pest	10.0% > actuals	10.0%	10.0%	10.0%
Gas/Electricity	4.0% > budget	4.0%	4.0%	4.0%
Insurance	5.0% > actuals	5.0%	5.0%	5.0%
Energy Savings	\$100K	\$100K	\$100K	\$100K
Operating Expenses	Budgeted by Depts.	3.0%	3.0%	3.0%
Elections	Yes	No	Yes	No
Transportation Expense for FT Student	\$35/semester	\$35/semester	\$35/semester	\$35/semester

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General Fund Highlights

Overview

Turnover Savings from Vacancies

Turnover savings represents the amount of money saved when budgeted positions go unfilled or remain under-filled at the District. Turnover savings is a normal and expected part of the process of losing and then replacing staff in the District. The cost of staff, as represented through employee salary and benefits, is a large part of the District budget. For agencies where functions are performed primarily by staff and faculty, salary and benefit costs can represent 85+% of the annual budget.

Effective September 1, 2015 turnover in a position will result in a temporary freeze of that position. Any vacancies that are created as a result of a resignation, retirement, non-renewal and/or termination by an unrestricted, non-categorically funded employee will result in that position being frozen for a period of 12 months. This period will begin from the date listed as the last day of employment as reported during a regular meeting of the Board of Trustees. Any categorical program that is receiving “unrestricted fund backfill support” shall seek approval by the Superintendent/President prior to the categorical program position being filled.

During the current four year budget projection (2015/16 – 2018/19), the District shall adhere to this budgetary guideline and review each year upon executive cabinet review of the adopted budget.

Basic Aid Status

The District is a “Basic Aid” district, or, as it is now being called, a “self-supporting” district. The District’s core funding is determined by law to be the larger of the State funding formula known as apportionment, which is based on full-time equivalent student (FTES) enrollment, or a fixed percentage of the County of Marin’s property tax revenue. In fiscal year 2014-15, the District received approximately \$21.1 million more as a Basic Aid district – the “Basic Aid increment” – than it would have received from apportionment. In 2015-16, the Basic Aid increment will be approximately \$24.1 million.

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The State Budget Process and College of Marin

The most significant element for the District in the State budget process for 2013-14 was the passage of Proposition 30, The Schools and Local Public Safety Protection Act of 2012. As a result, the District expects to receive \$100 per FTES annually for 4 years. Funds were initially received in fiscal year 2012-13. The Fiscal Year 2015-16 Tentative Budget includes \$388 thousand for EPA Proposition 30 revenue. The Chancellor's Office has adopted a COLA of 1.02% for its 2015-16 budget.

Discussion of the Proposed Budget for Fiscal Year 2015-16

The Tentative Budget for 2015-16 has the following key elements:

- Budgeted expenditures exceed planned revenues resulting in \$743 thousand net decrease to the ending Fund Balance.
- The estimated Ending Fund Balance for 2015-16 is 7.7% of total Unrestricted General Fund expenses compared to the actual 11.4% for 2014-15.
- A positive CPI inflation factor adjustment of 1.01998% for secured property taxes is expected to result in an increase of \$3.0 million for 2015-16 secured property taxes.
- Increase in health benefits is approximately \$121 thousand for 2015-16.
- Assumes receipt of \$624 thousand from the Other Post Employment (OPEB) Trust fund for "Pay as you go" reimbursements.

Analysis and Comparison of Revenue and Expense

Projected total General Fund Revenue for 2015-16 is \$73.5 million compared to \$63.8 million for 2014-15. This is an increase of \$9.7 million or 15.2%, principally due to an increase in secured property taxes, a one-time mandated costs reimbursement, and deferred revenues of categorical programs from prior years. Projected total General Fund Expenditures for 2015-16 are \$74.7 million compared to \$63.0 million for 2014-15. This is an increase of \$11.7 million or 18.6%, principally due an increase in salaries and benefits, other operating expenses, and to carry forwards of categorical programs from prior years. The 2015-16 budgeted unrestricted revenues of \$54.3 million increased \$4.8 million or 9.7% over the 2014-15 unrestricted revenues of \$49.5 million; 2015-16 budgeted unrestricted expenditures of \$55.6 million is an increase of \$7.1 million or 14.6% more than the 2014-15 unrestricted expenditures of \$48.5 million.

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2015-2016

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Discussion of Year-end Results for Fiscal Year 2014-15

Unrestricted revenues are about \$100 thousand lower than budgeted. Unrestricted expenditures are approximately \$1.6 million lower than budgeted, primarily due to lower benefit and operating costs than anticipated, partially offset by higher Other Outgo.

Short-Term Borrowing

The District relies on property taxes for its core funding. Property taxes are collected by the County and distributed to local agencies in December and April. The period from July through December is very difficult from a cash flow perspective and extensive borrowing occurs during that period. The District may use the County of Marin as authorized by Article XVI, Section 6, of the Constitution of California. Or, the District may use the Community College League Cash Flow Borrowing Program for arranging this financing. Both methods provide a mechanism for borrowing the needed funds, at an advantageous placement cost, due to high program participation. For 2015-16 the County of Marin will provide short-term funding not to exceed \$16 million.

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Special Fund Highlights

Scholarship and Investment Trust Fund

Previously “Foundation Trust Fund,” the name of this fund was changed in accordance with the accounting and financial statement guidelines of the California Community Colleges Chancellor’s Office. The donations in this fund are used to support scholarships and other direct financial aid to students, and other instructional and college improvement activities.

There are eighteen endowments and grants coordinated through this fund. The total fund balance in the Scholarship and Investment Trust Fund as of June 30, 2015 is projected to be \$1.2 million.

Child Development Fund

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

The Child Development Fund’s federal, state and local revenue sources are intended to support child care activities. On the other hand, most of the General Fund’s transfer supports the cost of the instructional lab support the Child Study Centers provide to the College’s academic programs and Early Childhood Education program administration. Results of 2014-15 operations are \$257 thousand more in expenditures than externally funded revenue. Approximately 70% or \$184 thousand of the \$257 thousand General Fund transfer is attributable to the cost of Child Study Centers providing lab and administrative support to the College’s programs and results in a \$0 year-end fund balance. The 2015-2016 Tentative Budget includes increased Parent Fees and a General Fund transfer of \$280 thousand, of which approximately 66% continues to supports the costs of instructional lab and administrative services the Centers provide to the College and continues to result in a \$0 fund balance.

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Capital Outlay Fund – Hamilton Redevelopment and State Scheduled Maintenance

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

Capital Outlay Fund – Measure C Building Fund

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

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

Hamilton Redevelopment Bond Redemption Fund

In 2003/04 the District approved the issuance of a lease revenue bond. The financing was accomplished, and a total of \$3.1 million of bond funds were generated. After financing and placement costs, the District had \$2.7 million available to fund capital facilities renewal projects and capital equipment purchases, and \$213 thousand held in the required debt service reserve. The bond is repaid by the stream of revenues due to the District from the Hamilton Redevelopment Project. Debt service for 2014-15 amounted to \$104 thousand and is projected to be \$111 thousand for 2015-16.

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2015-2016

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Measure C Bond Redemption Fund

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

This fund is used for the payment of principal and interest on the bond. Debt service for 2014-15 for amounted to \$11.5 million and is projected to be \$11.6 million for 2015-16. 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 2015-16.

Other Post Employment Benefits (OPEB) Trust Fund

In June 2013, the District established an irrevocable OPEB trust fund with CalPERS, formally named the California Employers' Retiree Benefit Trust (CERBT) fund, and transferred \$2.2 million balance from the previous Retiree Unfunded Medical Benefits Liability Fund to the new irrevocable OPEB Trust fund. It is anticipated that earnings from the irrevocable OPEB trust fund will allow the District to begin funding retiree benefits entirely from the trust beginning in the 2016-17 Fiscal Year. As of June 30, 2015, the most recent actuarial valuation date, the District's Total Actuarial Accrued Liability for OPEB was \$3.6 million. Market value of assets in the OPEB trust as of March 31, 2015 was \$2.8 million.

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PART II - FTES STATISTICS, 2005-06 TO 2013-14

FTES DATA

FTES	2007-08	% CH.	2008-09	% CH.	2009-10	% CH.	2010-11	% CH.
Credit	4,033	-0.2%	4,313	6.9%	5,126	18.8%	5,101	-0.5%
Non-Credit	391	458.6%	326	-16.6%	334	2.5%	284	-15.0%
TOTAL	4,424	7.6%	4,639	4.9%	5,460	17.7%	5,385	-1.4%

FTES	2011-12	% CH.	2012-13	% CH.	2013-14	% CH.	(a) 2014-15	% CH.
Credit	4,779	-6.8%	4,462	-6.6%	4,134	-7.4%	3,668	-11.3%
Non-Credit	236	-29.3%	209	-11.4%	232	11.0%	216	-6.9%
TOTAL	5,015	-8.2%	4,671	-6.9%	4,366	-6.5%	3,884	-11.0%

FTES

(a) CCFS-320 as of April 15, 2015

**MARIN COMMUNITY COLLEGE DISTRICT
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**PART III - SUMMARY OF FUNDS
A. REVENUES**

FISCAL YEAR				
	ACTUAL	ACTUAL	ESTIMATED	TENTATIVE
REVENUE SUMMARY	2012-2013	2013-2014	ACTUAL	BUDGET
			2014-2015	2015-2016
FUND TITLE				
UNRESTRICTED GENERAL FUND	\$ 45,314,505	\$ 47,402,479	\$ 49,460,652	\$ 54,308,637
COMMUNITY SERVICES	1,053,107	1,020,128	852,217	1,304,500
RESTRICTED GENERAL FUND	16,898,232	17,431,113	13,445,321	17,856,974
TOTAL GENERAL FUND	63,265,844	65,853,720	63,758,190	73,470,111
INVESTMENT TRUST FUND	302,833	315,571	167,302	151,133
CHILD DEVELOPMENT FUND	661,906	720,850	769,078	779,857
CAPITAL OUTLAY FUND	583,267	387,554	422,883	3,000
CAPITAL OUTLAY FUND-MEASURE C	47,048,466	47,228	30,000	30,000
HAMILTON REDEVELOPMENT BOND FUND	133,893	136,840	152,550	150,200
MEASURE C INTEREST/REDEMPTION FUND	18,098,446	12,343,514	11,118,135	11,613,000
SELF-INSURANCE FUND	659,465	624,044	614,400	618,400
RETIREE UNFUNDED MEDICAL BENEFITS FUND	2,263	-	-	-
OTHER POST EMPLOYMENT BENEFITS (OPEB) TRUST FUND	3,440	337,529	48,000	50,000
ASSOCIATED STUDENTS ORGANIZATIONS	183,405	183,205	150,755	140,025
TOTAL - ALL FUNDS	\$ 130,943,228	\$ 80,950,055	\$ 77,231,293	\$ 87,005,726

**MARIN COMMUNITY COLLEGE DISTRICT
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**PART III - SUMMARY OF FUNDS
B. EXPENDITURES**

FISCAL YEAR				
EXPENDITURE SUMMARY	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED ACTUAL 2014-2015	TENTATIVE BUDGET 2015-2016
FUND TITLE				
UNRESTRICTED GENERAL FUND	\$ 46,436,676	\$ 46,466,357	\$ 48,515,543	\$ 55,571,157
COMMUNITY SERVICES	1,143,078	1,089,760	1,054,728	1,304,500
RESTRICTED GENERAL FUND	16,898,232	13,445,321	13,445,321	17,856,974
TOTAL GENERAL FUND	64,477,986	61,001,438	63,015,592	74,732,631
INVESTMENT TRUST FUND	107,590	96,475	246,793	550,000
CHILD DEVELOPMENT FUND	661,906	720,850	769,078	779,857
CAPITAL OUTLAY FUND	-	229,199	1,673,209	-
CAPITAL OUTLAY FUND-MEASURE C	29,286,221	18,976,097	14,197,961	14,642,661
HAMILTON REDEVELOPMENT BOND FUND	94,833	98,662	105,673	113,139
MEASURE C INTEREST/REDEMPTION FUND	9,951,962	12,257,843	11,533,245	11,610,652
SELF-INSURANCE FUND	635,716	630,124	603,800	618,000
RETIREE UNFUNDED MEDICAL BENEFITS FUND	2,164,078	-	-	-
OTHER POST EMPLOYMENT BENEFITS (OPEB) TRUST FUND	27	3,228	2,800	3,000
ASSOCIATED STUDENTS ORGANIZATIONS	171,999	192,850	154,395	237,775
TOTAL - ALL FUNDS	\$ 107,552,318	\$ 94,206,766	\$ 92,302,546	\$ 103,287,715

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2015-2016**

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

FISCAL YEAR	ACTUAL 2012-13	ACTUAL 2013-14	ESTIMATED ACTUALS 2014-15	TENTATIVE BUDGET 2015-16	BUDGET FORECAST 2016-17	BUDGET FORECAST 2017-18	BUDGET FORECAST 2018-19
SOURCES OF FUNDS							
BEGINNING FUND BALANCE	\$ 5,141,775	\$ 3,929,633	\$ 4,796,123	\$ 5,538,721	\$ 4,276,201	\$ 4,385,183	\$ 4,693,628
REVENUES							
PROGRAM-BASED FUNDING	42,659,867	44,582,151	47,034,583	50,081,863	52,091,153	54,442,093	56,907,606
FEDERAL	977	798	798	1,000	1,000	1,000	1,000
OTHER STATE	1,445,287	1,289,477	1,291,125	2,374,626	1,016,366	1,016,366	1,016,366
OTHER LOCAL	1,208,374	1,241,950	1,134,146	1,226,764	1,389,507	1,358,709	1,440,996
OTHER FINANCING SOURCES	-	288,103	-	624,384	530,644	530,644	516,470
TOTAL REVENUE	45,314,505	47,402,479	49,460,652	54,308,637	55,028,670	57,348,812	59,882,438
TOTAL SOURCES	50,456,280	51,332,112	54,256,775	59,847,358	59,304,871	61,733,995	64,576,066
USE OF FUNDS							
SALARIES	28,417,007	26,947,481	29,460,004	32,975,287	32,567,878	33,307,786	33,878,010
BENEFITS	11,719,697	11,355,007	12,076,798	13,114,037	13,771,124	14,715,592	15,328,491
TOTAL SALARIES & BENEFITS	40,136,704	38,302,488	41,536,802	46,089,324	46,339,002	48,023,378	49,206,501
FIXED EXPENSES	2,039,060	2,151,354	2,246,952	2,576,450	2,713,767	2,859,733	3,014,996
OTHER OPERATING	2,913,111	2,560,241	2,756,113	4,537,085	4,698,198	5,032,393	5,218,361
CAPITAL OUTLAY	320,415	1,846,118	462,771	311,299	320,638	330,258	340,166
OTHER OUTGO	1,027,386	1,606,156	1,512,905	2,056,999	848,083	794,605	741,250
TOTAL EXPENDITURES	6,299,972	8,163,869	6,978,741	9,481,833	8,580,686	9,016,989	9,314,773
TOTAL USES	46,436,676	46,466,357	48,515,543	55,571,157	54,919,688	57,040,367	58,521,274
SOURCES OVER (UNDER) USES	4,019,604	4,865,755	5,741,232	4,276,201	4,385,183	4,693,628	6,054,792
TRANSFER IN (OUT)	(89,971)	(69,632)	(202,511)	-	-	-	-
ENDING FUND BALANCE	\$ 3,929,633	\$ 4,796,123	\$ 5,538,721	\$ 4,276,201	\$ 4,385,183	\$ 4,693,628	\$ 6,054,792
RESERVE	8.4%	10.3%	11.4%	7.7%	8.0%	8.2%	10.3%
SURPLUS/(DEFICIT)	\$ (1,212,142)	\$ 866,490	\$ 742,598	\$ (1,262,520)	\$ 108,982	\$ 308,445	\$ 1,361,164

**MARIN COMMUNITY COLLEGE DISTRICT
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**PART IV - UNRESTRICTED GENERAL FUND
B. STATEMENT OF CHANGES IN FUND BALANCES**

FISCAL YEAR	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED ACTUAL 2014-2015	TENTATIVE BUDGET 2015-2016
SOURCES OF FUNDS				
BEGINNING FUND BALANCE	\$ 5,141,775	\$ 3,929,633	\$ 4,796,123	\$ 5,538,721
REVENUES				
PROGRAM-BASED FUNDING	\$ 42,717,737	\$ 44,670,169	\$ 47,034,583	\$ 50,081,863
FEDERAL	977	798	798	1,000
OTHER STATE	1,445,287	1,289,477	1,291,125	2,374,626
OTHER LOCAL	1,150,504	1,153,932	1,134,146	1,226,764
OTHER FINANCING SOURCES		288,103	-	624,384
TOTAL REVENUE	45,314,505	47,402,479	49,460,652	54,308,637
TOTAL SOURCES	50,456,280	51,332,112	54,256,775	59,847,358
USE OF FUNDS				
SALARIES	28,417,007	26,947,481	29,460,004	32,975,287
BENEFITS	11,719,697	11,355,007	12,076,798	13,114,037
TOTAL SALARIES & BENEFITS	40,136,704	38,302,488	41,536,802	46,089,324
FIXED EXPENSES	2,039,061	2,151,354	2,246,952	2,576,450
OTHER OPERATING	2,913,110	2,560,241	2,756,113	4,537,085
CAPITAL OUTLAY	320,415	1,846,118	462,771	311,299
OTHER OUTGO	1,027,386	1,606,156	1,512,905	2,056,999
TOTAL OTHER EXPENSES	6,299,972	8,163,869	6,978,741	9,481,833
TOTAL USES	46,436,676	46,466,357	48,515,543	55,571,157
SOURCES OVER (UNDER) USES	4,019,604	4,865,755	5,741,232	4,276,201
TRANSFER IN (OUT)	(89,971)	(69,632)	(202,511)	-
ENDING FUND BALANCE	\$ 3,929,633	\$ 4,796,123	\$ 5,538,721	\$ 4,276,201
RESERVE	8.4%	10.3%	11.4%	7.7%
SURPLUS/(DEFICIT)	\$ (1,212,142)	\$ 866,490	\$ 742,598	\$ (1,262,520)

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2015-2016**

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

FISCAL YEAR	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED ACTUAL 2014-2015	TENTATIVE BUDGET 2015-2016
PROGRAM-BASED FUNDING				
STATE SUBVENTIONS	\$ 269,304	\$ 267,762	\$ 256,817	\$ 259,120
TOTAL	269,304	267,762	256,817	259,120
PROPERTY TAXES				
SECURED	38,554,174	40,323,979	42,481,903	45,433,307
SUPPLEMENTAL	564,446	923,983	1,188,934	1,248,381
UNSECURED	847,458	879,379	919,932	950,134
PRIOR-YEAR	70,578	56,116	124,687	130,921
RDA	57,870	88,018	102,310	100,000
TOTAL TAXES	40,094,526	42,271,475	44,817,766	47,862,743
ENROLLMENT FEES	2,353,907	2,130,932	1,960,000	1,960,000
TOTAL PROGRAM-BASED	42,717,737	44,670,169	47,034,583	50,081,863
FEDERAL REVENUE	977	798	798	1,000
STATE REVENUE				
OTHER STATE	1,445,287	1,289,477	1,291,125	2,374,626
TOTAL STATE	1,445,287	1,289,477	1,291,125	2,374,626
LOCAL REVENUE				
INTEREST	4,401	4,463	4,000	4,000
NON-RESIDENCE FEES	717,656	736,773	642,000	728,400
OTHER STUDENT CHARGES	71,176	65,432	115,000	117,300
NON-RESIDENCE INSURANCE	56,454	70,453	67,000	68,340
MISCELLANEOUS	300,817	276,811	306,146	308,724
	1,150,504	1,153,932	1,134,146	1,226,764
OTHER FINANCING SOURCES		288,103	-	624,384
TOTAL REVENUE	\$ 45,314,505	\$ 47,402,479	\$ 49,460,652	\$ 54,308,637

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2015-2016**

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

FISCAL YEAR			ESTIMATED	TENTATIVE
	ACTUAL	ACTUAL	ACTUAL	BUDGET
	2012-2013	2013-2014	2014-2015	2015-2016
USE OF FUNDS				
SALARIES	\$ 28,417,007	\$ 26,947,481	\$ 29,460,004	\$ 32,975,287
BENEFITS	11,719,697	11,355,007	12,076,798	13,114,037
TOTAL SALARIES & BENEFITS	40,136,704	38,302,488	41,536,802	46,089,324
FIXED EXPENSES	2,039,061	2,151,354	2,246,952	2,576,450
OTHER OPERATING	2,913,110	2,560,241	2,756,113	4,537,085
CAPITAL OUTLAY	320,415	1,846,118	462,771	311,299
OTHER OUTGO	1,027,386	1,606,156	1,512,905	2,056,999
TOTAL OTHER EXPENSES	6,299,972	8,163,869	6,978,741	9,481,833
TOTAL USES	\$ 46,436,676	\$ 46,466,357	\$ 48,515,543	\$ 55,571,157

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2015-2016**

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**UNRESTRICTED GENERAL FUND
SALARY ANALYSIS**

FISCAL YEAR				
	ACTUAL	ACTUAL	ESTIMATED	TENTATIVE
	2012-2013	2013-2014	ACTUAL	BUDGET
			2014-2015	2015-2016
SALARIES				
FACULTY				
INSTRUCTORS-REGULAR	\$ 7,401,768	\$ 7,082,658	\$ 7,890,094	\$ 10,146,704
INSTRUCTORS-HOURLY	6,875,790	7,011,358	7,787,381	7,067,805
NON-INSTRUCTORS-REGULAR	1,209,727	1,092,421	870,842	1,611,089
NON-INSTRUCTORS-HOURLY	682,518	652,653	823,959	721,893
FACULTY	16,169,803	15,839,090	17,372,276	19,547,491
CLASSIFIED				
STAFF - REGULAR	7,819,751	7,173,346	7,657,896	8,106,339
INSTRUCTIONAL - REGULAR	965,845	892,402	901,552	1,036,348
HOURLY INST./NON INST.	845,763	764,058	672,010	749,830
OVERTIME	137,227	124,305	76,456	97,000
CLASSIFIED	9,768,586	8,954,111	9,307,914	9,989,517
ADMINISTRATORS				
ACADEMIC	1,792,961	1,416,032	1,624,993	1,903,223
CLASSIFIED	685,657	738,248	1,154,821	1,535,056
ADMINISTRATORS	2,478,618	2,154,280	2,779,814	3,438,279
TOTAL SALARIES	\$ 28,417,007	\$ 26,947,481	\$ 29,460,004	\$ 32,975,287

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2015-2016**

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**UNRESTRICTED GENERAL FUND
BENEFIT ANALYSIS**

FISCAL YEAR			ESTIMATED	TENTATIVE
	ACTUAL	ACTUAL	ACTUAL	BUDGET
	2012-2013	2013-2014	2014-2015	2015-2016
PUBLIC RETIREMENT				
STRS	\$ 1,375,601	\$ 1,242,065	\$ 1,495,786	\$ 2,092,703
PERS	1,825,109	1,714,625	1,951,014	2,097,197
FICA	695,580	707,269	782,165	835,263
MEDICARE	389,288	381,965	427,169	478,142
UNEMPLOYMENT	340,299	56,450	64,729	79,679
WORKERS COMP. INS.	490,301	335,498	382,979	437,006
SERP - FACULTY	145,814	233,619	306,829	306,829
SERP - CLASSIFIED	-	147,522	330,850	330,850
SERP - ADMINISTRATORS	-	30,388	95,823	95,823
TOTAL	5,261,992	4,849,401	5,837,344	6,753,492
HEALTH PROTECTION	6,457,705	6,505,606	6,239,454	6,360,545
TOTAL BENEFITS	\$ 11,719,697	\$ 11,355,007	\$ 12,076,798	\$ 13,114,037

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2015-2016**

**UNRESTRICTED GENERAL FUND
FIXED EXPENSES ANALYSIS**

FISCAL YEAR			ESTIMATED	TENTATIVE
	ACTUAL	ACTUAL	ACTUAL	BUDGET
	2012-2013	2013-2014	2014-2015	2015-2016
FIXED EXPENSES				
UTILITIES				
SEWER SERVICE	\$ 89,300	\$ 84,371	\$ 85,266	\$ 93,793
TELEPHONE	104,956	105,289	115,987	127,586
WATER	157,218	135,868	145,345	159,880
GAS & ELECTRICITY	1,194,394	1,301,770	1,295,414	1,555,472
PEST CONTROL	71,229	76,295	90,654	99,719
	<u>1,617,097</u>	<u>1,703,593</u>	<u>1,732,666</u>	<u>2,036,450</u>
INSURANCE	<u>421,964</u>	<u>447,761</u>	<u>514,286</u>	<u>540,000</u>
TOTAL	<u><u>\$ 2,039,061</u></u>	<u><u>\$ 2,151,354</u></u>	<u><u>\$ 2,246,952</u></u>	<u><u>\$ 2,576,450</u></u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2015-2016**

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**UNRESTRICTED GENERAL FUND
OTHER OPERATING EXPENSES ANALYSIS**

FISCAL YEAR			ESTIMATED	TENTATIVE
	ACTUAL	ACTUAL	ACTUAL	BUDGET
	2012-2013	2013-2014	2014-2015	2015-2016
OTHER OPERATING EXPENSES				
SUPPLIES & MATERIALS	\$ 532,061	\$ 513,942	\$ 502,936	\$ 608,752
PERSONAL SVCE, LECTURE	98,012	96,364	113,112	126,422
TRAVEL & CONFERENCE	126,169	142,284	125,226	180,515
DUES & MEMBERSHIP	67,703	85,293	120,767	122,780
LEGAL	131,298	169,263	225,977	208,700
AUDITS & ELECTION	82,500	302,139	92,000	375,000
CONTRACTED SERVICES	1,029,314	619,526	1,272,673	2,271,964
POSTAGE	68,686	75,556	59,574	61,825
PRINTING & PUBLICATION	81,874	83,840	102,901	51,374
RENTAL & LEASES	41,376	51,254	282,262	259,664
RECRUITMENT	158,802	181,369	100,523	133,250
OTHER DISTRICT-WIDE EXP.	490,447	234,001	(247,099)	129,561
MISCELLANEOUS	4,868	5,410	5,261	7,278
TOTAL	\$ 2,913,110	\$ 2,560,241	\$ 2,756,113	\$ 4,537,085

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2015-2016**

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**UNRESTRICTED GENERAL FUND
CAPITAL OUTLAY ANALYSIS**

FISCAL YEAR	ACTUAL 2012-2013	ACTUAL 2013-2014	Estimated ACTUAL 2014-2015	TENTATIVE BUDGET 2015-2016
CAPITAL OUTLAY				
LIBRARY BOOKS/PERIODICALS	\$ 68,029	\$ 68,561	\$ 69,442	\$ 76,200
EQUIPMENT NEW & LEASED	252,386	1,777,557	393,329	235,099
TOTAL	\$ 320,415	\$ 1,846,118	\$ 462,771	\$ 311,299
OTHER OUTGO				
INTERFUND TRANSFERS:				
MAINTENANCE MANAGEMENT FUND	\$ 321,022	\$ 214,231	\$ 296,386	\$ -
INSTRUCT. & ADMIN. SUPPORT FOR LAB SCHOOL	159,148	173,710	184,262	186,850
CHILD DEVELOPMENT FUND	24,635	75,547	72,265	92,948
HAMILTON REDEV. BOND REDEMPTION		88,018	102,310	100,000
TOTAL INTERFUND TRANSFERS:	\$ 504,805	\$ 551,506	\$ 655,223	\$ 379,798
INTRAFUND TRANSFERS:				
ADVANCEMENT	-	-	\$ 71,841	\$ 306,474
SAS	\$ 159,509	\$ 203,622	154,925	116,353
PUENTE	89,268	84,779	90,452	74,072
BFAP/FA	122,834	96,193	109,218	84,140
TECHNOLOGY FUND	57,870	-	-	-
STUDENT SUCCESS-CREDIT	34,815	13,974	-	-
STUDENT SUCCESS-NONCREDIT	17,987	64,234	8,519	11,014
EOPS/CARE	11,582	3,531	-	-
SINGLE STOP	27,645	-	546	-
HEALTH CENTER	-	-	32,564	-
PARKING	-	-	63,992	121,570
BRANSON	-	24,326	13,973	-
MISCELLANEOUS	1,071	7,684	-	1,926
TOTAL INTRAFUND TRANSFERS:	\$ 522,581	\$ 498,343	\$ 546,030	\$ 715,549
OTHER USES:				
DEBT RETIREMENT	\$ -	\$ 12,177	\$ 61,652	\$ 61,652
STUDENT FINANCIAL AID	-	544,130	-	-
CERBT (OPEB) CONTRIBUTIONS			250,000	900,000
TOTAL OTHER USES	\$ -	\$ 556,307	\$ 311,652	\$ 961,652
TOTAL OTHER OUTGO	\$ 1,027,386	\$ 1,606,156	\$ 1,512,905	\$ 2,056,999

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2015-2016**

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E. COMMUNITY SERVICES

FISCAL YEAR			ESTIMATED	TENTATIVE
	ACTUAL	ACTUAL	ACTUAL	BUDGET
	2012-2013	2013-2014	2014-2015	2015-2016
TOTAL REVENUE	\$ 1,053,107	\$ 1,020,128	\$ 852,217	\$ 1,304,500
EXPENDITURES BY PROGRAM				
COMM. SVCS. OFFICE	\$ 560,638	\$ 537,627	\$ 555,143	\$ 720,500
FACILITIES USE	14,620	5,098	13,564	4,000
INTENSIVE ENGLISH	145,265	120,832	125,837	150,000
EMERITUS	164,696	178,693	172,188	180,000
SHORT COURSES/WORKSHOPS	226,527	225,184	183,586	225,000
MICROCOMPUTER CENTER	31,332	22,326	4,410	25,000
Total Expenditures	\$ 1,143,078	\$ 1,089,760	\$ 1,054,728	\$ 1,304,500
TRANSFER IN FROM UNRESTRICTED	\$ (89,971)	\$ (69,632)	\$ (202,511)	\$ -

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2015-2016**

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F. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED ACTUAL 2014-2015	TENTATIVE BUDGET 2015-2016
FEDERAL SOURCES				
Child Development Training Consortium	\$ 11,629	\$ 10,504	\$ 7,900	\$ 10,200
College Work Study Program	263,290	281,814	225,191	274,657
ECE Mentor Program	3,200	3,200	3,200	3,200
Foster Care Education Program (47% Federal)	36,528	35,129	34,273	34,273
Office of Emergency Services – Preparedness Plan Carry Forward	-	-	-	1,800
PELL (Grants & Admin) & Direct Loan Programs	11,676,363	10,483,000	6,373,249	6,650,000
Supplemental Education Opportunity Grants	137,800	183,500	212,550	165,580
Transitional Assistance to Needy Families (50% Federal)	15,251	15,097	16,008	16,008
VTEA - Tech. Prep.	49,389	44,025	43,269	45,119
Vocational & Applied Tech. Education	130,158	128,759	130,873	131,572
Vocational & Applied Tech Education – Carry Forward	-	-	-	-
TOTAL FEDERAL	\$ 12,323,608	\$ 11,185,028	\$ 7,046,513	\$ 7,332,409

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2015-2016**

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E. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED ACTUAL 2014-2015	TENTATIVE BUDGET 2015-2016
STATE SOURCES				
AB 86 Adult Education Planning	\$ -	19	\$ 217,539	\$ -
Basic Skills	157,179	121,070	63,796	90,000
Basic Skills Carry Forward	-	-	-	89,364
Board Financial Assistance Program Admin. Allowance	243,024	198,231	195,576	180,576
CAL Grants	261,532	291,279	290,000	290,000
CALWORKS	124,054	144,215	136,893	136,893
CALWORKS Carry Forward	-	-	-	-
Cooperative Agencies Resources for Education	37,254	37,254	37,254	37,254
Cooperative Agencies Resources for Education Carry Forward	-	-	-	-
Disabled Student Programs & Services (Student Accessibility & Se	682,039	666,144	803,703	803,703
Enrollment Fee Waiver - 2% Administrative	76,830	43,518	45,451	45,451
Extended Opportunity Programs & Services	357,690	441,286	441,286	441,286
Faculty and Staff Development-Carry Forward	-	-	-	11,325
Faculty and Staff Diversity	4,497	4,380	4,106	4,106
Foster Care Education Program (53% State)	35,132	37,500	38,648	38,648
Hazardous Substances Carry Forward	13,936	6,320	-	4,880
SUB-TOTAL	<u>\$ 1,993,167</u>	<u>1,991,216</u>	<u>\$ 2,274,252</u>	<u>\$ 2,173,486</u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2015-2016**

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E. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

	<u>ACTUAL</u> <u>2012-2013</u>	<u>ACTUAL</u> <u>2013-2014</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>2014-2015</u>	<u>TENTATIVE</u> <u>BUDGET</u> <u>2015-2016</u>
STATE SOURCES CONTINUED				
SUB-TOTAL (PREVIOUS PAGE)	\$ 1,993,167	1,991,216	\$ 2,274,252	\$ 2,173,486
Industry Driven Regional Collaborative-	190,547	-	-	-
Instructional Equipment & Library Materials Carry Forward	-	-	110,222	-
Nursing/Economic Development	73,847	236,839	129,587	129,587
Nursing/Economic Development Carry Forward	84,514	-	-	-
Peace Officers Training	1,148	3,179	361	2,639
Physical Plant and Instructional Support	-	-	577,847	577,847
Prop. 20 – Lottery – Instructional Supplies	64,429	65,521	72,596	132,056
Prop. 20 – Lottery – Instructional Supplies Carry Forward	-	-	-	535,596
Scheduled Maintenance & Repairs	-	72,101	111,618	-
Scheduled Maintenance Carry-Forward	-	-	-	152,104
Student Equity	-	-	40,000	230,649
Student Equity Carry Forward	-	-	-	190,649
Student Success & Support Program (Credit)	173,870	378,959	455,000	764,182
Student Success & Support Program (Credit) Carry Forward	-	-	-	309,182
Student Success & Support Program (Non-Credit)	62,526	59,154	55,643	55,643
Transfer and Articulation , Carry Forward (10-12)	40	-	-	40
Transitional Assistance to Needy Families (50% State)	15,250	15,098	16,008	16,008
TOTAL STATE	\$ 2,659,338	2,822,067	\$ 3,843,134	\$ 5,269,668

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2015-2016**

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E. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED ACTUAL 2014-2015	TENTATIVE BUDGET 2015-2016
LOCAL SOURCES				
Advancement	\$ 43,842	135,867	\$ 80,716	\$ 200,000
Advancement Carry Forward	-	-	-	224,541
Annual Fund Drive	62,788	61,726	35,086	50,000
Annual Fund Drive Carry Forward	-	-	-	142,094
Branson	121,550	124,656	129,380	122,267
Cabrillo-60% CTE Enhanced Funding & 40% System Building	-	-	-	184,869
COM Foundation:				
Donations	-	193	193	-
Donations Carry Forward	598	-	-	5,485
Scholarships & Carry Forward	500	-	-	4,137
Electronic Vehicle Training Consortium	3,282	-	-	-
Electronic Vehicle Training Consortium Carry Forward	-	-	-	19,855
Health Services - Restricted	280,528	314,000	220,621	220,621
Maintenance Management & Carry Forward	88,291	495,920	368,623	495,258
MCF – College Skills & Career Bridges for ESL Students Carry Forward	-	(6,440)	-	-
Napa Valley Community College - Green III	31,666	-	-	162
Napa Valley Community College - Green Supplemental	7,201	-	-	-
Napa Valley Community College - Green V Multimedia	-	49,598	-	402
Napa Valley Community College - Green V Business Office Systems	-	3,847	49,324	2,829
Napa Valley - 40% CTE Food Systems	-	-	-	43,000
Nor Cal Career Pathways Alliance	-	-	181,471	126,085
Outside Scholarships	109,138	30,824	60,300	75,000
Parking	390,216	816,772	684,398	495,000
SUB-TOTAL	\$ 1,139,600	2,026,963	\$ 1,810,112	\$ 2,411,605

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2015-2016**

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E. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED ACTUAL 2014-2015	TENTATIVE BUDGET 2015-2016
LOCAL SOURCES CONTINUED				
SUB-TOTAL (PREVIOUS PAGE)	\$ 1,139,600	2,026,963	\$ 1,810,112	\$ 2,411,605
Parking Carry Forward	-	-	-	-
President's Circle	4,276	4,022	-	25,260
Risk Margin (RM)/ RM Carry Forward	3,841	807,081	83,748	138,290
San Mateo CC - CALSTEP	-	-	25,000	42,442
San Mateo CC - CALSTEP Carry Forward	-	-	-	7,497
San Rafael Redevelopment Carry Forward	181,764	-	-	530,521
Santa Rosa Multimedia Collaborative	-	-	-	3,853
Single Stop	61,724	86,109	89,284	-
Transportation - Marin Transit	-	-	-	128,380
UC Berkeley - Puente Fund	1,500	1,500	1,500	1,500
TOTAL LOCAL	\$ 1,392,705	2,925,675	\$ 2,009,644	\$ 3,289,348
OTHER FINANCING SOURCES/OUTGO				
Inter/Intrafund Transfers In/(Out)	522,581	498,343	546,030	715,549
Contingency for Additional Grants	-	-	-	1,250,000
TOTAL RESTRICTED PROGRAMS	\$ 16,898,232	\$ 17,431,113	\$ 13,445,321	\$ 17,856,974

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2015-2016

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PART V – SPECIAL FUND / PROGRAM BENEFITS

A. OVERVIEW

The General Fund of the Marin Community College District reflects most of the District's educational activities. There are other funds within the District that support related operations that are either legislatively mandated or directed by the Board. A brief review of each of these funds is provided along with a summary fiscal analysis of the operation for the 2012-13, 2013-14 and 2014-15 Fiscal Years, and a proposed Tentative Budget for the 2015-16 Fiscal Year. The following funds or programs are included in this section:

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

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2015-2016**

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

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

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

Since the 1992-93 Fiscal Year, the College became a residuary beneficiary of the Carolyn DeBorba Trust, receiving \$465,147. One-fourth of this amount was transferred to the COM Foundation and the remainder was deposited into this Fund. The intended expenditures of the revenues from these funds are: one quarter Scholarships, one quarter Facilities & Grounds, and one half at Board discretion. During 2012-13, the College became the beneficiary of the Thomas Frederic Humiston Trust, receiving \$200,000. Also during 2012-13 the College began to receive an annual Clara Hamilton nursing scholarship contribution which over the last two years has been \$50,012 and \$53,208 respectively. During 2013-14, the College received a \$200,000 anonymous donation via the Marin Community Foundation for the benefit of the general scholarship fund and Emeritus.

There are currently eighteen endowments and grants coordinated through these funds. The total fund balance in the Scholarship and Investment Trust Funds as of June 30, 2015 is projected at over \$1.2 million.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2015-2016**

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B. NARRATIVE TEXT AND FINANCIAL STATEMENTS

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

FISCAL YEAR	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED ACTUAL 2014-2015	TENTATIVE BUDGET 2015-2016
REVENUE				
Interest Income	\$ 1,184	\$ 1,274	\$ 1,699	\$ 1,133
Additional Scholarship Income	48,860	275,851	100,332	85,000
Additional Endowment Income	252,789	38,446	65,271	65,000
Total Revenue	302,833	315,571	167,302	151,133
EXPENDITURES				
Financial Aid/Support	9,525	16,510	184,711	250,000
Instructional/College Improvements	98,065	79,965	62,082	300,000
Total Expenditures	107,590	96,475	246,793	550,000
Excess of Revenue Over Expenditures	195,243	219,096	(79,491)	(398,867)
Beginning Fund Balance	906,898	1,102,141	1,321,237	1,251,517
ENDING FUND BALANCE	\$ 1,102,141	\$ 1,321,237	\$ 1,251,517	\$ 852,650

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2015-2016**

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**CHILD DEVELOPMENT FUND
REVENUE AND EXPENDITURE REPORT**

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

Federal funding has declined over the last decade and currently includes mainly the food program. Also as a result of the Tax Bailout funding reduction (\$80,000) during 2009-10, State funding has also decreased significantly. The 2015-16 Tentative Budget includes State Tax Bailout and Department of Ed preschool contract funding levels consistent with 2014-15. Although the State budget picture has improved with the passage of Proposition 30, Pre-school funding is still extremely uncertain and dependent upon the level of state certified enrollments. Locally, Child Study Center management and staff continue to make significant progress with other funding sources, principally parent fee income.

2015-16 expenses are budgeted to increase as a result of staffing related costs including benefits.

The 2014-15 deficit is covered by a transfer of \$257 thousand from the General Fund. 2015-16's budgeted deficit of \$280 thousand will also need to be entirely funded by the General Fund.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2015-2016**

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**CHILD DEVELOPMENT FUND
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED ACTUAL 2014-2015	TENTATIVE BUDGET 2015-2016
REVENUE				
Interest Income	\$ 104	\$ 62	\$ 62	\$ 50
Federal Income	20,799	21,752	21,752	23,000
State Income	222,768	225,259	225,259	238,219
Other Local Income	121,383	114,461	155,419	134,790
Grants/Contributions	113,069	110,059	110,059	104,000
Interfund Transfer-In for Instructional & Admin. Support	159,148	173,710	184,262	186,850
Interfund Transfer-In - General Fund	24,635	75,547	72,265	92,948
Total Revenue	661,906	720,850	769,078	779,857
EXPENDITURES				
Certificated Salaries	355,313	362,268	392,246	407,854
Classified Salaries	58,768	104,496	126,786	109,734
Fringe Benefits	222,542	222,543	218,016	229,809
Supplies	6,792	8,913	9,400	9,000
Food	17,488	20,812	20,812	22,000
Other Operating Expenses	1,003	1,818	1,818	1,460
Total Expenditures	661,906	720,850	769,078	779,857
Excess of Revenue Over Expenditures	-	-	-	-
Beginning Fund Balance	0	0	0	0
ENDING FUND BALANCE	\$ 0	\$ 0	\$ 0	\$ 0

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2015-2016**

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**CAPITAL OUTLAY FUND
REVENUE AND EXPENDITURE REPORT**

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

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2015-2016**

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**CAPITAL OUTLAY FUND
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED ACTUAL 2014-2015	TENTATIVE BUDGET 2015-2016
REVENUE				
Interest Income	\$ 3,111	\$ 3,138	\$ 3,138	\$ 3,000
Property Rental	19,500	-	-	-
Prop 39 CA Clean Energy Jobs Act	-	170,185	123,359	-
Other Local Income	239,634	-	-	-
Interfund Transfers	321,022	214,231	296,386	-
Total Revenue	583,267	387,554	422,883	3,000
EXPENDITURES				
Facilities Assessment	-	75,680	-	-
Building Improvements	-	14,270	1,327,009	-
Prop 39 Projects	-	119,242	193,128	-
Pool Improvements	-	17,000	16,679	-
Other	-	3,007	136,393	-
Total Expenditures and Transfers	-	229,199	1,673,209	-
Excess of Revenue Over Expenditures	583,267	158,355	(1,250,326)	3,000
Beginning Fund Balance	2,438,487	3,021,754	3,180,109	1,929,783
ENDING FUND BALANCE	\$ 3,021,754	\$ 3,180,109	\$ 1,929,783	\$ 1,932,783

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2015-2016

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CAPITAL OUTLAY FOR MEASURE C BUILDING FUND REVENUE AND EXPENDITURE REPORT

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

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

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

The 2015-16 budget outlines approximately \$14.6 million in facilities renewal and modernization costs, including construction, architectural and civil, geotechnical and MEP engineering services, plus landscape architect, industrial hygienist, cultural resources monitoring, CEQA and energy consultants. Construction and modernization plans outlined for the upcoming fiscal year include the final completion of the Academic Center Building, ADA building upgrades at IVC Pomo Cluster, infrastructure, and technology projects.

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2015-2016

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CAPITAL OUTLAY FUND FOR MEASURE C
REVENUE AND EXPENDITURE REPORT

FISCAL YEAR		ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED ACTUAL 2014-2015	TENTATIVE BUDGET 2015-2016
REVENUE					
	Measure C Bond Proceeds	\$ 46,995,000	\$ -	\$ -	\$ -
	Interest Income	53,466	47,228	30,000	30,000
Total Revenue		47,048,466	47,228	30,000	30,000
EXPENDITURES					
PROGRAM LEVEL					
	Assessments and Studies	391,218	234,067	148,185	470,243
	Program Management	1,668,539	1,043,536	600,127	677,755
	Program Support	808,030	463,294	561,990	616,170
	Program Services and Fees	114,024	14,718	22,568	61,578
	Non-Project Budget Contingency	-	-	-	279,336
	Subtotal	2,981,811	1,755,615	1,332,870	2,105,082
DISTRICT WIDE					
	Information Technology	449,097	1,386,623	729,354	595,672
	Swing Space	2,050,132	117,949	60,566	211,786
		2,499,229	1,504,572	789,920	807,458
PROJECTS					
KENTFIELD CAMPUS					
	New Central Plant/ Sewer Line/ Joint Trench	15,297	7,913	64,387	105,845
	Austin Science Alterations	164,433	12,945	619,631	1,043,957
	Science Math & Nursing	13,347,072	1,186,074	23,577	76,129
	Modernize Performing Arts Center & Exhibition Space	4,285,422	287,280	33,381	221,568
	New Fine Arts	81,198	37,862	9,907	65,231
	Fine Arts Weatherization	192,558	788,235	117,682	41,928
	Diamond PE Center Modernization	21,165	7,026	12,974	-
	Academic Center	1,788,678	12,622,207	8,999,124	5,160,583
	Child Study Center	3,791,281	112,949	11,699	73,133
	Learning Resource Center	-	10,040	24,193	974,285
	PE Track Renovations	420	8,767	5,038	16,520
	ADA Upgrades	24,283	630,131	1,618,560	202,146
	Fusselman Hall Modernization			-	336,000
	Site - Lot 2 Paving			-	100,000
	Kentfield Campus Expenditures	23,711,807	15,711,429	11,540,153	8,417,325
INDIAN VALLEY CAMPUS					
	Transportation Tech Complex	27,792	3,000	2,860	200
	IVC Main Building	40,757	817	532,158	167,465
	Misc IVC	24,825	664	-	50,259
	ADA, Roofs and Building Improvements			-	3,094,872
	Indian Valley Campus Expenditures	93,374	4,481	535,018	3,312,796
Total Expenditures		29,286,221	18,976,097	14,197,961	14,642,661
Excess of Revenue Over Expenditures		17,762,245	(18,928,869)	(14,167,961)	(14,612,661)
Beginning Fund Balance		31,486,441	49,248,686	30,319,817	16,151,856
ENDING FUND BALANCE		\$ 49,248,686	\$ 30,319,817	\$ 16,151,856	\$ 1,539,195

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2015-2016**

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

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

The bond is repaid by the stream of revenues due to the District from the Hamilton Redevelopment Project. Debt service for 2014-15 amounted to \$103,858 and is projected to be \$111,139 for 2015-16.

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 2015-2016**

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

FISCAL YEAR	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED ACTUAL 2014-2015	TENTATIVE BUDGET 2015-2016
REVENUE				
Interest	\$ 172	\$ 183	\$ 240	\$ 200
Other Local Revenue	60,506	48,638	50,000	50,000
Proceeds from Hamilton Redevelopment Agency	73,215			
Interfund Transfer In		88,019	102,310	100,000
Total Revenue	133,893	136,840	152,550	150,200
EXPENDITURES				
Bond Principal	60,000	65,000	75,000	85,000
Interest	33,158	31,132	28,858	26,139
Transaction fees	1,675	2,530	1,815	2,000
Total Expenditures	94,833	98,662	105,673	113,139
Excess of Revenue Over Expenditures	39,060	38,178	46,877	37,061
Beginning Fund Balance	345,947	385,007	423,185	470,062
ENDING FUND BALANCE	\$ 385,007	\$ 423,185	\$ 470,062	\$ 507,123

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2015-2016**

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

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

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

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

In December 2012, the District took advantage of low interest rates and refinanced previously-issued general obligation bonds. This refinancing is also known as "refunding." In this bond refunding, the District deposited refunding bond proceeds of \$44,380,000 and related net premium of \$7,445,473 into the Measure C Bond Redemption Fund. In addition, the District placed \$51,399,708 into a refunded bond escrow trust account to pay for the refunded bonds. The refunding bond transaction incurred \$236,540 underwriting costs and \$189,225 issuance costs. In total, this bond refinancing transaction represents a net present value savings to the taxpayers of \$6.36 million over the life of the bonds. The District expects to close another bond refunding in late June 2015, which is estimated to save taxpayers approximate \$1.8 million over of the life of the refunded bonds.

Debt service for 2014-15 amounted to \$11,529,175 and is projected to be \$11,606,552 for 2015-16. 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 2015-2016**

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

FISCAL YEAR	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED ACTUAL 2014-2015	TENTATIVE BUDGET 2015-2016
REVENUE				
Interest	\$ 3,712	\$ 4,366	\$ 2,860	\$ 3,000
Proceeds from Ad Valorem Tax	10,247,600	12,339,148	11,115,275	11,610,000
Measure C Premium	7,847,134	-	-	-
Total Revenue	18,098,446	12,343,514	11,118,135	11,613,000
EXPENDITURES				
Bond - Cost of Issuance	546,574	(12,283)	-	-
Bond Principal	1,765,000	2,670,000	2,260,000	2,430,000
Interest	7,637,526	9,597,359	9,269,175	9,176,552
Miscellaneous Expenses	2,862	2,767	4,070	4,100
Total Expenditures	9,951,962	12,257,843	11,533,245	11,610,652
Excess of Revenue Over Expenditures	8,146,484	85,671	(415,110)	2,348
Other Financing Sources - Refunding Bond Proceeds	44,380,000	-	-	-
(Other Outgo - Payment to Refunded Bonds Escrow Agent)	(51,399,708)	-	-	-
Beginning Fund Balance	6,247,608	7,374,384	7,460,055	7,044,945
ENDING FUND BALANCE	\$ 7,374,384	\$ 7,460,055	\$ 7,044,945	\$ 7,047,293

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2015-2016**

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**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 2015-16 Tentative Budget has revenue generally flat over the actual revenue for 2014-15.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2015-2016**

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

FISCAL YEAR	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED ACTUAL 2014-2015	TENTATIVE BUDGET 2015-2016
REVENUE				
Vision Care	\$ 60,899	\$ 57,071	\$ 57,500	\$ 58,000
Dental	598,425	566,813	556,500	560,000
Interest Income	141	160	400	400
Total Revenue	659,465	624,044	614,400	618,400
EXPENDITURES				
Vision Care:				
Administrative Fees	5,948	5,090	3,000	4,000
Claims	46,699	45,637	45,800	47,000
Dental:				
Administrative Fees	33,594	32,923	6,000	7,000
Claims	549,475	546,474	549,000	560,000
Total Expenditures	635,716	630,124	603,800	618,000
Excess of Revenue Over Expenditures	23,749	(6,080)	10,600	400
Beginning Fund Balance	96,099	119,848	113,768	124,368
ENDING FUND BALANCE	\$ 119,848	\$ 113,768	\$ 124,368	\$ 124,768

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2015-2016**

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

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

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

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

In December 2014, the District's Board of Trustees approved a \$250,000 contribution to the irrevocable trust fund. The FY 2015-16 Tentative Budget includes a \$500,000 contribution to the irrevocable trust fund. This contribution should then allow the District to begin receiving "pay-as-you-go" reimbursements from the trust fund for its retiree medical and dental premium payments.

As of June 30, 2015, the most recent actuarial valuation date, the District's Total Actuarial Accrued Liability for OPEB was \$3.6 million. Market value of assets in the OPEB trust as of March 31, 2015 was \$2.8 million. A new actuarial study will be completed in FY 2016-17 for the period ending June 30, 2017.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2015-2016**

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OTHER POST EMPLOYMENT BENEFITS (OPEB) TRUST FUND

FISCAL YEAR	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED ACTUAL 2014-2015	TENTATIVE BUDGET 2015-2016
REVENUE				
Investment Income	\$ 3,440	\$ 337,529	\$ 48,000	\$ 50,000
Total Revenue	3,440	337,529	48,000	50,000
EXPENDITURES				
Administrative Fees	27	3,228	2,800	3,000
Total Expenditures	27	3,228	2,800	3,000
Excess of Revenue Over Expenditures	3,413	334,301	45,200	47,000
Other Financing Sources - Contributions	2,164,078	-	250,000	500,000
(Other Outgo - "Pay As You Go" Reimbursements)				(624,384)
Beginning Fund Balance	-	2,167,491	2,501,792	2,796,992
ENDING FUND BALANCE	\$ 2,167,491	\$ 2,501,792	\$ 2,796,992	\$ 2,719,608

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2015-2016

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ASSOCIATED STUDENTS ORGANIZATIONS REVENUE AND EXPENDITURE REPORT

Tentative Budget for Fiscal Year 2015-2016

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 2015-2016**

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ASSOCIATED STUDENTS COLLEGE OF MARIN - KTD IVC

FISCAL YEAR	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED ACTUAL 2014-2015	TENTATIVE BUDGET 2015-2016
REVENUE				
Other Local Income	\$ 154,130	\$ 156,540	\$ 120,929	\$ 103,600
Contingency	-	-	-	-
Total Revenue	154,130	156,540	120,929	103,600
EXPENDITURES				
Supplies	24,122	27,779	26,583	31,750
Contracted Services	2,242	4,877	5,076	4,300
Travel/Conference	3,526	18,318	1,177	2,200
Membership & Dues	-	-	-	-
Printing	520	6,954	2,351	3,200
Other Operating Expense	65	65	65	125
Equipment	10,510	17,248	3,011	5,000
Other Outgo:				
Intrafund Transfers-Club Support & Emergency Loan Fund	23,920	19,525	23,665	20,000
Interfund Transfers-MCCD	80,389	67,150	67,800	113,300
Leadership & Service Awards/Other Student Support	-	-	1,000	2,000
Bookstore Vouchers	-	-	-	-
Contingency	-	-	-	19,475
Total Expenditures	145,294	161,916	130,729	201,350
Excess of Revenue Over Expenditures	8,836	(5,376)	(9,800)	(97,750)
Beginning Fund Balance	252,371	261,207	255,831	246,031
ENDING FUND BALANCE	\$ 261,207	\$ 255,831	\$ 246,031	\$ 148,281

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 2015-2016**

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ASSOCIATED STUDENTS EMERITUS COLLEGE

FISCAL YEAR			ESTIMATED	TENTATIVE
	ACTUAL	ACTUAL	ACTUAL	BUDGET
	2012-2013	2013-2014	2014-2015	2015-2016
REVENUE				
Other Local Income	\$ 16,235	\$ 13,566	\$ 20,584	\$ 20,350
Contingency				4,050
Total Revenue	16,235	13,566	20,584	24,400
EXPENDITURES				
Supplies	2,234	4,172	2,578	7,600
Travel/Conference	200		124	200
Contracted Services	25	200	200	300
Postage	1,379	802	1,160	2,500
Printing	3,407	2,963	2,771	4,400
Marketing & Advertising			2,039	2,000
Equipment	-	365	-	2,400
Other Outgo:				
Lecture Series				600
Grants/Scholarships	60	2,400	2,400	2,400
Contingency	-	-	-	2,000
Total Expenditures	7,305	10,902	11,272	24,400
Excess of Revenue Over Expenditures	8,930	2,664	9,312	-
Beginning Fund Balance	22,531	31,461	34,125	43,437
ENDING FUND BALANCE	\$ 31,461	\$ 34,125	\$ 43,437	\$ 43,437

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2015-2016**

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ASSOCIATED STUDENTS REPRESENTATION FEE FUND

FISCAL YEAR	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED ACTUAL 2014-2015	TENTATIVE BUDGET 2015-2016
REVENUE				
Other Local Income	\$ 13,040	\$ 13,099	\$ 9,242	\$ 12,025
Total Revenue	13,040	13,099	9,242	12,025
EXPENDITURES				
Supplies	106	150	-	-
Travel / Conference	19,194	19,787	12,393	11,925
Membership & Dues	75	75	-	100
Postage	25	20	-	-
Contingency	-	-	-	-
Total Expenditures	19,400	20,032	12,393	12,025
Excess of Revenue Over Expenditures	(6,360)	(6,933)	(3,152)	-
Beginning Fund Balance	104,996	98,636	91,703	88,551
ENDING FUND BALANCE	\$ 98,636	\$ 91,703	\$ 88,551	\$ 88,551

The Associated Students' Representation Fee Fund was established in 1993-94. The students held an election in 1992-93 to consider the implementation of a one-dollar fee, and it was approved. The funds collected are expended to provide support for students or representatives who may be stating their positions and viewpoints before city, county, and district government, and before offices and agencies of the State and Federal government. During Spring 2006, students voted to increase the Representation Fee from \$1.00 to \$3.00, effective Spring 2007. Effective Summer 2010, the Representation Fee was reduced from \$3.00 to \$1.00.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2015-2016**

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PART VI INFORMATION DOCUMENTS

A. OVERVIEW

The objective of this section of the budget document is to provide the reader with the information documents utilized as supplementary material to the budget development presentation. These documents are:

Gann Appropriation Limit Worksheet

It is legislatively mandated that appropriations limit be approved as part of the Adoption Budget presentation. The worksheet summarizing the calculation to estimate the Gann Limit is displayed.

2015-16 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 2015-2016**

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B. GANN APPROPRIATION LIMIT WORKSHEET

I. 2015-16 Appropriations Limit:

A. 2014-15 Appropriations Limit		\$	44,943,009
B. 2015-16 Price Factor:	1.0382		
C. Population Factor:			
1. 2013-14 Second Period Actual FTES:	4,376.00		
2. 2014-15 Second Period Actual FTES:	3,884.00		
3. 2015-16 Population Change Factor:	0.8876		
(line C.2. divided by line C.1.)			
D. 2014-15 Limit adjusted by inflation and population factors (line A multiplied by line B and Line C.3.)			41,415,267
E. Adjustments to Increase Limit			
1. Transfers in of financial responsibility	-		
2. Temporary voter approved increases	-		
3. Total adjustment - increase			-
Subtotal			41,415,267
F. Adjustments to Decrease Limit			
1. Transfers out of financial responsibility	-		
2. Lapses of voter approved increases	-		
3. Total adjustment - decrease			-
G. 2015-16 Appropriations Limit		\$	<u><u>41,415,267</u></u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2015-2016**

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B. GANN APPROPRIATION LIMIT WORKSHEET

II. 2015-16 Appropriations Subject to Limit:

A. State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, Partnership for Excellence)	\$ -
B. State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)	259,120
C. Local Property taxes	47,862,743
D. Estimated Excess Debt Service taxes	-
E. Estimated Parcel taxes, Square Foot taxes, etc.	-
F. Interest on proceeds of taxes	4,000
G. Local appropriations from taxes for unreimbursed State, court and federal mandates	-
	<hr/>
H. 2015-16 Appropriations Subject to Limit	<u><u>\$ 48,125,863</u></u>

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2015-2016

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C. AUTHORIZED STAFFING

	Faculty	Classified	Administrators	Totals
Unrestricted General Fund	114.68	148.37	24.10	287.15
Community Education and Services	-	5.23	1.00	6.23
Restricted General Fund	9.32	22.77	3.40	35.49
Child Development Fund	7.80	0.88	1.00	9.68
Capital Outlay Fund for Measure C	-	1.00	0.50	1.50
District Totals	131.80	178.25	30.00	340.05

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2015-2016**

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C. UNRESTRICTED AUTHORIZED STAFFING

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

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2015-2016**

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C. UNRESTRICTED AUTHORIZED STAFFING

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

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2015-2016**

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C. UNRESTRICTED AUTHORIZED STAFFING

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

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2015-2016**

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C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
INSTRUCTOR	PURCELL	SHAWN	1.00
INSTRUCTOR	QUICK	DAYNA	1.00
INSTRUCTOR	RAHMAN	SUSAN	1.00
INSTRUCTOR	RIDLEY	DIANE	1.00
INSTRUCTOR	RITCHIE	ALAN	1.00
INSTRUCTOR	RODERICK	IRINA	1.00
INSTRUCTOR	ROGOW	CHERYL	1.00
INSTRUCTOR	ROONEY	KATHLEEN	1.00
INSTRUCTOR	RUDDLE	JOANNA	1.00
INSTRUCTOR	SANKO	NADIA	1.00
INSTRUCTOR	SCHMITT	FREDERICK	1.00
INSTRUCTOR	SEERY	PATRICIA	1.00
INSTRUCTOR	SERAFIN	SCOTT	1.00
INSTRUCTOR	SHARP	LEAH	1.00
INSTRUCTOR	SMYTH	KATHLEEN	1.00
INSTRUCTOR	STEINMETZ	POLLY	1.00
INSTRUCTOR	SUTHERLAND	JOHN	1.00
INSTRUCTOR	TAYLOR	WILLIAM	1.00
INSTRUCTOR	TJERNELL	LAWRENCE	1.00
INSTRUCTOR	TURNER	WALTER	1.00
INSTRUCTOR	WAGNER	KATHERINE	1.00
INSTRUCTOR	WALSH	WENDY	1.00
INSTRUCTOR	WELDON	SANDRA	1.00
INSTRUCTOR	WILSON	DEREK	1.00
INSTRUCTOR	WOODLIEF	BLAZE	1.00
INSTRUCTOR	VACANT		9.60

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2015-2016**

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C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
LIBRARIAN	ERDMANN	JOHN	1.00
LIBRARIAN	FRYE	SARAH	1.00
LIBRARIAN	PATTERSON	DAVID	1.00
TOTAL FACULTY FTE			<u>114.68</u>

<u>CLASSIFIED</u>			
ACCOMPANIST	PAUL	JEFFREY	0.33
ACCOUNTANT	HAGGITT	BRIANNA	1.00
ACCOUNTING TECHNICIAN	BARNETT	MARIXA	1.00
ACCOUNTING TECHNICIAN	GAFFNEY	KELI	1.00
ACCOUNTING TECHNICIAN	SHAW	ELLEN	1.00
ACCOUNTING TECHNICIAN	VACANT		1.00
ACCOUNTS PAYABLE SPECIALIST	AVILES	FRANCISCO	1.00
ACCOUNTS PAYABLE SPECIALIST	SEDIE	THEO	1.00
ADMINISTRATIVE ASSISTANT	BACIGALUPI	LINDSAY	0.92
ADMINISTRATIVE ASSISTANT	BORISOV	OLGA	1.00
ADMINISTRATIVE ASSISTANT	LAMKE	VICTORIA	1.00
ADMINISTRATIVE ASSISTANT	NAMVAR	MINA	1.00
ADMINISTRATIVE ASSISTANT	OLSEN	VIVIAN	1.00
ADMINISTRATIVE ASSISTANT	OYLE	JULIE	0.50
ADMINISTRATIVE ASSISTANT	PINCKNEY	JOANNA	1.00
ADMINISTRATIVE ASSISTANT	RAMIREZ	MAYRA	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2015-2016**

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C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
ADMINISTRATIVE ASSISTANT	ROMO PADILLA	GUADALUPE	0.53
ADMINISTRATIVE ASSISTANT	RUDOLPH	MONICA	0.68
ADMINISTRATIVE ASSISTANT	SUAREZ MALDONADO	ALEJANDRO	1.00
ADMINISTRATIVE ASSISTANT DEAN/DIRECTOR (CABINET LEVEL)	ACKER	EILEEN	1.00
ADMINISTRATIVE ASSISTANT DEAN/DIRECTOR (CABINET LEVEL)	FAW	DIANNE	1.00
ADMINISTRATIVE ASSISTANT DEAN/DIRECTOR (CABINET LEVEL)	JACQUES	ROSE	0.80
ADMINISTRATIVE ASSISTANT DEAN/DIRECTOR (CABINET LEVEL)	LOEFFLER	LAURA	1.00
ADMINISTRATIVE ASSISTANT DEAN/DIRECTOR (CABINET LEVEL)	LONGO	GINA	1.00
ADMINISTRATIVE ASSISTANT DEAN/DIRECTOR (CABINET LEVEL)	OLMANSON	ANGELA	1.00
ADMINISTRATIVE ASSISTANT DEAN/DIRECTOR (CABINET LEVEL)	VACANT		1.00
ADMINISTRATIVE SYSTEMS ANALYST	SCHANE	BURTON	1.00
ADMINISTRATIVE SYSTEMS ANALYST	THAYER	DEBRA	1.00
ADMINISTRATIVE SYSTEMS ANALYST	VACANT		2.00
ADMINISTRATIVE SYSTEMS ANALYST	WALASHEK	RONALD	1.00
ARTICULATION SPECIALIST	HAGOS	ALGANESH	1.00
ARTICULATION SPECIALIST	KUROMIYA	JAMES	1.00
ATHLETIC & P.E. EQUIPMENT MANAGER	BIRD	CONOR	1.00
ATHLETIC TRAINER	SCARCELLA	JOSEPH	1.00
BOX OFFICE CASHIER	VACANT		0.29
BUYER	ERLENHEIM	DAVID	1.00
COMPUTER ACCESS SPECIALIST	DODSON	STEVEN	1.00
CURRICULUM & ARTICULATION SPECIALIST	O'GARA	KIM	1.00
CUSTODIAL SERVICES SUPERVISOR	COX	JEFFERY	1.00
CUSTODIAN	BUI	XUAN	1.00
CUSTODIAN	CRUZ	JULIO	1.00
CUSTODIAN	DE YOUNG	SCOTT	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2015-2016**

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C. UNRESTRICTED AUTHORIZED STAFFING

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

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2015-2016**

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C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
EOPS/CARE & CALWORKS COORDINATOR	VACANT		0.15
EXECUTIVE ASSISTANT I	CRUZ	NICOLE	1.00
EXECUTIVE ASSISTANT I	JONES	RHONDA	1.00
EXECUTIVE ASSISTANT I	MOLLOY	MELINDA	1.00
EXECUTIVE ASSISTANT I	SCIALLI	CAROL	1.00
EXECUTIVE ASSISTANT II	JOYNER	KATHLEEN	1.00
EVALUATION ANALYST	CARROLL	SHELDON	1.00
GARDENER	AMOS	SCOTT	1.00
GARDENER	CRAIG	RODNEY	1.00
GARDENER	DOMINGUEZ	PAUL	1.00
GARDENER	FAHY	PHILIP	1.00
GARDENER	FITZGERALD	DAVID	1.00
GARDENER	GARRETT	STEVEN	1.00
GARDENER	WADSWORTH	WILLIAM	1.00
GRAPHICS DESIGN SPECIALIST	DORMANN	ROGER	1.00
GRAPHICS DESIGN SPECIALIST	MAHONEY	DAVID	1.00
HUMAN RESOURCES TECHNICIAN I	LEE	LESLIE	0.53
INSTRUCTIONAL ASSISTANT - BUS & INFO SYS	WOODS	JULIA	0.67
INSTRUCTIONAL ASSISTANT - COURT REPORTING	ROSS	MARY	0.38
INSTRUCTIONAL ASSISTANT - SCULPTURE	CASTILLO	NATHAN	0.64
INSTRUCTIONAL ASSISTANT - MACHINE & METALS	DEINES	MARK	0.28
INSTRUCTIONAL SPECIALIST - BUS & INFO SYS	SMITH	GREGORY	0.83
INSTRUCTIONAL SPECIALIST - DENTAL ASSISTING	VACANT		0.38
INSTRUCTIONAL SPECIALIST - ENGLISH	ATKINSON	JUSTIN	1.00
INSTRUCTIONAL SPECIALIST - ENGLISH	BEAM	RUSTIN	1.00
INSTRUCTIONAL SPECIALIST - ENGLISH	DRISDELL	LUCAS	0.35

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2015-2016**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
INSTRUCTIONAL SPECIALIST - ENGLISH	HERNANDEZ	BARBARA	0.53
INSTRUCTIONAL SPECIALIST - ENGLISH	ROLSTON	CAITLYN	0.53
INSTRUCTIONAL SPECIALIST - ENGLISH	SHEOFSKY	ELIZABETH	0.21
INSTRUCTIONAL SPECIALIST - ENGLISH	SMITH	RION	0.83
INSTRUCTIONAL SPECIALIST - LIBRARY/LEARNING RESOURCES	DELLA SANTINA	JOSEPH	0.92
INSTRUCTIONAL SPECIALIST - MATHEMATICS	JESTADT	JESSE	0.60
INSTRUCTIONAL SPECIALIST - MATHEMATICS	WALKER	SANTON	0.60
INSTRUCTIONAL SPECIALIST - MEDICAL ASSISTING	VACANT		0.38
INSTRUCTIONAL SPECIALIST - READING SKILLS DEVELOPMENT	CADY	JEFFREY	0.35
INSTRUCTIONAL SUPPORT COORDINATOR	VACANT		1.00
INSTRUCTIONAL TECHNOLOGIST	LINCE	STACEY	1.00
JOB PLACEMENT	PEREZ	CAROL	0.50
LABORATORY TECHNICIAN - MUSEUM & GALLERIES	VACANT		0.50
LABORATORY TECHNICIAN - COMPUTER TECHNOLOGY	BEYER	MARYGALE	1.00
LABORATORY TECHNICIAN - CHEMISTRY	COOPER	LAURA	1.00
LABORATORY TECHNICIAN - COMPUTER TECHNOLOGY	DUNKLE	CHRISTOPHER	1.00
LABORATORY TECHNICIAN - BIOLOGY	ENTY	AFTAB	1.00
LABORATORY TECHNICIAN - COMMUNICATIONS	GUDMUNDSSON	JON	1.00
LABORATORY TECHNICIAN - HEALTH SCIENCE, DENTAL ASST	HEW	CAROLYN	0.17
LABORATORY TECHNICIAN - HEALTH SCIENCE, NURSING	LA SCALA	LISA	0.33
LABORATORY TECHNICIAN - AUTO TECHNOLOGY	LOEFFLER	PETER	1.00
LABORATORY TECHNICIAN - MICROBIOLOGY	MARTINEZ	DEIRDRE	0.92
LABORATORY TECHNICIAN - PHYSICS	ROBINSON	MARK	1.00
LABORATORY TECHNICIAN - COMPUTER TECHNOLOGY	WEST	KEVIN	1.00
LABORATORY TECHNICIAN - ART & CERAMICS	VACANT		0.53
LABORATORY TECHNICIAN - CHEMISTRY	VACANT		0.60

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2015-2016**

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C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
LEAD CUSTODIAN	LAMBERT	GABRIEL	1.00
LEAD CUSTODIAN	THOMAS	JOSEPH	1.00
LIBRARY TECHNICIAN I	LONG	LAN-LING	1.00
LIBRARY TECHNICIAN I	NGUYEN THUY	TRANG	1.00
LOCKSMITH/CARPENTER	DOUGLAS	BARRY	1.00
MAINTENANCE CARPENTER	RODRIGUEZ	JOHN	1.00
MAINTENANCE CARPENTER	VACANT		1.00
MAINTENANCE ELECTRICIAN	MARCUM	JEFFREY	1.00
MAINTENANCE ELECTRICIAN	WILSON	PAUL	1.00
MAINTENANCE HVAC MECHANIC	MITCHELL	DAVID	1.00
MAINTENANCE HVAC MECHANIC	YOHANNES	HAILE	1.00
MAINTENANCE MECHANIC	STANGE	DODD	1.00
MAINTENANCE PAINTER	OROPEZA	GUADALUPE	1.00
MAINTENANCE PLUMBER	DIAZ	CHRISTOPHER	1.00
NETWORK ADMINISTRATOR	EDMONDSON	CHRIS	1.00
NETWORK/PC/TELEPHONE TECHNICIAN	CHI	BRIAN	1.00
NETWORK/PC/TELEPHONE TECHNICIAN	GARDINER	DAVID	1.00
OFFICE TECHNICIAN	FREELAND	REBECCA	1.00
OFFICE TECHNICIAN	YOKELL	JUNE	0.53
OFFICE TECHNICIAN - SWITCHBOARD	URQUHART	GAYLENE	0.83
PAYROLL BENEFITS SPECIALIST	TERRY	LINDA	1.00
PAYROLL BENEFITS SPECIALIST	TUCKER	DORIS	1.00
POLICE OFFICER	ADAMS	JOHN	1.00
POLICE SERGEANT	KIDDER	TODD	1.00
POOL MAINTENANCE WORKER	THOMAS	TRACY	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2015-2016**

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C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
PRINT PRODUCTION SPECIALIST	SO	ALBERT	1.00
PRODUCTION TECHNICIAN	FOULGER	KIM	1.00
RECEIVING CLERK	PEREZ	ALEXIO	1.00
REPROGRAPHICS MAIL CLERK	HARBISON	JESSE	1.00
REPROGRAPHICS MAIL CLERK	KLEIN	MICHAEL	1.00
RESEARCH ANALYST	CREEL	MELODY	1.00
SENIOR ACCOUNTANT	BARKER	LESLIE	1.00
SENIOR ACCOUNTANT	GREITZER	MICHELLE	1.00
SENIOR BENEFITS ANALYST	OWEN	RONALD	1.00
SENIOR CREATIVE DESIGNER	CHUNG	SHOOK-CHU	1.00
SENIOR HUMAN RESOURCES ANALYST	LEHUA	CONSTANCE	1.00
SENIOR HUMAN RESOURCES ANALYST	KINKA RUIZ	DEVON	1.00
SENIOR RESEARCH AND EVALUATION SPECIALIST	SCHAFER	HOLLEY	1.00
STAFF ACCOUNTANT	BARZEGAR	NAGHMEH	1.00
STAFF ACCOUNTANT	FRAGATA	MARILOU	1.00
SYSTEM SUPPORT TECHNICIAN	LEE	WENDY	1.00
SYSTEM ADMINISTRATOR	INDI	FERHAT	1.00
TELECOMMUNICATIONS & ELECTRONICS SPECIALIST	HABER	JOHN	1.00
TRANSFER & CAREER CENTER COORDINATOR	MANN	ANDREA	1.00
TUTORING CENTER COORDINATOR	PENSABENE	OKSANA	0.80
WORKFORCE & PARTNERSHIP PROGRAM SPECIALIST	TAKEMOTO	KATHY	0.25
TOTAL CLASSIFIED FTE			<u>148.37</u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2015-2016**

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C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>ADMINISTRATORS</u>			
<u>ACADEMIC:</u>			
SUPERINTENDENT/PRESIDENT	COON	DAVID WAIN	1.00
VICE PRESIDENT OF STUDENT SERVICES/STUDENT LEARNING	ELDRIDGE	JONATHAN	0.95
ASSISTANT VICE PRESIDENT FOR INSTRUCTIONAL SUPPORT	TORRES	CARI	1.00
EXEC. DEAN OF IVC AND WORKFORCE/ECONOMIC DEVELOPMENT	SCHORSKE	NANDA	1.00
DEAN OF ARTS & HUMANITIES	SNYDER	DAVID	1.00
DEAN OF ENROLLMENT SERVICES	TRAVERSI	DIANE	0.80
DEAN OF HEALTH SCIENCES	ALAMEIDA	MARSHALL	1.00
DEAN OF MATH AND SCIENCES	HERNANDEZ	CAROL	1.00
DEAN OF STUDENT SUCCESS	LEVY	DEREK	0.35
DIRECTOR OF EOPS/CARE & CALWORKS	REETZ	BECKY	0.50
DIRECTOR OF LIBRARY SERVICES	LY	PEARL	1.00
DIRECTOR OF KINESIOLOGY AND ATHLETICS	VACANT		1.00
DIRECTOR OF PLANNING, RESEARCH & INST. EFFECTIVENESS	LEIMER	CHRISTINA	1.00
DIRECTOR OF STUDENT ACTIVITIES AND ADVOCACY	VACANT		1.00
TOTAL ACADEMIC ADMINISTRATORS			<u>12.60</u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2015-2016**

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C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED:</u>			
VICE PRESIDENT OF FINANCE & COLLEGE OPERATIONS	NELSON	GREGORY	1.00
EXECUTIVE DIRECTOR OF HR & LABOR RELATIONS	COMBS	KRISTINA	1.00
CHIEF INFORMATION OFFICER /DIRECTOR OF INFO. TECHNOLOGY	EKOUE TOTOU	PATRICK	1.00
DIRECTOR OF COLLEGE OPERATIONS	RICCIUTI	ANNA	1.00
DIRECTOR OF FACILITIES PLANNING, MAINT. & OPERATIONS	VACANT		1.00
DIRECTOR OF FISCAL SERVICES	ISOZAKI	PEGGY	1.00
DIRECTOR OF MODERNIZATION	MCCARTY	LAURA	0.50
DIRECTOR OF SCHOOL AND COMMUNITY PARTNERSHIPS	PILLOTON	ANNA	1.00
ASST. DIRECTOR OF ENROLLMENT SCVS./STUDENT FIN. ASSIST.	SILLCOCKS	EMILY	1.00
ASST. DIRECTOR OF FACILITIES PLANNING, MAINT. & OPERATIONS	RANK	HEIDI	1.00
ASST. DIRECTOR OF HUMAN RESOURCES	VACANT		1.00
POLICE SERVICES - CHIEF OF POLICE	LEMAY	MITCHELL	1.00
TOTAL CLASSIFIED ADMINISTRATORS			<u>11.50</u>
TOTAL ADMINISTRATIVE FTE			<u>24.10</u>
TOTAL UNRESTRICTED FTE			<u>287.15</u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2015-2016**

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C. COMMUNITY EDUCATION AND SERVICES AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
ADMINISTRATIVE ASSISTANT	BANIQUED-KLEIN	JESSE	1.00
COMMUNITY EDUCATION & SERVICES PROG. SPEC.	CARLSON	CHERYL	1.00
COMMUNITY EDUCATION & SERVICES PROG. SPEC.	HUDGENS	MICHAEL	1.00
INTENSIVE ENGLISH ESL OFFICE TECHNICIAN	VACANT		0.23
OFFICE TECHNICIAN	LAVI	CYNTHIA	1.00
OFFICE TECHNICIAN	PEITZ	HEATHER	1.00
TOTAL CLASSIFIED FTE			<u>5.23</u>
<u>ADMINISTRATORS</u>			
<u>ACADEMIC</u>			
DIRECTOR OF COMMUNITY ED., LIFELONG LEARNING & INT'L ED.	VACANT		1.00
TOTAL ACADEMIC ADMINISTRATORS			<u>1.00</u>
TOTAL ADMINISTRATIVE FTE			<u>1.00</u>
TOTAL COMMUNITY EDUCATION AND SERVICES FTE			<u>6.23</u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2015-2016**

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C. RESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
COUNSELOR	BRICENO-MORENO	LUZ	0.50
COUNSELOR	EARLY	RINETTA	1.00
COUNSELOR	KURZMAN	PAMELA	1.00
COUNSELOR	ROBINSON	KAREN	0.42
COUNSELOR	THOMPSON	ROSE	1.00
COUNSELOR	VACANT		1.00
COUNSELOR	VACANT		1.00
COUNSELOR	WITTENMEIER	TONI	1.00
INSTRUCTOR	FINLAYSON	LUNA	1.00
INSTRUCTOR	LEE	JUNE	1.00
INSTRUCTOR	VACANT		0.40
TOTAL FACULTY FTE			<u>9.32</u>
<u>CLASSIFIED</u>			
ADMINISTRATIVE ASSISTANT	OYLE	JULIE	0.50
ADMINISTRATIVE ASSISTANT	JACQUES	ROSE	0.20
ADMINISTRATIVE ASSISTANT DEAN/DIRECTOR (CABINET LEVEL)	VACANT		1.00
ASSISTIVE TECHNOLOGY SPECIALIST-DSPS	DIMOPOULOS	MATTHEW	1.00
BKSTR. OPERATIONS ASST.	STROUD	JOANNE	1.00
BOOKSTORE CLERK	RILEY	VONDA	1.00
COLLEGE POLICE SVCS. ASST.	MINOIA	MARCO	1.00
DSPS E-TEXT ASSISTANT	SAGE	MARY	0.53

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2015-2016**

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C. RESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
DSPS SPECIALIST	SCHWARTZ	CAROL	0.50
DSPS SUPPORT SERV.TECH	ZARREHPARVAR	XENIA	0.92
ENROLLMENT SERVICES ASSOCIATE I	DEO	LEE	0.40
ENROLLMENT SERVICES ASSOCIATE I	KIDD	THELMA	0.40
ENROLLMENT SERVICES ASSOCIATE I	SPEASE	JENNIFER	0.40
ENROLLMENT SERVICES ASSOCIATE I	TEER	JOANNE	0.40
EOPS/CARE AND CALWORKS COORDINATOR	VACANT		0.85
EOPS/CARE & CALWORKS SPECIALIST	SCHNEIDER	TIMOTHY	1.00
GARDENING SUPERVISOR	BURKE	TOM	1.00
HEALTH SERVICES ASST.	BEUTLER	SUSAN	0.60
HEALTH SERVICES ASST.	TIMPANE	SHANNON	0.40
INSTRUCTIONAL ASST., LRNG.DISABILITIES	HEDEMARK	GORDON	0.54
INSTRUCTIONAL SPECIALIST, DSPS	SCRANTON	DIANA	0.53
JOB PLACEMENT TECHNICIAN	PEREZ	CAROL	0.50
OFFICE TECHNICIAN	PRATCHENKO	MARGIE	0.42
POLICE OFFICER	KESSLER	MICHAEL	1.00
POLICE OFFICER	LANGEVELD	MARTINUS	1.00
POLICE OFFICER	MOUA	TOU	1.00
POLICE OFFICER	RUIZ	DUSTIN	1.00
PROGRAM TECHNICIAN, DSPS	MAYO	MILES	0.23
TESTING CENTER COORDINATOR	FRAITES	DOLORES	1.00
TESTING TECHNICIAN	GARRETSON	PATRICK	1.00
TESTING TECHNICIAN	VACANT		0.50
TUTORING CENTER COORDINATOR	PENSABENE	OKSANA	0.20
WORKFORCE & PARTNERSHIP PROGRAM SPECIALIST	TAKEMOTO	KATHY	0.75
TOTAL CLASSIFIED FTE			<u>22.77</u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2015-2016**

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C. RESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>ADMINISTRATORS</u>			
<u>ACADEMIC:</u>			
VICE PRESIDENT OF STUDENT SERVICES	ELDRIDGE	JONATHAN	0.05
DEAN OF ENROLLMENT SERVICES	TRAVERSI	DIANE	0.20
DIRECTOR OF STUDENT ACCESSIBLTY SERVICES	VACANT		1.00
DEAN OF STUDENT SUCCESS	LEVY	DEREK	0.65
DIRECTOR OF EOPS/CARE & CALWORKS	REETZ	BECKY	0.50
TOTAL ACADEMIC ADMINISTRATORS			<u>2.40</u>
<u>CLASSIFIED:</u>			
EXECUTIVE DIRECTOR OF DEVELOPMENT	FRANK	LINDA	1.00
TOTAL CLASSIFIED ADMINISTRATORS			<u>1.00</u>
TOTAL ADMINISTRATIVE FTE			<u>3.40</u>
TOTAL RESTRICTED FTE			<u>35.49</u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2015-2016**

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C. CHILD DEVELOPMENT AUTHORIZED STAFFING

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

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2015-2016**

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C. CAPITAL OUTLAY FUND FOR MEASURE C AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
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CLASSIFIED

ADMINISTRATIVE ASSISTANT TO THE DEAN/DIR. (CABINET LEVEL)	BARR	MARIDEL	1.00
TOTAL CLASSIFIED FTE			<u>1.00</u>

ADMINISTRATORS

CLASSIFIED:

DIRECTOR OF MODERNIZATION	MCCARTY	LAURA	0.50
TOTAL CLASSIFIED ADMINISTRATORS			<u>0.50</u>

TOTAL ADMINISTRATIVE FTE			<u>0.50</u>
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TOTAL MEASURE C BOND FUND FTE			<u>1.50</u>
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DISTRICT TOTALS			<u>340.05</u>
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MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2015-2016

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D. DICTIONARY OF BUDGETING AND ACCOUNTING TERMS

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.

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).

Basic Aid District

A district that receives local property taxes that equal or exceed the State funding formula known as apportionment (which is based on FTES enrollment). Marin Community College District is a basic aid district.

Budget

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

Capital Outlay

Amounts paid for the acquisition of fixed assets or additions to fixed assets including land or existing buildings, improvement of grounds, construction of buildings, additions to buildings, vehicles, and equipment.

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2015-2016

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Contingency Reserve

That portion of the current fiscal year's budget that is not appropriated for any specific purpose, but is held subject to intra-budget transfer, i.e., transfer to other specific appropriations as needed during the fiscal year.

Current Expense of Education

The current General Fund operating expenditures of a community college district excluding expenditures for food services, community services, and object classifications 6000 (Capital Outlay) and 7000 (Other Outgo and Contingencies).

Full-Time Equivalent Student (FTES)

The unit that is used as the basis for computation of support for California Community Colleges. This unit is very similar to the previously used measure, Average Daily Attendance (ADA). The primary difference is that FTES is based on enrollment and does not provide for absences. Therefore, the FTES method generates a larger number than the ADA method.

Fund

A sum of money or other resources set aside for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. A fund is a distinct financial entity.

Fund Balance

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.

General Fund

The fund used to finance the primary operations of the District. It is available for any legally authorized purpose not specified for payment by other funds.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2015-2016**

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Operating Budget

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

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.