

MARIN COMMUNITY COLLEGE DISTRICT

C O L L E G E O F

MARIN

ADOPTION BUDGET

FISCAL YEAR 2013-2014

AUGUST 20, 2013

MARIN COMMUNITY COLLEGE DISTRICT

BOARD OF TRUSTEES

Dr. James Namnath, President

Ms. Stephanie O'Brien, Vice President and Clerk

Ms. Diana Conti

Ms. Barbara Dolan

Mr. Philip Kranenburg

Dr. Eva Long

Ms. Wanden Treanor

Mr. Lance Reyes, Student Trustee

David Wain Coon, Superintendent/President

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013 – 2014**

TABLE OF CONTENTS

	<u>Page</u>	
PART I	Budget Highlights	3 - 8
PART II	FTES Statistics, 2004-05 to 2012-13	9
PART III	Summary of Funds	
	A. Revenues	10
	B. Expenditures	11
PART IV	2013-14 Unrestricted General Fund	
	A. Statement of Changes in Fund Balances	12
	B. Statement of Sources of Funds	13 - 14
	C. Statement of Uses of Funds	15 – 25
	D. Community Services	26 – 27
	E. Restricted Programs	28 – 33
PART V	2013-14 Special Fund/Program Budgets	
	A. Overview	34
	B. Narrative Text and Financial Statements	35 – 54
PART VI	Information Documents	
	A. Overview	55
	B. Gann Appropriation Limit Worksheet	56 – 57
	C. 2013-14 Authorized Staffing	58 – 78
	D. Dictionary of Accounting and Budgeting Terms	79 – 81

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013 – 2014**

PART I – BUDGET HIGHLIGHTS

3

General Fund Highlights

Overview

Basic Aid Status

The District is a “Basic Aid” district, or, as it is now being called, a “self-supporting” district. The District’s core funding is determined by law to be the larger of the State funding formula known as apportionment, which is based on full-time equivalent student (FTES) enrollment, or a fixed percentage of the County of Marin’s property tax revenue. In fiscal year 2012-13, the District received approximately \$13.3 million more as a Basic Aid district – the “Basic Aid increment” – than it would have received from apportionment. In 2013-14, the Basic Aid increment will be approximately \$14.9 million.

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. The Fiscal Year 2013-14 Adoption Budget includes \$470 thousand for EPA Proposition 30 revenue. The Chancellor’s Office has adopted a COLA of 1.57% for its 2013-14 budget.

Discussion of the Proposed Budget for Fiscal Year 2013-14

The Adoption Budget for 2013-14 has the following key elements:

- Budgeted expenditures exceed planned revenues resulting in \$842 thousand net decrease to the ending Fund Balance.
- The Ending Fund Balance for 2013-14 is 6.5% of total Unrestricted General Fund expenses compared to the estimated 8.5% for 2012-13.
- A positive CPI inflation factor adjustment of 2% for secured property taxes is expected to result in an increase of \$1.3 million for 2013-14 secured property taxes.

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013 – 2014**

- State categorical revenue is budgeted at 95% of 2012-13 apportionments, while federally funded programs are budgeted at levels consistent with 2012-13 estimated actuals.
- Salaries include “step and column” movements.
- Increase in health benefits is approximately \$884 thousand for 2013-14.
- Two collective bargaining unit contracts are up for renewal.

Analysis and Comparison of Revenue and Expense

Projected total General Fund Revenue for 2013-14 is \$70.3 million compared to \$63.1 million for 2012-13. This is an increase of \$7.2 million or 11.4%, principally due to deferred revenues of categorical programs from prior years.

Projected total General Fund Expenditures for 2013-14 are \$71.1 million compared to \$64.3 million for 2012-13. This is an increase of \$6.8 million or 10.6%, principally due to carry forwards of categorical programs from prior years.

The 2013-14 budgeted unrestricted revenues of \$46.8 million increased \$1.5 million or 3.3% over the 2012-13 unrestricted revenues of \$45.3 million; 2013-14 budgeted unrestricted expenditures of \$47.6 million is an increase of \$1.2 million or 2.6% more than the 2012-13 unrestricted expenditures of \$46.4 million.

Discussion of Year-end Results for Fiscal Year 2012-13

Unrestricted revenues were about \$548 thousand higher than budgeted, principally from additional state revenue as a result of Prop 30 EPA and higher enrollment fees, offset by lower than anticipated secured taxes and local revenue. Unrestricted expenditures were approximately \$518 thousand lower than budgeted, primarily due to lower benefit costs than anticipated.

MARIN COMMUNITY COLLEGE DISTRICT ADOPTION BUDGET 2013 – 2014

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 2013-14 the County of Marin will provide short-term funding not to exceed \$14 million.

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 interest earned on the donations in this fund is used to support scholarships and other direct financial aid to students, and other instructional improvement activities.

There are eleven endowments and grants coordinated through this fund. The value of the principal in the Scholarship and Investment Trust Fund as of June 30, 2013 is projected to be \$1.1 million. The remainder of the fund balance is interest earned on these funds.

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. Results of 2012-13 operations are estimated at \$184 thousand more in expenditures than externally

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013 – 2014**

funded revenue. Approximately 86% or \$159 thousand of the \$184 thousand General Fund transfer is attributable to the cost of Child Study Centers providing lab support to the College's programs and results in a \$0 year-end fund balance. The 2013-2014 Adoption Budget includes a General Fund transfer of \$236 thousand, of which approximately three-quarters supports the costs of instructional lab services the Centers provide to the College and continues to result in a \$0 fund balance.

Capital Outlay Fund – Hamilton Redevelopment and State Scheduled Maintenance

State support for facilities scheduled maintenance has diminished significantly over the last several years. State Scheduled Maintenance funds are now received as part of the Instructional Equipment/Scheduled Maintenance Block grant 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 will be 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 & 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. In February 2009, \$75 million in bonds were sold, 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 and. All proceeds were delivered to the Marin County Treasury for credit of College of Marin into its building fund.

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013 – 2014**

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 2012-13 amounted to \$93 thousand and is projected to be \$96 thousand for 2013-14.

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 2012-13 for amounted to \$9.4 million and is projected to be \$12.3 million for 2013-14. 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
ADOPTION BUDGET 2013 – 2014**

8

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 2013-14.

Retiree Unfunded Medical Benefits Liability Fund

The District's Board of Trustees elected early application of the Government Accounting Standards Board issued Statement No. 45, Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions. The District's Board of Trustees commissioned the initial 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. Between Fiscal Years 2005-06 and 2009-10, the District pre-funded the obligation and transferred \$2.0 million out of the General Fund into the Retiree Unfunded Medical Benefits Liability Fund, which accumulated interest earnings in the amount of \$164 thousand. In June 2013, the District established an irrevocable OBEB Trust with CalPERS and transferred the Retiree Unfunded Medical Benefits Liability Fund balance directly to the OPEB trust.

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 2018-19 Fiscal Year. In 2012, Total Compensation System, Inc. updated the OPEB actuarial study (through September 1, 2012) which showed that the unfunded liability had diminished from about \$6.6 million down to \$5.7 million. Also, in preparation for establishing the new irrevocable OPEB trust, Total Compensation System, Inc. completed another actuarial study (through June 30, 2013) which showed that the unfunded liability had diminished down to \$5.1 million.

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013-2014**

PART II - FTES STATISTICS, 2004-05 TO 2012-13

FTES DATA

<u>FTES</u>	<u>2004-05</u>	<u>2005-06</u>	<u>% CH.</u>	<u>2006-07</u>	<u>% CH.</u>	<u>2007-08</u>	<u>% CH.</u>	<u>2008-09</u>	<u>% CH.</u>
Credit	4,375	4,040	-7.7%	4,030	-0.2%	4,033	0.1%	4,313	6.9%
Non-Credit	92	70	-23.6%	248	254.3%	391	57.7%	326	-16.6%
TOTAL	4,467	4,110	-8.0%	4,278	4.1%	4,424	3.4%	4,639	4.9%

<u>FTES</u>	<u>2008-09</u>	<u>2009-10</u>	<u>% CH.</u>	<u>2010-11</u>	<u>% CH.</u>	<u>2011-12</u>	<u>% CH.</u>	<u>(a) 2012-13</u>	<u>% CH.</u>
Credit	4,313	5,126	18.8%	5,101	-0.5%	4,779	-6.3%	4,489	-6.1%
Non-Credit	326	334	2.5%	284	-15.0%	236	-16.9%	207	-12.3%
TOTAL	4,639	5,460	17.7%	5,385	-1.4%	5,015	-6.9%	4,696	-6.4%

FTES

(a) CCFS-320 as of July 15, 2013

MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013-2014

PART III - SUMMARY OF FUNDS
A. REVENUES

FISCAL YEAR				
REVENUE SUMMARY	ACTUAL 2010-2011	ACTUAL 2011-2012	ESTIMATED ACTUAL 2012-2013	ADOPTION BUDGET 2013-2014
FUND TITLE				
UNRESTRICTED GENERAL FUND	\$ 44,277,987	\$ 44,518,113	\$ 45,306,811	\$ 46,803,760
COMMUNITY SERVICES	1,032,892	1,044,148	1,052,657	1,169,000
RESTRICTED GENERAL FUND	16,394,314	17,622,940	16,717,669	22,298,916
TOTAL GENERAL FUND	61,705,193	63,185,201	63,077,137	70,271,676
INVESTMENT TRUST FUND	292,961	41,834	302,834	92,155
CHILD DEVELOPMENT FUND	591,400	644,178	661,906	720,641
CAPITAL OUTLAY FUND	211,091	232,327	583,267	3,000
CAPITAL OUTLAY FUND-MEASURE C	52,715,337	128,947	47,050,000	60,000
HAMILTON REDEVELOPMENT BOND FUND	90,547	82,786	133,893	133,200
MEASURE C INTEREST/REDEMPTION FUND	8,484,167	9,892,217	18,098,446	12,268,860
SELF-INSURANCE FUND	667,192	665,471	659,465	639,750
RETIREE UNFUNDED MEDICAL BENEFITS FUND	10,804	4,857	2,263	-
OTHER POST EMPLOYMENT BENEFITS (OPEB) TRUST FUND			-	152,784
ASSOCIATED STUDENTS ORGANIZATIONS	167,403	194,174	183,405	213,085
TOTAL - ALL FUNDS	\$ 124,936,095	\$ 75,071,992	\$ 130,752,616	\$ 84,555,151

MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013-2014

PART III - SUMMARY OF FUNDS
B. EXPENDITURES

FISCAL YEAR				
EXPENDITURE SUMMARY	ACTUAL 2010-2011	ACTUAL 2011-2012	ESTIMATED ACTUAL 2012-2013	ADOPTION BUDGET 2013-2014
FUND TITLE				
UNRESTRICTED GENERAL FUND	\$ 43,107,917	\$ 45,511,848	\$ 46,398,015	\$ 47,645,728
COMMUNITY SERVICES	1,154,139	1,118,707	1,143,725	1,169,000
RESTRICTED GENERAL FUND	16,394,314	17,622,940	16,717,669	22,298,916
TOTAL GENERAL FUND	60,656,370	64,253,495	64,259,409	71,113,644
INVESTMENT TRUST FUND	2,398	104,285	107,590	575,000
CHILD DEVELOPMENT FUND	591,400	644,178	661,906	720,641
CAPITAL OUTLAY FUND	-	-	-	650,000
CAPITAL OUTLAY FUND-MEASURE C	34,892,854	35,911,885	29,286,222	36,822,864
HAMILTON REDEVELOPMENT BOND FUND	82,876	91,526	94,833	97,783
MEASURE C INTEREST/REDEMPTION FUND	10,164,438	9,181,467	9,951,962	12,268,860
SELF-INSURANCE FUND	655,751	580,813	635,717	639,750
RETIREE UNFUNDED MEDICAL BENEFITS FUND	-	-	2,164,078	-
OTHER POST EMPLOYMENT BENEFITS (OPEB) TRUST FUND	-	-	-	3,246
ASSOCIATED STUDENTS ORGANIZATIONS	56,652	127,447	171,999	214,560
TOTAL - ALL FUNDS	\$ 107,102,739	\$ 110,895,096	\$ 107,333,716	\$ 123,106,348

MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013-2014

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

FISCAL YEAR	ACTUAL	ACTUAL	ESTIMATED	ADOPTION	DOLLAR	%
	2010-2011	2011-2012	ACTUAL	BUDGET	CHANGE	CHANGE
			2012-2013	2013-2014		
SOURCES OF FUNDS						
BEGINNING FUND BALANCE	\$ 5,161,246	\$ 6,210,069	\$ 5,141,775	\$ 3,959,503	\$ (1,182,272)	-23.0%
REVENUES						
PROGRAM-BASED FUNDING	\$ 40,794,971	\$ 41,608,544	\$ 42,718,568	\$ 44,307,028	\$ 1,588,460	3.7%
FEDERAL	-	1,113	977	1,000	23	2.4%
OTHER STATE	2,316,045	1,684,534	1,445,287	1,392,760	(52,527)	-3.6%
OTHER LOCAL	1,166,971	1,223,922	1,141,979	1,102,972	(39,007)	-3.4%
TOTAL REVENUE	44,277,987	44,518,113	45,306,811	46,803,760	1,496,949	3.3%
TOTAL SOURCES	49,439,233	50,728,182	50,448,586	50,763,263	314,677	0.6%
USE OF FUNDS						
SALARIES	27,876,476	28,589,628	28,424,742	27,993,676	(431,066)	-1.5%
BENEFITS	9,817,410	10,885,144	11,718,597	12,632,638	914,041	7.8%
TOTAL SALARIES & BENEFITS	37,693,886	39,474,772	40,143,339	40,626,314	482,975	1.2%
FIXED EXPENSES	2,094,515	2,115,860	2,039,644	2,439,230	399,586	19.6%
OTHER OPERATING	2,496,615	2,741,295	2,915,210	3,510,873	595,663	20.4%
CAPITAL OUTLAY	262,249	371,942	320,415	358,181	37,766	11.8%
OTHER OUTGO	560,652	807,979	979,407	711,130	(268,277)	-27.4%
TOTAL OTHER EXPENSES	5,414,031	6,037,076	6,254,676	7,019,414	764,738	12.2%
TOTAL USES	43,107,917	45,511,848	46,398,015	47,645,728	1,247,713	2.7%
SOURCES OVER (UNDER) USES	6,331,316	5,216,334	4,050,571	3,117,535	(933,036)	-23.0%
TRANSFER IN (OUT)	(121,247)	(74,559)	(91,068)	-	91,068	-100.0%
ENDING FUND BALANCE	\$ 6,210,069	\$ 5,141,775	\$ 3,959,503	\$ 3,117,535	\$ (933,036)	-23.6%
RESERVE	14.4%	11.3%	8.5%	6.5%		

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013 – 2014**

13

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

The unrestricted fund is anticipating an increase in revenues of \$1.5 million from 2012-13 levels. A positive CPI inflation adjustment for secured property taxes is expected to result in an increase in secured property taxes. The District is in a basic aid environment, and property tax revenue is the primary funding source. Secured property tax revenues show an approximately 3.5% or \$1.3 million increase for 2013-14 over 2012-13. Enrollment fees are remaining at \$46 per unit, however, we are anticipating a slight increase as the result of charging concurrently enrolled students. The District has included \$470 thousand in revenue in 2013-14 for Prop 30 Education Protection Account (EPA). All other funding sources are anticipated to remain relatively constant.

The District's Partnership for Excellence funding was reduced by half (\$577 thousand) in 2011-2012, and is eliminated in 2012-13. This is a permanent reduction in the District's revenue.

Interest income is expected to remain steady driven by anticipated minimal fluctuation in interest rates.

Miscellaneous Revenues include rental income, pool income, telephone, performing arts receipts, bookstore income, commissions, one-time local income, etc.

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013-2014**

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

FISCAL YEAR	ACTUAL 2010-2011	ACTUAL 2011-2012	ESTIMATED ACTUAL 2012-2013	ADOPTION BUDGET 2013-2014	DOLLAR CHANGE	% CHANGE
PROGRAM-BASED FUNDING						
STATE SUBVENTIONS	\$ 273,494	\$ 273,774	\$ 269,304	\$ 265,241	\$ (4,063)	-1.5%
TOTAL	273,494	273,774	269,304	265,241	(4,063)	-1.5%
PROPERTY TAXES						
SECURED	37,601,190	38,012,618	38,612,045	39,960,865	1,348,820	3.5%
SUPPLEMENTAL	386,798	413,686	566,810	623,491	56,681	10.0%
UNSECURED	847,250	899,726	845,095	911,147	66,052	7.8%
PRIOR-YEAR	98,399	45,505	70,578	71,284	706	1.0%
TOTAL TAXES	38,933,637	39,371,535	40,094,528	41,566,787	1,472,259	3.7%
ENROLLMENT FEES	1,587,840	1,963,235	2,354,736	2,475,000	120,264	7.6%
TOTAL PROGRAM-BASED	40,794,971	41,608,544	42,718,568	44,307,028	1,588,460	3.7%
FEDERAL REVENUE	-	1,113	977	1,000	23	n/a
STATE REVENUE						
PARTNERSHIP FOR EXCELL	1,153,040	576,520	-	-	-	0.0%
OTHER STATE	1,163,005	1,108,014	1,445,287	1,392,760	(52,527)	-3.6%
TOTAL STATE	2,316,045	1,684,534	1,445,287	1,392,760	(52,527)	-3.6%
LOCAL REVENUE						
INTEREST	29,264	12,842	4,401	3,000	(1,401)	-31.8%
NON-RESIDENCE FEES	737,809	806,151	717,656	777,656	60,000	8.4%
OTHER STUDENT CHARGES	81,453	88,121	71,290	72,716	1,426	2.0%
NON-RESIDENCE INSURANCE	40,746	52,958	56,454	57,600	1,146	2.0%
MISCELLANEOUS	277,699	263,850	292,178	192,000	(100,178)	-34.3%
	1,166,971	1,223,922	1,141,979	1,102,972	(39,007)	-3.4%
TOTAL REVENUE	\$ 44,277,987	\$ 44,518,113	\$ 45,306,811	\$ 46,803,760	\$ 1,496,949	3.3%

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013-2014**

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

FISCAL YEAR	ACTUAL 2010-2011	ACTUAL 2012-2013	ESTIMATED ACTUAL 2012-2013	ADOPTION BUDGET 2013-2014	DOLLAR CHANGE	% CHANGE
USE OF FUNDS						
SALARIES	\$ 27,876,476	\$ 28,589,628	\$ 28,424,742	\$ 27,993,676	\$ (431,066)	-1.5%
BENEFITS	9,817,410	10,885,144	11,718,597	12,632,638	914,041	7.8%
TOTAL SALARIES & BENEFITS	37,693,886	39,474,772	40,143,339	40,626,314	482,975	1.2%
FIXED EXPENSES	2,094,515	2,115,860	2,039,644	2,439,230	399,586	19.6%
OTHER OPERATING	2,496,615	2,741,295	2,915,210	3,510,873	595,663	20.4%
CAPITAL OUTLAY	262,249	371,942	320,415	358,181	37,766	11.8%
OTHER OUTGO	560,652	807,979	979,407	711,130	(268,277)	-27.4%
TOTAL OTHER EXPENSES	5,414,031	6,037,076	6,254,676	7,019,414	764,738	12.2%
TOTAL USES	\$ 43,107,917	\$ 45,511,848	\$ 46,398,015	\$ 47,645,728	\$ 1,247,713	2.7%

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013 – 2014**

16

**UNRESTRICTED GENERAL FUND
SALARY ANALYSIS**

The Faculty salary budget decreases \$601 thousand primarily due to a Supplemental Employee Retirement Plan (SERP) that resulted in salary savings from 20 retiring faculty who will be replaced at lower starting salaries, and planned reductions in program offerings.

The Classified Staff salary budget is \$220 thousand higher than 2012-13 actuals. The increase is due to budgeted new and existing vacant positions and scheduled increases and step movements. Classified Hourly and Classified Overtime have been estimated based on projected usage of temporary staff and overtime hours. A portion of the Campus Police overtime will be covered by Parking revenues in the Restricted Programs and is not shown here.

Administrators' 2013-14 salary budget is slightly lower than 2012-13 actuals primarily due to new or revised positions.

MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013-2014

UNRESTRICTED GENERAL FUND
SALARY ANALYSIS

FISCAL YEAR	ESTIMATED			%	ADOPTION	
	ACTUAL 2010-2011	ACTUAL 2011-2012	ACTUAL 2012-2013		BUDGET 2013-2014	% CHANGE
SALARIES						
FACULTY						
INSTRUCTORS-REGULAR	\$ 7,231,459	\$ 7,338,705	\$ 7,401,768	0.9%	\$ 8,671,401	17.2%
INSTRUCTORS-HOURLY	7,437,215	7,584,401	6,888,132	-9.2%	5,330,614	-22.6%
NON-INSTRUCTORS-REGULAR	1,276,964	1,218,775	1,209,727	-0.7%	1,207,968	-0.1%
NON-INSTRUCTORS-HOURLY	565,219	760,110	682,518	-10.2%	371,582	-45.6%
FACULTY	16,510,857	16,901,991	16,182,145	-4.3%	15,581,565	-3.7%
CLASSIFIED						
STAFF - REGULAR	7,227,906	7,402,044	7,819,751	5.6%	8,015,554	2.5%
INSTRUCTIONAL - REGULAR	965,743	971,271	965,845	-0.6%	988,556	2.4%
HOURLY INST./NON INST.	647,129	684,399	841,293	22.9%	834,831	-0.8%
OVERTIME	146,574	135,572	137,090	1.1%	145,485	6.1%
CLASSIFIED	8,987,352	9,193,286	9,763,979	6.2%	9,984,426	2.3%
ADMINISTRATORS						
ACADEMIC	2,033,054	1,967,136	1,792,961	-8.9%	1,595,142	-11.0%
CLASSIFIED	345,213	527,215	685,657	30.1%	832,543	21.4%
ADMINISTRATORS	2,378,267	2,494,351	2,478,618	-0.6%	2,427,685	-2.1%
TOTAL SALARIES	\$ 27,876,476	\$ 28,589,628	\$ 28,424,742	-0.6%	\$ 27,993,676	-1.5%

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013 – 2014**

18

**UNRESTRICTED GENERAL FUND
BENEFIT ANALYSIS**

The Kaiser Medical rates increased by about 5.3%, HealthNet approximately 13.3% as of January 2013. The 2013-14 rates are budgeted at a blended 12% increase. Dental and vision rates are anticipated to remain flat for 2013-14. In addition to annual vendor rate increases, the 2013-14 health budget includes costs for full time faculty and other vacancies filled during 2012-13.

STRS contribution rates are unchanged for 2013-14 while the PERS employer contribution rates are anticipated to increase. New classified hires not previously in PERS will be required to pay their employee contribution.

SUI rates decreased to 1.10% in 2012-13 and are expected to decrease further in 2013-14. The District is a School Employees Fund participant and also pays the SUI Local Experience Charge which is based on unemployment claims which causes a higher effective rate.

Workers' Compensation Insurance costs were 1.246% in 2012-13 and are expected to remain relatively flat in 2013-14.

In 2012-13, the Board of Trustees approved Supplemental Employee Retirement Plans (SERP) for the faculty, classified staff and administrators. The cost of the SERPs are identified in separate line items.

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013-2014**

**UNRESTRICTED GENERAL FUND
BENEFIT ANALYSIS**

FISCAL YEAR	ACTUAL	ACTUAL	ESTIMATED	%	ADOPTION	%
	2010-2011	2011-2012	ACTUAL	CHANGE	BUDGET	CHANGE
			2012-2013		2013-2014	
PUBLIC RETIREMENT						
STRS	\$ 1,294,127	\$ 1,339,450	\$ 1,374,960	2.7%	\$ 1,334,400	-2.9%
PERS	1,651,026	1,728,617	1,825,109	5.6%	1,913,780	4.9%
FICA	663,501	688,969	695,121	0.9%	732,786	5.4%
MEDICARE	368,756	381,916	389,288	1.9%	405,910	4.3%
UNEMPLOYMENT	246,665	496,185	340,299	-31.4%	73,997	-78.3%
WORKERS COMP. INS.	364,125	355,423	490,301	37.9%	416,406	-15.1%
SERP - FACULTY	-	-	145,814	0.0%	233,619	60.2%
SERP - CLASSIFIED	-	-	-	0.0%	150,000	0.0%
SERP - ADMINISTRATORS	-	-	-	0.0%	30,500	0.0%
TOTAL	4,588,200	4,990,560	5,260,892	5.4%	5,291,398	0.6%
HEALTH PROTECTION	5,229,210	5,894,584	6,457,705	9.6%	7,341,240	13.7%
TOTAL BENEFITS	\$ 9,817,410	\$ 10,885,144	\$ 11,718,597	7.7%	\$ 12,632,638	7.8%

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013 – 2014**

20

**UNRESTRICTED GENERAL FUND
FIXED EXPENSES ANALYSIS**

Utilities and insurance expenses are categorized as “fixed.” For 2013-14, utilities were budgeted at a blended 6.5% increase over the 2012-13 estimated actual costs, with the exception of Gas & Electricity which has the same budget as 2012-13.

Insurance expense for property and liability are projected to remain fairly flat from 2012-13 levels. Student insurance, however, is projected to increase approximately 50% over 2012-13 due to a marked increase in claims during the previous year.

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013-2014**

**UNRESTRICTED GENERAL FUND
FIXED EXPENSES ANALYSIS**

FISCAL YEAR	ESTIMATED				ADOPTION	
	ACTUAL	ACTUAL	ACTUAL	%	BUDGET	%
	2010-2011	2011-2012	2012-2013	CHANGE	2013-2014	CHANGE
FIXED EXPENSES						
UTILITIES						
SEWER SERVICE	\$ 63,005	\$ 73,998	\$ 89,300	20.7%	\$ 98,230	10.0%
TELEPHONE	100,166	105,216	104,956	-0.2%	108,000	2.9%
WATER	129,154	123,158	157,217	27.7%	170,000	8.1%
GAS & ELECTRICITY	1,342,615	1,316,939	1,194,978	-9.3%	1,516,000	26.9%
PEST CONTROL	61,898	77,760	71,229	-8.4%	74,000	3.9%
	1,696,838	1,697,071	1,617,680	-4.7%	1,966,230	21.5%
INSURANCE	397,677	418,789	421,964	0.8%	473,000	12.1%
TOTAL	\$ 2,094,515	\$ 2,115,860	\$ 2,039,644	-3.6%	\$ 2,439,230	19.6%

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013 – 2014**

22

**UNRESTRICTED GENERAL FUND
OTHER OPERATING EXPENSES**

2012-13 estimated actual Other Operating Expenses were favorable vs. budget primarily due to lower Contracted Services and reduced Election and Legal costs.

The 2013-14 Contracted Services budget increased over the 2012-13 Contracted Services estimated actual by \$75 thousand for Banner licensing fees. 2013-14 is an Election year in which four Board of Trustee seats are up for election; the budget has been increased accordingly.

Overall, total Other Operating Expenses budgeted for 2013-14 are \$357 thousand higher than budgeted for 2012-13 primarily driven by the bi-annual Board of Trustees' Election, planned information technology consulting, and the \$75 thousand increase for Banner licensing fees.

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013-2014**

**UNRESTRICTED GENERAL FUND
OTHER OPERATING EXPENSES ANALYSIS**

FISCAL YEAR			ESTIMATED		ADOPTION	
	ACTUAL	ACTUAL	ACTUAL	%	BUDGET	%
	2010-2011	2011-2012	2012-2013	CHANGE	2013-2014	CHANGE
OTHER OPERATING EXPENSES						
SUPPLIES & MATERIALS	\$ 523,795	\$ 513,520	\$ 534,122	4.0%	\$ 600,900	12.5%
PERSONAL SVCE, LECTURE	83,258	105,134	98,012	-6.8%	100,000	2.0%
TRAVEL & CONFERENCE	128,265	121,328	126,169	4.0%	144,162	14.3%
DUES & MEMBERSHIP	106,378	75,427	67,703	-10.2%	100,000	47.7%
LEGAL	238,655	174,177	131,298	-24.6%	150,000	14.2%
AUDITS & ELECTION	77,100	203,415	82,500	-59.4%	301,750	265.8%
CONTRACTED SERVICES	739,588	928,772	1,029,354	10.8%	1,302,977	26.6%
POSTAGE	102,527	65,446	68,686	5.0%	90,000	31.0%
PRINTING & PUBLICATION	114,183	99,351	81,874	-17.6%	85,000	3.8%
RENTAL & LEASES	38,786	36,012	41,376	14.9%	50,000	20.8%
RECRUITMENT	154,072	187,837	158,802	-15.5%	190,000	19.6%
OTHER DISTRICT-WIDE EXP.	184,848	226,223	490,446	116.8%	388,334	-20.8%
MISCELLANEOUS	5,160	4,653	4,868	4.6%	7,750	59.2%
TOTAL	\$ 2,496,615	\$ 2,741,295	\$ 2,915,210	6.3%	\$ 3,510,873	20.4%

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013 – 2014**

24

**UNRESTRICTED GENERAL FUND
CAPITAL OUTLAY AND OTHER OUTGO ANALYSIS**

In 2012-13, \$979 thousand was transferred to other funds primarily to cover deficits in restricted categorical programs (the details of which are identified) and to transfer energy savings into a separate fund for deferred maintenance. In the 2013-14 Adoption Budget, Other Outgo of \$711 thousand includes funding instructional support for a lab school, the Child Development Fund, as well as DSPS, BFAP/FA, Puente project and other categorical programs.

MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013-2014

UNRESTRICTED GENERAL FUND
CAPITAL OUTLAY ANALYSIS

FISCAL YEAR	ACTUAL	ACTUAL	ESTIMATED	%	ADOPTION	%
	2010-2011	2011-2012	2012-2013	CHANGE	2013-2014	CHANGE
CAPITAL OUTLAY						
LIBRARY BOOKS/PERIODICALS	\$ 79,462	\$ 62,686	\$ 68,029	8.5%	\$ 75,000	10.2%
EQUIPMENT NEW & LEASED	182,787	309,256	252,386	-18.4%	283,181	12.2%
TOTAL	\$ 262,249	\$ 371,942	\$ 320,415	-13.9%	\$ 358,181	11.8%
OTHER OUTGO						
INTERFUND / INTRAFUND TRANSFERS:						
MAINTENANCE MANAGEMENT FUND	\$ 165,640	\$ 189,210	\$ 321,022	69.7%	\$ -	-100.0%
INSTRUCT. SUPPORT FOR LAB SCHOOL			159,156		173,000	8.7%
CHILD DEVELOPMENT FUND	110,033	244,405	24,635	-89.9%	62,908	155.4%
DSPS	167,090	169,715	159,509	-6.0%	171,928	7.8%
PUENTE	57,878	102,161	89,268	-12.6%	91,000	1.9%
BFAP/FA	59,100	50,956	75,000	47.2%	110,408	47.2%
TECHNOLOGY FUND			57,870		-	-100.0%
MATRICULATION-CREDIT		6,036	34,815	476.8%	45,658	31.1%
MATRICULATION-NONCREDIT		23,197	17,834	-23.1%	27,834	56.1%
EOPS/CARE		15,563	11,582	-25.6%	-	-100.0%
SINGLE STOP		-	27,645	n/a	27,347	-1.1%
WORKSTUDY		5,820	-	n/a	-	0.0%
MISCELLANEOUS	911	916	1,071	16.9%	1,047	-2.2%
TOTAL	\$ 560,652	\$ 807,979	\$ 979,407	21.2%	\$ 711,130	-27.4%

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013 – 2014**

26

COMMUNITY SERVICES

Community Services has been in transition as the College reassesses where courses belong. Non-credit courses were transferred to fee-based in 2010-11. As this process settles, Community Services will reevaluate its course fees to once again contribute toward the College's fund balance and reserve.

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013-2014**

D. COMMUNITY SERVICES

FISCAL YEAR			ESTIMATED	ADOPTION	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	%
	2010-2011	2011-2012	2012-2013	2013-2014	CHANGE
REVENUE BY PROGRAM					
COMM. SVCS. ADVERTISING	\$ 1,999	\$ 1,822	\$ 1,812	\$ 2,000	10.4%
FACILITIES USE	89,757	74,399	72,076	84,000	16.5%
INTENSIVE ENGLISH	119,632	139,291	161,838	198,000	22.3%
EMERITUS	272,378	292,544	289,841	320,000	10.4%
SHORT COURSES/WORKSHOPS	467,433	448,141	459,999	490,000	6.5%
MICROCOMPUTER CENTER	81,693	87,951	67,091	75,000	11.8%
Total Revenue	\$ 1,032,892	\$ 1,044,148	\$ 1,052,657	\$ 1,169,000	11.1%
EXPENDITURES BY PROGRAM					
COMM. SVCS. OFFICE	\$ 577,954	\$ 577,319	\$ 560,638	\$ 580,000	3.5%
FACILITIES USE	6,400	1,529	15,266	4,000	-73.8%
INTENSIVE ENGLISH	171,510	150,949	145,265	150,000	3.3%
EMERITUS	152,391	161,750	164,697	165,000	0.2%
SHORT COURSES/WORKSHOPS	203,387	188,854	226,527	230,000	1.5%
MICROCOMPUTER CENTER	42,497	38,306	31,332	40,000	27.7%
Total Expenditures	\$ 1,154,139	\$ 1,118,707	\$ 1,143,725	\$ 1,169,000	2.2%
TRANSFER IN FROM UNRESTRICTED	\$ (121,247)	\$ (74,559)	\$ (91,068)	\$ -	n/a

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013 – 2014**

28

**RESTRICTED PROGRAMS - GENERAL FUND
REVENUE AND EXPENDITURE BUDGET**

Actual expenditures are shown for 2010-11, 2011-12 and 2012-13. Revenue budgets are shown for 2013-14. The expenditure budgets for 2013-14 will generally be limited by the amount of revenue actually received, since every attempt is made to end the year with expenditures equal to revenue in every program. Although for the first time in several years the initial State funding projections appear to be at least consistent with 2012-13, the Adoption Budget for the non-Financial Aid State funded categorical programs has been budgeted at 95% of the 2012-13 allocations. On the other hand, most federally funded programs remain flat with 2012-13 estimated actuals.

MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013-2014

E. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2010-2011	ACTUAL 2011-2012	ESTIMATED ACTUAL 2012-2013	ADOPTION BUDGET 2013-2014
FEDERAL SOURCES				
Academic Competitive Grant	\$ 10,913	\$ -	\$ -	\$ -
Child Development Training Consortium	9,653	11,354	10,390	14,800
Child Development Training Consortium Carry-Forward	-	-	-	60
College Work Study Program	242,883	266,777	262,286	249,924
ECE Mentor Program	3,972	3,228	3,200	3,200
Foster Care Education Program (51% Federal)	39,751	32,495	36,475	35,645
Office of Emergency Services – Preparedness Plan Carry Forward	-	-	-	1,800
PELL (Grants & Admin) & Direct Loan Programs	11,487,027	12,715,225	11,714,400	11,840,613
Supplemental Education Opportunity Grants	127,700	165,650	137,800	165,580
Transitional Assistance to Needy Families (50% Federal)	14,949	14,864	15,251	14,488
Transitional Assistance to Needy Families Supplemental/Carry Forward	151	-	-	-
VTEA - Tech. Prep.	69,708	46,970	49,389	44,025
Vocational & Applied Tech. Education	86,108	122,637	130,158	130,158
Vocational & Applied Tech Education – Carry Forward	6,663	1,510	-	-
TOTAL FEDERAL	\$ 12,099,478	\$ 13,380,710	\$ 12,359,349	\$ 12,500,293

MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013-2014

E. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2010-2011	ACTUAL 2011-2012	ESTIMATED ACTUAL 2012-2013	ADOPTION BUDGET 2013-2014
STATE SOURCES				
Basic Skills	\$ 125,209 *	\$ -	\$ 24,813	\$ 100,000
Basic Skills Carry Forward		117,332	132,366	65,187
Board Financial Assistance Program Admin. Allowance	135,228	221,042	243,024	174,823
CAL Grants	254,549	222,061	261,532	260,000
CALWORKS	120,467 *	119,087	122,377	116,258
CALWORKS Carry Forward	4,994	1,994	1,677	-
Cooperative Agencies Resources for Education	36,395 *	37,254	37,254	35,391
Cooperative Agencies Resources for Education Carry Forward	16,055	859	-	-
Disabled Student Programs & Services	791,384 *	702,116 *	683,068	647,465
Economic Development/Allied Health	24,348	-	-	-
Enrollment Fee Waiver - 2% Administrative	16,190	22,800	76,830	72,989
Extended Opportunity Programs & Services	354,040 *	366,540	357,690	339,806
Extended Opportunity Programs & Services-Carry Forward	19,425	3,650	-	-
Faculty and Staff Development-Carry Forward	-	-	-	11,325
Faculty and Staff Diversity	1,544 *	4,418	4,497	4,272
Faculty and Staff Diversity-Carry Forward		2,954	-	78
Foster Care Education Program (49% State)	36,841	39,716	35,081	37,859
Hazardous Substances Carry Forward	-	9,103	13,936	11,200
SUB-TOTAL	\$ 1,936,669	\$ 1,870,926	\$ 1,994,145	\$ 1,876,653

* Includes American Recovery & Reinvestment Act (ARRA) funding.

MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013-2014

E. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

	<u>ACTUAL</u> <u>2010-2011</u>	<u>ACTUAL</u> <u>2011-2012</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>2012-2013</u>	<u>ADOPTION</u> <u>BUDGET</u> <u>2013-2014</u>
STATE SOURCES CONTINUED				
SUB-TOTAL (PREVIOUS PAGE)	\$ 1,936,669	\$ 1,870,926	\$ 1,994,145	\$ 1,876,653
Industry Driven Regional Collaborative-	-	141,431	190,547	-
Instructional Equipment and Library Materials	39,411	-	-	-
Instructional Equipment & Library Materials Carry Forward	-	-	-	590
Matriculation (Credit)	164,436 *	174,756	174,050	165,177
Matriculation (Credit) Carry Forward	18,356	10,431	-	-
Non-Credit Matriculation	69,852 *	62,526 *	62,526	59,400
Non-Credit Matriculation Carry Forward	-	-	-	-
Nursing/Economic Development	133,456 *	62,173	73,847	164,000
Nursing/Economic Development Carry Forward	-	100,815	84,514	49,369
Peace Officers Training	800	-	1,148	1,000
Peace Officers Training Carry Forward	-	3,262	-	-
Prop. 20 – Lottery – Instructional Supplies	68,399	-	-	150,364
Prop. 20 – Lottery – Instructional Supplies Carry Forward	-	74,866	61,917	372,978
Scheduled Maintenance, Carry Forward (10-11)	-	-	-	301,117
Transfer and Articulation , Carry Forward (10-12)	939	1,098	40	40
Transitional Assistance to Needy Families (50% State)	14,949	14,864	15,250	14,488
Transitional Assistance to Needy Families (50% State) Carry Forw	151	-	-	-
TOTAL STATE	\$ 2,447,418	\$ 2,517,148	\$ 2,657,984	\$ 3,155,176

* Includes American Recovery & Reinvestment Act (ARRA) funding.

MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013-2014

E. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2010-2011	ACTUAL 2011-2012	ESTIMATED ACTUAL 2012-2013	ADOPTION BUDGET 2013-2014
LOCAL SOURCES				
Advancement	\$ -	\$ -	\$ 43,100	\$ 200,000
Advancement Carry Forward	-	-	-	113,441
Annual Fund Drive	50,096	32,369	63,443	100,000
Annual Fund Drive Carry Forward	-	-	-	172,311
Bay Area Career Pathways	372	-	-	-
Bay Area Clean Energy - Carry Forward	29,612	191	-	2,472
Branson	123,727	122,570	121,550	131,080
COM Foundation:				
Donations	1,398	-	-	-
Donations Carry Forward	-	3	598	5,678
Scholarships & Carry Forward	-	-	500	4,137
Electronic Vehicle Training Consortium	52,694	-	-	-
Electronic Vehicle Training Consortium Carry Forward	-	28,472	3,282	19,855
Health Services - Restricted	240,744	277,402	280,528	277,402
Health Services, Restricted & Carry Forward	-	-	-	51,747
Maintenance Management & Carry Forward	-	-	88,291	1,228,899
Marin Community Foundation (MCF)- College Skills & Career Bridges for ESL	55,670	-	-	-
MCF - College Skills & Career Bridges for ESL Students Carry Forward	-	44,753	14,888	-
Marin Community Foundation - Report to the Community Carry Forward	-	-	-	619
Marin Community Foundation - Technology Plan Carry Forward	-	12,408	-	-
Marin County - Crisis Intervention Carry Forward	-	-	-	44
Napa Valley Community College - Green Grant	19,641	-	-	-
Napa Valley Community College - Green Grant Carry Forward	-	13,960	-	-
Napa Valley Community College - Green III	-	8,672	31,666	162
Napa Valley Community College - Green Supplemental	-	801	7,201	-
Napa Valley Community College - Green IV Multimedia	-	-	-	50,000
Napa Valley Community College - Green V Business Office Systems	-	-	-	56,000
Outside Scholarships	55,863	53,828	109,138	75,000
Parking	356,684	445,047	390,216	410,284
SUB-TOTAL	\$ 986,501	\$ 1,040,476	\$ 1,154,401	\$ 2,899,131

MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013-2014

E. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2010-2011	ACTUAL 2011-2012	ESTIMATED ACTUAL 2012-2013	ADOPTION BUDGET 2013-2014
LOCAL SOURCES CONTINUED				
SUB-TOTAL (PREVIOUS PAGE)	\$ 986,501	\$ 1,040,476	\$ 1,154,401	\$ 2,899,131
Parking Carry Forward	-	-	-	564,079
President's Circle	78,481	39,113	4,276	-
President's Circle Carry Forward	-	-	-	29,107
Risk Margin (RM)/ RM Carry Forward	444,976	233,697	3,841	880,841
San Rafael Redevelopment Carry Forward	(7)	-	181,764	473,410
Santa Rosa Multimedia Collaborative	17,488	-	-	-
Single Stop	-	37,432	61,724	70,157
UC Berkeley - Puente Fund	35,000	-	1,500	1,500
TOTAL LOCAL	\$ 1,562,439	\$ 1,350,718	\$ 1,407,506	\$ 4,918,225
OTHER FINANCING SOURCES/OUTGO				
Inter/Intrafund Transfers In/(Out)	284,979	374,364	292,830	475,222
Contingency for Additional Grants	-	-	-	1,250,000
TOTAL RESTRICTED PROGRAMS	\$ 16,394,314	\$ 17,622,940	\$ 16,717,669	\$ 22,298,916

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013 – 2014**

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 2010-11, 2011-12, 2012-13 Fiscal Years, and a proposed Adoption Budget for the 2013-14 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
ADOPTION BUDGET 2013 – 2014**

35

B. NARRATIVE TEXT AND FINANCIAL STATEMENTS

SCHOLARSHIP AND INVESTMENT TRUST FUNDS

(Formerly Foundation Trust Fund)

REVENUE AND EXPENDITURE REPORT

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

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 Financial Aid/Scholarship endowments, in 2004-05 the District moved five endowments 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 the College received the Clara Hamilton nursing scholarship contribution of \$48,360.

There are eleven endowments and grants coordinated through this fund. The value of the principal in the Scholarship and Investment Trust Funds as of June 30, 2013 is projected at \$1.1 million. The remainder of the fund balance is interest earned on these funds.

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013-2014**

B. NARRATIVE TEXT AND FINANCIAL STATEMENTS

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

FISCAL YEAR	ACTUAL 2010-2011	ACTUAL 2011-2012	ESTIMATED ACTUAL 2012-2013	ADOPTION BUDGET 2013-2014
REVENUE				
Interest Income	\$ 3,892	\$ 2,155	\$ 1,184	\$ 2,155
Additional Endowment Income	289,069	39,679	301,650	90,000
Total Revenue	292,961	41,834	302,834	92,155
EXPENDITURES				
Financial Aid/Support		10,000	9,525	75,000
Instructional/College Improvements	2,398	94,285	98,065	500,000
Total Expenditures	2,398	104,285	107,590	575,000
Excess of Revenue Over Expenditures	290,563	(62,451)	195,244	(482,845)
Beginning Fund Balance	678,786	969,349	906,898	1,102,142
ENDING FUND BALANCE	\$ 969,349	\$ 906,898	\$ 1,102,142	\$ 619,297

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013 – 2014**

37

**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. The centers provide child care for student parents and instructional lab support to Early Childhood Education, Pediatric Nursing, Child Psychology, Behavioral Science and related disciplines.

Federal funding has declined over the last seven years and presently only includes the school lunch program. Additionally, as a result of the Tax Bailout funding reduction (\$80,000) during 2009-10, State funding has also decreased significantly. For 2013-14 the Adoption Budget includes State Tax Bailout and Department of Ed preschool contract funding levels consistent with 2012-13. 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 have made significant progress with other funding sources during 2012-13. The Adoption Budget, however, does not include such optimistic results for 2013-14.

State and parent fee income is expected to increase slightly over 2012-13. 2013-14 expenses are budgeted to increase as a result of staffing related costs including benefits.

The 2012-13 estimated expenditures exceeded external revenue by \$184 thousand which is covered by a transfer from the General Fund. Approximately 86% or \$159 thousand of the General Fund transfer supports the costs of the instructional lab services the Child Study Centers provide to the College. 2013-14's budgeted expenditures exceed external revenue by \$236 thousand which will be funded by the General Fund, \$173 thousand of which is to support the instructional lab.

MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013-2014

CHILD DEVELOPMENT FUND
REVENUE AND EXPENDITURE REPORT

FISCAL YEAR			ESTIMATED	ADOPTION
	ACTUAL	ACTUAL	ACTUAL	BUDGET
	2010-2011	2011-2012	2012-2013	2013-2014
REVENUE				
Interest Income	\$ (248)	\$ 174	\$ 96	\$ 50
Federal Income	23,214	21,787	20,799	23,000
State Income	264,638	238,367	222,768	238,219
State Income-Renovation & Repair Projects	5,857	-	-	-
Other Local Income	91,224	88,387	121,383	123,464
Grants/Contributions	96,682	51,058	113,069	100,000
Interfund Transfer-In for Instructional Support			159,156	173,000
Interfund Transfer-In - General Fund	110,033	244,405	24,635	62,908
Total Revenue	591,400	644,178	661,906	720,641
EXPENDITURES				
Certificated Salaries	332,251	350,452	355,313	359,369
Classified Salaries	56,444	56,152	58,768	81,772
Fringe Benefits	170,814	212,959	222,542	250,500
Supplies	6,653	7,597	6,792	10,000
Food	17,053	16,118	17,488	18,000
Other Operating Expenses	1,643	900	1,003	1,000
Other Operating Exp.- Renovation & Repair	6,542	-	-	-
Equipment	-	-	-	-
Total Expenditures	591,400	644,178	661,906	720,641
Excess of Revenue Over Expenditures	-	-	-	-
Beginning Fund Balance	0	0	0	0
ENDING FUND BALANCE	\$ 0	\$ 0	\$ 0	\$ 0

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013 – 2014**

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 Instructional Equipment/Scheduled Maintenance Block grant funding and are accounted for in the General Fund, Restricted Funds.

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013-2014**

**CAPITAL OUTLAY FUND
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR	ACTUAL 2010-2011	ACTUAL 2011-2012	ESTIMATED ACTUAL 2012-2013	ADOPTION BUDGET 2013-2014
REVENUE				
Interest Income	\$ 4,501	\$ 2,317	\$ 3,111	\$ 3,000
State Supported Projects-Scheduled Maintenance	-	-	-	-
Capital Outlay Projects	-	-	-	-
Property Rental	40,950	40,800	19,500	-
Other Local Income/Interfund Transfers	165,640	189,210	560,656	-
Total Revenue	211,091	232,327	583,267	3,000
EXPENDITURES				
Lease Revenue Bond Cost of Issuance				
State-Supported Projects:				
- Scheduled Maintenance	-	-	-	-
- Capital Outlay	-	-	-	-
Other Projects				
- Dickson Hall, KTD Roofs, One Stop, Other	-	-	-	-
- Facilities Master Plan, Other				650,000
Total Expenditures and Transfers	-	-	-	650,000
Excess of Revenue Over Expenditures	211,091	232,327	583,267	(647,000)
Beginning Fund Balance	1,995,069	2,206,160	2,438,487	3,021,754
ENDING FUND BALANCE	\$ 2,206,160	\$ 2,438,487	\$ 3,021,754	\$ 2,374,754

MARIN COMMUNITY COLLEGE DISTRICT ADOPTION BUDGET 2013 – 2014

41

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 will be 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 & 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 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 seven new or renovated buildings, including the new LEED certified Science 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 at the Indian Valley Campus. As well, many accessibility, renewable energy, utility infrastructure and technology projects have been completed.

The 2013-14 budget outlines approximately \$36.8 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 start of construction on the new Academic Center building, accessibility projects, infrastructure, weatherization and technology projects.

MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013-2014

CAPITAL OUTLAY FUND FOR MEASURE C
REVENUE AND EXPENDITURE REPORT

FISCAL YEAR		ACTUAL 2010-2011	ACTUAL 2011-2012	ESTIMATED ACTUAL 2012-2013	ADOPTION BUDGET 2013-2014
REVENUE					
Measure C Bond Proceeds		\$ 52,505,000	\$ -	\$ 46,995,000	\$ -
Interest Income		210,337	128,947	55,000	60,000
Total Revenue		52,715,337	128,947	47,050,000	60,000
EXPENDITURES					
PROGRAM LEVEL					
Assessments and Studies		94,174	382,558	391,218	481,075
Program Management		488,616	761,312	1,668,538	521,418
Program Support		394,435	621,084	808,030	583,692
Program Services and Fees		325,421	31,668	114,024	233,942
Non-Project Budget Contingency			-	-	4,354,336
	Subtotal	1,302,646	1,796,622	2,981,810	6,174,463
DISTRICT WIDE					
Information Technology		542,779	593,522	449,097	2,788,465
Swing Space		325,379	541,068	2,050,132	377,039
		868,158	1,134,590	2,499,229	3,165,504
PROJECTS					
KENTFIELD CAMPUS					
New Central Plant/ Sewer Line/ Joint Trench		272,879	15,598	15,297	4,936
Misc Sitework KTD		8,200	513	-	-
Austin Science Alterations			79,797	164,433	548,080
Science Math & Nursing		12,850,749	20,051,761	13,347,072	1,291,412
Modernize Performing Arts Center & Exhibition Space		2,009,899	8,944,066	4,285,423	437,542
New Fine Arts		9,395,261	385,691	81,198	112,910
Fine Arts Weatherization			8,310	192,558	947,472
Diamond PE Center Modernization		101,731	210,749	21,165	-
Academic Center		289,065	928,280	1,788,679	22,635,507
Child Study Center		75,000	299,417	3,791,281	196,877
PE Track Renovations		57,335	1,162,080	420	30,163
ADA Upgrades			23,514	24,283	952,203
	Kentfield Campus Expenditures	25,060,119	32,109,776	23,711,809	27,157,102
INDIAN VALLEY CAMPUS					
Transportation Tech Complex		254,628	100,150	27,792	261,934
IVC Main Building		4,515,051	579,110	40,757	38,592
Misc IVC		2,337,820	191,637	24,825	25,269
Bridges / Pathways		554,432			-
	Indian Valley Campus Expenditures	7,661,931	870,897	93,374	325,795
Total Expenditures		34,892,854	35,911,885	29,286,222	36,822,864
Excess of Revenue Over Expenditures		17,822,483	(35,782,938)	17,763,778	(36,762,864)
Beginning Fund Balance		49,446,896	67,269,379	31,486,441	49,250,219
ENDING FUND BALANCE		\$ 67,269,379	\$ 31,486,441	\$ 49,250,219	\$ 12,487,355

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013 – 2014**

43

**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 2012-13 amounted to \$93,158 and is projected to be \$96,133 for 2013-14.

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
ADOPTION BUDGET 2013-2014**

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

FISCAL YEAR	ACTUAL 2010-2011	ACTUAL 2011-2012	ESTIMATED ACTUAL 2012-2013	ADOPTION BUDGET 2013-2014
REVENUE				
Interest	\$ 684	\$ 311	\$ 172	\$ 200
Proceeds from Hamilton Redevelopment Agency	89,863	82,475	133,721	133,000
Interfund Transfer In				
Total Revenue	90,547	82,786	133,893	133,200
EXPENDITURES				
Bond Principal	45,000	55,000	60,000	65,000
Interest	36,226	34,876	33,158	31,133
Transaction fees	1,650	1,650	1,675	1,650
Total Expenditures	82,876	91,526	94,833	97,783
Excess of Revenue Over Expenditures	7,671	(8,740)	39,060	35,417
Beginning Fund Balance	347,016	354,687	345,947	385,007
ENDING FUND BALANCE	\$ 354,687	\$ 345,947	\$ 385,007	\$ 420,424

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013 – 2014**

45

**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 \$7,445,472 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.

Debt service for 2012-13 amounted to \$9,402,526 and is projected to be \$12,267,360 for 2013-14. 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
ADOPTION BUDGET 2013-2014**

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

FISCAL YEAR	<u>ACTUAL 2010-2011</u>	<u>ACTUAL 2011-2012</u>	<u>ESTIMATED ACTUAL 2012-2013</u>	<u>ADOPTION BUDGET 2013-2014</u>
REVENUE				
Interest	16,057	6,475	3,712	3,700
Proceeds from Ad Valorem Tax	7,701,078	9,885,742	10,247,600	12,265,160
Measure C Premium	767,032	-	7,847,134	-
Total Revenue	8,484,167	9,892,217	18,098,446	12,268,860
EXPENDITURES				
Bond - Cost of Issuance	-	-	546,574	-
Bond Principal	3,960,000	1,450,000	1,765,000	2,670,000
Interest	6,203,125	7,730,917	7,637,526	9,597,360
Miscellaneous Expenses	1,313	550	2,862	1,500
Total Expenditures	10,164,438	9,181,467	9,951,962	12,268,860
Excess of Revenue Over Expenditures	(1,680,271)	710,750	8,146,484	-
Other Financing Sources - Refunding Bond Proceeds	-	-	44,380,000	-
(Other Outgo - Payment to Refunded Bonds Escrow Agent)	-	-	(51,399,708)	-
Beginning Fund Balance	7,217,129	5,536,858	6,247,608	7,374,384
ENDING FUND BALANCE	5,536,858	6,247,608	7,374,384	7,374,384

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013 – 2014**

47

**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 2013-14 Adoption Budget has revenue generally flat over the estimated revenue for 2012-13.

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013-2014**

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

FISCAL YEAR	ACTUAL 2010-2011	ACTUAL 2011-2012	ESTIMATED ACTUAL 2012-2013	ADOPTION BUDGET 2013-2014
REVENUE				
Vision Care	\$ 60,558	\$ 61,055	\$ 60,899	\$ 58,800
Dental	605,878	604,207	598,425	580,800
Interest Income	756	209	141	150
Total Revenue	667,192	665,471	659,465	639,750
EXPENDITURES				
Vision Care:				
Administrative Fees	7,500	4,242	5,948	5,000
Claims	41,903	47,216	46,699	50,000
Dental:				
Administrative Fees	38,398	32,755	33,594	35,250
Claims	567,950	496,600	549,476	549,500
Total Expenditures	655,751	580,813	635,717	639,750
Excess of Revenue Over Expenditures	11,441	84,658	23,748	-
Beginning Fund Balance	-	11,441	96,099	119,847
ENDING FUND BALANCE	\$ 11,441	\$ 96,099	\$ 119,847	\$ 119,847

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013 – 2014**

OTHER POST EMPLOYMENT BENEFITS (OPEB) TRUST FUND

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 "OPEB") 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 initial 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. Between Fiscal Years 2005-06 and 2009-10, the District pre-funded the obligation and transferred \$2,000,000 out of the General Fund into the Retiree Unfunded Medical Benefits Liability Fund. This pre-funding accumulated interest earnings in the amount of \$164,078.

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 the \$2,164,078 fund 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 2018-19 Fiscal Year.

In 2012, Total Compensation System, Inc. updated the OPEB actuarial study (through September 1, 2012) which showed that the unfunded liability had diminished from about \$6.6 million down to \$5.7 million. Also, in preparation for establishing the new irrevocable OPEB trust, Total Compensation System, Inc. completed another actuarial study (through June 30, 2013) which showed that the unfunded liability had diminished down to \$5.1 million.

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013-2014**

OTHER POST RETIREMENT BENEFITS (OPEB) TRUST FUND

FISCAL YEAR	ESTIMATED ACTUAL 2012-2013	ADOPTION BUDGET 2013-2014
REVENUE		
Investment Income		152,784
Total Revenue	\$ -	\$ 152,784
EXPENDITURES		
Administrative Fees	-	3,246
Total Expenditures	-	3,246
Excess of Revenue Over Expenditures	-	149,538
Other Financing Sources - Contributions	2,164,078	
Beginning Fund Balance	-	2,164,078
ENDING FUND BALANCE	\$ 2,164,078	\$ 2,313,616

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013 – 2014**

51

**ASSOCIATED STUDENTS ORGANIZATIONS
REVENUE AND EXPENDITURE REPORT**

Adoption Budget for Fiscal Year 2013-2014

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
ADOPTION BUDGET 2013-2014**

ASSOCIATED STUDENTS COLLEGE OF MARIN - KTD IVC

FISCAL YEAR	ACTUAL 2010-2011	ACTUAL 2011-2012	ESTIMATED ACTUAL 2012-2013	ADOPTION BUDGET 2013-2014
REVENUE				
Other Local Income	\$ 144,031	\$ 166,409	\$ 154,130	\$ 174,110
Contingency				
Total Revenue	144,031	166,409	154,130	174,110
EXPENDITURES				
Supplies	21,900	38,781	24,122	28,300
Contracted Services	56	314	2,242	2,400
Travel/Conference		4,641	3,526	10,000
Membership & Dues	-	-		
Printing	1,867	1,313	520	1,750
Other Operating Expense	-	140	65	125
Equipment	5,565	15,020	10,510	10,000
Other Outgo:				
Intrafund Transfers-Club Support & Emergency Loan Fund	925	12,720	23,920	14,500
Interfund Transfers-MCCD	6,500	41,000	80,389	62,000
Grants/Scholarships/Other Student Support	1,000	2,000	-	16,000
Bookstore Vouchers	500	-	-	-
Contingency	-	-	-	29,035
Total Expenditures	38,313	115,929	145,294	174,110
Excess of Revenue Over Expenditures	105,718	50,480	8,836	-
Beginning Fund Balance	96,173	201,891	252,371	261,207
ENDING FUND BALANCE	\$ 201,891	\$ 252,371	\$ 261,207	\$ 261,207

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
ADOPTION BUDGET 2013-2014**

ASSOCIATED STUDENTS EMERITUS COLLEGE

FISCAL YEAR	ACTUAL 2010-2011	ACTUAL 2011-2012	ESTIMATED ACTUAL 2012-2013	ADOPTION BUDGET 2013-2014
REVENUE				
Other Local Income	\$ 7,564	\$ 13,343	\$ 16,235	\$ 18,700
Contingency				
Total Revenue	7,564	13,343	16,235	18,700
EXPENDITURES				
Supplies	1,734	1,819	2,234	3,500
Travel/Conference	-	100	200	100
Contracted Services	150	100	25	250
Postage	1,304	1,285	1,379	1,700
Printing	1,447	2,224	3,407	3,700
Equipment	-	282	-	300
Other Outgo:				
Grants/Scholarships	1,143	-	60	4,500
Contingency			-	4,650
Total Expenditures	5,778	5,810	7,305	18,700
Excess of Revenue Over Expenditures	1,786	7,533	8,930	-
Beginning Fund Balance	13,212	14,998	22,531	31,461
ENDING FUND BALANCE	\$ 14,998	\$ 22,531	\$ 31,461	\$ 31,461

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013-2014**

ASSOCIATED STUDENTS REPRESENTATION FEE FUND

FISCAL YEAR	ACTUAL 2010-2011	ACTUAL 2011-2012	ESTIMATED ACTUAL 2012-2013	ADOPTION BUDGET 2013-2014
REVENUE				
Other Local Income	\$ 15,808	\$ 14,422	\$ 13,040	\$ 20,275
Total Revenue	15,808	14,422	13,040	20,275
EXPENDITURES				
Supplies	182	-	106	110
Travel / Conference	12,304	5,708	19,194	21,490
Membership & Dues	75	-	75	100
Postage	-	-	25	50
Contingency	-	-	-	-
Total Expenditures	12,561	5,708	19,400	21,750
Excess of Revenue Over Expenditures	3,247	8,714	(6,360)	(1,475)
Beginning Fund Balance	93,035	96,282	104,996	98,636
ENDING FUND BALANCE	\$ 96,282	\$ 104,996	\$ 98,636	\$ 97,161

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
ADOPTION BUDGET 2013 – 2014**

55

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.

2013-14 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
ADOPTION BUDGET 2013-2014**

B. GANN APPROPRIATION LIMIT WORKSHEET

I. 2013-14 Appropriations Limit:

A. 2012-13 Appropriations Limit		\$	48,167,835
B. 2013-14 Price Factor:	1.0512		
C. Population Factor:			
1. 2011-12 Second Period Actual FTES:	4,919.00		
2. 2012-13 Second Period Actual FTES:	4,703.00		
3. 2013-14 Population Change Factor:	0.9561		
(line C.2. divided by line C.1.)			
D. 2012-13 Limit adjusted by inflation and population factors (line A multiplied by line B and Line C.3.)			48,411,194
E. Adjustments to Increase Limit			
1. Transfers in of financial responsibility	-		
2. Temporary voter approved increases	-		
3. Total adjustment - increase	-		
Subtotal			48,411,194
F. Adjustments to Decrease Limit			
1. Transfers out of financial responsibility	-		
2. Lapses of voter approved increases	-		
3. Total adjustment - decrease	-		
			-
G. 2013-14 Appropriations Limit		\$	48,411,194

MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013-2014

B. GANN APPROPRIATION LIMIT WORKSHEET

II. 2013-14 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.)		265,241
C. Local Property taxes		41,566,787
D. Estimated Excess Debt Service taxes		-
E. Estimated Parcel taxes, Square Foot taxes, etc.		-
F. Interest on proceeds of taxes		3,000
G. Local appropriations from taxes for unreimbursed State, court and federal mandates		-
		<hr/>
H. 2013-14 Appropriations Subject to Limit	\$	<u><u>41,835,028</u></u>

MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013-2014

C. AUTHORIZED STAFFING

	Faculty	Classified	Administrators	Totals
Unrestricted General Fund	120.08	167.26	20.55	307.89
Community Education and Services		4.23	1.00	5.23
Restricted General Fund	6.92	21.30	0.45	28.67
Child Development Fund	7.80	0.88	0.92	9.60
Capital Outlay Fund for Measure C		1.80	1.00	2.80
District Totals	134.80	195.47	23.92	354.19

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013-2014**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
COUNSELOR	CULLEN	GINA	1.00
COUNSELOR	ESCOBAR	CAITLIN	1.00
COUNSELOR	FURUYA	BRUCE	1.00
COUNSELOR	KURZMAN	PAMELA	1.00
COUNSELOR	MAGALLANES	ALEXANDRA	1.00
COUNSELOR	MORENO	LUZ	0.50
COUNSELOR	PERRONE	KRISTIN	1.00
COUNSELOR	RAMEY	BYRON	1.00
COUNSELOR	ROBINSON	KAREN	0.53
COUNSELOR	VACANT - UNFUNDED		1.00
COUNSELOR	VACANT - FUNDED		0.88
INSTRUCTOR	ABRIGHT	WILLIAM	1.00
INSTRUCTOR	ADAMS	GEORGE	1.00
INSTRUCTOR	AGUDELO	FERNANDO	1.00
INSTRUCTOR	ALLEN	MAULA	1.00
INSTRUCTOR	ARNOLD	CHESTER	1.00
INSTRUCTOR	BEAL	REBECCA	1.00
INSTRUCTOR	BELLISIMO	YOLANDA	1.00
INSTRUCTOR	BONANDER	BARBARA	1.00
INSTRUCTOR	BORENSTEIN	BONNIE	1.00
INSTRUCTOR	BOYD	SANDY	1.00
INSTRUCTOR	BROWN	BECKY	1.00
INSTRUCTOR	COTTLE	WINDEE	1.00
INSTRUCTOR	CROSBY	FRANK	1.00
INSTRUCTOR	DASILVA	PAUL	1.00
INSTRUCTOR	DENERIS	JAMIE	1.00

MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013-2014

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
INSTRUCTOR	DODGE	MARGARET	0.97
INSTRUCTOR	DUNMIRE	ERIK	1.00
INSTRUCTOR	EDWARDS	SHAQUAM	0.97
INSTRUCTOR	EGERT	DAVID	1.00
INSTRUCTOR	ESKILDSEN	HARRIET	1.00
INSTRUCTOR	EVERITT	DAVID	1.00
INSTRUCTOR	GOLITZIN	GEORGE	1.00
INSTRUCTOR	GONZALEZ	JAMES	1.00
INSTRUCTOR	HINDS	JOHN	1.00
INSTRUCTOR	JACOB	JOHN	1.00
INSTRUCTOR	JOHNSON	MOLLY	1.00
INSTRUCTOR	JONES	DAVID	1.00
INSTRUCTOR	KELLY	INGRID	1.00
INSTRUCTOR	KELLY	PATRICK	1.00
INSTRUCTOR	KING	DAVID	1.00
INSTRUCTOR	KLINGER	ALISA	1.00
INSTRUCTOR	KOENIG	KAREN	1.00
INSTRUCTOR	KREIT	CARA	1.00
INSTRUCTOR	KUHN	KRISTI	1.00
INSTRUCTOR	LAGER	WARREN	1.00
INSTRUCTOR	LANGINGER	JEANNIE	1.00
INSTRUCTOR	LEFKOWITZ	SARRALYN	0.93
INSTRUCTOR	LI	CHRISTINE	1.00
INSTRUCTOR	LOESER	JENNIFER	1.00
INSTRUCTOR	LUTZ	ARTHUR	1.00
INSTRUCTOR	MARMYSZ	JOHN	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013-2014**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
INSTRUCTOR	MARTIN	DIKRAN	1.00
INSTRUCTOR	MARTINISI	MICHELE	1.00
INSTRUCTOR	MASSION	CHEO	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 MEG	1.00
INSTRUCTOR	PASSER	JOYCE	1.00
INSTRUCTOR	PATEL	BETH	1.00
INSTRUCTOR	PIEPER-WARREN	MARY	1.00
INSTRUCTOR	POMAJULCA	CESAR	1.00
INSTRUCTOR	QUICK	DAYNA	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

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013-2014**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
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	LARRY	1.00
INSTRUCTOR	TURNER	WALTER	1.00
INSTRUCTOR	VACANT - FUNDED		18.50
INSTRUCTOR	VACANT - UNFUNDED		7.00
INSTRUCTOR	WAGNER	KATHERINE	1.00
INSTRUCTOR	WALSH	WENDY	1.00
INSTRUCTOR	WELDON	SANDRA	1.00
INSTRUCTOR	WILSON	DEREK	1.00
INSTRUCTOR	WOODLIEF	BLAZE	0.80
LIBRARIAN	ERDMANN	JOHN	1.00
LIBRARIAN	FRYE	SARAH	1.00
LIBRARIAN	PATTERSON	DAVID	1.00
TOTAL FACULTY FTE			<u>120.08</u>

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013-2014**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
ACADEMIC EVALUATOR	WIEBERS	DEBORAH	1.00
ACCOMPANIST	PAUL	JEFFREY	0.33
ACCOUNTANT	BARKER	LESLIE	1.00
ACCOUNTANT	GREITZER	MICHELLE	1.00
ACCOUNTANT	VACANT - FUNDED		0.70
ACCOUNTING SPECIALIST	BARZEGAR	NATALIE	1.00
ACCOUNTS PAYABLE SPECIALIST	AVILES	FRANCISCO	1.00
ACCOUNTS PAYABLE SPECIALIST	FRAGATA	MARILOU	1.00
ACCOUNTS PAYABLE SPECIALIST	SEDIE	THEO	0.50
ADMINISTRATIVE ASSISTANT	BACIGALUPI	LINDSAY	0.92
ADMINISTRATIVE ASSISTANT	BORISSOVA	OLGA	1.00
ADMINISTRATIVE ASSISTANT	JACQUES	ROSE	1.00
ADMINISTRATIVE ASSISTANT	LAMKE	VICKIE	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
ADMINISTRATIVE ASSISTANT	ROMO-PADILLA	GUADALUPE	0.53
ADMINISTRATIVE ASSISTANT	RUDOLPH	MONICA	0.68
ADMINISTRATIVE ASSISTANT	SUAREZ	ALEX	1.00
ADMINISTRATIVE ASSISTANT	VACANT - FUNDED		1.00
ADMINISTRATIVE ASSISTANT TO THE DEAN/DIR. (CABINET LEVEL)	ACKER	EILEEN	1.00
ADMINISTRATIVE ASSISTANT TO THE DEAN/DIR. (CABINET LEVEL)	CRUZ	NICOLE	1.00
ADMINISTRATIVE ASSISTANT TO THE DEAN/DIR. (CABINET LEVEL)	DAVID	BARBARA	1.00
ADMINISTRATIVE ASSISTANT TO THE DEAN/DIR. (CABINET LEVEL)	FAW	DIANNE	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013-2014**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
ADMINISTRATIVE ASSISTANT TO THE DEAN/DIR. (CABINET LEVEL)	LOEFFLER	LAURIE	1.00
ADMINISTRATIVE ASSISTANT TO THE DEAN/DIR. (CABINET LEVEL)	LONGO	GINA	1.00
ADMINISTRATIVE ASSISTANT TO THE DEAN/DIR. (CABINET LEVEL)	RINALDI	JOAN	1.00
ADMINISTRATIVE ASSISTANT TO THE DEAN/DIR. (CABINET LEVEL)	VACANT - UNFUNDED		1.00
ADMINISTRATIVE ASSISTANT TO THE VICE PRESIDENT	JONES	RHONDA	1.00
ADMINISTRATIVE ASSISTANT TO THE VICE PRESIDENT	MOLLOY	MELINDA	1.00
ADMINISTRATIVE ASSISTANT TO THE VICE PRESIDENT	SCIALLI	CAROL	1.00
ADMINISTRATIVE SYSTEMS ANALYST	NGUYEN	DONG	1.00
ADMINISTRATIVE SYSTEMS ANALYST	SCHANE	BURTON	1.00
ADMINISTRATIVE SYSTEMS ANALYST	THAYER	DEBRA	1.00
ADMISSIONS & RECORDS SPECIALIST	TACHIHARA	SANDRA	1.00
ADMISSIONS & RECORDS SPECIALIST	VACANT - FUNDED		1.00
ATHLETIC TRAINER	SCARCELLA	JOSEPH	1.00
ATHLETICS & P.E. EQUIP. MGR.	BERRINGER	STEVE	1.00
BOX OFFICE CASHIER	VACANT - FUNDED		0.29
BUYER	ERLENHEIM	DAVID	1.00
CARPENTER	RODRIGUEZ	JOHN	1.00
COLLEGE POLICE SVCS. ASST.	MINOIA	MARCO	0.60
COMPUTER ACCESS SPECIALIST	DODSON	STEVE	1.00
CONFIDENTIAL ADMINISTRATIVE ASSISTANT	VACANT - FUNDED		1.00
CURRICULUM & ARTICULATION SPECIALIST	O'GARA	KIM	1.00
CURRICULUM & ARTICULATION TECHNICIAN	HAGOS	ALGANESH	1.00
CURRICULUM & ARTICULATION TECHNICIAN	KUROMIYA	JAMES	1.00
CURRICULUM & ARTICULATION TECHNICIAN	VACANT - UNFUNDED		1.00
CUSTODIAL SERVICES SUP.	VACANT - FUNDED		1.00
CUSTODIAN	BELTRAN	RAUL	1.00

MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013-2014

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
CUSTODIAN	BERUMEN	FERNANDO	1.00
CUSTODIAN	BUI	XUAN	1.00
CUSTODIAN	CRUZ	JULIO	1.00
CUSTODIAN	DEYOUNG	SCOTT	1.00
CUSTODIAN	DIAZ	ABNER	1.00
CUSTODIAN	GALZAGORRY	JEAN-FELIX	1.00
CUSTODIAN	GALZAGORRY	MARY	1.00
CUSTODIAN	KEENER	DAN	1.00
CUSTODIAN	LARRE	CHRISTELLE	1.00
CUSTODIAN	LEE	STEPHEN	1.00
CUSTODIAN	MARTINEZ	MANUEL	1.00
CUSTODIAN	PEREZ	RAMIRO	1.00
CUSTODIAN	SMITH	MICHAEL	1.00
CUSTODIAN	UGALDE	MAUREEN	1.00
CUSTODIAN	KEENER	JEANEFFER	1.00
DATABASE ADMINISTRATOR	OSHEROFF	AARON	1.00
DESIGNER/STAGE TECH.	WHITE	DAVID	1.00
ELECTRICIAN	FANTA	PAUL	1.00
ELECTRICIAN	JOHNSON	CYNTHIA	1.00
EOPS COORDINATOR	VACANT - FUNDED		0.15
EXECUTIVE ASSISTANT	JOYNER	KATHY	1.00
FINANCIAL AID ASSISTANT	VACANT - FUNDED		1.00
FINANCIAL AID ASSISTANT DIRECTOR	HUNTER	ANDREA	0.50
FINANCIAL AID SPECIALIST, KTD	VACANT - FUNDED		0.75
FINANCIAL AID TECHNICIAN	BAGTAS-CARMONA	EMY	0.40
FINANCIAL AID TECHNICIAN	MADDEN	EILEEN	0.73

MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013-2014

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
GARDENER	AMOS	SCOTT	1.00
GARDENER	CRAIG	RODNEY	1.00
GARDENER	DOMINGUEZ	PAUL	1.00
GARDENER	FAHY	PHILIP	1.00
GARDENER	GARRETT	STEVEN	1.00
GARDENER	WADSWORTH	BILL	1.00
GARDENER	VACANT - FUNDED		1.00
GRAPHIC DESIGN SPECIALIST	MAHONEY	DAVID	1.00
GRAPHIC DESIGN SPECIALIST	DORMANN	ROGER	1.00
HEALTH & SAFETY COORDINATOR	VACANT - UNFUNDED		0.60
HIGH SCHOOL OUTREACH FINANCIAL AID COORDINATOR	PILLOTON	ANNA	1.00
HUMAN RESOURCES OPERATIONS SUPERVISOR	KINKA	DEVON	1.00
HUMAN RESOURCES SPECIALIST	LEHUA	CONNIE	1.00
HUMAN RESOURCES SPECIALIST	MONEMZADEH	PEARL	1.00
HUMAN RESOURCES SPECIALIST	MULDOWNEY	CLAUDETTE	1.00
HUMAN RESOURCES TECHNICIAN	BREAKSTONE	JULIE	1.00
HUMAN RESOURCES TECHNICIAN	GISLE	KIRSTEN	0.80
HUMAN RESOURCES TECHNICIAN	LEE	LESLIE	0.53
HVAC MECHANIC	MITCHELL	DAVE	1.00
HVAC MECHANIC	YOHANNES	HAILIE	1.00
INFORMATION TECHNICIAN	CREEL	MELODY	1.00
INFORMATION TECHNOLOGY SUPERVISOR	FLEISHER	JEFFREY	1.00
INSTRUCTIONAL ASST., BUS & INFO SYS	WOODS	JULIA	0.67
INSTRUCTIONAL ASST., COURT REPORTING	ROSS	MARY	0.38
INSTRUCTIONAL ASST., MACHINE & METALS	DEINES	MARK	0.28
INSTRUCTIONAL ASST., SCULPTURE	VACANT - FUNDED		0.17

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013-2014**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
INSTRUCTIONAL SPECIALIST - BUS & INFO SYS	SMITH	GREGORY	0.83
INSTRUCTIONAL SPECIALIST - COLLEGE SKILLS	VACANT		0.35
INSTRUCTIONAL SPECIALIST - ENGLISH	BOWSHER	JAMES	0.28
INSTRUCTIONAL SPECIALIST - ENGLISH	HERSCH	TONYA	0.28
INSTRUCTIONAL SPECIALIST - ENGLISH	SHEOFSKY	ELIZABETH	0.21
INSTRUCTIONAL SPECIALIST - ENGLISH	SMITH	RION	0.26
INSTRUCTIONAL SPECIALIST - ENGLISH	SOUTHARD	ROWENA	0.35
INSTRUCTIONAL SPECIALIST - ENGLISH	DRISDELL	LUCAS	0.35
INSTRUCTIONAL SPECIALIST - ENGLISH	VACANT - FUNDED		0.33
INSTRUCTIONAL SPECIALIST - ENGLISH	VACANT - FUNDED		0.71
INSTRUCTIONAL SPECIALIST - LIBRARY/LEARNING RESOURCES	DELLA SANTINA	JOSEPH	0.92
INSTRUCTIONAL SPECIALIST - MATHEMATICS	HASMONDOVA	ADELA	0.60
INSTRUCTIONAL SPECIALIST - MATHEMATICS	JESTADT	JESSE	0.60
INSTRUCTIONAL SPECIALIST - MODERN LANGUAGES	VACANT - UNFUNDED		0.44
INSTRUCTIONAL SPECIALIST - TESTING/DISTANCE EDUCATION	MUELLER	FAYE	0.57
INSTRUCTIONAL TECHNOLOGIST	DIELI	ALICE	1.00
JOB PLACEMENT TECHNICIAN	PEREZ	CAROL	0.50
LABORATORY TECH., ART	DUNN	JASON	1.00
LABORATORY TECH., AUTO TECHNOLOGY	LOEFFLER	PETER	1.00
LABORATORY TECH., BIOLOGY	ENTY	AFTAB	1.00
LABORATORY TECH., CHEMISTRY	COOPER	LAURA	1.00
LABORATORY TECH., COMMUNICATIONS	GUDMUNDSSON	JON	0.92
LABORATORY TECH., COMPUTER TECH.	BEYER	MARYGALE	1.00
LABORATORY TECH., COMPUTER TECH.	WEST	KEVIN	1.00
LABORATORY TECH., COMPUTER TECH.	DUNKLE	CHRISTOPHER	1.00
LABORATORY TECH., HEALTH SCIENCE, DENTAL ASST	HEW	CAROLYN	0.17

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013-2014**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
LABORATORY TECH., HEALTH SCIENCE, NURSING	LASCALA	LISA	0.40
LABORATORY TECH., MICROBIOLOGY	MARTINEZ	DEIRDRE	0.92
LABORATORY TECH., MUSIC	IRVINE	MIKE	1.00
LABORATORY TECH., PHYSICS	ROBINSON	MARK	1.00
LABORATORY TECH., PHYSICS	VACANT - FUNDED		0.50
LABORATORY TECH., SCIENCE/MUSEUM	VACANT - FUNDED		0.50
LEARNING RESOURCES ASSISTANT	LONG	LAN-LING	1.00
LEARNING RESOURCES ASSISTANT	NGUYEN	TRANG	1.00
LIBRARY TECHNICAL ASSISTANT	URQUHART	GAYLENE	0.83
LIBRARY TECHNICAL SPECIALIST	VANLOAN	FRANCES GLADE	1.00
LOCKSMITH/CARPENTER	DOUGLAS	BARRY	1.00
MAINTENANCE MECHANIC/CARPENTER	STANGE	DODD	1.00
MAINTENANCE SUPERVISOR	FLOWERS	DON	1.00
MEDIA CENTER ASSISTANT	VACANT - UNFUNDED		0.92
MEDIA CENTER SPECIALIST	KUTCHER	NANCY	1.00
MEDIA SERVICES COORDINATOR	BROWN	STEVE	1.00
MEDIA SERVICES COORDINATOR	WHITE-LAMBERT	CATHY	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	DEO	LEE	1.00
OFFICE TECHNICIAN	FREELAND	REBECCA	1.00
OFFICE TECHNICIAN	GAFFNEY	KELI	1.00
OFFICE TECHNICIAN	JAMES	PATIENCE	1.00
OFFICE TECHNICIAN	KIDD	THELMA	1.00
OFFICE TECHNICIAN	LAVI	CYNTHIA	1.00

MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013-2014

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
OFFICE TECHNICIAN	PAULINO	JOAN	1.00
OFFICE TECHNICIAN	PRATCHENKO	MARGARET	0.42
OFFICE TECHNICIAN	SHAW	ELLEN	1.00
OFFICE TECHNICIAN	SPEASE	JENNIFER	1.00
OFFICE TECHNICIAN	VILLARREAL	SEANNA	1.00
OFFICE TECHNICIAN	YOKELL	JUNE	0.53
OFFICE TECHNICIAN	VACANT - UNFUNDED		1.00
OFFICE TECHNICIAN	VACANT - UNFUNDED		1.00
PAINTER	OROPEZA	GUADALUPE	1.00
PAYROLL BENEFITS SPECIALIST	TERRY	LINDA	1.00
PAYROLL BENEFITS SPECIALIST	TUCKER	DORIS	1.00
PLUMBER	VACANT - FUNDED		1.00
POLICE & SEC. SERGEANT	KIDDER	TODD	0.60
POLICE OFFICER	ADAMS	JOHN	0.60
POLICE OFFICER	KESSLER	MICHAEL	0.60
POLICE OFFICER	MOUA	TOU	0.60
POLICE OFFICER	RUIZ	DUSTIN	0.60
POLICE OFFICER	VACANT - FUNDED		0.60
POLICE OFFICER	VACANT - FUNDED		0.60
POOL MAINT. WORKER	THOMAS	TRACY	1.00
PRINT PRODUCTION SPECIALIST	SO	ALBERT	1.00
PRODUCTION TECHNICIAN	FOULGER	KIMBERLY	1.00
RECEIVING CLERK	VACANT - FUNDED		1.00
REPROGRAPHICS & MAIL SUPERVISOR	RICCIUTI	ANNIE	1.00
REPROGRAPHICS CLERK	HARBISON	JESSE	1.00
REPROGRAPHICS CLERK	KLEIN	MICHAEL	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013-2014**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
SENIOR CREATIVE DESIGNER	CHUNG	SHOOK-CHU	1.00
STAFF DEVELOPMENT PROGRAM ADMINISTRATOR	VACANT - FUNDED		1.00
SYSTEM SUPPORT ADMINISTRATOR	KAEHLER	MARYANN	1.00
SYSTEM SUPPORT TECHNICIAN	LEE	WENDY	1.00
SYSTEMS ADMINISTRATOR	VACANT - FUNDED		1.00
TECHNOLOGY OPERATIONS SUPPORT SPECIALIST	WALASHEK	RON	1.00
TELCOMM. & ELECTRONICS SPECIALIST	HABER	ANDY	0.80
TESTING CENTER COORDINATOR	FRAITES	DEE	1.00
TESTING TECHNICIAN	GARRETSON	PATRICK	0.59
TRANSFER & CAREER CENTER TECHNICIAN	MANN	ANDREA	0.92
TUTORING CENTER COORDINATOR	REETZ	BECKY	0.80
WORKFORCE & PARTNERSHIP PROGRAM SPECIALIST	TAKEMOTO	KATHY	0.25
TOTAL CLASSIFIED FTE			<u>167.26</u>

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013-2014**

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 LEARNING	VACANT - FUNDED		1.00
VICE PRESIDENT OF STUDENT SERVICES	ELDRIDGE	JONATHAN	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	1.00
DEAN OF MATH AND SCIENCES	ARNOLD	JIM	1.00
DEAN OF STUDENT SUCCESS	LEVY	DEREK	0.55
DIRECTOR OF FINANCIAL AID	COOK	DAVID	1.00
DIRECTOR OF NURSING	VACANT - FUNDED		1.00
DIRECTOR OF PHYSICAL EDUCATION AND ATHLETICS	MARKOVICH	MATT	1.00
DIRECTOR OF PLANNING, RESEARCH & INST. EFFECTIVENESS	VACANT - FUNDED		1.00
DIRECTOR OF STUDENT AFFAIRS & HEALTH CENTER	CEDILLO	ARNULFO	1.00
TOTAL ACADEMIC ADMINISTRATORS			<u>12.55</u>

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013-2014**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED:</u>			
INTERIM VICE PRESIDENT OF FINANCE & COLLEGE OPERATIONS	NELSON	GREG	1.00
EXEC. DIR. OF COMM., COMMUNITY RELATIONS & ADVANCEMENT	SUMMA-WOLFE	CATHY	1.00
EXECUTIVE DIRECTOR OF HR & LABOR RELATIONS	COMBS	KRISTINA	1.00
DIRECTOR OF ACADEMIC SERVICES & ARTICULATION	TORRES	CARI	1.00
DIRECTOR OF FISCAL SERVICES	ISOZAKI	PEGGY	1.00
DIRECTOR OF INFORMATION TECHNOLOGY	VACANT - FUNDED		1.00
DIRECTOR OF MAINTENANCE & OPERATIONS	VACANT - FUNDED		1.00
POLICE SERVICES - CHIEF OF POLICE	LEMAY	MITCHELL	1.00
TOTAL CLASSIFIED ADMINISTRATORS			<u>8.00</u>
TOTAL ADMINISTRATIVE FTE			<u>20.55</u>
TOTAL UNRESTRICTED FTE			<u>307.89</u>

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013-2014**

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 ESL OFFICE TECHNICIAN	VACANT - FUNDED		0.23
OFFICE TECHNICIAN	PEITZ	HEATHER	1.00
TOTAL CLASSIFIED FTE			<u>4.23</u>
<u>ADMINISTRATORS</u>			
<u>ACADEMIC</u>			
DIRECTOR OF COMMUNITY ED., LIFELONG LEARNING & INT'L ED.	LAU	JASON	1.00
TOTAL ACADEMIC ADMINISTRATORS			<u>1.00</u>
TOTAL ADMINISTRATIVE FTE			<u>1.00</u>
TOTAL COMMUNITY EDUCATION AND SERVICES FTE			<u>5.23</u>

MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013-2014

C. RESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
COUNSELOR	EARLY	RINETTA	1.00
COUNSELOR	MORENO	LUZ	0.50
COUNSELOR	ROBINSON	KAREN	0.47
COUNSELOR	VACANT		1.00
COUNSELOR	VACANT		0.12
COUNSELOR	THOMPSON	ROSE	1.00
COUNSELOR	WITTENMEIER	TONI	1.00
INSTRUCTOR	DODGE	MARGARET	0.03
INSTRUCTOR	EDWARDS	SHAQUAM	0.03
INSTRUCTOR	LEE	JUNE	1.00
INSTRUCTOR	VACANT		0.07
INSTRUCTOR	VACANT		0.50
INSTRUCTOR	WOODLIEF	BLAZE	0.20
TOTAL FACULTY FTE			<u>6.92</u>
<u>CLASSIFIED</u>			
ADMINISTRATIVE ASSISTANT	OYLE	JULIE	0.50
ASSISTIVE TECHNOLOGY SPECIALIST-DSPS	VACANT		1.00
BKSTR. OPERATIONS ASST.	STROUD	JOANNE	1.00
BOOKSTORE CLERK	ARIMA	KATHY	1.00
BOOKSTORE CLERK	CHADWICK-WALASHEK	JILL	1.00
BOOKSTORE CLERK	KI-EL		0.53
BOOKSTORE CLERK	RILEY	VONDA	0.53
CALWORKS/TANF TECHNICIAN	SACCUZZO	SHERRY	0.50

MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013-2014

C. RESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
COLLEGE POLICE SVCS. ASST.	MINOIA	MARCO	0.40
DSP&S BOOKS ON TAPE/E-TEXT TECH.	SAGE	MARY	0.53
DSPS SPECIALIST	SCHWARTZ	CAROL	0.50
DSPS SUPPORT SERV.TECH	ZARREHPARVAR	XENIA	0.92
EOPS/CALWORKS COORDINATOR	REETZ	BECKY	0.85
EOPS TECHNICIAN	SACCUZZO	SHERRY	0.50
FINANCIAL AID SPECIALIST, IVC	BANKS	CECILE	0.73
FINANCIAL AID SPECIALIST, KTD	VACANT		0.25
FINANCIAL AID TECHNICIAN	BAGTAS	EMY	0.60
FINANCIAL AID TECHNICIAN	PEREZ	CAROL	0.50
GARDENING SERVICES SUPERVISOR	BURKE	THOMAS	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	0.38
OFFICE TECHNICIAN	TEER	JOANN	1.00
POLICE & SEC. SERGEANT	KIDDER	TODD	0.40
POLICE OFFICER	ADAMS	JOHN	0.40
POLICE OFFICER	KESSLER	MICHAEL	0.40
POLICE OFFICER	MOUA	TOU	0.40
POLICE OFFICER	VACANT		0.40
POLICE OFFICER	VACANT		0.40

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013-2014**

C. RESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
POLICE OFFICER	RUIZ	DUSTIN	0.40
PROGRAM TECHNICIAN, DSPS	VACANT		0.40
PROGRAM TECHNICIAN, DSPS	MAYO	MILES	0.23
SINGLE-STOP COORDINATOR	TOWLE	EDWIN	1.00
TESTING TECHNICIAN	GARRETSON	PATRICK	0.16
TUTORING CENTER COORDINATOR	VACANT		0.20
WORKFORCE & PARTNERSHIP PROGRAM SPECIALIST	TAKEMOTO	KATHY	0.75
TOTAL CLASSIFIED FTE			<u>21.30</u>
<u>ADMINISTRATORS</u>			
<u>ACADEMIC:</u>			
STUDENT SERVICES	LEVY	DEREK	0.45
TOTAL ACADEMIC ADMINISTRATORS			<u>0.45</u>
TOTAL ADMINISTRATIVE FTE			<u>0.45</u>
TOTAL RESTRICTED FTE			<u>28.67</u>

MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013-2014

C. CHILD DEVELOPMENT AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
INSTRUCTOR - IVC SITE SUPERVISOR	BIGGART	MAUREEN	1.00
INSTRUCTOR - KTD SITE SUPERVISOR	VACANT		1.00
INSTRUCTOR	BOWEN	NORA	1.00
INSTRUCTOR	DELGADO	MARY	1.00
INSTRUCTOR	MALOUF	JANEATTE	1.00
INSTRUCTOR	VACANT		1.00
INSTRUCTOR	MORALES	HELEN	0.80
INSTRUCTOR	ROSSI	YOLANDA	1.00
TOTAL FACULTY FTE			<u><u>7.80</u></u>
<u>CLASSIFIED</u>			
ADMIN ASSISTANT	FAHY	LINDA	0.88
TOTAL CLASSIFIED FTE			<u><u>0.88</u></u>
<u>ADMINISTRATORS</u>			
<u>ACADEMIC:</u>			
DIRECTOR OF CHILD DEVELOPMENT PROGRAMS	BEARDSLEY	LYDA	0.92
TOTAL ADMINISTRATIVE FTE			<u><u>0.92</u></u>
TOTAL CHILD DEVELOPMENT FUND FTE			<u><u>9.60</u></u>

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013-2014**

C. CAPITAL OUTLAY FUND FOR MEASURE C AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
ACCOUNTANT	VACANT - FUNDED		0.30
ACCOUNTS PAYABLE SPECIALIST	SEDIE	THEO	0.50
ADMINISTRATIVE ASSISTANT TO THE DEAN/DIR. (CABINET LEVEL)	BARR	MARIDEL	1.00
TOTAL CLASSIFIED FTE			<u>1.80</u>
<u>ADMINISTRATORS</u>			
<u>CLASSIFIED:</u>			
DIRECTOR OF MODERNIZATION	MCCARTY	LAURA	1.00
TOTAL CLASSIFIED ADMINISTRATORS			<u>1.00</u>
TOTAL ADMINISTRATIVE FTE			<u>1.00</u>
TOTAL MEASURE C BOND FUND FTE			<u>2.80</u>
DISTRICT TOTALS			<u>354.19</u>

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2013 – 2014**

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
ADOPTION BUDGET 2013 – 2014**

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
ADOPTION BUDGET 2013 – 2014**

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.

