

**MARIN COMMUNITY COLLEGE DISTRICT**

**C O L L E G E O F**

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**MARIN**

**TENTATIVE BUDGET**

**FISCAL YEAR 2013-2014**

**JUNE 18, 2013**

**MARIN COMMUNITY COLLEGE DISTRICT**

**BOARD OF TRUSTEES**

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**MARIN COMMUNITY COLLEGE DISTRICT  
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**MARIN COMMUNITY COLLEGE DISTRICT  
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**PART I – BUDGET HIGHLIGHTS**

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**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 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 \$14.8 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 District has included \$501 thousand in the 2012-13 revenue projection for receipts anticipated at the end of June 2013. 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 Tentative Budget for 2013-14 has the following key elements:

- Budgeted expenditures exceed planned revenues resulting in \$485 thousand net decrease to the ending Fund Balance.
- The Ending Fund Balance for 2013-14 is 6.8% of total Unrestricted General Fund expenses compared to the estimated 7.9% for 2012-13.
- A positive CPI inflation factor adjustment of 2% for secured property taxes is expected to result in an increase of \$1.7 million for 2013-14 secured property taxes.

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- 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 \$776 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 \$70.1 million compared to \$62.6 million for 2012-13. This is an increase of \$7.5 million or 12%, principally due to deferred revenues of categorical programs from prior years.

Projected total General Fund Expenditures for 2013-14 are \$70.6 million compared to \$64.1 million for 2012-13. This is an increase of \$6.5 million or 10.1%, principally due to carry forwards of categorical programs from prior years.

The 2013-14 budgeted unrestricted revenues of \$46.7 million increased \$1.8 million or 4% over the 2012-13 unrestricted revenues of \$44.9 million; 2013-14 budgeted unrestricted expenditures of \$47.1 million is an increase of \$0.8 million or 1.7% more than the 2012-13 unrestricted expenditures of \$46.3 million.

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

Unrestricted revenues were about \$149 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. Unrestricted expenditures were approximately \$624 thousand lower than budgeted, primarily due to lower benefit costs than anticipated.

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**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 close to \$1.1 million. The remainder of the fund balance is interest earned on these funds.

**Child Development Fund**

This fund supports the operation of the Child Study Centers on both campuses. The Child Study Centers provide a significant amount of instructional support to several College academic programs as well as child care services for students, the community and staff. Although local funding is taking on a more significant role, funding primarily continues to be provided by the State Chancellor's Office, California Community Colleges, and the State Department of Education.

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Results of 2012-13 operations are estimated at \$195 thousand in expenditures exceeding revenues. The 2013-14 Tentative Budget has a \$220 thousand operating deficit that will require funding from the General Fund. 2012-13 results are being driven by relatively strong local revenue partially offset by increased personnel-related expenses. The 2013-14 Tentative Budget includes a General Fund transfer of \$220 thousand that continues to result in a \$0 year-end 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. The balance in this fund is mainly from the proceeds of the Hamilton Redevelopment lease revenue bond. Future miscellaneous facilities renewal projects may be funded using these proceeds.

### **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. 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.

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**Hamilton Redevelopment Bond Redemption Fund**

In 2003/04 the District approved the issuance of a lease revenue bond. The financing was accomplished, and a total of \$3.1 million of bond funds were generated. After financing and placement costs, the District had \$2.7 million available to fund capital facilities renewal projects and capital equipment purchases, and \$213 thousand held in the required debt service reserve. The bond is repaid by the stream of revenues due to the District from the Hamilton Redevelopment Project. Debt service for 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 the Measure C Bond Redemption Fund. Related issuance costs of \$260 thousand were charged against the bond issue of \$52.505 million in the Measure C Building Fund.

For the December 2012 bond sale, \$401 thousand issue premiums were deposited into the Measure C Bond Redemption Fund. Related issuance costs of \$101 thousand were charged against the bond issue of \$46.995 million in the Measure C Building 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.

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**Self-Insurance Fund**

The District self-insures for vision and dental coverage, with stop-loss insurance on the dental coverage. The full funding burden is borne by the District and is classified as a part of Benefits. No funding rate increase was incorporated into the Tentative Budget for 2013-14.

**Retiree Unfunded Medical Benefits Liability 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 "OPEBs") much like they now report pension plan obligations. The philosophy behind the rule is that the costs of these post-employment benefits should be recognized as a current cost during the working years of an employee (like a CalPERS or STRS pension) rather than after they retire.

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

The District's Board of Trustees elected early application of the GASB pronouncement and in the fall of 2004 commissioned Total Compensation System, Inc. to perform the OPEB actuarial study which was completed in the spring of 2005. The Board further directed funding the obligation in advance rather than on the prior "pay as you go" basis, and in Fiscal Year 2005-06 \$1.0 million of pre-funding the obligation was set aside and transferred out of the General Fund into the Retiree Unfunded Medical Benefits Liability Fund.

In 2007-08, an additional \$500 thousand was transferred from the General Fund into the Retiree Unfunded Medical Benefits Liability Fund. And, in 2009-10, an additional \$500 thousand was transferred from the General Fund into the Retiree Unfunded Medical Benefits Liability Fund.



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**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%
<b>TOTAL</b>	<b>4,467</b>	<b>4,110</b>	<b>-8.0%</b>	<b>4,278</b>	<b>4.1%</b>	<b>4,424</b>	<b>3.4%</b>	<b>4,639</b>	<b>4.9%</b>

<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)</u> <u>2012-13</u>	<u>% CH.</u>
Credit	4,313	5,126	18.8%	5,101	-0.5%	4,779	-6.3%	4,486	-6.1%
Non-Credit	326	334	2.5%	284	-15.0%	236	-16.9%	217	-8.1%
<b>TOTAL</b>	<b>4,639</b>	<b>5,460</b>	<b>17.7%</b>	<b>5,385</b>	<b>-1.4%</b>	<b>5,015</b>	<b>-6.9%</b>	<b>4,703</b>	<b>-6.2%</b>

**FTES**

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

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PART III - SUMMARY OF FUNDS  
A. REVENUES

FISCAL YEAR				
REVENUE SUMMARY	ACTUAL 2010-2011	ACTUAL 2011-2012	ESTIMATED ACTUAL 2012-2013	TENTATIVE BUDGET 2013-2014
<b>FUND TITLE</b>				
UNRESTRICTED GENERAL FUND	\$ 44,277,987	\$ 44,518,113	\$ 44,907,828	\$ 46,654,564
COMMUNITY SERVICES	1,032,892	1,044,148	1,047,077	1,139,000
RESTRICTED GENERAL FUND	16,394,314	17,622,940	16,672,051	22,325,018
<b>TOTAL GENERAL FUND</b>	61,705,193	63,185,201	62,626,956	70,118,582
INVESTMENT TRUST FUND	292,961	41,834	298,420	42,155
CHILD DEVELOPMENT FUND	591,400	644,178	665,645	670,946
CAPITAL OUTLAY FUND	211,091	232,327	278,500	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	94,360	94,708
MEASURE C INTEREST/REDEMPTION FUND	8,484,167	9,892,217	17,654,168	12,269,310
SELF-INSURANCE FUND	667,192	665,471	662,550	639,750
RETIREE UNFUNDED MEDICAL BENEFITS FUND	10,804	4,857	2,700	-
ASSOCIATED STUDENTS ORGANIZATIONS	167,403	194,174	168,699	213,085
<b>TOTAL - ALL FUNDS</b>	<b>\$ 124,936,095</b>	<b>\$ 75,071,992</b>	<b>\$ 129,501,998</b>	<b>\$ 84,111,536</b>

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

<b>FISCAL YEAR</b>				
<b>EXPENDITURE SUMMARY</b>	<b>ACTUAL 2010-2011</b>	<b>ACTUAL 2011-2012</b>	<b>ESTIMATED ACTUAL 2012-2013</b>	<b>TENTATIVE BUDGET 2013-2014</b>
<b>FUND TITLE</b>				
UNRESTRICTED GENERAL FUND	\$ 43,107,917	\$ 45,511,848	\$ 46,292,814	\$ 47,140,031
COMMUNITY SERVICES	1,154,139	1,118,707	1,126,306	1,139,000
RESTRICTED GENERAL FUND	16,394,314	17,622,940	16,672,051	22,325,018
<b>TOTAL GENERAL FUND</b>	<b>60,656,370</b>	<b>64,253,495</b>	<b>64,091,171</b>	<b>70,604,049</b>
INVESTMENT TRUST FUND	2,398	104,285	151,675	220,000
CHILD DEVELOPMENT FUND	591,400	644,178	665,645	670,946
CAPITAL OUTLAY FUND	-	-	-	400,000
CAPITAL OUTLAY FUND-MEASURE C	34,915,739	35,911,885	31,392,880	27,077,150
HAMILTON REDEVELOPMENT BOND FUND	82,876	91,526	94,808	97,783
MEASURE C INTEREST/REDEMPTION FUND	10,164,438	9,181,467	9,952,325	12,269,310
SELF-INSURANCE FUND	655,751	580,813	644,600	645,000
RETIREE UNFUNDED MEDICAL BENEFITS FUND	-	-	-	-
ASSOCIATED STUDENTS ORGANIZATIONS	56,652	127,447	151,489	214,560
<b>TOTAL - ALL FUNDS</b>	<b>\$ 107,125,624</b>	<b>\$ 110,895,096</b>	<b>\$ 107,144,593</b>	<b>\$ 112,198,798</b>



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

FISCAL YEAR	ACTUAL	ACTUAL	ESTIMATED	TENTATIVE	DOLLAR	%
	2010-2011	2011-2012	ACTUAL	BUDGET	CHANGE	CHANGE
			2012-2013	2013-2014		
<b>SOURCES OF FUNDS</b>						
BEGINNING FUND BALANCE	\$ 5,161,246	\$ 6,210,069	\$ 5,141,775	\$ 3,677,560	\$ (1,464,215)	-28.5%
<b>REVENUES</b>						
PROGRAM-BASED FUNDING	\$ 40,794,971	\$ 41,608,544	\$ 42,381,430	\$ 44,182,877	\$ 1,801,447	4.3%
FEDERAL	-	1,113	977	1,000	23	2.4%
OTHER STATE	2,316,045	1,684,534	1,420,817	1,366,537	(54,280)	-3.8%
OTHER LOCAL	1,166,971	1,223,922	1,104,604	1,104,150	(454)	0.0%
<b>TOTAL REVENUE</b>	<b>44,277,987</b>	<b>44,518,113</b>	<b>44,907,828</b>	<b>46,654,564</b>	<b>1,746,736</b>	<b>3.9%</b>
<b>TOTAL SOURCES</b>	<b>49,439,233</b>	<b>50,728,182</b>	<b>50,049,603</b>	<b>50,332,124</b>	<b>282,521</b>	<b>0.6%</b>
<b>USE OF FUNDS</b>						
SALARIES	27,876,476	28,589,628	28,397,277	28,012,146	(385,131)	-1.4%
BENEFITS	9,817,410	10,885,144	11,732,160	12,622,451	890,291	7.6%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>37,693,886</b>	<b>39,474,772</b>	<b>40,129,437</b>	<b>40,634,597</b>	<b>505,160</b>	<b>1.3%</b>
FIXED EXPENSES	2,094,515	2,115,860	2,121,000	2,421,100	300,100	14.1%
OTHER OPERATING	2,496,615	2,741,295	2,804,450	3,099,500	295,050	10.5%
CAPITAL OUTLAY	262,249	371,942	311,980	315,000	3,020	1.0%
OTHER OUTGO	560,652	807,979	925,947	669,834	(256,113)	-27.7%
<b>TOTAL OTHER EXPENSES</b>	<b>5,414,031</b>	<b>6,037,076</b>	<b>6,163,377</b>	<b>6,505,434</b>	<b>342,057</b>	<b>5.5%</b>
<b>TOTAL USES</b>	<b>43,107,917</b>	<b>45,511,848</b>	<b>46,292,814</b>	<b>47,140,031</b>	<b>847,217</b>	<b>1.8%</b>
<b>SOURCES OVER (UNDER) USES</b>	<b>6,331,316</b>	<b>5,216,334</b>	<b>3,756,789</b>	<b>3,192,093</b>	<b>(564,696)</b>	<b>-15.0%</b>
TRANSFER IN (OUT)	(121,247)	(74,559)	(79,229)	-	79,229	-100.0%
<b>ENDING FUND BALANCE</b>	<b>\$ 6,210,069</b>	<b>\$ 5,141,775</b>	<b>\$ 3,677,560</b>	<b>\$ 3,192,093</b>	<b>\$ (564,696)</b>	<b>-15.4%</b>
RESERVE	14.4%	11.3%	7.9%	6.8%		

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

The unrestricted fund is anticipating an increase in revenues of \$1.7 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 4.3% or \$1.7 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 \$501 thousand in revenue in 2012-13 for Prop 30 Education Protection Account (EPA) which we anticipate receiving at the end of June 2013. 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.

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UNRESTRICTED GENERAL FUND  
B. STATEMENT OF SOURCES OF FUNDS

FISCAL YEAR	ACTUAL		ESTIMATED	TENTATIVE	DOLLAR	%
	2010-2011	2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	CHANGE	CHANGE
<b>PROGRAM-BASED FUNDING</b>						
STATE SUBVENTIONS	\$ 273,494	\$ 273,774	\$ 265,241	\$ 265,241	\$ -	0.0%
<b>TOTAL</b>	<b>273,494</b>	<b>273,774</b>	<b>265,241</b>	<b>265,241</b>	<b>-</b>	<b>0.0%</b>
<b>PROPERTY TAXES</b>						
SECURED	37,601,190	38,012,618	38,310,610	39,960,865	1,650,255	4.3%
SUPPLEMENTAL	386,798	413,686	500,000	505,000	5,000	1.0%
UNSECURED	847,250	899,726	865,590	911,147	45,557	5.3%
PRIOR-YEAR	98,399	45,505	64,974	65,624	650	1.0%
<b>TOTAL TAXES</b>	<b>38,933,637</b>	<b>39,371,535</b>	<b>39,741,174</b>	<b>41,442,636</b>	<b>1,701,462</b>	<b>4.3%</b>
ENROLLMENT FEES	1,587,840	1,963,235	2,375,015	2,475,000	99,985	6.3%
<b>TOTAL PROGRAM-BASED</b>	<b>40,794,971</b>	<b>41,608,544</b>	<b>42,381,430</b>	<b>44,182,877</b>	<b>1,801,447</b>	<b>4.3%</b>
FEDERAL REVENUE	-	1,113	977	1,000	23	n/a
<b>STATE REVENUE</b>						
PARTNERSHIP FOR EXCELL	1,153,040	576,520	-	-	-	0.0%
OTHER STATE	1,163,005	1,108,014	1,420,817	1,366,537	(54,280)	-3.8%
<b>TOTAL STATE</b>	<b>2,316,045</b>	<b>1,684,534</b>	<b>1,420,817</b>	<b>1,366,537</b>	<b>(54,280)</b>	<b>-3.8%</b>
<b>LOCAL REVENUE</b>						
INTEREST	29,264	12,842	2,700	2,700	-	0.0%
NON-RESIDENCE FEES	737,809	806,151	720,450	780,450	60,000	8.3%
OTHER STUDENT CHARGES	81,453	88,121	70,000	71,400	1,400	2.0%
NON-RESIDENCE INSURANCE	40,746	52,958	56,454	57,600	1,146	2.0%
MISCELLANEOUS	277,699	263,850	255,000	192,000	(63,000)	-24.7%
	<b>1,166,971</b>	<b>1,223,922</b>	<b>1,104,604</b>	<b>1,104,150</b>	<b>(454)</b>	<b>0.0%</b>
<b>TOTAL REVENUE</b>	<b>\$ 44,277,987</b>	<b>\$ 44,518,113</b>	<b>\$ 44,907,828</b>	<b>\$ 46,654,564</b>	<b>\$ 1,746,736</b>	<b>3.9%</b>



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

FISCAL YEAR	ACTUAL 2010-2011	ACTUAL 2012-2013	ESTIMATED ACTUAL 2012-2013	TENTATIVE BUDGET 2013-2014	DOLLAR CHANGE	% CHANGE
<b>USE OF FUNDS</b>						
SALARIES	\$ 27,876,476	\$ 28,589,628	\$ 28,397,277	\$ 28,012,146	\$ (385,131)	-1.4%
BENEFITS	9,817,410	10,885,144	11,732,160	12,622,451	890,291	7.6%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>37,693,886</b>	<b>39,474,772</b>	<b>40,129,437</b>	<b>40,634,597</b>	<b>505,160</b>	<b>1.3%</b>
FIXED EXPENSES	2,094,515	2,115,860	2,121,000	2,421,100	300,100	14.1%
OTHER OPERATING	2,496,615	2,741,295	2,804,450	3,099,500	295,050	10.5%
CAPITAL OUTLAY	262,249	371,942	311,980	315,000	3,020	1.0%
OTHER OUTGO	560,652	807,979	925,947	669,834	(256,113)	-27.7%
<b>TOTAL OTHER EXPENSES</b>	<b>5,414,031</b>	<b>6,037,076</b>	<b>6,163,377</b>	<b>6,505,434</b>	<b>342,057</b>	<b>5.5%</b>
<b>TOTAL USES</b>	<b>\$ 43,107,917</b>	<b>\$ 45,511,848</b>	<b>\$ 46,292,814</b>	<b>\$ 47,140,031</b>	<b>\$ 847,217</b>	<b>1.8%</b>

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

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**UNRESTRICTED GENERAL FUND  
SALARY ANALYSIS**

The Faculty salary budget decreases \$697 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 \$260 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 higher than 2012-13 actuals primarily due to new or revised positions.

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

**UNRESTRICTED GENERAL FUND  
SALARY ANALYSIS**

<b>FISCAL YEAR</b>	<b>ESTIMATED</b>				<b>TENTATIVE</b>	
	<b>ACTUAL 2010-2011</b>	<b>ACTUAL 2011-2012</b>	<b>ACTUAL 2012-2013</b>	<b>% CHANGE</b>	<b>BUDGET 2013-2014</b>	<b>% CHANGE</b>
<b>SALARIES</b>						
<b>FACULTY</b>						
INSTRUCTORS-REGULAR	\$ 7,231,459	\$ 7,338,705	\$ 7,495,452	2.1%	\$ 8,671,401	15.7%
INSTRUCTORS-HOURLY	7,437,215	7,584,401	6,994,705	-7.8%	5,468,328	-21.8%
NON-INSTRUCTORS-REGULAR	1,276,964	1,218,775	1,261,721	3.5%	1,242,413	-1.5%
NON-INSTRUCTORS-HOURLY	565,219	760,110	698,849	-8.1%	371,582	-46.8%
<b>FACULTY</b>	<b>16,510,857</b>	<b>16,901,991</b>	<b>16,450,727</b>	<b>-2.7%</b>	<b>15,753,724</b>	<b>-4.2%</b>
<b>CLASSIFIED</b>						
STAFF - REGULAR	7,227,906	7,402,044	7,571,217	2.3%	7,935,391	4.8%
INSTRUCTIONAL - REGULAR	965,743	971,271	999,911	2.9%	988,556	-1.1%
HOURLY INST./NON INST.	647,129	684,399	814,501	19.0%	735,376	-9.7%
OVERTIME	146,574	135,572	138,675	2.3%	125,000	-9.9%
<b>CLASSIFIED</b>	<b>8,987,352</b>	<b>9,193,286</b>	<b>9,524,304</b>	<b>3.6%</b>	<b>9,784,323</b>	<b>2.7%</b>
<b>ADMINISTRATORS</b>						
ACADEMIC	2,033,054	1,967,136	1,777,967	-9.6%	1,717,925	-3.4%
CLASSIFIED	345,213	527,215	644,279	22.2%	756,174	17.4%
<b>ADMINISTRATORS</b>	<b>2,378,267</b>	<b>2,494,351</b>	<b>2,422,246</b>	<b>-2.9%</b>	<b>2,474,099</b>	<b>2.1%</b>
<b>TOTAL SALARIES</b>	<b>\$ 27,876,476</b>	<b>\$ 28,589,628</b>	<b>\$ 28,397,277</b>	<b>-0.7%</b>	<b>\$ 28,012,146</b>	<b>-1.4%</b>

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

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**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  
TENTATIVE BUDGET 2013-2014**

**UNRESTRICTED GENERAL FUND  
BENEFIT ANALYSIS**

FISCAL YEAR	ACTUAL 2010-2011	ACTUAL 2011-2012	ESTIMATED ACTUAL 2012-2013	% CHANGE	TENTATIVE BUDGET 2013-2014	% CHANGE
<b>PUBLIC RETIREMENT</b>						
STRS	\$ 1,294,127	\$ 1,339,450	\$ 1,353,525	1.1%	\$ 1,297,270	-4.2%
PERS	1,651,026	1,728,617	1,841,081	6.5%	1,831,024	-0.5%
FICA	663,501	688,969	724,174	5.1%	747,089	3.2%
MEDICARE	368,756	381,916	398,187	4.3%	406,176	2.0%
UNEMPLOYMENT	246,665	496,185	341,023	-31.3%	280,121	-17.9%
WORKERS COMP. INS.	364,125	355,423	363,551	2.3%	349,031	-4.0%
SERP - FACULTY	-	-	145,814	0.0%	190,000	30.3%
SERP - CLASSIFIED	-	-	-	0.0%	150,000	0.0%
SERP - ADMINISTRATORS	-	-	-	0.0%	30,500	0.0%
<b>TOTAL</b>	<b>4,588,200</b>	<b>4,990,560</b>	<b>5,167,355</b>	<b>3.5%</b>	<b>5,281,211</b>	<b>2.2%</b>
<b>HEALTH PROTECTION</b>	<b>5,229,210</b>	<b>5,894,584</b>	<b>6,564,805</b>	<b>11.4%</b>	<b>7,341,240</b>	<b>11.8%</b>
<b>TOTAL BENEFITS</b>	<b>\$ 9,817,410</b>	<b>\$ 10,885,144</b>	<b>\$ 11,732,160</b>	<b>7.8%</b>	<b>\$ 12,622,451</b>	<b>7.6%</b>

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

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**UNRESTRICTED GENERAL FUND  
FIXED EXPENSES ANALYSIS**

Utilities and insurance expenses are categorized as “fixed.” For 2013-14, utilities were budgeted at a 10% increase over the 2012-13 estimated actual costs, with the exception of Gas & Electricity which has the same budget as 2012-13.

Insurance expense, property and liability as well as student insurance are projected to remain fairly flat from 2012-13 levels.

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

**UNRESTRICTED GENERAL FUND  
FIXED EXPENSES ANALYSIS**

FISCAL YEAR	ACTUAL		ESTIMATED	%	TENTATIVE	%
	2010-2011	2011-2012	2012-2013	CHANGE	BUDGET	CHANGE
					2013-2014	
<b>FIXED EXPENSES</b>						
<b>UTILITIES</b>						
SEWER SERVICE	\$ 63,005	\$ 73,998	\$ 90,000	21.6%	\$ 99,000	10.0%
TELEPHONE	100,166	105,216	120,000	14.1%	132,000	10.0%
WATER	129,154	123,158	155,000	25.9%	170,500	10.0%
GAS & ELECTRICITY	1,342,615	1,316,939	1,260,000	-4.3%	1,516,000	20.3%
PEST CONTROL	61,898	77,760	76,000	-2.3%	83,600	10.0%
	1,696,838	1,697,071	1,701,000	0.2%	2,001,100	17.6%
<b>INSURANCE</b>	397,677	418,789	420,000	0.3%	420,000	0.0%
<b>TOTAL</b>	<b>\$ 2,094,515</b>	<b>\$ 2,115,860</b>	<b>\$ 2,121,000</b>	<b>0.2%</b>	<b>\$ 2,421,100</b>	<b>14.1%</b>

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

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**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 \$54 thousand lower than budgeted for 2012-13 due to planned spending reductions.

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

**UNRESTRICTED GENERAL FUND  
OTHER OPERATING EXPENSES ANALYSIS**

FISCAL YEAR			ESTIMATED		TENTATIVE	
	ACTUAL	ACTUAL	ACTUAL	%	BUDGET	%
	2010-2011	2011-2012	2012-2013	CHANGE	2013-2014	CHANGE
<b>OTHER OPERATING EXPENSES</b>						
SUPPLIES & MATERIALS	\$ 523,795	\$ 513,520	\$ 541,800	5.5%	\$ 600,000	10.7%
PERSONAL SVCE, LECTURE	83,258	105,134	93,765	-10.8%	100,000	6.6%
TRAVEL & CONFERENCE	128,265	121,328	119,500	-1.5%	130,000	8.8%
DUES & MEMBERSHIP	106,378	75,427	66,150	-12.3%	100,000	51.2%
LEGAL	238,655	174,177	175,040	0.5%	150,000	-14.3%
AUDITS & ELECTION	77,100	203,415	100,500	-50.6%	301,750	200.2%
CONTRACTED SERVICES	739,588	928,772	1,025,000	10.4%	1,100,000	7.3%
POSTAGE	102,527	65,446	87,675	34.0%	90,000	2.7%
PRINTING & PUBLICATION	114,183	99,351	82,600	-16.9%	85,000	2.9%
RENTAL & LEASES	38,786	36,012	40,375	12.1%	50,000	23.8%
RECRUITMENT	154,072	187,837	161,665	-13.9%	180,000	11.3%
OTHER DISTRICT-WIDE EXP.	184,848	226,223	305,000	34.8%	205,000	-32.8%
MISCELLANEOUS	5,160	4,653	5,380	15.6%	7,750	44.1%
<b>TOTAL</b>	<b>\$ 2,496,615</b>	<b>\$ 2,741,295</b>	<b>\$ 2,804,450</b>	<b>2.3%</b>	<b>\$ 3,099,500</b>	<b>10.5%</b>

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

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

In 2012-13, \$926 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. Funds are also being set aside for future technology needs. In the 2013-14 Tentative Budget, Other Outgo of ***\$670 thousand*** includes funding the Child Development Fund as well as DSPS, BFAP/FA, Puente project and other categorical programs.

MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2013-2014

UNRESTRICTED GENERAL FUND  
CAPITAL OUTLAY ANALYSIS

FISCAL YEAR	ACTUAL 2010-2011	ACTUAL 2011-2012	ESTIMATED ACTUAL 2012-2013	% CHANGE	TENTATIVE BUDGET 2013-2014	% CHANGE
<b>CAPITAL OUTLAY</b>						
LIBRARY BOOKS/PERIODICALS	\$ 79,462	\$ 62,686	\$ 71,980	14.8%	\$ 75,000	4.2%
EQUIPMENT NEW & LEASED	182,787	309,256	240,000	-22.4%	240,000	0.0%
<b>TOTAL</b>	<b>\$ 262,249</b>	<b>\$ 371,942</b>	<b>\$ 311,980</b>	<b>-16.1%</b>	<b>\$ 315,000</b>	<b>1.0%</b>
<b>OTHER OUTGO</b>						
INTERFUND / INTRAFUND TRANSFERS:						
MAINTENANCE MANAGEMENT FUND	\$ 165,640	\$ 189,210	\$ 256,000	35.3%	\$ -	-100.0%
TECHNOLOGY FUND			57,870			
CHILD DEVELOPMENT FUND	110,033	244,405	194,650	-20.4%	219,887	13.0%
DSPS	167,090	169,715	150,000	-11.6%	150,000	0.0%
BFAP/FA	59,100	50,956	84,000	64.8%	110,408	31.4%
PUENTE	57,878	102,161	89,208	-12.7%	91,000	2.0%
EOPS/CARE		15,563	11,110	-28.6%	-	-100.0%
MATRICULATION-NONCREDIT		23,197	17,834	-23.1%	27,834	56.1%
MATRICULATION-CREDIT		6,036	36,340	502.1%	45,658	25.6%
SINGLE STOP		-	27,888	n/a	24,000	-13.9%
WORKSTUDY		5,820	-	n/a	-	0.0%
MISCELLANEOUS	911	916	1,047	14.3%	1,047	0.0%
<b>TOTAL</b>	<b>\$ 560,652</b>	<b>\$ 807,979</b>	<b>\$ 925,947</b>	<b>14.6%</b>	<b>\$ 669,834</b>	<b>-27.7%</b>

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

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**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  
TENTATIVE BUDGET 2013-2014**

**D. COMMUNITY SERVICES**

FISCAL YEAR	ACTUAL 2010-2011	ACTUAL 2011-2012	ESTIMATED ACTUAL 2012-2013	TENTATIVE BUDGET 2013-2014	% CHANGE
<b>REVENUE BY PROGRAM</b>					
COMM. SVCS. ADVERTISING	\$ 1,999	\$ 1,822	\$ 1,922	\$ 2,000	4.1%
FACILITIES USE	89,757	74,399	74,177	84,000	13.2%
INTENSIVE ENGLISH	119,632	139,291	165,288	188,000	13.7%
EMERITUS	272,378	292,544	287,367	310,000	7.9%
SHORT COURSES/WORKSHOPS	467,433	448,141	455,082	480,000	5.5%
MICROCOMPUTER CENTER	81,693	87,951	63,241	75,000	18.6%
<b>Total Revenue</b>	<b>\$ 1,032,892</b>	<b>\$ 1,044,148</b>	<b>\$ 1,047,077</b>	<b>\$ 1,139,000</b>	<b>8.8%</b>
<b>EXPENDITURES BY PROGRAM</b>					
COMM. SVCS. OFFICE	\$ 577,954	\$ 577,319	\$ 543,000	\$ 550,000	1.3%
FACILITIES USE	6,400	1,529	4,000	4,000	0.0%
INTENSIVE ENGLISH	171,510	150,949	151,000	150,000	-0.7%
EMERITUS	152,391	161,750	160,000	165,000	3.1%
SHORT COURSES/WORKSHOPS	203,387	188,854	230,000	230,000	0.0%
MICROCOMPUTER CENTER	42,497	38,306	38,306	40,000	4.4%
<b>Total Expenditures</b>	<b>\$ 1,154,139</b>	<b>\$ 1,118,707</b>	<b>\$ 1,126,306</b>	<b>\$ 1,139,000</b>	<b>1.1%</b>
<b>TRANSFER IN FROM UNRESTRICTED</b>	<b>\$ (121,247)</b>	<b>\$ (74,559)</b>	<b>\$ (79,229)</b>	<b>\$ -</b>	<b>n/a</b>

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

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**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 Tentative 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  
TENTATIVE BUDGET 2013-2014

E. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2010-2011	ACTUAL 2011-2012	ESTIMATED ACTUAL 2012-2013	TENTATIVE BUDGET 2013-2014
<b>FEDERAL SOURCES</b>				
Academic Competitive Grant	\$ 10,913	\$ -	\$ -	\$ -
Child Development Training Consortium	9,653	11,354	12,300	14,800
Child Development Training Consortium Carry-Forward	-	-	-	-
College Work Study Program	242,883	266,777	249,924	249,924
ECE Mentor Program	3,972	3,228	3,200	3,200
Foster Care Education Program (52% Federal)	39,751	32,495	37,521	35,645
Office of Emergency Services – Preparedness Plan Carry Forward	-	-	-	1,800
PELL Grant & Direct Loan Programs	11,487,027	12,715,225	11,800,000	11,800,000
Supplemental Education Opportunity Grants	127,700	165,650	140,000	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	-	-
<b>TOTAL FEDERAL</b>	<b>\$ 12,099,478</b>	<b>\$ 13,380,710</b>	<b>\$ 12,437,743</b>	<b>\$ 12,459,620</b>

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

**E. GENERAL FUND - RESTRICTED PROGRAMS**

**REVENUE AND EXPENDITURE BUDGET**

<b>FISCAL YEAR</b>	<b>ACTUAL 2010-2011</b>	<b>ACTUAL 2011-2012</b>	<b>ESTIMATED ACTUAL 2012-2013</b>	<b>TENTATIVE BUDGET 2013-2014</b>
<b>STATE SOURCES</b>				
Basic Skills	\$ 125,209 *	\$ -	\$ -	\$ 95,931
Basic Skills Carry Forward		117,332	130,000	91,454
Board Financial Assistance Program Admin. Allowance	135,228	221,042	243,024	174,823
CAL Grants	254,549	222,061	260,000	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 *	681,542	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	-	-
Foster Care Education Program (48% State)	36,841	39,716	37,859	37,859
Hazardous Substances Carry Forward	-	9,103	2,555	22,580
SUB-TOTAL	<b>\$ 1,936,669</b>	<b>\$ 1,870,926</b>	<b>\$ 1,955,305</b>	<b>\$ 1,910,153</b>

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

MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE 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>TENTATIVE</u> <u>BUDGET</u> <u>2013-2014</u>
<b>STATE SOURCES CONTINUED</b>				
SUB-TOTAL (PREVIOUS PAGE)	\$ 1,936,669	\$ 1,870,926	\$ 1,955,305	\$ 1,910,153
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	173,870	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	60,000	164,000
Nursing/Economic Development Carry Forward	-	100,815	84,514	86,687
Peace Officers Training	800	-	952	1,000
Peace Officers Training Carry Forward	-	3,262	-	1,525
Prop. 20 – Lottery – Instructional Supplies	68,399	-	-	100,000
Prop. 20 – Lottery – Instructional Supplies Carry Forward	-	74,866	61,917	362,649
Scheduled Maintenance, Carry Forward (10-11)	-	-	-	301,117
Telecommunications Technology Infrastructure	-	-	-	-
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	-	-	-
<b>TOTAL STATE</b>	<b>\$ 2,447,418</b>	<b>\$ 2,517,148</b>	<b>\$ 2,604,921</b>	<b>\$ 3,166,826</b>

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

MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2013-2014

E. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2010-2011	ACTUAL 2011-2012	ESTIMATED ACTUAL 2012-2013	TENTATIVE BUDGET 2013-2014
<b>LOCAL SOURCES</b>				
Advancement	\$ -	\$ -	\$ 43,100	\$ 200,000
Advancement Carry Forward	-	-	-	113,441
Annual Fund Drive	50,096	32,369	50,637	100,000
Annual Fund Drive Carry Forward	-	-	-	153,083
Bay Area Career Pathways	372	-	-	-
Bay Area Clean Energy - Carry Forward	29,612	191	-	2,472
Branson	123,727	122,570	121,620	131,080
COM Foundation:				
Donations	1,398	-	241	-
Donations Carry Forward	-	3	-	6,035
Electronic Vehicle Training Consortium	52,694	-	-	-
Electronic Vehicle Training Consortium Carry Forward	-	28,472	1,904	21,233
Health Services - Restricted	240,744	277,402	277,402	277,402
Health Services, Restricted & Carry Forward	-	-	-	23,083
Maintenance Management & Carry Forward	-	-	88,420	1,214,069
Marin Community Foundation (MCF)– College Skills & Career Bridges for ES	55,670	-	-	-
MCF – College Skills & Career Bridges for ESL Students Carry Forward	-	44,753	14,888	49,689
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
Outside Scholarships	55,863	53,828	109,138	75,000
Parking	356,684	445,047	396,046	410,284
SUB-TOTAL	\$ 986,501	\$ 1,040,476	\$ 1,142,263	\$ 2,827,696

MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2013-2014

**E. GENERAL FUND - RESTRICTED PROGRAMS**

**REVENUE AND EXPENDITURE BUDGET**

FISCAL YEAR	ACTUAL 2010-2011	ACTUAL 2011-2012	ESTIMATED ACTUAL 2012-2013	TENTATIVE BUDGET 2013-2014
<b>LOCAL SOURCES CONTINUED</b>				
SUB-TOTAL (PREVIOUS PAGE)	\$ 986,501	\$ 1,040,476	\$ 1,142,263	\$ 2,827,696
Parking Carry Forward	-	-	-	526,455
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	2,165	882,518
San Rafael Redevelopment Carry Forward	(7)	-	-	655,174
Santa Rosa Multimedia Collaborative	17,488	-	-	-
Single Stop	-	37,432	61,756	76,175
UC Berkeley - Puente Fund	35,000	-	1,500	1,500
<b>TOTAL LOCAL</b>	<b>\$ 1,562,439</b>	<b>\$ 1,350,718</b>	<b>\$ 1,211,960</b>	<b>\$ 4,998,625</b>
<b>OTHER FINANCING SOURCES/OUTGO</b>				
Intrafund Transfers In/(Out)	284,979	374,364	417,427	449,947
Contingency for Additional Grants	-	-	-	1,250,000
<b>TOTAL RESTRICTED PROGRAMS</b>	<b>\$ 16,394,314</b>	<b>\$ 17,622,940</b>	<b>\$ 16,672,051</b>	<b>\$ 22,325,018</b>



**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE 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 Tentative 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. Retiree Unfunded Medical Benefits Liability Fund**
- 9. Associated Student Organizations**

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

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**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 Carolyne 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 nearly \$1.1 million. The remainder of the fund balance is interest earned on these funds.

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE 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	TENTATIVE BUDGET 2013-2014
<b>REVENUE</b>				
Interest Income	\$ 3,892	\$ 2,155	\$ 1,135	\$ 2,155
Additional Endowment Income	289,069	39,679	297,285	40,000
<b>Total Revenue</b>	<b>292,961</b>	<b>41,834</b>	<b>298,420</b>	<b>42,155</b>
<b>EXPENDITURES</b>				
Financial Aid/Support		10,000	8,681	20,000
Instructional/College Improvements	2,398	94,285	142,994	200,000
<b>Total Expenditures</b>	<b>2,398</b>	<b>104,285</b>	<b>151,675</b>	<b>220,000</b>
Excess of Revenue Over Expenditures	290,563	(62,451)	146,745	(177,845)
Beginning Fund Balance	678,786	969,349	906,898	1,053,643
<b>ENDING FUND BALANCE</b>	<b>\$ 969,349</b>	<b>\$ 906,898</b>	<b>\$ 1,053,643</b>	<b>\$ 875,798</b>

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

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**CHILD DEVELOPMENT FUND  
REVENUE AND EXPENDITURE REPORT**

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

Federal funding has declined over the last seven years, mainly the food program and the termination of the CCAMPIS 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 Tentative 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 made significant progress with other funding sources during 2012-13. The Tentative 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 deficit is covered by a transfer of \$195 thousand from the General Fund. 2013-14's budgeted operational deficit of \$220 thousand will need to be entirely funded by the General Fund.

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

**CHILD DEVELOPMENT FUND  
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR			ESTIMATED	TENTATIVE
	ACTUAL	ACTUAL	ACTUAL	BUDGET
	2010-2011	2011-2012	2012-2013	2013-2014
<b>REVENUE</b>				
Interest Income	\$ (248)	\$ 174	\$ 96	\$ 50
Federal Income	23,214	21,787	21,589	23,000
State Income	264,638	238,367	222,796	238,219
State Income-Renovation & Repair Projects	5,857	-	-	-
Other Local Income	91,224	88,387	114,463	89,790
Grants/Contributions	96,682	51,058	112,051	100,000
Interfund Transfer-In - General Fund	110,033	244,405	194,650	219,887
<b>Total Revenue</b>	<b>591,400</b>	<b>644,178</b>	<b>665,645</b>	<b>670,946</b>
<b>EXPENDITURES</b>				
Certificated Salaries	332,251	350,452	356,442	354,480
Classified Salaries	56,444	56,152	55,567	59,466
Fringe Benefits	170,814	212,959	224,136	228,000
Supplies	6,653	7,597	10,000	10,000
Food	17,053	16,118	18,000	18,000
Other Operating Expenses	1,643	900	1,500	1,000
Other Operating Exp.- Renovation & Repair	6,542	-	-	-
Equipment	-	-	-	-
<b>Total Expenditures</b>	<b>591,400</b>	<b>644,178</b>	<b>665,645</b>	<b>670,946</b>
Excess of Revenue Over Expenditures	-	-	-	-
Beginning Fund Balance	0	0	0	0
<b>ENDING FUND BALANCE</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

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

**CAPITAL OUTLAY FUND  
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR	ACTUAL 2010-2011	ACTUAL 2011-2012	ESTIMATED ACTUAL 2012-2013	TENTATIVE BUDGET 2013-2014
<b>REVENUE</b>				
Interest Income	\$ 4,501	\$ 2,317	\$ 3,000	\$ 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	256,000	-
<b>Total Revenue</b>	<b>211,091</b>	<b>232,327</b>	<b>278,500</b>	<b>3,000</b>
<b>EXPENDITURES</b>				
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				400,000
<b>Total Expenditures and Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>400,000</b>
Excess of Revenue Over Expenditures	211,091	232,327	278,500	(397,000)
Beginning Fund Balance	1,995,069	2,206,160	2,438,487	2,716,987
<b>ENDING FUND BALANCE</b>	<b>\$ 2,206,160</b>	<b>\$ 2,438,487</b>	<b>\$ 2,716,987</b>	<b>\$ 2,319,987</b>

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

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

On November 2, 2004 the voters of Marin County overwhelmingly passed Measure C, a \$249.5 million bond for facilities maintenance, job training and safety, passing with more than 60 percent of the vote, easily surpassing the required 55 percent. With the bond, the College 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 \$27 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  
TENTATIVE 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	TENTATIVE BUDGET 2013-2014
<b>REVENUE</b>					
Measure C Bond Proceeds		\$ 52,505,000	\$ -	\$ 46,995,000	\$ -
Interest Income		210,337	128,947	55,000	60,000
<b>Total Revenue</b>		<b>52,715,337</b>	<b>128,947</b>	<b>47,050,000</b>	<b>60,000</b>
<b>EXPENDITURES</b>					
<b>PROGRAM LEVEL</b>					
Assessments and Studies		94,174	382,558	501,359	468,364
Program Management		488,616	761,312	1,859,590	433,615
Program Support		394,435	621,084	773,923	411,166
Program Services and Fees		348,306	31,668	132,628	202,659
Non-Project Budget Contingency		-	-	-	-
	Subtotal	1,325,531	1,796,622	3,267,500	1,515,804
<b>DISTRICT WIDE</b>					
Information Technology		542,779	593,522	446,721	1,000,000
Swing Space		325,379	541,068	2,079,216	591,693
		868,158	1,134,590	2,525,937	1,591,693
<b>PROJECTS</b>					
<b>KENTFIELD CAMPUS</b>					
New Central Plant/ Sewer Line/ Joint Trench		272,879	15,598	15,297	4,936
Misc Sitework KTD		8,200	513	-	45,834
Austin Science Alterations			79,797	201,484	2,053,657
Science Math & Nursing		12,850,749	20,051,761	13,853,820	768,226
Modernize Performing Arts Center & Exhibition Space		2,009,899	8,944,066	4,367,334	347,981
New Fine Arts		9,395,261	385,691	102,415	107,520
Fine Arts Weatherization			8,310	189,383	950,647
Diamond PE Center Modernization		101,731	210,749	21,165	-
Academic Center		289,065	928,280	2,670,653	18,453,704
Child Study Center		75,000	299,417	3,900,163	88,000
PE Track Renovations		57,335	1,162,080	5,620	24,966
ADA Upgrades			23,514	161,884	815,233
	Kentfield Campus Expenditures	25,060,119	32,109,776	25,489,218	23,660,704
<b>INDIAN VALLEY CAMPUS</b>					
Transportation Tech Complex		254,628	100,150	28,675	261,885
IVC Main Building		4,515,051	579,110	56,725	21,793
Misc IVC		2,337,820	191,637	24,825	25,271
Bridges / Pathways		554,432			-
	Indian Valley Campus Expenditures	7,661,931	870,897	110,225	308,949
<b>Total Expenditures</b>		<b>34,915,739</b>	<b>35,911,885</b>	<b>31,392,860</b>	<b>27,077,150</b>
Excess of Revenue Over Expenditures		17,799,598	(35,782,938)	15,657,120	(27,017,150)
Beginning Fund Balance		49,469,781	67,269,379	31,486,441	47,143,561
<b>ENDING FUND BALANCE</b>		<b>\$ 67,269,379</b>	<b>\$ 31,486,441</b>	<b>\$ 47,143,561</b>	<b>\$ 20,126,411</b>

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

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

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

The bond is repaid by the stream of revenues due to the District from the Hamilton Redevelopment Project. Debt service for 2011-12 amounted to \$91,256 and is projected to be \$94,808 for 2012-13.

The bonding and its component asset, liability, expense and income elements are accounted for in accordance with the accounting and financial statement guidelines of the California Community College Chancellor's Office, as set out in the Budget and Accounting Manual (BAM).

In accordance with the BAM, the Hamilton Redevelopment Bond Redemption Fund has been created to account for the bond redemption process, including the debt service reserve, payments and other expenses, and any offsetting interest earned. The receipt of funds due to the District from the Hamilton Redevelopment Project is also recorded in this fund.

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

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

FISCAL YEAR	<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>TENTATIVE</u> <u>BUDGET</u> <u>2013-2014</u>
<b>REVENUE</b>				
Interest	\$ 684	\$ 311	\$ 160	\$ 200
Proceeds from Hamilton Redevelopment Agency	89,863	82,475	94,200	94,508
Interfund Transfer In				
<b>Total Revenue</b>	<b>90,547</b>	<b>82,786</b>	<b>94,360</b>	<b>94,708</b>
<b>EXPENDITURES</b>				
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	1,650	1,650
<b>Total Expenditures</b>	<b>82,876</b>	<b>91,526</b>	<b>94,808</b>	<b>97,783</b>
Excess of Revenue Over Expenditures	7,671	(8,740)	(448)	(3,075)
Beginning Fund Balance	347,016	354,687	345,947	345,499
<b>ENDING FUND BALANCE</b>	<b>\$ 354,687</b>	<b>\$ 345,947</b>	<b>\$ 345,499</b>	<b>\$ 342,424</b>

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

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

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

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

In relation to the February 2009 bond sale, \$1,982,513 issue premiums netted against \$1,180,240 cost of issuance and underwriting fees. In December 2009 we received a reimbursement of \$32,042 towards the Issuance of the Bond.

For the June 2011 bond sale, \$767,032 issue premiums were deposited into the Measure C Bond Redemption Fund. Related issuance costs of \$260,719 were charged against the bond issue of \$52,505,000 in the Measure C Building Fund.

For the December 2012 bond sale, \$401,662 issue premiums were deposited into the Measure C Bond Redemption Fund, and paid the underwriting cost of \$120,809. Related issuance costs of \$101,675 were charged against the bond issue of \$46,995,000 in the Measure C Building Fund.

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

Debt service for 2012-13 amounted to \$9,402,526 and is projected to be \$12,267,810 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  
TENTATIVE BUDGET 2013-2014**

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

FISCAL YEAR	ACTUAL 2010-2011	ACTUAL 2011-2012	ESTIMATED ACTUAL 2012-2013	TENTATIVE BUDGET 2013-2014
<b>REVENUE</b>				
Interest	16,057	6,475	2,400	3,000
Proceeds from Ad Valorem Tax	7,701,078	9,885,742	9,804,633	12,266,310
Measure C Premium	767,032	-	7,847,135	-
<b>Total Revenue</b>	<b>8,484,167</b>	<b>9,892,217</b>	<b>17,654,168</b>	<b>12,269,310</b>
<b>EXPENDITURES</b>				
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	9,597,810
Miscellaneous Expenses	1,313	550	3,225	1,500
<b>Total Expenditures</b>	<b>10,164,438</b>	<b>9,181,467</b>	<b>9,952,325</b>	<b>12,269,310</b>
Excess of Revenue Over Expenditures	(1,680,271)	710,750	7,701,843	-
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	6,929,743
<b>ENDING FUND BALANCE</b>	<b>5,536,858</b>	<b>6,247,608</b>	<b>6,929,743</b>	<b>6,929,743</b>

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

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

The District self-insures for vision service and for dental coverage. All revenue for these programs comes from the General Fund. The 2013-14 Tentative Budget has revenue generally flat over the estimated revenue for 2012-13.

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

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

FISCAL YEAR	ACTUAL 2010-2011	ACTUAL 2011-2012	ESTIMATED ACTUAL 2012-2013	TENTATIVE BUDGET 2013-2014
<b>REVENUE</b>				
Vision Care	\$ 60,558	\$ 61,055	\$ 61,400	\$ 58,800
Dental	605,878	604,207	601,000	580,800
Interest Income	756	209	150	150
<b>Total Revenue</b>	<b>667,192</b>	<b>665,471</b>	<b>662,550</b>	<b>639,750</b>
<b>EXPENDITURES</b>				
Vision Care:				
Administrative Fees	7,500	4,242	4,600	5,000
Claims	41,903	47,216	50,000	50,000
Dental:				
Administrative Fees	38,398	32,755	35,000	35,000
Claims	567,950	496,600	555,000	555,000
<b>Total Expenditures</b>	<b>655,751</b>	<b>580,813</b>	<b>644,600</b>	<b>645,000</b>
Excess of Revenue Over Expenditures	11,441	84,658	17,950	(5,250)
Beginning Fund Balance	-	11,441	96,099	114,049
<b>ENDING FUND BALANCE</b>	<b>\$ 11,441</b>	<b>\$ 96,099</b>	<b>\$ 114,049</b>	<b>\$ 108,799</b>

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

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**RETIREE UNFUNDED MEDICAL BENEFITS LIABILITY FUND  
REVENUE AND EXPENDITURE REPORT**

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

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

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

In 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.

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

**RETIREE UNFUNDED MEDICAL BENEFITS LIABILITY FUND  
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR	<u>ACTUAL 2010-2011</u>	<u>ACTUAL 2011-2012</u>	<u>ESTIMATED ACTUAL 2012-2013</u>	<u>TENTATIVE BUDGET 2013-2014</u>
<b>REVENUE</b>				
Interfund Transfer-In - General Fund	\$ -	\$ -	\$ -	\$ -
Interest Income	10,804	4,857	2,700	
<b>Total Revenue</b>	<u>10,804</u>	<u>4,857</u>	<u>2,700</u>	-
<b>EXPENDITURES</b>				
Other Outgo	-	-	2,164,515	
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>2,164,515</u>	-
Excess of Revenue Over Expenditures	10,804	4,857	(2,161,815)	-
Beginning Fund Balance	<u>2,146,154</u>	<u>2,156,958</u>	<u>2,161,815</u>	-
<b>ENDING FUND BALANCE</b>	<u><u>\$ 2,156,958</u></u>	<u><u>\$ 2,161,815</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

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

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**ASSOCIATED STUDENTS ORGANIZATIONS  
REVENUE AND EXPENDITURE REPORT**

**Tentative 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  
TENTATIVE BUDGET 2013-2014**

**ASSOCIATED STUDENTS COLLEGE OF MARIN - KTD IVC**

<b>FISCAL YEAR</b>	<b>ACTUAL 2010-2011</b>	<b>ACTUAL 2011-2012</b>	<b>ESTIMATED ACTUAL 2012-2013</b>	<b>TENTATIVE BUDGET 2013-2014</b>
<b>REVENUE</b>				
Other Local Income	\$ 144,031	\$ 166,409	\$ 141,835	\$ 174,110
Contingency				
<b>Total Revenue</b>	<b>144,031</b>	<b>166,409</b>	<b>141,835</b>	<b>174,110</b>
<b>EXPENDITURES</b>				
Supplies	21,900	38,781	25,549	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	8,396	1,750
Other Operating Expense	-	140	25	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	50,389	62,000
Grants/Scholarships/Other Student Support	1,000	2,000	-	16,000
Bookstore Vouchers	500	-	-	-
Contingency	-	-	-	29,035
<b>Total Expenditures</b>	<b>38,313</b>	<b>115,929</b>	<b>124,557</b>	<b>174,110</b>
Excess of Revenue Over Expenditures	105,718	50,480	17,278	-
Beginning Fund Balance	96,173	201,891	252,371	269,649
<b>ENDING FUND BALANCE</b>	<b>\$ 201,891</b>	<b>\$ 252,371</b>	<b>\$ 269,649</b>	<b>\$ 269,649</b>

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

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

**ASSOCIATED STUDENTS EMERITUS COLLEGE**

<b>FISCAL YEAR</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>TENTATIVE</b>
	<b>2010-2011</b>	<b>2011-2012</b>	<b>ACTUAL</b>	<b>BUDGET</b>
			<b>2012-2013</b>	<b>2013-2014</b>
<b>REVENUE</b>				
Other Local Income	\$ 7,564	\$ 13,343	\$ 15,243	\$ 18,700
Contingency				
<b>Total Revenue</b>	<b>7,564</b>	<b>13,343</b>	<b>15,243</b>	<b>18,700</b>
<b>EXPENDITURES</b>				
Supplies	1,734	1,819	2,217	3,500
Travel/Conference	-	100	100	100
Contracted Services	150	100	175	250
Postage	1,304	1,285	1,580	1,700
Printing	1,447	2,224	3,400	3,700
Equipment	-	282	-	300
Other Outgo:				
Grants/Scholarships	1,143	-	60	4,500
Contingency			-	4,650
<b>Total Expenditures</b>	<b>5,778</b>	<b>5,810</b>	<b>7,532</b>	<b>18,700</b>
Excess of Revenue Over Expenditures	1,786	7,533	7,711	-
Beginning Fund Balance	13,212	14,998	22,531	30,242
<b>ENDING FUND BALANCE</b>	<b>\$ 14,998</b>	<b>\$ 22,531</b>	<b>\$ 30,242</b>	<b>\$ 30,242</b>

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

**ASSOCIATED STUDENTS REPRESENTATION FEE FUND**

<b>FISCAL YEAR</b>	<b>ACTUAL</b>		<b>ESTIMATED</b>	<b>TENTATIVE</b>
	<b>2010-2011</b>	<b>2011-2012</b>	<b>ACTUAL</b>	<b>BUDGET</b>
			<b>2012-2013</b>	<b>2013-2014</b>
<b>REVENUE</b>				
Other Local Income	\$ 15,808	\$ 14,422	\$ 11,621	\$ 20,275
<b>Total Revenue</b>	<b>15,808</b>	<b>14,422</b>	<b>11,621</b>	<b>20,275</b>
<b>EXPENDITURES</b>				
Supplies	182	-	106	110
Travel / Conference	12,304	5,708	19,194	21,490
Membership & Dues	75	-	75	100
Postage	-	-	25	50
Contingency	-	-	-	-
<b>Total Expenditures</b>	<b>12,561</b>	<b>5,708</b>	<b>19,400</b>	<b>21,750</b>
Excess of Revenue Over Expenditures	3,247	8,714	(7,779)	(1,475)
Beginning Fund Balance	93,035	96,282	104,996	97,217
<b>ENDING FUND BALANCE</b>	<b>\$ 96,282</b>	<b>\$ 104,996</b>	<b>\$ 97,217</b>	<b>\$ 95,742</b>

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



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

**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  
TENTATIVE BUDGET 2013-2014**

**B. GANN APPROPRIATION LIMIT WORKSHEET**

I. **2013-14** Appropriations Limit:

A. <b>2012-13</b> Appropriations Limit		\$	48,167,835
B. <b>2013-14</b> Price Factor:	1.0512		
C. Population Factor:			
1. <b>2011-12</b> Second Period Actual FTES:	4,919.00		
2. <b>2012-13</b> Second Period Actual FTES:	4,703.00		
3. <b>2013-14</b> Population Change Factor:	0.9561		
(line C.2. divided by line C.1.)			
D. <b>2012-13</b> 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. <b>2013-14</b> Appropriations Limit		\$	48,411,194

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE 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	41,442,636
D. Estimated Excess Debt Service taxes	-
E. Estimated Parcel taxes, Square Foot taxes, etc.	-
F. Interest on proceeds of taxes	2,700
G. Local appropriations from taxes for unreimbursed State, court and federal mandates	-
	<hr/>
H. <b>2013-14</b> Appropriations Subject to Limit	<b><u><u>\$ 41,710,577</u></u></b>

MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2013-2014

C. AUTHORIZED STAFFING

	Faculty	Classified	Administrators	Totals
Unrestricted General Fund	120.08	166.76	21.62	308.46
Community Education and Services		4.23	1.00	5.23
Restricted General Fund	6.92	22.65	0.38	29.95
Child Development Fund	7.80	0.64	0.88	9.32
Capital Outlay Fund for Measure C		2.30	1.00	3.30
District Totals	<b>134.80</b>	<b>196.58</b>	<b>24.88</b>	<b>356.26</b>

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

**C. UNRESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>FACULTY</u></b>			
COUNSELOR	CULLEN	GINA	1.00
COUNSELOR	FURUYA	BRUCE	1.00
COUNSELOR	KURZMAN	PAMELA	1.00
COUNSELOR	MAGALLANES	ALEXANDRA	1.00
COUNSELOR	MORENO	LUZ	0.50
COUNSELOR	RAMEY	BYRON	1.00
COUNSELOR	ROBINSON	KAREN	0.53
COUNSELOR	VACANT - UNFUNDED		1.00
COUNSELOR	VACANT - FUNDED		1.00
COUNSELOR	VACANT - FUNDED		0.88
COUNSELOR	VACANT - FUNDED		1.00
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  
TENTATIVE BUDGET 2013-2014**

**C. UNRESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>FACULTY</u></b>			
INSTRUCTOR	DODGE	MARGARET	0.97
INSTRUCTOR	DUNMIRE	ERIK	1.00
INSTRUCTOR	EDWARDS	SHAQUAM	0.97
INSTRUCTOR	EGERT	DAVID	1.00
INSTRUCTOR	ESKILDSSEN	HARRIET	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	JEANINE	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
INSTRUCTOR	MARTIN	DIKRAN	1.00

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

**C. UNRESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>FACULTY</u></b>			
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
INSTRUCTOR	SCHMITT	FREDERICK	1.00

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

**C. UNRESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>FACULTY</u></b>			
INSTRUCTOR	SEERY	PATRICIA	1.00
INSTRUCTOR	SERAFIN	SCOTT	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		20.50
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	VACANT - FUNDED		1.00
LIBRARIAN	VACANT - FUNDED		1.00
<b>TOTAL FACULTY FTE</b>			<b><u>120.08</u></b>

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

**C. UNRESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>CLASSIFIED</u></b>			
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
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	VACANT - FUNDED		1.00
ADMINISTRATIVE ASSISTANT	SUAREZ	ALEX	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
ADMINISTRATIVE ASSISTANT TO THE DEAN/DIR. (CABINET LEVEL)	LOEFFLER	LAURIE	1.00
ADMINISTRATIVE ASSISTANT TO THE DEAN/DIR. (CABINET LEVEL)	LONGO	GINA	1.00

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

**C. UNRESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>CLASSIFIED</u></b>			
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	WIEBERS	DEBORAH	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	BUI	XUAN	1.00
CUSTODIAN	CRUZ	JULIO	1.00

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

**C. UNRESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>CLASSIFIED</u></b>			
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
CUSTODIAN	VACANT - FUNDED		1.00
CUSTODIAN	VACANT - FUNDED		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	LAVI	CYNTHIA	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
GARDENER	AMOS	SCOTT	1.00

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

**C. UNRESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>CLASSIFIED</u></b>			
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	GIFFEN	PHOENIX	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 SPECIALIST/ADMINISTRATIVE ASSISTANT	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
INSTRUCTIONAL SPECIALIST - BUS & INFO SYS	SMITH	GREGORY	0.83

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

**C. UNRESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>CLASSIFIED</u></b>			
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	DEAVILAN	BRITTANY	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
LABORATORY TECH., HEALTH SCIENCE, NURSING	LASCALA	LISA	0.40

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

**C. UNRESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>CLASSIFIED</u></b>			
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	PAULINO	JOAN	1.00
OFFICE TECHNICIAN	PRATCHENKO	MARGARET	0.42

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

**C. UNRESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>CLASSIFIED</u></b>			
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
OFFICE TECHNICIAN	VACANT - FUNDED		1.00
PAINTER	OROPEZA	GUADALUPE	1.00
PAYROLL BENEFITS SPECIALIST	TERRY	LINDA	1.00
PAYROLL BENEFITS SPECIALIST	TUCKER	DORIS	1.00
PLUMBER	KUNCE	MARC	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 TECH.	VACANT - FUNDED		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
SENIOR CREATIVE DESIGNER	CHUNG	SHOOK-CHU	1.00

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

**C. UNRESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>CLASSIFIED</u></b>			
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	VACANT - FUNDED		0.92
TUTORING CENTER COORDINATOR	REETZ	BECKY	0.80
WORKFORCE & PARTNERSHIP PROGRAM SPECIALIST	TAKEMOTO	KATHY	0.25
<b>TOTAL CLASSIFIED FTE</b>			<b><u>166.76</u></b>

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

**C. UNRESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>ADMINISTRATORS</u></b>			
<b><u>ACADEMIC:</u></b>			
SUPERINTENDENT/PRESIDENT	COON	DAVID WAIN	1.00
VICE PRESIDENT OF COLLEGE OPERATIONS	VACANT - FUNDED		1.00
VICE PRESIDENT OF STUDENT LEARNING	VACANT - FUNDED		1.00
VICE PRESIDENT OF STUDENT SERVICES	ELDRIDGE	JONATHAN	0.62
EXEC. DEAN OF IVC AND WORKFORCE/ECONOMIC DEVELOPMENT	SCHORSKE	NANDA	1.00
DEAN OF ARTS & HUMANITIES	SNYDER	DAVID	1.00
DEAN OF ENROLLMENT SERVICES	VACANT - FUNDED		1.00
DEAN OF MATH AND SCIENCES	ARNOLD	JIM	1.00
DEAN OF STUDENT SUCCESS	VACANT - FUNDED		1.00
DIRECTOR OF FINANCIAL AID	COOK	DAVID	1.00
DIRECTOR OF LEARNING RESOURCES	VACANT - UNFUNDED		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	HSIEH	CHIALIN	1.00
DIRECTOR OF STUDENT AFFAIRS & HEALTH CENTER	CEDILLO	ARNULFO	1.00
<b>TOTAL ACADEMIC ADMINISTRATORS</b>			<b><u>14.62</u></b>

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

**C. UNRESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>CLASSIFIED:</u></b>			
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	NORTHCOTT	MARSHALL	1.00
DIRECTOR OF MAINTENANCE & OPERATIONS	VACANT - FUNDED		1.00
POLICE SERVICES - CHIEF OF POLICE	LEMAY	MITCHELL	1.00
<b>TOTAL CLASSIFIED ADMINISTRATORS</b>			<b><u>7.00</u></b>
<b>TOTAL ADMINISTRATIVE FTE</b>			<b><u>21.12</u></b>
<b>TOTAL UNRESTRICTED FTE</b>			<b><u>307.96</u></b>

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

**C. COMMUNITY EDUCATION AND SERVICES AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>CLASSIFIED</u></b>			
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	FAHY	LINDA	0.23
OFFICE TECHNICIAN	PEITZ	HEATHER	1.00
<b>TOTAL CLASSIFIED FTE</b>			<b><u>4.23</u></b>
<b><u>ADMINISTRATORS</u></b>			
<b><u>ACADEMIC</u></b>			
DIRECTOR OF COMMUNITY ED., LIFELONG LEARNING & INT'L ED.	LAU	JASON	1.00
<b>TOTAL ACADEMIC ADMINISTRATORS</b>			<b><u>1.00</u></b>
<b>TOTAL ADMINISTRATIVE FTE</b>			<b><u>1.00</u></b>
<b>TOTAL COMMUNITY EDUCATION AND SERVICES FTE</b>			<b><u>5.23</u></b>

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

**C. RESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>FACULTY</u></b>			
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	LEFKOWITZ	SARRALYN	0.07
INSTRUCTOR	VACANT		0.50
INSTRUCTOR	WOODLIEF	BLAZE	0.20
<b>TOTAL FACULTY FTE</b>			<b><u>6.92</u></b>
<b><u>CLASSIFIED</u></b>			
ADMINISTRATIVE ASSISTANT	OYLE	JULIE	0.50
ALTERNATE MEDIA SPECIALIST-DSPS	VACANT		0.43
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
BOOKSTORE MANAGER II	VACANT		1.00
CALWORKS/TANF TECHNICIAN	SACCUZZO	SHERRY	0.50

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

**C. RESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>CLASSIFIED</u></b>			
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 COORDINATOR	VACANT		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	VACANT		0.42
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  
TENTATIVE BUDGET 2013-2014**

**C. RESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>CLASSIFIED</u></b>			
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	VACANT		0.16
TUTORING CENTER COORDINATOR	REETZ	BECKY	0.20
WORKFORCE & PARTNERSHIP PROGRAM SPECIALIST	TAKEMOTO	KATHY	0.75
<b>TOTAL CLASSIFIED FTE</b>			<b><u>22.65</u></b>
<b><u>ADMINISTRATORS</u></b>			
<b><u>ACADEMIC:</u></b>			
STUDENT SERVICES	ELDRIDGE	JONATHAN	0.38
<b>TOTAL ACADEMIC ADMINISTRATORS</b>			<b><u>0.38</u></b>
<b>TOTAL ADMINISTRATIVE FTE</b>			<b><u>0.38</u></b>
<b>TOTAL RESTRICTED FTE</b>			<b><u>29.95</u></b>

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

**C. CHILD DEVELOPMENT AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>FACULTY</u></b>			
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	MONSOUR	EMILY	1.00
INSTRUCTOR	MORALES	HELEN	0.80
INSTRUCTOR	ROSSI	YOLANDA	1.00
<b>TOTAL FACULTY FTE</b>			<b><u>7.80</u></b>
<b><u>CLASSIFIED</u></b>			
OFFICE TECHNICIAN	FAHY	LINDA	0.64
<b>TOTAL CLASSIFIED FTE</b>			<b><u>0.64</u></b>
<b><u>ADMINISTRATORS</u></b>			
<b><u>ACADEMIC:</u></b>			
DIRECTOR OF CHILD DEVELOPMENT PROGRAMS	BEARDSLEY	LYDA	0.88
<b>TOTAL ADMINISTRATIVE FTE</b>			<b><u>0.88</u></b>
<b>TOTAL CHILD DEVELOPMENT FUND FTE</b>			<b><u>9.32</u></b>

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

**C. CAPITAL OUTLAY FUND FOR MEASURE C AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>CLASSIFIED</u></b>			
ACCOUNTANT	VACANT - FUNDED		0.30
ACCOUNTS PAYABLE SPECIALIST	SEDIE	THEO	1.00
ADMINISTRATIVE ASSISTANT TO THE DEAN/DIR. (CABINET LEVEL)	BARR	MARIDEL	1.00
<b>TOTAL CLASSIFIED FTE</b>			<b><u>2.30</u></b>
<b><u>ADMINISTRATORS</u></b>			
<b><u>CLASSIFIED:</u></b>			
DIRECTOR OF MODERNIZATION	MCCARTY	LAURA	1.00
<b>TOTAL CLASSIFIED ADMINISTRATORS</b>			<b><u>1.00</u></b>
<b>TOTAL ADMINISTRATIVE FTE</b>			<b><u>1.00</u></b>
<b>TOTAL MEASURE C BOND FUND FTE</b>			<b><u>3.30</u></b>
<b>DISTRICT TOTALS</b>			<b><u>356.26</u></b>

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

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**Contingency Reserve**

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

**Current Expense of Education**

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

**Full-Time Equivalent Student (FTES)**

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

**Fund**

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

**Fund Balance**

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

**General Fund**

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

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 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.