

MARIN COMMUNITY COLLEGE DISTRICT

C O L L E G E O F

MARIN

ADOPTION BUDGET

FISCAL YEAR 2012-2013

AUGUST 21, 2012

MARIN COMMUNITY COLLEGE DISTRICT

BOARD OF TRUSTEES

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**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012 – 2013**

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**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012 – 2013**

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 2011-12, the District received approximately \$10.4 million more as a Basic Aid district – the “Basic Aid increment” – than it would have received from apportionment. In 2012-13, the Basic Aid increment will be approximately \$11.7 million.

The State Budget Process and College of Marin

The most significant elements for the College in the State budget process for 2012-13 are the following:

- There is no new funding proposed for either growth or COLA.
- No new funding for the restoration of categorical programs that were reduced in the 2009-10 budget.
- There is also no new proposal to increase student fees beyond the \$46 per-unit level.

Discussion of the Proposed Budget for Fiscal Year 2012-13

The Adoption Budget for 2012-13 has the following key elements:

- Budgeted expenditures exceed planned revenues resulting in \$2.2 million net decrease to the ending Fund Balance.
- The Ending Fund Balance for 2012-13 is 6.4% of total Unrestricted General Fund expenses compared to the estimated 11.3% for 2011-12.
- A positive CPI inflation factor adjustment of 2% for secured property taxes is expected to result in an increase of \$759 thousand for 2012-13 secured property taxes.

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- State categorical revenue is budgeted at 95% of 2011-12 apportionments, while Financial Aid programs are budgeted at higher levels than 2011-12 estimated actuals.
- Salaries include “step and column” movements.
- Increase in health benefits is approximately \$1.3 million for 2012-13.
- Non-salaried expenditures in most non-instructional areas were budgeted at 10% less than 2011-12 levels.
- One collective bargaining unit contract is up for renewal.

Analysis and Comparison of Revenue and Expense

Projected total General Fund Revenue for 2012-13 is \$67.9 million compared to \$63.4 million for 2011-12. This is an increase of \$4.5 million or 7.1%, principally due to deferred revenues of categorical programs from prior years.

Projected total General Fund Expenditures for 2012-13 are \$70.0 million compared to \$64.4 million for 2011-12. This is an increase of \$5.6 million or 8.7%, principally due to carry forwards of categorical programs from prior years.

The 2012-13 budgeted unrestricted revenues of \$44.7 million increased \$0.2 million or 0.5% over the 2011-12 unrestricted revenues of \$44.5 million; 2012-13 budgeted unrestricted expenditures of \$46.9 million is an increase of \$1.4 million or 3.0% more than the 2011-12 unrestricted expenditures of \$45.5 million.

Discussion of Year-end Results for Fiscal Year 2011-12

Unrestricted revenues were about \$764 thousand lower than budgeted, principally from lower secured property taxes and local revenue partially offset by higher than anticipated state revenues. Unrestricted expenditures were approximately \$321 thousand lower than budgeted, primarily due to lower benefits and other operating expenses, partially offset by higher capital outlay and other outgo to subsidize categorical funds.

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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 2012-13 the County of Marin will provide short-term funding not to exceed \$14 million.

Special Fund Highlights

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 nine endowments and grants coordinated through this fund. The value of the principal in the Investment Trust Fund as of June 30, 2012 is projected at \$873 thousand. 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. Funding primarily continues to be provided by the State Chancellor's Office, California Community Colleges, and the State Department of Education.

Uncertainty regarding state as well as local funding remains. Results of 2011-12 operations are estimated at \$244 thousand in expenditures exceeding revenues. The 2012-13 Adoption Budget has a \$220 thousand operating deficit that will require funding from the General Fund. 2012-13 results are being driven by relatively flat operating revenue versus increased personnel-related expenses. The 2012-13 Adoption Budget includes a General Fund transfer of \$220 thousand that continues to result in a \$0 year-end fund balance.

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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. To that end the College has retained the services of Swinerton Management & Consulting, Inc. as its Measure C Program Management/Construction Management firm. Swinerton has worked with COM's faculty, staff and students on reviewing facilities assessment documents, and the educational master plan, which formed the basis for the development of the Facilities Development and Master Plan.

In April 2005, \$75 million in bonds were sold pursuant to the terms of a public sale. An additional \$75 million in bonds were sold in February 2009, and another \$52.5 million in bonds were sold in June 2011, both 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.

Based on the 2012-13 planned construction and modernization projects of \$39.9 million, the District will need to plan the sale of another bond issue during 2012-13.

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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 2011-12 amounted to \$92 thousand and is projected to be \$95 thousand for 2012-13.

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 \$52.5 million in the Measure C Building Fund.

This fund is used for the payment of principal and interest on the bond. Debt service for 2011-12 for amounted to \$9.2 million and is projected to be \$10.5 million for 2012-13. Expenditures are covered by proceeds of the ad valorem property tax which is billed and collected by the Marin County Tax Assessor's Office.

Self-Insurance Fund

The District self-insures for vision and dental coverage, with stop-loss insurance on the dental coverage. The full funding burden is borne by the District and is classified as a part of Benefits. No funding rate increase was incorporated into the Adoption Budget for 2012-13.

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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.

**MARIN COMMUNITY COLLEGE DISTRICT
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PART II - FTES STATISTICS, 2003-04 TO 2011-12

FTES DATA

<u>FTES</u>	<u>2003-04</u>	<u>2004-05</u>	<u>% CH.</u>	<u>2005-06</u>	<u>% CH.</u>	<u>2006-07</u>	<u>% CH.</u>	<u>2007-08</u>	<u>% CH.</u>
Credit	5,096	4,375	-14.1%	4,040	-7.7%	4,030	-0.2%	4,033	0.1%
Non-Credit	276	92	-66.8%	70	-23.6%	248	254.3%	391	57.7%
TOTAL	5,372	4,467	-16.8%	4,110	-8.0%	4,278	4.1%	4,424	3.4%

<u>FTES</u>	<u>2007-08</u>	<u>2008-09</u>	<u>% CH.</u>	<u>2009-10</u>	<u>% CH.</u>	<u>2010-11</u>	<u>% CH.</u>	<u>(a) 2011-12</u>	<u>% CH.</u>
Credit	4,033	4,313	6.9%	5,126	18.8%	5,101	-0.5%	4,932	-3.3%
Non-Credit	391	326	-16.6%	334	2.5%	284	-15.0%	214	-24.6%
TOTAL	4,424	4,639	4.9%	5,460	17.7%	5,385	-1.4%	5,146	-4.4%

FTES

(a) CCFS-320 as of July 15, 2012

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PART III - SUMMARY OF FUNDS
A. REVENUES

FISCAL YEAR				
REVENUE SUMMARY	ACTUAL 2009-2010	ACTUAL 2010-2011	ESTIMATED ACTUAL 2011-2012	ADOPTION BUDGET 2012-2013
FUND TITLE				
UNRESTRICTED GENERAL FUND	\$ 44,466,336	\$ 44,277,987	\$ 44,518,113	\$ 44,758,409
COMMUNITY SERVICES	936,152	1,032,892	1,044,149	1,107,000
RESTRICTED GENERAL FUND	10,368,885	16,652,447	17,816,293	22,035,605
TOTAL GENERAL FUND	55,771,373	61,963,326	63,378,555	67,901,014
INVESTMENT TRUST FUND	9,708	292,961	41,834	42,155
CHILD DEVELOPMENT FUND	523,915	591,400	644,178	670,946
CAPITAL OUTLAY FUND	48,572	211,091	232,326	35,650
CAPITAL OUTLAY FUND-MEASURE C	762,553	52,715,337	128,947	47,110,000
HAMILTON REDEVELOPMENT BOND FUND	90,331	90,547	82,787	94,808
MEASURE C INTEREST/REDEMPTION FUND	10,710,656	8,484,167	9,892,217	10,510,564
SELF-INSURANCE FUND	662,347	667,192	665,471	693,300
RETIREE UNFUNDED MEDICAL BENEFITS FUND	515,982	10,804	4,857	4,800
ASSOCIATED STUDENTS ORGANIZATIONS	92,943	167,403	194,174	211,585
TOTAL - ALL FUNDS	\$ 69,188,380	\$ 125,194,228	\$ 75,265,346	\$ 127,274,822

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

FISCAL YEAR				
EXPENDITURE SUMMARY	ACTUAL 2009-2010	ACTUAL 2010-2011	ESTIMATED ACTUAL 2011-2012	ADOPTION BUDGET 2012-2013
FUND TITLE				
UNRESTRICTED GENERAL FUND	\$ 44,072,604	\$ 43,107,917	\$ 45,512,468	\$ 46,916,270
COMMUNITY SERVICES	1,084,577	1,154,136	1,118,499	1,107,000
RESTRICTED GENERAL FUND	10,368,885	16,652,447	17,816,293	22,035,605
TOTAL GENERAL FUND	55,526,065	60,914,500	64,447,260	70,058,875
INVESTMENT TRUST FUND	14,492	2,398	104,285	95,000
CHILD DEVELOPMENT FUND	557,162	591,400	644,178	670,946
CAPITAL OUTLAY FUND	-	-	-	200,000
CAPITAL OUTLAY FUND-MEASURE C	33,884,616	34,892,854	35,911,885	39,943,219
HAMILTON REDEVELOPMENT BOND FUND	78,976	82,876	91,526	94,808
MEASURE C INTEREST/REDEMPTION FUND	6,239,548	10,164,438	9,181,467	10,512,214
SELF-INSURANCE FUND	662,397	655,751	580,813	697,500
RETIREE UNFUNDED MEDICAL BENEFITS FUND	-	-	-	2,166,615
ASSOCIATED STUDENTS ORGANIZATIONS	61,420	56,652	127,447	213,060
TOTAL - ALL FUNDS	\$ 97,024,676	\$ 107,360,869	\$ 111,088,861	\$ 124,652,237

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

FISCAL YEAR	ACTUAL 2009-2010	ACTUAL 2010-2011	ESTIMATED ACTUAL 2011-2012	ADOPTION BUDGET 2012-2013	DOLLAR CHANGE	% CHANGE
SOURCES OF FUNDS						
BEGINNING FUND BALANCE	\$ 4,915,939	\$ 5,161,246	\$ 6,210,072	\$ 5,141,367	\$ (1,068,705)	-17.2%
REVENUES						
PROGRAM-BASED FUNDING	\$ 41,358,344	\$ 40,794,971	\$ 41,608,543	\$ 42,659,428	\$ 1,050,885	2.5%
FEDERAL	23,375	-	1,113	250	(863)	n/a
OTHER STATE	1,879,446	2,316,045	1,684,534	868,731	(815,803)	-48.4%
OTHER LOCAL	1,205,171	1,166,971	1,223,923	1,230,000	6,077	0.5%
TOTAL REVENUE	44,466,336	44,277,987	44,518,113	44,758,409	240,296	0.5%
TOTAL SOURCES	49,382,275	49,439,233	50,728,185	49,899,776	(828,409)	-1.6%
USE OF FUNDS						
SALARIES	27,950,220	27,876,476	28,589,836	28,294,473	(295,363)	-1.0%
BENEFITS	9,453,636	9,817,410	10,884,312	12,349,656	1,465,344	13.5%
TOTAL SALARIES & BENEFITS	37,403,856	37,693,886	39,474,148	40,644,129	1,169,981	3.0%
FIXED EXPENSES	1,885,216	2,094,515	2,115,860	2,342,000	226,140	10.7%
OTHER OPERATING	3,296,545	2,496,615	2,741,402	3,153,979	412,577	15.0%
CAPITAL OUTLAY	206,315	262,249	371,942	226,287	(145,655)	-39.2%
OTHER OUTGO	1,280,672	560,652	809,116	549,875	(259,241)	-32.0%
TOTAL OTHER EXPENSES	6,668,748	5,414,031	6,038,320	6,272,141	233,821	3.9%
TOTAL USES	44,072,604	43,107,917	45,512,468	46,916,270	1,403,802	3.1%
SOURCES OVER (UNDER) USES	5,309,671	6,331,316	5,215,717	2,983,506	(2,232,211)	-42.8%
TRANSFER IN (OUT)	(148,425)	(121,244)	(74,350)	-	74,350	-100.0%
ENDING FUND BALANCE	\$ 5,161,246	\$ 6,210,072	\$ 5,141,367	\$ 2,983,506	\$ (2,232,211)	-43.4%
RESERVE	11.7%	14.4%	11.3%	6.4%		

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012 – 2013**

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

The unrestricted fund is anticipating an increase in revenues of \$240 thousand from 2011-12 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 2.0% or \$759 thousand increase for 2012-13 over 2011-12. Enrollment fees are remaining flat at \$46 per unit. The increases in property taxes and enrollment fees are offset by reduced state funding. The District's Partnership for Excellence funding was reduced by half (\$577 thousand) in 2011-2012, and is eliminated in 2012-13. This is a permanent reduction in the District's revenue.

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

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

MARIN COMMUNITY COLLEGE DISTRICT
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UNRESTRICTED GENERAL FUND
B. STATEMENT OF SOURCES OF FUNDS

FISCAL YEAR	ACTUAL		ESTIMATED	ADOPTION	DOLLAR	%
	2009-2010	2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	CHANGE	CHANGE
PROGRAM-BASED FUNDING						
STATE SUBVENTIONS	\$ 275,034	\$ 273,494	\$ 273,774	\$ 268,463	\$ (5,311)	-1.9%
TOTAL	275,034	273,494	273,774	268,463	(5,311)	-1.9%
PROPERTY TAXES						
SECURED	38,039,678	37,601,190	38,012,618	38,771,425	758,807	2.0%
SUPPLEMENTAL	375,548	386,798	413,686	415,000	1,314	0.3%
UNSECURED	850,212	847,250	901,585	904,540	2,955	0.3%
PRIOR-YEAR	96,382	98,399	43,645	40,000	(3,645)	-8.4%
TOTAL TAXES	39,361,820	38,933,637	39,371,534	40,130,965	759,431	1.9%
ENROLLMENT FEES	1,721,490	1,587,840	1,963,235	2,260,000	296,765	17.2%
TOTAL PROGRAM-BASED	41,358,344	40,794,971	41,608,543	42,659,428	1,050,885	2.5%
FEDERAL REVENUE	23,375	-	1,113	250	(863)	n/a
STATE REVENUE						
PARTNERSHIP FOR EXCELL	1,158,014	1,153,040	576,520	-	(576,520)	-100.0%
OTHER STATE	721,432	1,163,005	1,108,014	868,731	(239,283)	-21.6%
TOTAL STATE	1,879,446	2,316,045	1,684,534	868,731	(815,803)	-48.4%
LOCAL REVENUE						
INTEREST	16,836	29,264	12,842	10,000	(2,842)	-22.1%
NON-RESIDENCE FEES	723,007	737,809	806,150	850,000	43,850	5.4%
OTHER STUDENT CHARGES	79,441	81,453	88,121	75,000	(13,121)	-14.9%
NON-RESIDENCE INSURANCE	39,959	40,746	52,958	55,000	2,042	3.9%
MISCELLANEOUS	345,928	277,699	263,852	240,000	(23,852)	-9.0%
	1,205,171	1,166,971	1,223,923	1,230,000	6,077	0.5%
TOTAL REVENUE	\$ 44,466,336	\$ 44,277,987	\$ 44,518,113	\$ 44,758,409	\$ 240,296	0.5%

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012-2013**

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

FISCAL YEAR	ACTUAL 2009-2010	ACTUAL 2010-2011	ESTIMATED ACTUAL 2011-2012	ADOPTION BUDGET 2012-2013	DOLLAR CHANGE	% CHANGE
USE OF FUNDS						
SALARIES	\$ 27,950,220	\$ 27,876,476	\$ 28,589,836	\$ 28,294,473	\$ (295,363)	-1.0%
BENEFITS	9,453,636	9,817,410	10,884,312	12,349,656	1,465,344	13.5%
TOTAL SALARIES & BENEFITS	37,403,856	37,693,886	39,474,148	40,644,129	1,169,981	3.0%
FIXED EXPENSES	1,885,216	2,094,515	2,115,860	2,342,000	226,140	10.7%
OTHER OPERATING	3,296,545	2,496,615	2,741,402	3,153,979	412,577	15.0%
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OTHER OUTGO	1,280,672	560,652	809,116	549,875	(259,241)	-32.0%
TOTAL OTHER EXPENSES	6,668,748	5,414,031	6,038,320	6,272,141	233,821	3.9%
TOTAL USES	\$ 44,072,604	\$ 43,107,917	\$ 45,512,468	\$ 46,916,270	\$ 1,403,802	3.1%

**MARIN COMMUNITY COLLEGE DISTRICT
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**UNRESTRICTED GENERAL FUND
SALARY ANALYSIS**

The Faculty salary budget decreases \$977 thousand due to planned reductions in program offerings and new hires replacing retirees, partially offset by step and column movements. Eleven new positions are funded for beginning of year hires in the 2012-13 Adoption Budget.

The Classified Staff salary budget is \$710 thousand higher than 2011-2012 actuals. The increase is due to budgeted new and existing vacant positions and scheduled increases and step movements. Vacant positions are budgeted at full-cost, although they are sometimes backfilled with hourly staff. 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' 2012-13 salary budget is lower than 2011-12 actuals primarily due to special interim assignments in 2011-12 that are not anticipated in 2012/13.

MARIN COMMUNITY COLLEGE DISTRICT
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UNRESTRICTED GENERAL FUND
SALARY ANALYSIS

FISCAL YEAR	ESTIMATED				ADOPTION	
	ACTUAL 2009-2010	ACTUAL 2010-2011	ACTUAL 2011-2012	% CHANGE	BUDGET 2012-2013	% CHANGE
SALARIES						
FACULTY						
INSTRUCTORS-REGULAR	\$ 7,371,749	\$ 7,231,459	\$ 7,338,705	1.5%	\$ 9,141,654	24.6%
INSTRUCTORS-HOURLY	7,541,007	7,437,215	7,584,701	2.0%	5,076,713	-33.1%
NON-INSTRUCTORS-REGULAR	1,244,280	1,276,964	1,218,775	-4.6%	1,294,731	6.2%
NON-INSTRUCTORS-HOURLY	582,681	565,219	760,110	34.5%	412,594	-45.7%
FACULTY	16,739,717	16,510,857	16,902,291	2.4%	15,925,692	-5.8%
CLASSIFIED						
STAFF - REGULAR	7,283,125	7,227,906	7,416,563	2.6%	8,236,620	11.1%
INSTRUCTIONAL - REGULAR	940,956	965,743	971,703	0.6%	1,056,162	8.7%
HOURLY INST./NON INST.	598,608	647,129	669,356	3.4%	496,900	-25.8%
OVERTIME	141,064	146,574	135,572	-7.5%	113,460	-16.3%
CLASSIFIED	8,963,753	8,987,352	9,193,194	2.3%	9,903,142	7.7%
ADMINISTRATORS						
ACADEMIC	1,888,748	2,033,054	1,967,136	-3.2%	1,931,966	-1.8%
CLASSIFIED	358,002	345,213	527,215	52.7%	533,673	1.2%
ADMINISTRATORS	2,246,750	2,378,267	2,494,351	4.9%	2,465,639	-1.2%
TOTAL SALARIES	\$ 27,950,220	\$ 27,876,476	\$ 28,589,836	2.6%	\$ 28,294,473	-1.0%

**MARIN COMMUNITY COLLEGE DISTRICT
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**UNRESTRICTED GENERAL FUND
BENEFIT ANALYSIS**

The Kaiser Medical rates increased by about 13.9%, HealthNet approximately 11.4% as of January 2012. The 2012-13 rates are budgeted at a blended 12.5% increase. Dental and vision rates are anticipated to remain flat for 2012-13. In addition to annual vendor rate increases, the 2012-13 health budget includes costs for full time faculty and other vacancies filled during 2011-2012.

STRS contribution rates are unchanged for 2012-13 while the PERS employer contribution rates are anticipated to increase to 11.417% from 10.923% for 2012-13.

SUI rates decreased from 1.61% for 2011-12 to 1.10% for 2012-13. The District is a School Employees Fund participant and also pays the SUI Local Experience Charge which is based on unemployment claims. Therefore, the 2012-13 total SUI effective rate is higher than 1.10%.

Workers' Compensation Insurance costs are decreasing from 1.289% to 1.246% for 2012-13.

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012-2013**

**UNRESTRICTED GENERAL FUND
BENEFIT ANALYSIS**

FISCAL YEAR	ESTIMATED				ADOPTION	
	ACTUAL	ACTUAL	ACTUAL	%	BUDGET	%
	2009-2010	2010-2011	2011-2012	CHANGE	2012-2013	CHANGE
PUBLIC RETIREMENT						
STRS	\$ 1,293,106	\$ 1,294,127	\$ 1,338,617	3.4%	\$ 1,317,706	-1.6%
PERS	1,575,100	1,651,026	1,728,617	4.7%	1,922,148	11.2%
FICA	661,914	663,501	688,969	3.8%	736,515	6.9%
MEDICARE	364,215	368,756	381,916	3.6%	379,146	-0.7%
UNEMPLOYMENT	146,141	246,665	496,185	101.2%	452,324	-8.8%
WORKERS COMP. INS.	348,181	364,125	355,423	-2.4%	350,851	-1.3%
TOTAL	4,388,657	4,588,200	4,989,727	8.8%	5,158,690	3.4%
HEALTH PROTECTION						
MEDICAL	4,402,937	4,562,774	5,229,323	14.6%	6,497,966	24.3%
DENTAL, VISION	662,042	666,436	665,262	-0.2%	693,000	4.2%
TOTAL	5,064,979	5,229,210	5,894,585	12.7%	7,190,966	22.0%
TOTAL BENEFITS	\$ 9,453,636	\$ 9,817,410	\$ 10,884,312	10.9%	\$ 12,349,656	13.5%

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012 – 2013**

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**UNRESTRICTED GENERAL FUND
FIXED EXPENSES ANALYSIS**

Utilities and insurance expenses are categorized as “fixed.” For 2012-13, utilities were budgeted at a 13.3% increase over the 2011-12 estimated actual costs.

Insurance expense, property and liability as well as student insurance are projected to remain fairly flat from 2011-12 levels.

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012-2013**

**UNRESTRICTED GENERAL FUND
FIXED EXPENSES ANALYSIS**

FISCAL YEAR			ESTIMATED		ADOPTION	
	ACTUAL	ACTUAL	ACTUAL	%	BUDGET	%
	2009-2010	2010-2011	2011-2012	CHANGE	2012-2013	CHANGE
FIXED EXPENSES						
UTILITIES						
SEWER SERVICE	\$ 68,897	\$ 63,005	\$ 73,998	17.4%	\$ 80,000	8.1%
TELEPHONE	118,841	100,166	105,216	5.0%	120,000	14.1%
WATER	113,628	129,154	123,158	-4.6%	126,000	2.3%
GAS & ELECTRICITY	1,140,672	1,342,615	1,316,939	-1.9%	1,516,000	15.1%
PEST CONTROL	49,279	61,898	77,760	25.6%	80,000	2.9%
	1,491,317	1,696,838	1,697,071	0.0%	1,922,000	13.3%
INSURANCE	393,899	397,677	418,789	5.3%	420,000	0.3%
TOTAL	\$ 1,885,216	\$ 2,094,515	\$ 2,115,860	1.0%	\$ 2,342,000	10.7%

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012 – 2013**

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**UNRESTRICTED GENERAL FUND
OTHER OPERATING EXPENSES**

2011-12 actual Other Operating Expenses were favorable to budget primarily due to unspent Contracted Services and reduced Election and Legal costs. 2011-12 actual Contracted Services expense of \$928 thousand was \$450 thousand favorable to the 2011-12 budget of \$1,378 thousand partially as a result of delayed progress on Advancement activities.

The 2012-13 Contract Services budget increased over the 2011-12 Contract Services budget by \$127 thousand for Banner licensing fees, library database and the international program expansion totaling \$200 thousand, partially offset by department budget reductions. Advancement activities are budgeted for 2012-13.

Overall, total Other Operating Expenses budgeted for 2012-13 are \$264 thousand lower than budgeted for 2011-12 due to planned spending reductions across the District.

There are no elections scheduled for 2012-13.

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012-2013**

**UNRESTRICTED GENERAL FUND
OTHER OPERATING EXPENSES ANALYSIS**

FISCAL YEAR			ESTIMATED		ADOPTION	
	ACTUAL	ACTUAL	ACTUAL	%	BUDGET	%
	2009-2010	2010-2011	2011-2012	CHANGE	2012-2013	CHANGE
OTHER OPERATING EXPENSES						
SUPPLIES & MATERIALS	\$ 492,092	\$ 523,795	\$ 513,520	-2.0%	\$ 579,318	12.8%
PERSONAL SVCE, LECTURE	110,356	83,258	105,134	26.3%	84,166	-19.9%
TRAVEL & CONFERENCE	124,374	128,265	121,329	-5.4%	125,475	3.4%
DUES & MEMBERSHIP	91,603	106,378	75,427	-29.1%	104,525	38.6%
LEGAL	340,284	238,655	174,177	-27.0%	150,000	-13.9%
AUDITS & ELECTION	286,552	77,100	203,415	163.8%	92,500	-54.5%
CONTRACTED SERVICES	1,297,986	739,588	928,772	25.6%	1,504,860	62.0%
POSTAGE	93,588	102,527	65,446	-36.2%	75,413	15.2%
PRINTING & PUBLICATION	121,082	114,183	99,351	-13.0%	95,055	-4.3%
RENTAL & LEASES	40,778	38,786	36,012	-7.2%	41,378	14.9%
RECRUITMENT	175,959	154,072	187,837	21.9%	154,110	-18.0%
OTHER DISTRICT-WIDE EXP.	117,906	184,848	226,329	22.4%	142,666	-37.0%
MISCELLANEOUS	3,985	5,160	4,653	-9.8%	4,513	-3.0%
TOTAL	\$ 3,296,545	\$ 2,496,615	\$ 2,741,402	9.8%	\$ 3,153,979	15.0%

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012 – 2013**

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

In 2011-12, \$620 thousand was transferred to other funds primarily to cover deficits in restricted categorical programs, the details of which are identified. In the 2012-13 Adoption Budget, Other Outgo of \$550 thousand includes funding the Child Development Fund as well as BFAP/FA, Puente project and other categorical programs.

MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012-2013

UNRESTRICTED GENERAL FUND
CAPITAL OUTLAY ANALYSIS

FISCAL YEAR	ACTUAL		ESTIMATED	%	ADOPTION	%
	2009-2010	2010-2011	2011-2012	CHANGE	BUDGET 2012-2013	CHANGE
CAPITAL OUTLAY						
LIBRARY BOOKS/PERIODICALS	\$ 23,603	\$ 79,462	\$ 62,686	-21.1%	\$ 51,712	-17.5%
EQUIPMENT NEW & LEASED	182,712	182,787	309,256	69.2%	174,575	-43.6%
TOTAL	\$ 206,315	\$ 262,249	\$ 371,942	41.8%	\$ 226,287	-39.2%
OTHER OUTGO						
ENERGY LOAN REPAYMENT	\$ 110,449	\$ -	\$ -		\$ -	
OTHER	-	-	-		-	
GASB 45	500,000	-	-		-	
INTERFUND / INTRAFUND TRANSFERS:						
MAINTENANCE MANAGEMENT FUND		165,640	189,210	14.2%	-	
CHILD DEVELOPMENT FUND	78,089	110,033	244,405	-122.1%	219,887	-10.0%
DSPS	280,553	167,090	169,715	1.6%	-	-100.0%
ECON. WORKFORCE DEV.	170,365		-		-	
BFAP/FA	84,358	59,100	52,093	-11.9%	110,408	111.9%
PUENTE	33,999	57,878	102,161	76.5%	102,265	0.1%
EOPS/CARE			15,563	n/a	-	-100.0%
MATRICULATION-NONCREDIT	17,270		23,198	n/a	61,804	166.4%
MATRICULATION-CREDIT			6,036	n/a	45,658	656.4%
SINGLE STOP	-		-		9,037	n/a
WORKSTUDY	4,876		5,820	n/a	-	-100.0%
MISCELLANEOUS	713	911	915	0.4%	816	-10.8%
TOTAL	\$ 1,280,672	\$ 560,652	\$ 809,116	44.3%	\$ 549,875	-32.0%

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012 – 2013**

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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
ADOPTION BUDGET 2012-2013**

D. COMMUNITY SERVICES

FISCAL YEAR			ESTIMATED	ADOPTION	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	%
	2009-2010	2010-2011	2011-2012	2012-2013	CHANGE
REVENUE BY PROGRAM					
COMM. SVCS. ADVERTISING	\$ 1,967	\$ 1,999	\$ 1,822	\$ 2,000	9.8%
FACILITIES USE	47,511	89,757	74,399	80,000	7.5%
INTENSIVE ENGLISH	131,608	119,632	139,291	145,000	4.1%
EMERITUS	212,810	272,378	292,544	310,000	6.0%
SHORT COURSES/WORKSHOPS	390,720	467,433	448,141	475,000	6.0%
MICROCOMPUTER CENTER	151,536	81,693	87,952	95,000	8.0%
Total Revenue	\$ 936,152	\$ 1,032,892	\$ 1,044,149	\$ 1,107,000	6.0%
EXPENDITURES BY PROGRAM					
COMM. SVCS. OFFICE	\$ 481,923	\$ 577,951	\$ 577,111	\$ 565,000	-2.1%
FACILITIES USE	1,988	6,400	1,529	4,000	161.6%
INTENSIVE ENGLISH	168,961	171,510	150,949	140,000	-7.3%
EMERITUS	121,671	152,391	161,750	165,000	2.0%
SHORT COURSES/WORKSHOPS	200,999	203,387	188,854	191,000	1.1%
MICROCOMPUTER CENTER	109,035	42,497	38,306	42,000	9.6%
Total Expenditures	\$ 1,084,577	\$ 1,154,136	\$ 1,118,499	\$ 1,107,000	-1.0%
TRANSFER IN FROM UNRESTRICTED	\$ (148,425)	\$ (121,244)	\$ (74,350)	\$ -	n/a

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012 – 2013**

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

Actual expenditures are shown for 2009-10, 2010-11 and 2011-12. Revenue budgets are shown for 2012-13. The expenditure budgets for 2012-13 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. The continued State budget crisis makes all State funding extremely uncertain. In the 2012-13 Adoption Budget the non-Financial Aid State funded categorical programs have been budgeted at 95% of the 2011-12 allocations while most federally funded programs remain flat with the exception of financial aid. Federal financial aid is budgeted to continue to increase as the College continues to respond to increased student needs and federal support. For example, Q1 2012-13 financial aid applications are showing approximately a 32% increase over Q1 2011-12 figures, a 14% rate increase over prior year's change.

MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012-2013

E. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2009-2010	ACTUAL 2010-2011	ESTIMATED ACTUAL 2011-2012	ADOPTION BUDGET 2012-2013
FEDERAL SOURCES				
Academic Competitive Grant	\$ 6,915	\$ 10,913	\$ -	\$ -
Child Development Training Consortium	11,837	9,653	11,354	14,800
Child Development Training Consortium Carry-Forward	-	-	-	-
College Work Study Program	239,142	242,883	263,435	249,924
ECE Mentor Program	3,200	3,972	3,228	3,200
Foster Care Education Program (52% Federal)	41,546	39,751	40,418	38,397
Office of Emergency Services – Preparedness Plan Carry Forward	-	-	-	1,800
PELL Grant & Direct Loan Programs	5,007,588	11,487,027	12,715,225	12,800,000
Supplemental Education Opportunity Grants	153,112	127,700	165,650	165,580
Transitional Assistance to Needy Families (50% Federal)	16,335	14,949	14,864	14,121
Transitional Assistance to Needy Families Supplemental/Carry Forward	30,850	151	-	-
VTEA - Tech. Prep.	67,749	69,708	46,970	49,389
Vocational & Applied Tech. Education	122,230	86,108	122,637	130,158
Vocational & Applied Tech Education – Carry Forward	-	6,663	1,510	-
TOTAL FEDERAL	\$ 5,700,504	\$ 12,099,478	\$ 13,385,291	\$ 13,467,369

MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012-2013

E. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2009-2010	ACTUAL 2010-2011	ESTIMATED ACTUAL 2011-2012	ADOPTION BUDGET 2012-2013
STATE SOURCES				
Basic Skills	\$ 121,457 *	\$ 125,209	\$ -	\$ 85,500
Basic Skills Carry Forward			117,332	132,366
Board Financial Assistance Program Admin. Allowance	186,976	135,228	221,042	157,740
CAL Grants	252,385	254,549	222,061	222,061
CALWORKS	115,220 *	120,467	119,920	114,727
CALWORKS Carry Forward		4,994	1,994	845
Cooperative Agencies Resources for Education	26,209 *	36,395	37,254	35,391
Cooperative Agencies Resources for Education Carry Forward	17,426	16,055	859	-
Disabled Student Programs & Services	970,484 *	791,384 *	702,116	666,069
Economic Development/Allied Health	67,185	24,348	-	-
Enrollment Fee Waiver - 2% Administrative	14,738	16,190	22,800	21,660
Extended Opportunity Programs & Services	365,848 *	354,040	366,540	339,806
Extended Opportunity Programs & Services-Carry Forward	85,666	19,425	3,650	-
Faculty and Staff Development-Carry Forward		-	-	11,325
Faculty and Staff Diversity	10,307 *	1,544	4,418	4,272
Faculty and Staff Diversity-Carry Forward			2,954	78
Foster Care Education Program (48% State)	38,843	36,841	37,308	35,443
Hazardous Substances Carry Forward	-	-	9,103	25,135
SUB-TOTAL	\$ 2,272,744	\$ 1,936,669	\$ 1,869,351	\$ 1,852,418

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

MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012-2013

E. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

	<u>ACTUAL</u> <u>2009-2010</u>	<u>ACTUAL</u> <u>2010-2011</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>2011-2012</u>	<u>ADOPTION</u> <u>BUDGET</u> <u>2012-2013</u>
STATE SOURCES CONTINUED				
SUB-TOTAL (PREVIOUS PAGE)	\$ 2,272,744	\$ 1,936,669	\$ 1,869,351	\$ 1,852,418
Industry Driven Regional Collaborative-	-	-	141,431	190,547
Instructional Equipment and Library Materials	83,391	39,411	-	-
Instructional Equipment & Library Materials Carry Forward	-	-	-	590
Matriculation (Credit)	174,890 *	164,436	174,756	166,018
Matriculation (Credit) Carry Forward	19,266	18,356	10,431	-
Non-Credit Matriculation	69,049 *	69,852 *	62,526	59,400
Non-Credit Matriculation Carry Forward	43,689	-	-	-
Nursing/Economic Development	188,195 *	133,456	62,173	146,687
Nursing/Economic Development Carry Forward	-	-	100,815	84,514
Peace Officers Training	13	800	-	-
Peace Officers Training Carry Forward	-	-	3,262	2,478
Prop. 20 – Lottery – Instructional Supplies	72,959	68,399	-	141,944
Prop. 20 – Lottery – Instructional Supplies Carry Forward	-	-	74,866	283,279
Scheduled Maintenance, Carry Forward (10-11)	-	-	-	301,117
Telecommunications Technology Infrastructure	3,409	-	-	-
Transfer and Articulation , Carry Forward (10-12)	2,428	939	1,098	80
Transitional Assistance to Needy Families (50% State)	16,305	14,949	14,864	14,120
Transitional Assistance to Needy Families (50% State) Carry Forward	-	151	-	-
TOTAL STATE	\$ 2,946,338	\$ 2,447,418	\$ 2,515,573	\$ 3,243,192

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

MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012-2013

E. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2009-2010	ACTUAL 2010-2011	ESTIMATED ACTUAL 2011-2012	ADOPTION BUDGET 2012-2013
LOCAL SOURCES				
Annual Fund Drive	\$ 29,434	\$ 50,096	\$ 32,369	\$ 100,000
Annual Fund Drive Carry Forward	-	-	-	185,450
Bay Area Career Pathways	28,628	372	-	-
Bay Area Clean Energy - Carry Forward	14,607	29,612	191	2,472
Branson	114,932	123,727	122,570	131,080
COM Foundation:				
Donations	2,121	1,398	-	5,000
Donations Carry Forward	-	-	3	6,276
Electronic Vehicle Training Consortium	346	52,694	-	-
Electronic Vehicle Training Consortium Carry Forward	-	-	28,472	9,107
Health Services - Restricted	214,663	240,744	277,402	277,402
Health Services, Restricted & Carry Forward	-	-	-	73,796
Maintenance Management & Carry Forward	-	-	-	719,883
Marin Child Care Council	2,866	-	-	-
Marin Community Foundation (MCF)– College Skills & Career Bridges for	-	55,670	-	-
MCF – College Skills & Career Bridges for ESL Students Carry Forward	-	-	44,753	64,577
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	26,465	19,641	-	-
Napa Valley Community College - Green Grant Carry Forward	-	-	13,960	-
Napa Valley Community College - Green III	-	-	8,672	31,828
Napa Valley Community College - Green Supplemental	-	-	801	7,199
Napa Valley Community College - Green IV Multimedia	-	-	-	50,000
Outside Scholarships	29,826	55,863	53,828	-
Parking	394,907	356,684	445,047	435,525
SUB-TOTAL	\$ 858,795	\$ 986,501	\$ 1,040,476	\$ 2,100,258

MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012-2013

E. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2009-2010	ACTUAL 2010-2011	ESTIMATED ACTUAL 2011-2012	ADOPTION BUDGET 2012-2013
LOCAL SOURCES CONTINUED				
SUB-TOTAL (PREVIOUS PAGE)	\$ 858,795	\$ 986,501	\$ 1,040,476	\$ 2,100,258
Parking Carry Forward	-	-	-	526,583
President's Circle	48,810	78,481	39,113	20,000
President's Circle Carry Forward	-	-	-	26,485
Risk Margin (RM)/ RM Carry Forward	258	444,976	233,697	798,760
Safety Credit Risk Management	107	-	-	-
San Rafael Redevelopment Carry Forward	82,869	(7)	-	466,245
Santa Rosa Multimedia Collaborative	20,979	17,488	-	-
Single Stop	-	-	37,432	56,725
Solar Technology	5,002	-	-	-
UC Berkeley - Puente Fund	35,000	35,000	-	-
TOTAL LOCAL	\$ 1,051,820	\$ 1,562,439	\$ 1,350,718	\$ 3,995,056
OTHER FINANCING SOURCES/OUTGO				
Intrafund Transfers In/(Out)	670,223	543,112	564,711	329,988
Contingency for Additional Grants	-	-	-	1,000,000
TOTAL RESTRICTED PROGRAMS	\$ 10,368,885	\$ 16,652,447	\$ 17,816,293	\$ 22,035,605

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012 – 2013**

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 2009-10, 2010-11, 2011-12 Fiscal Years, and a proposed Adoption Budget for the 2012-13 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
ADOPTION BUDGET 2012 – 2013**

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B. NARRATIVE TEXT AND FINANCIAL STATEMENTS

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

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

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

Since the 1992-93 Fiscal Year, the College became a residuary beneficiary of the Carolyn DeBorba Trust, receiving \$465,147. One-fourth of this amount was transferred to the COM Foundation and the remainder was deposited into this Fund. The intended expenditures of the revenues from these funds are: one quarter Scholarships, one quarter Facilities & Grounds, and one half at Board discretion.

There are nine endowments and grants coordinated through this fund. The value of the principal in the Investment Trust Fund as of June 30, 2012 is projected at \$873 thousand. The remainder of the fund balance is interest earned on these funds.

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012-2013**

B. NARRATIVE TEXT AND FINANCIAL STATEMENTS

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

FISCAL YEAR	ACTUAL 2009-2010	ACTUAL 2010-2011	ESTIMATED ACTUAL 2011-2012	ADOPTION BUDGET 2012-2013
REVENUE				
Interest Income	\$ 6,708	\$ 3,892	\$ 2,155	\$ 2,155
Additional Endowment Income	3,000	289,069	39,679	40,000
Total Revenue	9,708	292,961	41,834	42,155
EXPENDITURES				
Financial Aid/Support			10,000	20,000
Instructional/College Improvements	14,492	2,398	94,285	75,000
Total Expenditures	14,492	2,398	104,285	95,000
Excess of Revenue Over Expenditures	(4,784)	290,563	(62,451)	(52,845)
Beginning Fund Balance	683,570	678,786	969,349	906,898
ENDING FUND BALANCE	\$ 678,786	\$ 969,349	\$ 906,898	\$ 854,053

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012 – 2013**

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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 six 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 2012-13 the Adoption Budget includes State Tax Bailout and Department of Ed preschool contract funding levels consistent with 2011-12. Unfortunately, the continued State budget crisis makes all State funding extremely uncertain and dependent upon the level of state certified enrollments. Locally, however, early indications show 10,000 Degrees (formerly Marin Education Fund) increasing their child care grant for 2012-13 to the 2010-2011 increased level of \$95 thousand.

State and local (parent fee) income is expected to increase over 2011-12 levels to partially offset increased expenditures over current year estimated actuals. 2012-13 expenses are budgeted to increase as a result of full year staffing of all positions and increased benefit costs.

The 2011-12 estimated deficit is covered by a transfer of \$244 thousand from the General Fund. 2012-13's budgeted operational deficit of \$220 thousand will need to be entirely funded by the General Fund.

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012-2013**

**CHILD DEVELOPMENT FUND
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR	ACTUAL 2009-2010	ACTUAL 2010-2011	ESTIMATED ACTUAL 2011-2012	ADOPTION BUDGET 2012-2013
REVENUE				
Interest Income	\$ (50)	\$ (248)	\$ 174	\$ 50
Federal Income	29,889	23,214	21,787	23,000
State Income	267,065	264,638	238,367	238,219
State Income-Renovation & Repair Projects	-	5,857	-	-
Other Local Income	66,495	91,224	88,387	89,790
Grants/Contributions	82,427	96,682	51,058	100,000
Interfund Transfer-In - General Fund	78,089	110,033	244,405	219,887
Total Revenue	523,915	591,400	644,178	670,946
EXPENDITURES				
Certificated Salaries	330,255	332,251	350,452	354,480
Classified Salaries	58,538	56,444	56,152	55,567
Fringe Benefits	145,401	170,814	212,959	232,899
Supplies	8,279	6,653	7,597	10,000
Food	13,578	17,053	16,118	17,000
Other Operating Expenses	1,111	1,643	900	1,000
Other Operating Exp.- Renovation & Repair	-	6,542	-	-
Equipment	-	-	-	-
Total Expenditures	557,162	591,400	644,178	670,946
Excess of Revenue Over Expenditures	(33,247)	-	-	-
Beginning Fund Balance	33,247	0	0	0
ENDING FUND BALANCE	\$ 0	\$ 0	\$ 0	\$ 0

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012 – 2013**

CAPITAL OUTLAY FUND REVENUE AND EXPENDITURE REPORT

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

MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012-2013

CAPITAL OUTLAY FUND
REVENUE AND EXPENDITURE REPORT

FISCAL YEAR	ACTUAL 2009-2010	ACTUAL 2010-2011	ESTIMATED ACTUAL 2011-2012	ADOPTION BUDGET 2012-2013
REVENUE				
Interest Income	\$ 8,222	\$ 4,501	\$ 2,316	\$ 4,600
State Supported Projects-Scheduled Maintenance	-	-	-	-
Capital Outlay Projects	-	-	-	-
Property Rental	40,350	40,950	40,800	31,050
Other Local Income/Interfund Transfers	-	165,640	189,210	-
Total Revenue	48,572	211,091	232,326	35,650
EXPENDITURES				
Lease Revenue Bond Cost of Issuance				
State-Supported Projects:				
- Scheduled Maintenance	-	-	-	-
- Capital Outlay	-	-	-	-
Other Projects				
- Dickson Hall, KTD Roofs, One Stop, Other	-	-	-	-
- Facilities Master Plan, Other				200,000
Total Expenditures and Transfers	-	-	-	200,000
Excess of Revenue Over Expenditures	48,572	211,091	232,326	(164,350)
Beginning Fund Balance	1,946,497	1,995,069	2,206,160	2,438,486
ENDING FUND BALANCE	\$ 1,995,069	\$ 2,206,160	\$ 2,438,486	\$ 2,274,136

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012 – 2013**

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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. To that end, the College has retained the services of Swinerton Management & Consulting, Inc. as its Measure C Program Management/Construction Management firm. Swinerton has worked with COM's faculty, staff and students on reviewing facilities assessment documents, and the educational master plan which has formed the basis for the development of the Facilities Development and Master Plan.

In April 2005, \$75 million in bonds were sold pursuant to the terms of a public sale. An additional \$75 million in bonds were sold in February 2009, and another \$52.2 million in bonds were sold in June 2011, both 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. Based on the 2012-13 planned construction and modernization projects of \$39.9 million, the District will need to plan the sale of another issue during 2012-13.

The 2012-13 budget outlines approximately \$39.9 million in facilities renewal and modernization costs, including construction, architectural and civil, geotechnical and MEP engineering services, plus landscape architect, industrial hygienist, CEQA and energy consultants. Two new buildings and two modernization projects have been completed as well as various site improvement projects at both the Kentfield and Indian Valley campuses. Construction and modernization plans outlined for the upcoming fiscal year consist of the completion of the new Science Math & Nursing building, and Performing Arts building, plus the commencement of construction for the Child Study Center and the Academic Center. In addition, swing space activity will begin for the Academic Center and Child Study Center relocations as those projects move from programming and design to construction in the fall of 2012.

The District continues to work closely with the County Treasury, providing cash flows and construction schedules, to optimize investment incomes.

MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012-2013

CAPITAL OUTLAY FUND FOR MEASURE C
REVENUE AND EXPENDITURE REPORT

FISCAL YEAR		ACTUAL 2009-2010	ACTUAL 2010-2011	ESTIMATED ACTUAL 2011-2012	ADOPTION BUDGET 2012-2013
REVENUE					
Measure C Bond Proceeds		\$ -	\$ 52,505,000	\$ -	\$ 46,995,000
Interest Income		762,553	210,337	128,947	115,000
Total Revenue		762,553	52,715,337	128,947	47,110,000
EXPENDITURES					
PROGRAM LEVEL					
Assessments and Studies		116,475	94,174	382,559	1,081,983
Program Management		690,690	488,616	761,312	1,274,000
Program Support		385,727	394,435	621,084	771,024
Program Services and Fees		35,824	325,421	36,802	580,704
Non-Project Budget Contingency		-	-	-	2,457,465
	Subtotal	1,228,716	1,302,646	1,801,757	6,165,176
DISTRICT WIDE					
Information Technology		405,232	542,779	593,523	1,083,280
Swing Space		647,787	325,379	535,933	2,162,041
		1,053,019	868,158	1,129,456	3,245,321
PROJECTS					
KENTFIELD CAMPUS					
New Central Plant/ Sewer Line/ Joint Trench		2,588,065	272,879	15,598	81,758
Misc Sitework KTD			8,200	513	90,172
West Campus Bridge		511,262	-		
Austin Science Alterations				79,797	1,302,247
Larkspur Annex Demolition		29,423	-		
Science Math & Nursing		2,132,633	12,850,749	20,051,761	15,419,574
Modernize Performing Arts Center & Exhibition Space		32,264	2,009,899	8,944,066	4,722,613
New Fine Arts		7,510,426	9,395,261	385,692	176,359
Fine Arts Weatherization				8,310	990,030
Diamond PE Center Modernization		2,561,577	101,731	210,749	52,125
Academic Center		237,185	289,065	928,280	2,716,687
Child Study Center			75,000	299,417	3,588,158
PE Track Renovations			57,335	1,162,079	30,586
ADA Upgrades				23,514	583,836
	Kentfield Campus Expenditures	15,602,835	25,060,119	32,109,776	29,754,145
INDIAN VALLEY CAMPUS					
Transportation Tech Complex		6,506,519	254,628	100,149	289,727
IVC Main Building		8,201,325	4,515,051	579,111	191,501
Misc IVC		875,544	2,337,820	191,636	297,349
Bridges / Pathways		416,658	554,432		
	Indian Valley Campus Expenditures	16,000,046	7,661,931	870,896	778,577
Total Expenditures		33,884,616	34,892,854	35,911,885	39,943,219
Excess of Revenue Over Expenditures		(33,122,063)	17,822,483	(35,782,938)	7,166,781
Beginning Fund Balance		82,591,844	49,469,781	67,292,264	31,509,326
ENDING FUND BALANCE		\$ 49,469,781	\$ 67,292,264	\$ 31,509,326	\$ 38,676,107

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012 – 2013**

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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 were 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
ADOPTION BUDGET 2012-2013**

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

FISCAL YEAR	ACTUAL 2009-2010	ACTUAL 2010-2011	ESTIMATED ACTUAL 2011-2012	ADOPTION BUDGET 2012-2013
REVENUE				
Interest	\$ 1,180	\$ 684	\$ 311	\$ 300
Proceeds from Hamilton Redevelopment Agency	89,151	89,863	82,476	94,508
Interfund Transfer In				
Total Revenue	90,331	90,547	82,787	94,808
EXPENDITURES				
Bond Principal	40,000	45,000	55,000	60,000
Interest	37,326	36,226	34,876	33,158
Transaction fees	1,650	1,650	1,650	1,650
Total Expenditures	78,976	82,876	91,526	94,808
Excess of Revenue Over Expenditures	11,355	7,671	(8,739)	-
Beginning Fund Balance	335,661	347,016	354,687	345,948
ENDING FUND BALANCE	\$ 347,016	\$ 354,687	\$ 345,948	\$ 345,948

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012 – 2013**

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

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.

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

Debt service for 2011-12 amounted to \$9,181,467 and is projected to be \$10,512,214 for 2012-13. Expenditures are covered by proceeds of the ad valorem property tax which is billed and collected by the Marin County Tax Assessor's Office.

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012-2013**

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

FISCAL YEAR	ACTUAL 2009-2010	ACTUAL 2010-2011	ESTIMATED ACTUAL 2011-2012	ADOPTION BUDGET 2012-2013
REVENUE				
Interest	\$ 23,910	\$ 16,057	\$ 6,475	\$ 5,000
Proceeds from Ad Valorem Tax	10,686,746	7,701,078	9,885,742	9,819,564
Measure C Premium	-	767,032	-	686,000
Total Revenue	10,710,656	8,484,167	9,892,217	10,510,564
EXPENDITURES				
Bond - Cost of Issuance	(32,043)	-	-	-
Bond Principal	325,000	3,960,000	1,450,000	1,765,000
Interest	5,946,066	6,203,125	7,730,917	8,745,564
Miscellaneous Expenses	525	1,313	550	1,650
Total Expenditures	6,239,548	10,164,438	9,181,467	10,512,214
Excess of Revenue Over Expenditures	4,471,108	(1,680,271)	710,750	(1,650)
Beginning Fund Balance	2,746,021	7,217,129	5,536,858	6,247,608
ENDING FUND BALANCE	\$ 7,217,129	\$ 5,536,858	\$ 6,247,608	\$ 6,245,958

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012 – 2013**

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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 2012-13 Adoption Budget has revenue increasing over the estimated revenue for 2011-12 due to increased employee headcount.

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012-2013**

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

FISCAL YEAR	ACTUAL 2009-2010	ACTUAL 2010-2011	ESTIMATED ACTUAL 2011-2012	ADOPTION BUDGET 2012-2013
REVENUE				
Vision Care	\$ 61,427	\$ 60,558	\$ 61,055	\$ 64,000
Dental	600,615	605,878	604,207	629,000
Interest Income	305	756	209	300
Total Revenue	662,347	667,192	665,471	693,300
EXPENDITURES				
Vision Care:				
Administrative Fees	7,515	7,500	4,242	5,500
Claims	47,550	41,903	47,216	52,000
Dental:				
Administrative Fees	39,946	38,398	32,755	35,000
Claims	567,386	567,950	496,600	605,000
Total Expenditures	662,397	655,751	580,813	697,500
Excess of Revenue Over Expenditures	(50)	11,441	84,658	(4,200)
Beginning Fund Balance	50	-	11,441	96,099
ENDING FUND BALANCE	\$ -	\$ 11,441	\$ 96,099	\$ 91,899

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012 – 2013**

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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 2010 Total Compensation System, Inc. updated the OPEB actuarial study (through September 1, 2010) which showed that the unfunded liability had diminished from about \$7.3 million down to \$6.6 million.

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012-2013**

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

FISCAL YEAR	<u>ACTUAL 2009-2010</u>	<u>ACTUAL 2010-2011</u>	<u>ESTIMATED ACTUAL 2011-2012</u>	<u>ADOPTION BUDGET 2012-2013</u>
REVENUE				
Interfund Transfer-In - General Fund	\$ 500,000	\$ -	\$ -	\$ -
Interest Income	15,982	10,804	4,857	4,800
Total Revenue	<u>515,982</u>	<u>10,804</u>	<u>4,857</u>	<u>4,800</u>
EXPENDITURES				
Other Outgo	-	-	-	2,166,615
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,166,615</u>
Excess of Revenue Over Expenditures	515,982	10,804	4,857	(2,161,815)
Beginning Fund Balance	<u>1,630,172</u>	<u>2,146,154</u>	<u>2,156,958</u>	<u>2,161,815</u>
ENDING FUND BALANCE	<u><u>\$ 2,146,154</u></u>	<u><u>\$ 2,156,958</u></u>	<u><u>\$ 2,161,815</u></u>	<u><u>\$ -</u></u>

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012 – 2013**

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**ASSOCIATED STUDENTS ORGANIZATIONS
REVENUE AND EXPENDITURE REPORT**

Adoption Budget for Fiscal Year 2012-2013

The budgets of the Associated Students organizations reflect the financial translation of their major objectives, goals and priorities. The proposed budgets will fund projects to meet the needs of the respective student bodies, promote student activities on the campuses, and provide extended educational experiences for students.

Goals and objectives supported by these budgets include:

- Providing opportunities for students to participate in campus governance and decision-making activities and processes.
- Supporting students in initiating, developing and administering student-oriented and directed projects, programs and services.
- Offering student educational experiences through participation in student government, budget development, and organizational management.
- Promoting student leadership opportunities and contributions on campus.
- Broadening extra-curricular and educational opportunities on campus for students.
- Providing revenues to fund Associated Students' programs, activities and services.
- Scheduling various types of events, readings, extra-curricular activities and community lectures.

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012-2013**

ASSOCIATED STUDENTS COLLEGE OF MARIN - KTD IVC

FISCAL YEAR	ACTUAL 2009-2010	ACTUAL 2010-2011	ACTUAL 2011-2012	ADOPTION BUDGET 2012-2013
REVENUE				
Other Local Income	\$ 44,204	\$ 144,031	\$ 166,409	\$ 172,610
Contingency				
Total Revenue	44,204	144,031	166,409	172,610
EXPENDITURES				
Supplies	16,005	21,900	38,781	31,300
Contracted Services	1,575	56	314	800
Travel/Conference	2,995		4,641	10,000
Membership & Dues		-	-	
Printing	1,707	1,867	1,313	1,950
Other Operating Expense	25	-	140	125
Equipment		5,565	15,020	15,000
Other Outgo:				
Intrafund Transfers-Club Support & Emergency Loan Fund	3,630	925	12,720	11,000
Interfund Transfers-MCCD	7,127	6,500	41,000	58,000
Grants/Scholarships/Other Student Support	2,600	1,000	2,000	16,000
Bookstore Vouchers	6,500	500	-	-
Contingency	-	-	-	28,435
Total Expenditures	42,164	38,313	115,929	172,610
Excess of Revenue Over Expenditures	2,040	105,718	50,480	-
Beginning Fund Balance	94,133	96,173	201,891	252,371
ENDING FUND BALANCE	\$ 96,173	\$ 201,891	\$ 252,371	\$ 252,371

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

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012-2013**

ASSOCIATED STUDENTS EMERITUS COLLEGE

FISCAL YEAR	ACTUAL 2009-2010	ACTUAL 2010-2011	ACTUAL 2011-2012	ADOPTION BUDGET 2012-2013
REVENUE				
Other Local Income	\$ 8,654	\$ 7,564	\$ 13,343	\$ 18,700
Contingency				
Total Revenue	8,654	7,564	13,343	18,700
EXPENDITURES				
Supplies	2,619	1,734	1,819	2,800
Travel/Conference	-	-	100	100
Contracted Services	100	150	100	150
Postage	1,359	1,304	1,285	1,700
Printing	2,626	1,447	2,224	3,400
Equipment	-	-	282	300
Other Outgo:				
Grants/Scholarships	1,001	1,143	-	3,250
Contingency				7,000
Total Expenditures	7,705	5,778	5,810	18,700
Excess of Revenue Over Expenditures	949	1,786	7,533	-
Beginning Fund Balance	12,263	13,212	14,998	22,531
ENDING FUND BALANCE	\$ 13,212	\$ 14,998	\$ 22,531	\$ 22,531

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012-2013**

ASSOCIATED STUDENTS REPRESENTATION FEE FUND

FISCAL YEAR	ACTUAL 2009-2010	ACTUAL 2010-2011	ACTUAL 2011-2012	ADOPTION BUDGET 2012-2013
REVENUE				
Other Local Income	\$ 40,085	\$ 15,808	\$ 14,422	\$ 20,275
Total Revenue	40,085	15,808	14,422	20,275
EXPENDITURES				
Supplies	-	182	-	100
Travel / Conference	11,551	12,304	5,708	21,500
Membership & Dues	-	75	-	100
Postage	-	-	-	50
Contingency	-	-	-	-
Total Expenditures	11,551	12,561	5,708	21,750
Excess of Revenue Over Expenditures	28,534	3,247	8,714	(1,475)
Beginning Fund Balance	64,501	93,035	96,282	104,996
ENDING FUND BALANCE	\$ 93,035	\$ 96,282	\$ 104,996	\$ 103,521

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

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012 – 2013**

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.

2012-13 Authorized Staffing

A list of all full-time equivalent staff and positions.

Dictionary of Accounting and Budgeting Terms

A dictionary of commonly used accounting and budgeting terms is presented for the user's reference.

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012-2013**

B. GANN APPROPRIATION LIMIT WORKSHEET

I. 2012-13 Appropriations Limit:

A. 2011-12 Appropriations Limit		\$	49,449,111
B. 2012-13 Price Factor:	1.0377		
C. Population Factor:			
1. 2010-11 Second Period Actual FTES:	5,240.00		
2. 2011-12 Second Period Actual FTES:	4,919.00		
3. 2012-13 Population Change Factor:	0.9387		
(line C.2. divided by line C.1.)			
D. 2011-12 Limit adjusted by inflation and population factors			48,167,835
(line A multiplied by line B and Line C.3.)			
E. Adjustments to Increase Limit			
1. Transfers in of financial responsibility		-	
2. Temporary voter approved increases		-	
3. Total adjustment - increase		-	
Subtotal			48,167,835
F. Adjustments to Decrease Limit			
1. Transfers out of financial responsibility		-	
2. Lapses of voter approved increases		-	
3. Total adjustment - decrease		-	
G. 2012-13 Appropriations Limit		\$	48,167,835

MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012-2013

B. GANN APPROPRIATION LIMIT WORKSHEET

II. 2012-13 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.)		268,463
C. Local Property taxes		40,130,965
D. Estimated Excess Debt Service taxes		-
E. Estimated Parcel taxes, Square Foot taxes, etc.		-
F. Interest on proceeds of taxes		10,000
G. Local appropriations from taxes for unreimbursed State, court and federal mandates		-
		<hr/>
H. 2012-13 Appropriations Subject to Limit	\$	<u>40,409,428</u>

MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012-2013

C. AUTHORIZED STAFFING

	Faculty	Classified	Administrators	Totals
Unrestricted General Fund	119.58	164.56	21.62	305.76
Community Education and Services		4.23	1.00	5.23
Restricted General Fund	7.42	22.65	0.38	30.45
Child Development Fund	7.80	0.58	0.88	9.26
Capital Outlay Fund for Measure C		2.30	1.00	3.30
District Totals	134.80	194.32	24.88	354.00

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012-2013**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
COUNSELOR	CULLEN	GINA	1.00
COUNSELOR	FURUYA	BRUCE	1.00
COUNSELOR	HLAVACHEK	LETTA	1.00
COUNSELOR	KURZMAN	PAMELA	1.00
COUNSELOR	MAGALLANES	ALEXANDRA	1.00
COUNSELOR	NG-JUNG	BESSIE	1.00
COUNSELOR	RAMEY	BYRON	1.00
COUNSELOR	ROBINSON	KAREN	0.53
COUNSELOR	TENISON-SCOTT	JOETTA	0.88
DEPARTMENT CHAIR/INSTRUCTOR	BONANDER	BARBARA	1.00
DEPARTMENT CHAIR/INSTRUCTOR	CHRISTENSEN	PAUL	1.00
DEPARTMENT CHAIR/INSTRUCTOR	EGERT	DAVID	1.00
DEPARTMENT CO-CHAIR/COUNSELOR	FUNG	THEODORA	1.00
DEPARTMENT CHAIR/INSTRUCTOR	HALL	RICHARD	1.00
DEPARTMENT CHAIR/INSTRUCTOR	KELLY	PATRICK	1.00
DEPARTMENT CO-CHAIR/INSTRUCTOR	KUHN	KRISTI	1.00
DEPARTMENT CHAIR/INSTRUCTOR	MARTINISI	MICHELE	1.00
DEPARTMENT CHAIR/INSTRUCTOR	O'KEEFE	PATRICIA	1.00
DEPARTMENT CO-CHAIR/INSTRUCTOR	ORDIN	LAURIE	1.00
DEPARTMENT CHAIR/INSTRUCTOR	PALMER	RONALD	1.00
DEPARTMENT CHAIR/INSTRUCTOR	RANSOM	MICHAEL	1.00
DEPARTMENT CHAIR/INSTRUCTOR	SUTHERLAND	JOHN	1.00
DEPARTMENT CHAIR/INSTRUCTOR	TURNER	WALTER	1.00
INSTRUCTOR	ABRIGHT	WILLIAM	1.00
INSTRUCTOR	ADAMS	GEORGE	1.00
INSTRUCTOR	AGUDELO	FERNANDO	1.00

MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012-2013

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
INSTRUCTOR	ALLEN	MAULA	1.00
INSTRUCTOR	ARMENDARIZ	JOAQUIN	1.00
INSTRUCTOR	ARNOLD	CHESTER	1.00
INSTRUCTOR	BEAL	REBECCA	1.00
INSTRUCTOR	BELLISIMO	YOLANDA	1.00
INSTRUCTOR	BORENSTEIN	BONNIE	1.00
INSTRUCTOR	BOYD	SANDY	1.00
INSTRUCTOR	BROWN	BECKY	1.00
INSTRUCTOR	BURTON-PARK	JESSICA	1.00
INSTRUCTOR	COTTLE	WINDEE	1.00
INSTRUCTOR	CROSBY	FRANK	1.00
INSTRUCTOR	DASILVA	PAUL	1.00
INSTRUCTOR	DENERIS	JAMIE	1.00
INSTRUCTOR	DODGE	MARGARET	0.97
INSTRUCTOR	DOUGAN	MICHAEL	1.00
INSTRUCTOR	DUNMIRE	ERIK	1.00
INSTRUCTOR	EDWARDS	SHAQUAM	0.97
INSTRUCTOR	ESKILDSEN	HARRIET	1.00
INSTRUCTOR	FEARNLEY	HENRY	1.00
INSTRUCTOR	FLANDREAU	TARA	1.00
INSTRUCTOR	GAIZ	RON	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

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012-2013**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
INSTRUCTOR	JONES	DAVID	1.00
INSTRUCTOR	JOSE	BENJAMIN	1.00
INSTRUCTOR	KELLY	INGRID	1.00
INSTRUCTOR	KING	DAVID	1.00
INSTRUCTOR	KLINGER	ALISA	1.00
INSTRUCTOR	KOENIG	KAREN	1.00
INSTRUCTOR	KREIT	CARA	1.00
INSTRUCTOR	LAGER	WARREN	1.00
INSTRUCTOR	LANGINGER	JEANINE	1.00
INSTRUCTOR	LANSING	IRA	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
INSTRUCTOR	MASSION	CHEO	1.00
INSTRUCTOR	MCKINNON	SARA	1.00
INSTRUCTOR	MORSE	LISA	1.00
INSTRUCTOR	MUELLER	JOSEPH	1.00
INSTRUCTOR	NAYTHONS	JESSICA	0.50
INSTRUCTOR	NEWTON	STEVEN	1.00
INSTRUCTOR	PACULA	NORMAN	1.00
INSTRUCTOR	PAGANI	ROSSANA	1.00
INSTRUCTOR	PASQUEL	ALICIA MEG	1.00
INSTRUCTOR	PASSER	JOYCE	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012-2013**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
INSTRUCTOR	VACANT - UNFUNDED		1.00
INSTRUCTOR	VACANT - UNFUNDED		1.00
INSTRUCTOR	VACANT - UNFUNDED		1.00
INSTRUCTOR	VACANT - UNFUNDED		1.00
INSTRUCTOR	VACANT - UNFUNDED		1.00
INSTRUCTOR	VACANT - UNFUNDED		1.00
INSTRUCTOR	VACANT - UNFUNDED		1.00
INSTRUCTOR	VACANT - UNFUNDED		1.00
INSTRUCTOR	WAGNER	KATHERINE	1.00
INSTRUCTOR	WALSH	WENDY	1.00
INSTRUCTOR	WELDON	SANDRA	1.00
INSTRUCTOR	WILSON	BRIAN	1.00
INSTRUCTOR	WILSON	DEREK	1.00
INSTRUCTOR	WOODLIEF	BLAZE	0.80
LIBRARIAN	COX	CARL	1.00
LIBRARIAN	ERDMANN	JOHN	1.00
LIBRARIAN	RISCH	JOAN	1.00
TOTAL FACULTY FTE			<u>119.58</u>
<u>CLASSIFIED</u>			
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

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012-2013**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
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	RINALDI	JOAN	1.00
ADMINISTRATIVE ASSISTANT	ROMO-PADILLA	GUADALUPE	0.53
ADMINISTRATIVE ASSISTANT	RUDOLPH	MONICA	0.68
ADMINISTRATIVE ASSISTANT	SCOTT	SUE	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)	JONES	RHONDA	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
ADMINISTRATIVE ASSISTANT TO THE VICE PRESIDENT	VACANT - FUNDED		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

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012-2013**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
ADMINISTRATIVE SYSTEMS ANALYST	THAYER	DEBRA	1.00
ADMISSIONS & RECORDS SPECIALIST	FOSTER	PAULETTE	1.00
ADMISSIONS & RECORDS SPECIALIST	TACHIHARA	SANDRA	1.00
ADMISSIONS & RECORDS SPECIALIST	WIEBERS	DEBORAH	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	MOLLOY	MELINDA	1.00
CURRICULUM & ARTICULATION SPECIALIST	O'GARA	KIM	1.00
CURRICULUM & ARTICULATION TECHNICIAN	HAGOS	ALGANESH	1.00
CURRICULUM & ARTICULATION TECHNICIAN	HUDGENS	MICHAEL	1.00
CURRICULUM & ARTICULATION TECHNICIAN	KUROMIYA	JAMES	1.00
CUSTODIAL SERVICES SUP.	OBREGOZO	JUAN	1.00
CUSTODIAN	BUI	XUAN	1.00
CUSTODIAN	CRUZ	JULIO	1.00
CUSTODIAN	DEYOUNG	SCOTT	1.00
CUSTODIAN	DIAZ	ABNER	1.00
CUSTODIAN	GALZAGORRY	JEAN-FELIX	1.00
CUSTODIAN	GALZAGORRY	MARY	1.00
CUSTODIAN	HARING	MICHAEL	1.00
CUSTODIAN	KEENER	DAN	1.00
CUSTODIAN	LAROCCA	DAVID	1.00

MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012-2013

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
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	YANEZ	FRANK	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	VACANT - FUNDED		0.50
FINANCIAL AID SPECIALIST, KTD	HUNTER	ANDREA	0.75
FINANCIAL AID TECHNICIAN	BAGTAS-CARMONA	EMY	0.40
FINANCIAL AID TECHNICIAN	MADDEN	EILEEN	0.73
GARDENER	AMOS	SCOTT	1.00
GARDENER	CHAMBERLAIN	BOB	1.00
GARDENER	CRAIG	RODNEY	1.00
GARDENER	DOMINGUEZ	PAUL	1.00
GARDENER	FAHY	PHILIP	1.00
GARDENER	GARRETT	STEVEN	1.00
GARDENER	WADSWORTH	BILL	1.00
GRAPHIC DESIGN SPECIALIST	MAHONEY	DAVID	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012-2013**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
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	VACANT - FUNDED		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	HARGREAVES	GORDON	0.17
INSTRUCTIONAL SPECIALIST - BUS & INFO SYS	SMITH	GREGORY	0.83
INSTRUCTIONAL SPECIALIST - ENGLISH	BOWSHER	JAMES	0.28
INSTRUCTIONAL SPECIALIST - ENGLISH	GALLAGHER	KAITLYN	0.33
INSTRUCTIONAL SPECIALIST - ENGLISH	HERSCH	TONYA	0.28
INSTRUCTIONAL SPECIALIST - ENGLISH	MUILENBURG	JO	0.71
INSTRUCTIONAL SPECIALIST - ENGLISH	SHEOFSKY	ELIZABETH	0.21
INSTRUCTIONAL SPECIALIST - ENGLISH	SMITH	RION	0.26
INSTRUCTIONAL SPECIALIST - ENGLISH	SOUTHARD	ROWENA	0.35

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012-2013**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
INSTRUCTIONAL SPECIALIST - ENGLISH	VACANT - FUNDED		0.71
INSTRUCTIONAL SPECIALIST - LIBRARY/LEARNING RESOURCES	VACANT - FUNDED		0.71
INSTRUCTIONAL SPECIALIST - MATHEMATICS	BOYD	KAREN	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	VACANT - FUNDED		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.	DIELI	ALICE	1.00
LABORATORY TECH., COMPUTER TECH.	WEST	KEVIN	1.00
LABORATORY TECH., HEALTH SCIENCE, DENTAL ASST	HEW	CAROLYN	0.17
LABORATORY TECH., HEALTH SCIENCE, NURSING	LASCALA	LISA	0.40
LABORATORY TECH., MICROBIOLOGY	MARTINEZ	DEIRDRE	0.92
LABORATORY TECH., MUSIC	IRVINE	MIKE	1.00
LABORATORY TECH., PHYSICS	ROBINSON	MARK	1.00
LABORATORY TECH., PHYSICS	RODGERS	RICHARD	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

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012-2013**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
LIBRARY TECHNICAL SPECIALIST	VANLOAN	FRANCES GLADI	1.00
LOCKSMITH/CARPENTER	DOUGLAS	BARRY	1.00
MAINTENANCE MECHANIC/CARPENTER	STANGE	DODD	1.00
MAINTENANCE SUPERVISOR	FLOWERS	DON	1.00
MEDIA CENTER ASSISTANT	CLAIR	SCOTTI	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	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
OFFICE TECHNICIAN	SARFERT	LESLIE	1.00
OFFICE TECHNICIAN	SCHILLINGS	SHARON	1.00
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 - FUNDED		1.00
PAINTER	OROPEZA	GUADALUPE	1.00
PAYROLL BENEFITS SPECIALIST	TERRY	LINDA	1.00

MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012-2013

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
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	O'CONNOR	MARY	0.60
POLICE OFFICER	QUIRK	DAN	0.60
POLICE OFFICER	RUIZ	DUSTIN	0.60
POOL MAINT. WORKER	THOMAS	TRACY	1.00
PRINT PRODUCTION SPECIALIST	SO	ALBERT	1.00
PRODUCTION TECH.	JACKSON	ROBIN	1.00
RECEIVING CLERK	PETERSON	MYLO	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
STAFF DEVELOPMENT PROGRAM ADMINISTRATOR	KIRKPATRICK	KATHLEEN	1.00
SYSTEM DEVELOPER	PECK	JEFF	1.00
SYSTEM SUPPORT ADMINISTRATOR	KAehler	MARYANN	1.00
SYSTEM SUPPORT TECHNICIAN	LEE	WENDY	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	VACANT - FUNDED		0.59
TRANSFER & CAREER CENTER TECHNICIAN	AUSTIN	JANICE	0.92

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012-2013**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
TUTORING CENTER COORDINATOR	REETZ	BECKY	0.80
WORKFORCE & PARTNERSHIP PROGRAM SPECIALIST	TAKEMOTO	KATHY	0.25
TOTAL CLASSIFIED FTE			<u>164.56</u>

ADMINISTRATORS

ACADEMIC:

SUPERINTENDENT/PRESIDENT	COON	DAVID WAIN	1.00
VICE PRESIDENT OF COLLEGE OPERATIONS	HARRISON	ALBERT	1.00
VICE PRESIDENT OF STUDENT LEARNING - INTERIM	KENNEY	REBECCA	1.00
VICE PRESIDENT OF STUDENT SERVICES - INTERIM	DUARTE	ANGELINA	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 - INTERIM	GANT	PATRICIA	1.00
DEAN OF HEALTH SCIENCES	VACANT - FUNDED		1.00
DEAN OF MATH AND SCIENCES	ARNOLD	JIM	1.00
DIRECTOR OF FINANCIAL AID	COOK	DAVID	1.00
DIRECTOR OF LEARNING RESOURCES	ANDRIEN	SUSAN	1.00
DIRECTOR OF MAINTENANCE & OPERATIONS	THOMPSON	ROBERT	1.00
DIRECTOR OF PHYSICAL EDUCATION AND ATHLETICS	MARKOVICH	MATT	1.00
DIRECTOR OF PLANNING, RESEARCH & INST. EFFECTIVENESS	HSIEH	CHIALIN	1.00
DIRECTOR OF SPECIAL SERVICES	VACANT - UNFUNDED		1.00
DIRECTOR OF STUDENT AFFAIRS & HEALTH CENTER	CEDILLO	ARNULFO	1.00
TOTAL ACADEMIC ADMINISTRATORS			<u>15.62</u>

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012-2013**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED:</u>			
EXEC. DIR. OF COMM., COMMUNITY RELATIONS & ADVANCEMENT	SUMMA-WOLFE	CATHY	1.00
EXECUTIVE DIRECTOR OF HR & LABOR RELATIONS - INTERIM	MORRIS	ANITA	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
POLICE SERVICES - CHIEF OF POLICE	LEMAY	MITCHELL	1.00
TOTAL CLASSIFIED ADMINISTRATORS			<u>6.00</u>
TOTAL ADMINISTRATIVE FTE			<u>21.62</u>
TOTAL UNRESTRICTED FTE			<u>305.76</u>

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012-2013**

C. COMMUNITY EDUCATION AND SERVICES AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
ADMINISTRATIVE ASSISTANT	BANIQUED/KLEIN	JESSE	1.00
COMMUNITY EDUCATION & SERVICES PROG. SPEC.	CARLSON	CHERYL	1.00
COMMUNITY EDUCATION & SERVICES PROG. SPEC.	VACANT - FUNDED		1.00
INTENSIVE ESL OFFICE TECHNICIAN	FAHY	LINDA	0.23
OFFICE TECHNICIAN	PEITZ	HEATHER	1.00
TOTAL CLASSIFIED FTE			<u>4.23</u>
<u>ADMINISTRATORS</u>			
<u>ACADEMIC</u>			
DIRECTOR OF COMMUNITY ED., LIFELONG LEARNING & INT'L ED.	LAU	JASON	1.00
TOTAL ACADEMIC ADMINISTRATORS			<u>1.00</u>
TOTAL ADMINISTRATIVE FTE			<u>1.00</u>
TOTAL COMMUNITY EDUCATION AND SERVICES FTE			<u>5.23</u>

MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012-2013

C. RESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
COUNSELOR	EARLY	RINETTA	1.00
COUNSELOR	MORENO	LUZ	1.00
COUNSELOR	ROBINSON	KAREN	0.47
COUNSELOR	SCHULTZ	CHRIS	1.00
COUNSELOR	TENISON-SCOTT	JOETTA	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	NAYTHONS	JESSICA	0.50
INSTRUCTOR	WOODLIEF	BLAZE	0.20
TOTAL FACULTY FTE			<u>7.42</u>
<u>CLASSIFIED</u>			
ADMINISTRATIVE ASSISTANT	OYLE	JULIE	0.50
ALTERNATE MEDIA SPECIALIST-DSPS	BRADFORD	BOBBY	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	GOLD	KATHY	1.00
CALWORKS/TANF TECHNICIAN	SACCUZZO	SHERRY	0.50

MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012-2013

C. RESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
COLLEGE POLICE SVCS. ASST.	MINOIA	MARCO	0.40
DSP&S BOOKS ON TAPE/E-TEXT TECH.	SAGE	MARY	0.53
DSPS SPECIALIST	SCHWARTZ	CAROL	0.50
DSPS SUPPORT SERV.TECH	ZARREHPARVAR	XENIA	0.92
EOPS COORDINATOR	VACANT - FUNDED		0.85
EOPS TECHNICIAN	SACCUZZO	SHERRY	0.50
FINANCIAL AID SPECIALIST, IVC	BANKS	CECILE	0.73
FINANCIAL AID SPECIALIST, KTD	HUNTER	ANDREA	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	BRADFORD	BOBBY	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	O'CONNOR	MARY	0.40
POLICE OFFICER	QUIRK	DAN	0.40

**MARIN COMMUNITY COLLEGE DISTRICT
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C. RESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
POLICE OFFICER	RUIZ	DUSTIN	0.40
PROGRAM TECHNICIAN, DSPS	VACANT - FUNDED		0.40
PROGRAM TECHNICIAN, DSPS	MAYO	MILES	0.23
SINGLE-STOP COORDINATOR	DI CARLO	LISA	1.00
TESTING TECHNICIAN	VACANT - FUNDED		0.16
TUTORING CENTER COORDINATOR	REETZ	BECKY	0.20
WORKFORCE & PARTNERSHIP PROGRAM SPECIALIST	TAKEMOTO	KATHY	0.75
TOTAL CLASSIFIED FTE			<u>22.65</u>
<u>ADMINISTRATORS</u>			
<u>ACADEMIC:</u>			
VICE PRESIDENT OF STUDENT SERVICES - INTERIM	DUARTE	ANGELINA	0.38
TOTAL ACADEMIC ADMINISTRATORS			<u>0.38</u>
TOTAL ADMINISTRATIVE FTE			<u>0.38</u>
TOTAL RESTRICTED FTE			<u>30.45</u>

**MARIN COMMUNITY COLLEGE DISTRICT
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C. CHILD DEVELOPMENT AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
INSTRUCTOR - IVC SITE SUPERVISOR	BIGGART	MAUREEN	1.00
INSTRUCTOR - KTD SITE SUPERVISOR	ALISS	MARIA	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
TOTAL FACULTY FTE			<u><u>7.80</u></u>
<u>CLASSIFIED</u>			
OFFICE TECHNICIAN	FAHY	LINDA	0.58
TOTAL CLASSIFIED FTE			<u><u>0.58</u></u>
<u>ADMINISTRATORS</u>			
<u>ACADEMIC:</u>			
DIRECTOR OF CHILD CARE PROGRAMS	BEARDSLEY	LYDA	0.88
TOTAL ADMINISTRATIVE FTE			<u><u>0.88</u></u>
TOTAL CHILD DEVELOPMENT FUND FTE			<u><u>9.26</u></u>

**MARIN COMMUNITY COLLEGE DISTRICT
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C. CAPITAL OUTLAY FUND FOR MEASURE C AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
ACCOUNTANT	VACANT - FUNDED		0.30
ACCOUNTS PAYABLE SPECIALIST	SEDIE	THEO	1.00
ADMINISTRATIVE ASSISTANT TO THE DEAN/DIR. (CABINET LEVEL)	BARR	MARIDEL	1.00
TOTAL CLASSIFIED FTE			<u>2.30</u>
<u>ADMINISTRATORS</u>			
<u>CLASSIFIED:</u>			
DIRECTOR OF MODERNIZATION	MCCARTY	LAURA	1.00
TOTAL CLASSIFIED ADMINISTRATORS			<u>1.00</u>
TOTAL ADMINISTRATIVE FTE			<u>1.00</u>
TOTAL MEASURE C BOND FUND FTE			<u>3.30</u>
DISTRICT TOTALS			<u>354.00</u>

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012 – 2013**

D. DICTIONARY OF BUDGETING AND ACCOUNTING TERMS

Appropriation

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

Average Daily Attendance

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

Basic Aid District

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

Budget

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

Capital Outlay

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

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012 – 2013**

Contingency Reserve

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

Current Expense of Education

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

Full-Time Equivalent Student (FTES)

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

Fund

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

Fund Balance

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

General Fund

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

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2012 – 2013**

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.

