

MARIN COMMUNITY COLLEGE DISTRICT

COLLEGE OF

MARIN

TENTATIVE BUDGET

FISCAL YEAR 2010-2011

As adopted by the Board of Trustees

JUNE 22, 2010

MARIN COMMUNITY COLLEGE DISTRICT

BOARD OF TRUSTEES

Dr. Eva Long, President

Dr. James Namnath, Vice President

Ms. Diana Conti, Clerk

Ms. Barbara Dolan

Ms. Carole Hayashino

Mr. Philip Kranenburg

Ms. Wanden Treanor

Mr. Nathaniel Parker, Student Trustee

Dr. Frances White, Superintendent/President

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010 – 2011**

TABLE OF CONTENTS

	<u>Page</u>	
PART I	Budget Highlights	3 - 8
PART II	FTES Statistics, 2001-02 to 2009-10	9
PART III	Summary of Funds	
	A. Revenues	10
	B. Expenditures	11
PART IV	2010-11 Unrestricted General Fund	
	A. Statement of Changes in Fund Balances	12
	B. Statement of Sources of Funds	13 - 14
	C. Statement of Uses of Funds	15 - 25
	D. Community Services	26 - 27
	E. Restricted Programs	28 – 33
PART V	2010-11 Special Fund/Program Budgets	
	A. Overview	34
	B. Narrative Text and Financial Statements	35 – 55
PART VI	Information Documents	
	A. Overview	56
	B. Gann Appropriation Limit Worksheet	57 - 58
	C. 2010 - 11 Authorized Staffing	59 - 78
	D. Dictionary of Accounting and Budgeting Terms	79 - 81

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010 – 2011**

PART I – BUDGET HIGHLIGHTS

3

General Fund Highlights

Overview

Basic Aid Status

The District is a “Basic Aid” district, or, as it is now being called, a “self-supporting” district. The District’s core funding is determined by law to be the larger of the State funding formula known as apportionment, which is based on full-time equivalent student (FTES) enrollment, or a fixed percentage of the County of Marin’s property tax revenue. In fiscal year 2009-10, the District received approximately \$13.6 million more as a Basic Aid district – the “Basic Aid increment” – than it would have received from apportionment. In 2010-11, the Basic Aid increment will be approximately \$13.3 million.

The State Budget Process and College of Marin

The most significant elements for the College in the State budget process for 2010-11 are the following:

- The May revise proposes eliminating the CalWORKS program while supporting full funding for new Competitive CalGrant Awards.
- 2.2% enrollment growth.
- -.38% COLA.
- Cuts to EOPS and Part-Time Faculty Compensation to offset an augmentation of CTE programs.
- LAO is recommending an enrollment fee increase to \$40 per credit unit. The fee increase proposal has not received much support but tends to be a “late hour negotiation.”

Discussion of the Proposed Budget for Fiscal Year 2010-11

The Tentative Budget for 2010-11 has the following key elements:

- Budgeted revenues equal planned expenditures resulting in no net change to the ending Fund Balance.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010 – 2011**

4

- The Ending Fund Balance for 2010-11 is 10.5% of total Unrestricted General Fund expenses compared to the estimated 10.4% for 2009-10.
- A negative CPI inflation adjustment for secured property taxes will result in a decrease of \$237.8K for 2010-11 anticipated secured property taxes.
- State categorical revenue is budgeted at 85% of 2009-10 apportionments.
- Salaries include “step and column” movements.
- Increase in medical benefits is approximately \$361.6K for 2010-11.
- Non-salaried expenditures were budgeted at 10.8% less than 2009-10 levels.
- All three bargaining unit contracts are up for renewal.

Analysis and Comparison of Revenue and Expense

Projected total General Fund Revenue for 2010-11 is \$62.7 million compared to \$55.3 million for 2009-10. This is an increase of \$7.4 million or 13.4%, principally due to the newly mandated federal direct student loan program and deferred revenues of categorical programs from prior years.

Projected total General Fund Expenditures for 2010-11 are \$62.7 million compared to \$55.5 million for 2009-10. This is an increase of \$7.2 million or 13.0%, principally due to the newly mandated federal direct student loan program and carry forwards of categorical programs from prior years.

The 2010-11 budgeted unrestricted revenues of \$44.0 million decreased \$202K or 0.5% over the 2009-10 unrestricted revenues of \$44.2 million; 2010-11 budgeted unrestricted expenditures of \$44 million is a decrease of \$362K or 0.8% less than the 2009-10 unrestricted expenditures of \$44.3 million.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010 – 2011**

Discussion of Year-end Results for Fiscal Year 2009-10

For 2009-10, the fiscal year ended lower than originally budgeted due to lower than anticipated revenues. Unrestricted revenues were about \$540.6K lower than budgeted, principally from lower property taxes and state revenues, offset by higher enrollment fees and non-resident tuition. Unrestricted expenditures were approximately \$86K lower than budgeted, primarily due to lower salaries and benefits, offset by higher other operating expenses, primarily in other outgo to subsidize categorical funds.

Tax Revenue Anticipation Note 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 uses the Community College League Cash Flow Borrowing Program for arranging this financing. The Cash Flow Borrowing Program provides a mechanism for borrowing the needed funds, at an advantageous placement cost, due to the participation of many California Community Colleges in the program. The Tax Revenue Anticipation Note (TRAN) for 2009-10 was in the amount of \$8.5 million and for 2010-11 the note is expected to be \$10 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 eight endowments and grants coordinated through this fund. The value of the principal in the Investment Trust Fund as of June 30, 2010 is projected at \$566,366. The remainder of the fund balance is interest earned on these funds.

Child Development Fund

This fund supports the operation of the Child Care Centers on both campuses. The majority of the funding continues to be provided by the State Chancellor's Office, California Community Colleges, and the State Department of Education.

MARIN COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2010 – 2011

6

Uncertainty regarding state as well as local funding remains. Results of 2009-10 operations are estimated at \$16K in expenditures exceeding revenues. The 2010-11 budget has a \$146K operating deficit that will require funding from the general fund. 2010-11 results are being driven by flat operating revenue versus increased personnel-related expenses. The 2010-11 Tentative Budget includes a General Fund transfer of \$129K that results in a \$0 year-end fund balance.

Capital Outlay Fund – Hamilton Redevelopment and State Scheduled Maintenance

State support for facilities scheduled maintenance has diminished significantly over the last several years. State Scheduled Maintenance funds are now received as part of the Instructional Equipment/Scheduled Maintenance Block grant funding and are accounted for in the General Fund, Restricted Funds. The balance in this fund is mainly from the proceeds of the Hamilton Redevelopment lease revenue bond. Future miscellaneous facilities renewal projects may be funded using these proceeds.

Capital Outlay Fund – Measure C Building Fund

On November 2, 2004 the voters of Marin County overwhelmingly passed Measure C, a \$249.5 million bond for facilities maintenance, job training and safety, passing with more than 60 percent of the vote, easily surpassing the required 55 percent. With the bond, the College will be able to modernize science labs, classrooms, and libraries; provide modern computer technology; upgrade fire safety, campus security, disabled access, energy conservation systems and electrical wiring for computer technology; and repair, construct, acquire, and/or equip classrooms, labs, sites and facilities. 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. In February 2009, an additional \$75 million in bonds were sold pursuant to a public sale. All proceeds were delivered to the Marin County Treasury for credit of College of Marin into its building fund.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010 – 2011**

7

Based on the 2010-11 planned construction and modernization projects of \$69.2 million, the District will need to plan the sale of another issue during 2010-11.

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 \$213K 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 2009-10 amounted to \$77K and is projected to be \$81K for 2010-11.

Measure C Bond Redemption Fund

Original Issue Premiums of \$3.0 million on the sale of the bond, netted against approximately \$559K 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, \$2.0 million issue premiums netted against \$1.2 million cost of issuance. This fund is used for the payment of principal and interest on the bond. Debt service for 2009-10 for amounted to \$6.3 million and is projected to be \$10.2 million for 2010-11. 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 born by the General Fund, classified as a part of Benefits. Effective February 2010 dental rates were increased 23% percent. No funding rate increase was incorporated into the Tentative Budget for 2010-11.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010 – 2011**

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 \$1,000,000 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.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010-2011**

PART II - FTES STATISTICS, 2001-02 TO 2009-10

FTES DATA

FTES	2001-02	2002-03	% CH.	2003-04	% CH.	2004-05	% CH.	2005-06	% CH.
Credit	5,599	5,463	-2.4%	5,096	-6.7%	4,375	-14.1%	4,040	-7.7%
Non-Credit	684	501	-26.8%	276	-44.9%	92	-66.8%	70	-23.6%
TOTAL	6,283	5,964	-5.1%	5,372	-9.9%	4,467	-16.8%	4,110	-8.0%

FTES	2005-06	2006-07	% CH.	2007-08	% CH.	2008-09	% CH.	(a) 2009-10	% CH.
Credit	4,040	4,030	-0.2%	4,033	0.1%	4,374	8.5%	4,769	9.0%
Non-Credit	70	248	254.3%	391	57.7%	363	-7.2%	323	-11.0%
TOTAL	4,110	4,278	4.1%	4,424	3.4%	4,737	7.1%	5,092	7.5%

FTES

(a) CCFS 320 as of April 30, 2010

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010-2011**

**PART III - SUMMARY OF FUNDS
A. REVENUES**

FISCAL YEAR			ESTIMATED	TENTATIVE
REVENUE SUMMARY	ACTUAL 2007-2008	ACTUAL 2008-2009	ACTUAL 2009-2010	BUDGET 2010-2011
FUND TITLE				
UNRESTRICTED GENERAL FUND	\$ 43,261,057	\$ 44,802,522	\$ 44,179,932	\$ 43,978,077
COMMUNITY SERVICES	1,175,603	986,124	859,000	1,073,200
RESTRICTED GENERAL FUND	8,189,269	9,710,452	10,287,846	17,661,889
TOTAL GENERAL FUND	52,625,929	55,499,098	55,326,778	62,713,166
INVESTMENT TRUST FUND	32,081	17,772	9,838	9,838
CHILD DEVELOPMENT FUND	535,598	568,275	540,027	589,329
CAPITAL OUTLAY FUND-HAMILTON	107,029	62,615	48,675	52,950
CAPITAL OUTLAY FUND-MEASURE C	2,532,328	76,060,222	765,000	100,435,000
HAMILTON REDEVELOPMENT BOND FUND	93,163	89,346	86,747	87,400
MEASURE C INTEREST/REDEMPTION FUND	9,141,347	4,656,666	10,184,542	14,683,542
SELF-INSURANCE FUND	641,133	695,420	688,303	695,591
RETIREE UNFUNDED MEDICAL BENEFITS FUND	546,806	35,364	16,300	17,000
ASSOCIATED STUDENTS ORGANIZATIONS	92,945	94,478	85,685	64,800
TOTAL - ALL FUNDS	\$ 66,348,359	\$ 137,779,256	\$ 67,751,895	\$ 179,348,616

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010-2011**

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

FISCAL YEAR			ESTIMATED	TENTATIVE
EXPENDITURE SUMMARY	ACTUAL	ACTUAL	ACTUAL	BUDGET
	2007-2008	2008-2009	2009-2010	2010-2011
FUND TITLE				
UNRESTRICTED GENERAL FUND	\$ 44,086,699	\$ 44,356,562	\$ 44,340,120	\$ 43,978,077
COMMUNITY SERVICES	1,175,603	986,124	859,000	1,073,200
RESTRICTED GENERAL FUND	8,189,269	9,710,452	10,287,846	17,661,889
TOTAL GENERAL FUND	53,451,571	55,053,138	55,486,966	62,713,166
INVESTMENT TRUST FUND	8,906	2,355	14,584	20,000
CHILD DEVELOPMENT FUND	581,883	568,275	555,816	606,787
CAPITAL OUTLAY FUND-HAMILTON	18,538	(437)	-	200,000
CAPITAL OUTLAY FUND-MEASURE C	21,180,251	35,688,068	32,973,669	69,240,407
HAMILTON REDEVELOPMENT BOND FUND	70,488	74,851	78,976	82,876
MEASURE C INTEREST/REDEMPTION FUND	8,668,763	10,235,927	6,239,547	10,163,650
SELF-INSURANCE FUND	641,133	695,370	688,353	695,591
RETIREE UNFUNDED MEDICAL BENEFITS FUND	-	-	-	1,663,472
ASSOCIATED STUDENTS ORGANIZATIONS	73,447	69,475	65,698	64,800
TOTAL - ALL FUNDS	\$ 84,694,980	\$ 102,387,023	\$ 96,103,610	\$ 145,450,749

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010-2011**

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

FISCAL YEAR	ACTUAL 2007-2008	ACTUAL 2008-2009	ESTIMATED ACTUAL 2009-2010	TENTATIVE BUDGET 2010-2011	DOLLAR CHANGE	% CHANGE
SOURCES OF FUNDS						
REVENUES						
PROGRAM-BASED FUNDING	39,539,520	40,985,225	41,117,052	40,879,231	(237,821)	-0.6%
FEDERAL	232	245	23,278	250	(23,028)	-98.9%
OTHER STATE	2,800,848	2,684,842	1,831,102	1,890,096	58,994	3.2%
OTHER LOCAL	920,457	1,132,210	1,208,500	1,208,500	-	0.0%
TOTAL SOURCES	43,261,057	44,802,522	44,179,932	43,978,077	(201,855)	-0.5%
USE OF FUNDS						
SALARIES	28,907,717	27,899,435	28,180,814	27,889,272	(291,542)	-1.0%
BENEFITS	9,232,333	9,537,655	9,718,579	10,344,117	625,538	6.4%
TOTAL SALARIES & BENEFITS	38,140,050	37,437,090	37,899,393	38,233,389	333,996	0.9%
FIXED EXPENSES	1,894,892	1,880,347	1,910,463	1,944,900	34,437	1.8%
OTHER OPERATING	3,111,161	3,514,111	3,523,856	3,391,220	(132,636)	-3.8%
CAPITAL OUTLAY	330,630	211,918	191,276	136,979	(54,297)	-28.4%
OTHER OUTGO	609,966	1,313,096	815,132	271,589	(543,543)	-66.7%
TOTAL OTHER EXPENSES	5,946,649	6,919,472	6,440,727	5,744,688	(696,039)	-10.8%
TOTAL USES	44,086,699	44,356,562	44,340,120	43,978,077	(362,043)	-0.8%
SOURCES OVER (UNDER) USES	(825,642)	445,960	(160,188)	-	160,188	-100.0%
TRANSFER IN (OUT)	(25,756)	(148,519)	(157,606)	-	157,606	-100.0%
BEGINNING FUND BALANCE	\$ 5,469,895	4,618,497	\$ 4,915,938	\$ 4,598,144	\$ (317,794)	-6.5%
ENDING FUND BALANCE	\$ 4,618,497	4,915,938	\$ 4,598,144	\$ 4,598,144	\$ (157,606)	-3.4%
	10.5%	11.1%	10.4%	10.5%		

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010 – 2011**

13

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

The unrestricted fund is anticipating a reduction in revenues of \$201,855 from 2009-10 levels. A negative CPI inflation adjustment for secured property taxes will result in a decrease of anticipated 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 0.6% or \$237,821 decrease for 2010-11 over 2009-10.

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
TENTATIVE BUDGET 2010-2011**

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

FISCAL YEAR			ESTIMATED	TENTATIVE		
	ACTUAL 2007-2008	ACTUAL 2008-2009	ACTUAL 2009-2010	BUDGET 2010-2011	DOLLAR CHANGE	% CHANGE
PROGRAM-BASED FUNDING						
STATE SUBVENTIONS	\$ 286,240	280,416	267,685	267,685	-	0.0%
TOTAL	286,240	280,416	267,685	267,685	-	0.0%
PROPERTY TAXES						
SECURED	35,766,615	37,713,052	37,781,783	37,543,962	(237,821)	-0.6%
SUPPLEMENTAL	1,174,183	751,877	386,880	386,880	-	0.0%
UNSECURED	777,392	798,323	850,212	850,212	-	0.0%
PRIOR-YEAR	114,687	103,062	80,492	80,492	-	0.0%
TOTAL TAXES	37,832,877	39,366,314	39,099,367	38,861,546	(237,821)	-0.6%
ENROLLMENT FEES	1,420,403	1,338,495	1,750,000	1,750,000	-	0.0%
TOTAL PROGRAM-BASED	39,539,520	40,985,225	41,117,052	40,879,231	(237,821)	-0.6%
FEDERAL REVENUE	232	245	23,278	250	(23,028)	-98.9%
STATE REVENUE						
PARTNERSHIP FOR EXCELL	1,667,129	1,742,873	1,153,040	1,153,040	-	0.0%
OTHER STATE	1,133,719	941,969	678,062	737,056	58,994	8.7%
TOTAL STATE	2,800,848	2,684,842	1,831,102	1,890,096	58,994	3.2%
LOCAL REVENUE						
INTEREST	22,524	97,271	100,000	100,000	-	0.0%
NON-RESIDENCE FEES	493,225	682,286	740,000	740,000	-	0.0%
OTHER STUDENT CHARGES	97,166	86,838	95,000	95,000	-	0.0%
NON-RESIDENCE INSURANCE	39,583	35,103	39,500	39,500	-	0.0%
MISCELLANEOUS	267,959	230,712	234,000	234,000	-	0.0%
	920,457	1,132,210	1,208,500	1,208,500	-	0.0%
TOTAL REVENUE	\$ 43,261,057	\$ 44,802,522	\$ 44,179,932	\$ 43,978,077	\$ (201,855)	-0.5%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010-2011**

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

FISCAL YEAR	ACTUAL 2007-2008	ACTUAL 2008-2009	ESTIMATED ACTUAL 2009-2010	TENTATIVE BUDGET 2010-2011	DOLLAR CHANGE	% CHANGE
USE OF FUNDS						
SALARIES	\$ 28,907,717	\$ 27,899,435	\$ 28,180,814	\$ 27,889,272	\$ (291,542)	-1.0%
BENEFITS	9,232,333	9,537,655	9,718,579	10,344,117	625,538	6.4%
TOTAL SALARIES & BENEFITS	38,140,050	37,437,090	37,899,393	38,233,389	333,996	0.9%
FIXED EXPENSES	1,894,892	1,880,347	1,910,463	1,944,900	34,437	1.8%
OTHER OPERATING	3,111,161	3,514,111	3,523,856	3,391,220	(132,636)	-3.8%
CAPITAL OUTLAY	330,630	211,918	191,276	136,979	(54,297)	-28.4%
OTHER OUTGO	609,966	1,313,096	815,132	271,589	(543,543)	-66.7%
TOTAL OTHER EXPENSES	5,946,649	6,919,472	6,440,727	5,744,688	(696,039)	-10.8%
TOTAL USES	\$ 44,086,699	\$ 44,356,562	\$ 44,340,120	\$ 43,978,077	\$ (362,043)	-0.8%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010 – 2011**

16

**UNRESTRICTED GENERAL FUND
SALARY ANALYSIS**

The Faculty salary budget decreases \$667K due to planned reductions in program offerings partially offset by step and column movements.

The Classified Staff salary budget increases \$84.2K which is attributable to budgeting vacant classified positions and budgeting scheduled increases and step movements. Classified Hourly and Classified Overtime have been estimated by departments 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' salaries increase in 2010-11 primarily due to unfilled vacancies in 2009-10 which have been filled.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010-2011**

**UNRESTRICTED GENERAL FUND
SALARY ANALYSIS**

FISCAL YEAR	ESTIMATED			TENTATIVE		
	ACTUAL	ACTUAL	ACTUAL	%	BUDGET	%
	2007-2008	2008-2009	2009-2010	CHANGE	2010-2011	CHANGE
SALARIES						
FACULTY						
INSTRUCTORS-REGULAR	8,285,958	7,461,780	7,558,639	1.3%	8,026,813	6.2%
INSTRUCTORS-HOURLY	7,652,931	7,462,957	7,767,300	4.1%	6,821,633	-12.2%
NON-INSTRUCTORS-REGULAR	1,449,566	1,259,722	1,171,248	-7.0%	1,327,361	13.3%
NON-INSTRUCTORS-HOURLY	631,805	482,770	552,095	14.4%	206,525	-62.6%
FACULTY	18,020,260	16,667,229	17,049,282	2.3%	16,382,332	-3.9%
CLASSIFIED						
STAFF - REGULAR	7,091,096	7,393,962	7,282,820	-1.5%	7,631,087	4.8%
INSTRUCTIONAL - REGULAR	904,874	910,957	951,648	4.5%	952,796	0.1%
HOURLY INST./NON INST.	532,113	566,840	542,520	-4.3%	306,428	-43.5%
OVERTIME	109,457	173,350	141,210	-18.5%	112,060	-20.6%
CLASSIFIED	8,637,540	9,045,109	8,918,198	-1.4%	9,002,371	0.9%
ADMINISTRATORS						
ACADEMIC	1,859,829	1,827,124	1,844,966	1.0%	1,987,594	7.7%
CLASSIFIED	390,088	359,973	368,368	2.3%	516,975	40.3%
ADMINISTRATORS	2,249,917	2,187,097	2,213,334	1.2%	2,504,569	13.2%
TOTAL SALARIES	\$ 28,907,717	\$ 27,899,435	\$ 28,180,814	1.0%	\$ 27,889,272	-1.0%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010 – 2011**

18

**UNRESTRICTED GENERAL FUND
BENEFIT ANALYSIS**

The Kaiser Medical rates increased by about 16.5%, HealthNet approximately 15.8% as of January 2010. The 2010-11 rates are budgeted at a blended 8.0% increase. Dental and vision rates are budgeted to increase 1.1% for 2010-11.

STRS contribution rates are unchanged for 2010-11 while the PERS employer contribution rates are anticipated to increase to 10.7% from 9.7% for 2009-10. SUI rates increased from 0.3% for 2009-10 to 0.72% for 2010-11. Workers' Compensation Insurance costs are also increasing from 1.253% to 1.306% for 2010-11.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010-2011**

**UNRESTRICTED GENERAL FUND
BENEFIT ANALYSIS**

FISCAL YEAR	ESTIMATED				TENTATIVE	
	ACTUAL	ACTUAL	ACTUAL	%	BUDGET	%
	2007-2008	2008-2009	2009-2010	CHANGE	2010-2011	CHANGE
PUBLIC RETIREMENT						
STRS	\$ 1,388,722	\$ 1,287,791	\$ 1,324,055	2.8%	\$ 1,274,675	-3.7%
PERS	1,494,146	1,628,745	1,641,607	0.8%	1,784,877	8.7%
FICA	667,073	684,028	691,292	1.1%	672,245	-2.8%
MEDICARE	373,947	363,344	371,415	2.2%	372,460	0.3%
UNEMPLOYMENT	42,262	112,430	127,420	13.3%	307,212	141.1%
WORKERS COMP. INS.	451,676	445,242	355,149	-20.2%	356,148	0.3%
OTHER		-	-		-	
TOTAL	4,417,826	4,521,580	4,510,938	-0.2%	4,767,617	5.7%
HEALTH PROTECTION						
MEDICAL	4,178,775	4,321,003	4,519,638	4.6%	4,881,209	8.0%
DENTAL, VISION	635,732	695,072	688,003	-1.0%	695,291	1.1%
TOTAL	4,814,507	5,016,075	5,207,641	3.8%	5,576,500	7.1%
TOTAL BENEFITS	\$ 9,232,333	\$ 9,537,655	\$ 9,718,579	5.3%	\$ 10,344,117	8.5%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010 – 2011**

20

**UNRESTRICTED GENERAL FUND
FIXED EXPENSES ANALYSIS**

Utilities and insurance expenses are categorized as “fixed.” For 2010-11, utilities were budgeted at a 1.8% increase over the 2009-10 estimated actual costs.

Insurance expense, property and liability as well as student insurance, are projected to increase 5% from 2009-10 levels.

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010-2011

UNRESTRICTED GENERAL FUND
FIXED EXPENSES ANALYSIS

FISCAL YEAR			ESTIMATED		TENTATIVE	
	ACTUAL	ACTUAL	ACTUAL	%	BUDGET	%
	2007-2008	2008-2009	2009-2010	CHANGE	2010-2011	CHANGE
FIXED EXPENSES						
UTILITIES						
SEWER SERVICE	\$ 43,650	\$ 58,073	\$ 68,897	18.6%	\$ 63,000	-8.6%
TELEPHONE	135,437	132,259	120,530	-8.9%	123,350	2.3%
WATER	126,191	114,252	98,708	-13.6%	100,700	2.0%
GAS & ELECTRICITY	1,199,190	1,172,876	1,176,120	0.3%	1,189,000	1.1%
PEST CONTROL	35,018	37,045	46,208	24.7%	48,850	5.7%
	<u>1,539,486</u>	<u>1,514,505</u>	<u>1,510,463</u>	<u>-0.3%</u>	<u>1,524,900</u>	<u>1.0%</u>
INSURANCE	<u>355,406</u>	<u>365,842</u>	<u>400,000</u>	<u>9.3%</u>	<u>420,000</u>	<u>5.0%</u>
TOTAL	<u>\$ 1,894,892</u>	<u>\$ 1,880,347</u>	<u>\$ 1,910,463</u>	<u>1.6%</u>	<u>\$ 1,944,900</u>	<u>1.8%</u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010 – 2011**

22

**UNRESTRICTED GENERAL FUND
OTHER OPERATING EXPENSES**

Since there are no Board seats up for election for 2010-11, election costs are not budgeted. In 2009-10, three Board seats were up for re-election costing the District \$209K.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010-2011**

**UNRESTRICTED GENERAL FUND
OTHER OPERATING EXPENSES ANALYSIS**

FISCAL YEAR			ESTIMATED		TENTATIVE	
	ACTUAL 2007-2008	ACTUAL 2008-2009	ACTUAL 2009-2010	% CHANGE	BUDGET 2010-2011	% CHANGE
OTHER OPERATING EXPENSES						
SUPPLIES & MATERIALS	\$ 484,544	\$ 472,909	\$ 416,618	-11.9%	\$ 597,520	43.4%
PERSONAL SVCE, LECTURE	76,434	97,274	98,905	1.7%	55,965	-43.4%
TRAVEL & CONFERENCE	112,547	129,020	120,346	-6.7%	148,375	23.3%
DUES & MEMBERSHIP	79,177	78,549	106,428	35.5%	93,322	-12.3%
LEGAL	412,450	432,140	379,849	-12.1%	350,000	-7.9%
AUDITS & ELECTION	234,400	74,550	300,552	303.2%	78,800	-73.8%
CONTRACTED SERVICES	1,012,287	1,571,003	1,473,475	-6.2%	1,443,014	-2.1%
POSTAGE	115,131	113,205	100,859	-10.9%	105,350	4.5%
PRINTING & PUBLICATION	158,134	150,152	175,136	16.6%	172,300	-1.6%
RENTAL & LEASES	60,345	45,126	49,568	9.8%	45,337	-8.5%
RECRUITMENT	237,571	220,625	175,000	-20.7%	171,660	-1.9%
OTHER DISTRICT-WIDE EXP.	125,040	123,891	124,117	0.2%	124,130	0.0%
MISCELLANEOUS	3,101	5,667	3,003	-47.0%	5,447	81.4%
TOTAL	\$ 3,111,161	\$ 3,514,111	\$ 3,523,856	0.3%	\$ 3,391,220	-3.8%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010 – 2011**

24

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

In 2009-10, transfers out of \$704.8K were made to cover deficits in restricted categorical programs, the details of which are identified. In the 2010-11 Tentative Budget, Other Outgo of \$161.2K includes funding the Child Care Fund as well as the Puente project.

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010-2011

UNRESTRICTED GENERAL FUND
CAPITAL OUTLAY ANALYSIS

FISCAL YEAR	ACTUAL		ESTIMATED	%	TENTATIVE	%
	2007-2008	2008-2009	2009-2010	CHANGE	BUDGET 2010-2011	CHANGE
CAPITAL OUTLAY						
LIBRARY BOOKS/PERIODICALS	\$ 44,597	\$ 28,362	\$ 26,859	-5.3%	\$ 26,859	0.0%
EQUIPMENT NEW & LEASED	283,329	183,556	164,417	-10.4%	110,120	-33.0%
	2,704					
TOTAL	\$ 330,630	\$ 211,918	\$ 191,276	-9.7%	\$ 136,979	-28.4%

OTHER OUTGO

HAMILTON REDEV. LOAN						
ENERGY LOAN REPAYMENT	\$ 110,216	\$ 110,442	\$ 110,374	-0.1%	\$ 110,375	0.0%
OTHER	(250)	-	-	n/a	-	n/a
GASB 45	500,000	-	-	n/a	-	n/a
INTERFUND / INTRAFUND TRANSFERS:						
CHILD CARE FUND		20,979	92,503	340.9%	128,551	39.0%
DSPS		552,431	233,974	-57.6%	-	-100.0%
ECON. WORKFORCE DEV.			231,000	n/a	-	n/a
RISK MARGIN FUND		500,000		n/a	-	n/a
BFAP/FA		107,546	85,669	-20.3%	-	n/a
PUENTE		14,463	34,700	139.9%	31,847	-8.2%
MATRICULATION-NONCREDIT			20,000	n/a	-	n/a
WORKSTUDY		6,200	6,200	0.0%	-	n/a
MISCELLANEOUS		1,035	712	-31.2%	816	14.6%
TOTAL	\$ 609,966	\$ 1,313,096	\$ 815,132	-37.9%	\$ 271,589	-66.7%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010 – 2011**

26

COMMUNITY SERVICES

Effective fiscal year 2008-09, Community Services is no longer tracking revenues for Recreation Courses separately. Revenues and expenditures for Recreation Courses are now part of Short Courses/Workshops. The decline in Facilities Use Revenue is due to the renovation of the PE Complex but is expected to improve next year when the facilities are available to rent.

Community Services has been in transition as the College reassesses where courses belong. As this process settles, Community Services will reevaluate its course fees to once again contribute toward the College's fund balance and reserve.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010-2011**

D. COMMUNITY SERVICES

FISCAL YEAR			ESTIMATED	TENTATIVE	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	%
	2007-2008	2008-2009	2009-2010	2010-2011	CHANGE
REVENUE BY PROGRAM					
COMM. SVCS. ADVERTISING	\$ 1,585	\$ 2,693	\$ 2,000	\$ 3,000	50.0%
FACILITIES USE	118,192	52,056	37,000	81,000	118.9%
RECREATION COURSES	156,004	-	-	-	n/a
INTENSIVE ENGLISH	156,980	160,000	130,000	153,000	17.7%
EMERITUS	176,196	193,697	200,000	195,000	-2.5%
SHORT COURSES/WORKSHOPS	419,422	437,061	355,000	491,200	38.4%
MICROCOMPUTER CENTER	147,224	140,617	135,000	150,000	11.1%
MULTI-MEDIA	-	-	-	-	n/a
Total Revenue	\$ 1,175,603	\$ 986,124	\$ 859,000	\$ 1,073,200	24.9%
EXPENDITURES BY PROGRAM					
COMM. SVCS. OFFICE	\$ 549,779	\$ 566,666	\$ 451,189	\$ 484,976	7.5%
FACILITIES USE	7,036	2,678	500	8,500	1600.0%
RECREATION COURSES	4,051	-	-	-	n/a
INTENSIVE ENGLISH	172,716	157,314	180,046	146,525	-18.6%
EMERITUS	110,177	100,973	109,322	97,000	-11.3%
SHORT COURSES/WORKSHOPS	221,528	193,476	170,067	193,000	13.5%
MICROCOMPUTER CENTER	136,072	113,536	105,482	143,199	35.8%
DIRECT SUPPORT & OVERHEAD	(25,756)	(148,519)	(157,606)		n/a
Total Expenditures	\$ 1,175,603	\$ 986,124	\$ 859,000	\$ 1,073,200	24.9%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010 – 2011**

28

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

Actual expenditures are shown for 2007-08, 2008-09, and 2009-10. Revenue budgets are shown for 2010-11. The expenditure budgets for 2010-11 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 2010-11 Tentative Budget the State funded categorical programs have been budgeted at 85% of the 2009-10 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 responds to increased student needs, federal support and new program requirements. For example, effective July 1, 2010, the District is mandated to serve as the disbursing party for federal loans, a role previously held by financial institutions.

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010-2011

E. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2007-2008	ACTUAL 2008-2009	ESTIMATED ACTUAL 2009-2010	TENTATIVE BUDGET 2010-2011
FEDERAL SOURCES				
Academic Competitive Grant	\$ 2,700	\$ 2,600	\$ 3,663	\$ 45,100
Child Development Training Consortium	14,046	12,540	14,155	14,800
College Work Study Program	223,269	265,398	249,924 *	249,924
ECE Mentor Program	3,200	3,200	3,200	3,200
Foster Care Education Program (51% Federal)	36,656	34,682	40,483	39,546
Independent Living Program	8,947	-	-	-
Office of Emergency Services – Preparedness Plan Carry Forward	-	-	-	1,800
PELL Grant & Direct Loan Programs	2,552,127	3,382,730	4,950,000	10,000,000
Supplemental Education Opportunity Grants	162,750	181,625	150,000	165,580
Transitional Assistance to Needy Families (50% Federal)	10,617	16,795	14,752	13,375
VTEA - Tech. Prep.	76,323	81,405	67,750	67,750
Vocational & Applied Tech. Education	102,669	139,236	126,295	87,617
TOTAL FEDERAL	\$ 3,193,304	\$ 4,120,211	\$ 5,620,222	\$ 10,688,692

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

MARIN COMMUNITY COLLEGE DISTRICT
 TENTATIVE BUDGET 2010-2011

E. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2007-2008	ACTUAL 2008-2009	ESTIMATED ACTUAL 2009-2010	TENTATIVE BUDGET 2010-2011
STATE SOURCES				
Basic Skills	\$ 22,602	\$ 96,840	\$ 111,147 *	\$ 76,500
Basic Skills Carry Forward				\$ 201,698
Board Financial Assistance Program Admin. Allowance	186,645	185,771	186,976	186,976
CAL Grants	268,931	233,532	260,000	300,000
California Highway Patrol-Racial Profiling Study Carry Forward	129			
CALWORKS	170,946	214,197	120,214 *	97,622
Career Explorations	77,635	72,365	-	-
Career Technical Education - Nursing	34,115	37,459	-	-
Cooperative Agencies Resources for Education	68,637	47,779	24,550 *	33,332
Cooperative Agencies Resources for Education Carry Forward			17,426	14,664
Disabled Student Programs & Services	1,453,421	974,800	953,698 *	736,706
Economic Development/Allied Health			76,150	30,350
Enrollment Fee Waiver - 2% Administrative	15,044	13,911	14,738	12,527
Extended Opportunity Programs & Services	593,729	501,035	366,451 *	295,225
Extended Opportunity Programs & Services-Carry Forward			85,666	17,199
Faculty and Staff Development-Carry Forward				11,325
Faculty and Staff Diversity	5,018	29,259	10,307 *	-
Foster Care Education Program (49% State)	27,653	35,597	39,366	38,454
Hazardous Substances	-	-	-	34,238
SUB-TOTAL	\$ 2,924,505	\$ 2,442,545	\$ 2,266,689	\$ 2,086,816

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

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010-2011**

E. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2007-2008	ACTUAL 2008-2009	ESTIMATED ACTUAL 2009-2010	TENTATIVE BUDGET 2010-2011
STATE SOURCES CONTINUED				
SUB-TOTAL (PREVIOUS PAGE)	\$ 2,924,505	\$ 2,442,545	\$ 2,266,689	\$ 2,086,816
Instructional Equipment and Library Materials	98,191	157,757	97,911	-
Instructional Equipment & Library Materials Carry Forward				25,481
Matriculation (Credit)	411,901	342,797	193,246 *	148,640
Matriculation (Credit) Carry Forward			19,266	-
Non-Credit Matriculation	158,147	93,149	69,049 *	53,145
Non-Credit Matriculation Carry Forward			43,689	-
Nursing/Economic Development	142,449	205,357	202,152 *	146,687
Nursing/Economic Development Carry Forward			-	60,000
Peace Officers Training	36	210	-	2,550
Peace Officers Training Carry Forward			-	2,378
Prop. 20 – Lottery – Instructional Supplies	81,772	80,469	79,892	84,075
Prop. 20 – Lottery – Instructional Supplies Carry Forward		-	-	148,212
Scheduled Maintenance, Carry Forward (10-11)	134,581	-	-	301,117
Telecommunications Technology Infrastructure	95,946	51,494	3,409	-
Transfer and Articulation , Carry Forward (10-11)	3,134	1,655	2,293	2,251
Transitional Assistance to Needy Families (50% State)	10,617	16,795	14,751	13,376
TOTAL STATE	\$ 4,061,279	\$ 3,392,228	\$ 2,992,347	\$ 3,074,728

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

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010-2011

E. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2007-2008	ACTUAL 2008-2009	ESTIMATED ACTUAL 2009-2010	TENTATIVE BUDGET 2010-2011
LOCAL SOURCES				
Annual Fund Drive	\$ 15,544	\$ 29,301	\$ 29,000	\$ 35,000
Annual Fund Drive Carry Forward				93,771
Bay Area Career Pathways	-	-	29,000	-
Bay Area Clean Energy	-	-	20,000	30,000
Bay Area Regional Tech Prep (Peralta)	39,673	80,328		
Branson	118,183	119,807	123,600	124,350
COM Foundation:				
Donations	20,070	3,201	1,974	10,000
Donations Carry Forward				6,173
County of Marin – Soccer	339	-	-	-
Electronic Vehicle Training Consortium	-	-	5,000	62,500
Health Services - Restricted	221,397	226,004	218,151	222,000
Health Services, Restricted - Carry Forward				54,580
Maintenance Management - Carry Forward				27,770
Marin Child Care Council	5,242	2,791	2,866	-
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	-
Outside Scholarships	19,150	35,043	28,827	-
Parking	462,083	396,508	375,538	400,000
Parking Carry Forward				409,639
President's Circle	33,005	33,891	42,000	20,000
President's Circle Carry Forward				32,000
Risk Margin Carry Forward			15,000	867,516
Safety Credit Risk Management		1,866	544	-
San Rafael Redevelopment Carry Forward			84,076	422,436
Santa Rosa Multimedia Collaborative		17,600	20,979	-
Solar Technology		34,998	5,002	-
UC Berkeley - Puente Fund		35,000	35,000	35,000
TOTAL LOCAL	\$ 934,686	\$ 1,016,338	\$ 1,063,022	\$ 2,865,806

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010-2011

E. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2007-2008	ACTUAL 2008-2009	ESTIMATED ACTUAL 2009-2010	TENTATIVE BUDGET 2010-2011
OTHER FINANCING SOURCES/OUTGO				
Intrafund Transfers In/(Out)	\$ -	\$ 1,181,675	\$ 612,255	\$ 32,663
Contingency for Additional Grants	-	-		1,000,000
TOTAL RESTRICTED PROGRAMS	\$ 8,189,269	\$ 9,710,452	\$ 10,287,846	\$ 17,661,889

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010 – 2011**

34

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 2007-08, 2008-09, 2009-10 Fiscal Years, and a proposed Tentative Budget for the 2010-11 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 Fund – Measure C**
5. **Hamilton Redevelopment Bond Redemption Fund**
6. **Measure C Bond Interest and Redemption Fund**
7. **Self-Insurance Fund**
8. **Retiree Unfunded Medical Benefits Liability Fund**
9. **Associated Student Organizations**

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010 – 2011**

35

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 theCarolyn 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 eight endowments and grants coordinated through this fund. The value of the principal in the Investment Trust Fund as of June 30, 2010 is projected at \$566,366. The remainder of the fund balance is interest earned on these funds.

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010-2011

B. NARRATIVE TEXT AND FINANCIAL STATEMENTS

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

FISCAL YEAR	ACTUAL 2007-2008	ACTUAL 2008-2009	ESTIMATED ACTUAL 2009-2010	TENTATIVE BUDGET 2010-2011
REVENUE				
Interest Income	\$ 29,081	\$ 14,772	\$ 6,838	\$ 6,838
Additional Endowment Income	3,000	3,000	3,000	3,000
Total Revenue	32,081	17,772	9,838	9,838
EXPENDITURES				
Financial Aid				
Instructional/College Improvements	8,906	2,355	14,584	20,000
Total Expenditures	8,906	2,355	14,584	20,000
Excess of Revenue Over Expenditures	23,175	15,417	(4,746)	(10,162)
Beginning Fund Balance	644,978	668,153	668,153	663,407
ENDING FUND BALANCE	\$ 668,153	\$ 683,570	\$ 663,407	\$ 653,245

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010 – 2011**

37

**CHILD DEVELOPMENT FUND
REVENUE AND EXPENDITURE REPORT**

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

Federal funding has declined over the last four 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 also decreased significantly and is budgeted to remain at reduced levels for 2010-11. 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 Marin Education Fund (MEF) continuing their child care grant for 2010-11 at the increased level of \$80,000.

State and local (parent fee) income is expected to remain consistent with 2009-10 while expenditures are budgeted up from current year estimated actuals. 2010-11 expenses are budgeted to increase as a result of filling the site director position and increased benefit costs.

The 2009-10 estimated deficit is covered by the program's Fund Balance and the transfer of \$92,503 from the General Fund. Thus 2010-11's budgeted operational deficit of \$146,009 will almost entirely need to be funded by the General Fund.

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010-2011

CHILD DEVELOPMENT FUND
REVENUE AND EXPENDITURE REPORT

FISCAL YEAR	ACTUAL 2007-2008	ACTUAL 2008-2009	ESTIMATED ACTUAL 2009-2010	TENTATIVE BUDGET 2010-2011
REVENUE				
Interest Income	\$ 3,415	\$ 768	\$ 50	\$ 50
Federal Income	18,191	19,904	27,830	20,404
State Income	361,713	373,966	265,199	265,699
State Income-Renovation & Repair Projects	-	462	-	15,185
Other Local Income	63,734	81,936	72,295	79,290
Grants/Contributions	70,000	70,260	82,150	80,150
Interfund Transfer-In - CalWORKS	18,545	-	-	-
Interfund Transfer-In - General Fund	-	20,979	92,503	128,551
Total Revenue	535,598	568,275	540,027	589,329
EXPENDITURES				
Certificated Salaries	366,793	350,814	331,288	339,387
Classified Salaries	49,335	56,284	59,803	55,916
Fringe Benefits	148,870	140,594	145,025	175,099
Supplies	3,456	5,885	3,600	4,900
Food	11,195	11,899	13,500	14,000
Other Operating Expenses	2,234	2,337	2,600	2,300
Other Operating Exp.- Renovation & Repair Equipment	-	462	-	15,185
Total Expenditures	581,883	568,275	555,816	606,787
Excess of Revenue Over Expenditures	(46,285)	-	(15,789)	(17,458)
Beginning Fund Balance	79,532	33,247	33,247	17,458
ENDING FUND BALANCE	\$ 33,247	\$ 33,247	\$ 17,458	\$ 0

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010 – 2011**

39

**CAPITAL OUTLAY FUND
REVENUE AND EXPENDITURE REPORT**

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

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010-2011**

**CAPITAL OUTLAY FUND
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR	ACTUAL 2007-2008	ACTUAL 2008-2009	ESTIMATED ACTUAL 2009-2010	TENTATIVE BUDGET 2010-2011
REVENUE				
Interest Income	\$ 67,879	\$ 22,865	\$ 8,375	\$ 12,000
State Supported Projects-Scheduled Maintenance	-	-	-	-
Capital Outlay Projects	-	-	-	-
Property Rental	39,150	39,750	40,300	40,950
Total Revenue	107,029	62,615	48,675	52,950
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	18,538	(437)	-	200,000
Total Expenditures and Transfers	18,538	(437)	-	200,000
Excess of Revenue Over Expenditures	88,491	63,052	48,675	(147,050)
Beginning Fund Balance	1,794,954	1,883,445	1,946,497	1,995,172
ENDING FUND BALANCE	\$ 1,883,445	\$ 1,946,497	\$ 1,995,172	\$ 1,848,122

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010 – 2011**

41

**CAPITAL OUTLAY FUND FOR MEASURE C
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. In February 2009, an additional \$75 million in bonds were sold pursuant to a public sale. All proceeds were delivered to the Marin County Treasury for credit of College of Marin into its building fund.

The 2010-11 budget outlines approximately \$69.2 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 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 Fine Arts building at the Kentfield campus, the new Main Building at the Indian Valley campus, plus the commencement of construction for the Science Math Central Plant building at Kentfield.

Based on the 2010-11 planned construction and modernization projects of \$69.2 million, the District will need to plan the sale of another bond issue during 2010-11. The District continues to work closely with the County Treasury, providing cash flows and construction schedules, to optimize investment incomes.

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010-2011

CAPITAL OUTLAY FUND FOR MEASURE C
REVENUE AND EXPENDITURE REPORT

FISCAL YEAR	ACTUAL 2007-2008	ACTUAL 2008-2009	ESTIMATED ACTUAL 2009-2010	TENTATIVE BUDGET 2010-2011
REVENUE				
Measure C Bond Proceeds	\$ -	\$ 75,000,000	\$ -	\$ 99,500,000
Interest Income	2,532,328	1,060,222	765,000	935,000
Total Revenue	2,532,328	76,060,222	765,000	100,435,000
EXPENDITURES				
PROGRAM LEVEL				
Assessments and Studies	278,295	92,164	101,469	695,166
Program Management	799,992	799,992	690,690	955,071
Program Support	604,702	382,546	367,295	476,370
Program Services and Fees	-	33,849	36,210	81,576
Non-Project Budget Contingency	-	-	-	5,165,100
Subtotal	1,682,989	1,308,551	1,195,664	7,373,283
DISTRICT WIDE				
Information Technology	1,695,497	531,588	395,715	965,319
Swing Space	1,743,916	1,246,312	607,893	1,044,092
Miscellaneous Items	7,800	-	-	-
	3,447,213	1,777,900	1,003,608	2,009,411
PROJECTS				
KENTFIELD CAMPUS				
Roof Repairs				
New Central Plant/ Sewer Line/ Joint Trench	3,089,932	5,880,480	2,565,593	2,041,062
West Campus Bridge	30,784	531,353	512,666	349,779
Larkspur Annex Demolition	85,679	16,569	4,358	72,765
New Math Social & Behavioral and Science Building	4,040,958	884,426	1,901,085	28,151,280
Modernize/ New Performing Arts Center & Exhibition Space	707,919	420,382	23,082	4,430,956
New Fine Arts	900,097	571,111	6,562,644	10,572,842
Diamond PE Center Modernization	2,894,277	13,675,727	2,597,766	324,299
New Academic Center		1,694	280,450	2,572,752
Child Development Center				50,000
Kentfield Campus Expenditures	11,749,646	21,981,742	14,447,644	48,565,735
INDIAN VALLEY CAMPUS				
Ignacio Creek Erosion Mitigation	61,500	543,680	6,000	108,755
Transportation Tech Complex	863,294	3,251,888	6,466,299	991,959
IVC Main Building Complex	1,270,736	5,882,026	7,647,315	8,530,226
Geothermal Field IVC	1,298,320	-	1,278	166,367
Misc IVC	656,716	781,129	1,744,034	982,487
Bridges / Pathways	149,837	161,152	461,827	512,184
Indian Valley Campus Expenditures	4,300,403	10,619,875	16,326,753	11,291,978
Total Expenditures	21,180,251	35,688,068	32,973,669	69,240,407
Excess of Revenue Over Expenditures	(18,647,923)	40,372,154	(32,208,669)	31,194,593
Beginning Fund Balance	60,867,613	42,219,690	82,591,844	50,383,175
ENDING FUND BALANCE	\$ 42,219,690	\$ 82,591,844	\$ 50,383,175	\$ 81,577,768

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010 – 2011**

43

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

In 2003/04 the District approved the issuance of a lease revenue bond. The financing was accomplished, and a total of \$3,070,834 of bond funds 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 2009-10 amounted to \$77,326 and is projected to be \$81,226 for 2010-11.

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 the District from the Hamilton Redevelopment Project are also recorded in this fund.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010-2011**

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

FISCAL YEAR	ACTUAL 2007-2008	ACTUAL 2008-2009	ESTIMATED ACTUAL 2009-2010	TENTATIVE BUDGET 2010-2011
REVENUE				
Interest	\$ 8,765	\$ 2,587	\$ 1,389	\$ 1,400
Proceeds from Hamilton Redevelopment Agency	84,398	86,759	85,358	86,000
Interfund Transfer In				
Total Revenue	93,163	89,346	86,747	87,400
EXPENDITURES				
Bond Principal	30,000	35,000	40,000	45,000
Interest	38,838	38,201	37,326	36,226
Transaction fees	1,650	1,650	1,650	1,650
Total Expenditures	70,488	74,851	78,976	82,876
Excess of Revenue Over Expenditures	22,675	14,495	7,771	4,524
Beginning Fund Balance	298,491	321,166	335,661	343,432
ENDING FUND BALANCE	\$ 321,166	\$ 335,661	\$ 343,432	\$ 347,955

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010 – 2011**

45

**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. This fund is used for the payment of principal and interest on the bond. In December 2009 we received a reimbursement of \$32,042 towards the Issuance of the Bond.

Debt service for 2009-10 amounted to \$6,271,064 and is projected to be \$10,163,125 for 2010-11. Expenditures are covered by proceeds of the ad valorem property tax which is billed and collected by the Marin County Tax Assessor's Office.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010-2011**

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

FISCAL YEAR	<u>ACTUAL</u> 2007-2008	<u>ACTUAL</u> 2008-2009	<u>ESTIMATED</u> <u>ACTUAL</u> 2009-2010	<u>TENTATIVE</u> <u>BUDGET</u> 2010-2011
REVENUE				
Interest	\$ 167,728	\$ 44,291	\$ 22,195	\$ 22,500
Proceeds from Ad Valorem Tax	8,973,619	2,629,862	10,162,347	14,661,042
Measure C Premium	-	1,982,513	-	-
Total Revenue	9,141,347	4,656,666	10,184,542	14,683,542
EXPENDITURES				
Bond - Cost of Issuance	-	1,180,240	(32,042)	-
Bond Principal	5,485,000	6,135,000	325,000	3,960,000
Interest	3,183,238	2,920,162	5,946,064	6,203,125
Miscellaneous Expenses	525	525	525	525
Total Expenditures	8,668,763	10,235,927	6,239,547	10,163,650
Excess of Revenue Over Expenditures	472,584	(5,579,261)	3,944,995	4,519,892
Beginning Fund Balance	7,852,698	8,325,282	2,746,021	6,691,016
ENDING FUND BALANCE	\$ 8,325,282	\$ 2,746,021	\$ 6,691,016	\$ 11,210,907

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010 – 2011**

47

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

The District self-insures for vision service and for dental coverage. All revenue for these programs comes from the General Fund. The 2010-11 Tentative Budget has revenue increasing 1.1%.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010-2011**

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

FISCAL YEAR	ACTUAL 2007-2008	ACTUAL 2008-2009	ESTIMATED ACTUAL 2009-2010	TENTATIVE BUDGET 2010-2011
REVENUE				
Vision Care	\$ 67,704	\$ 66,216	\$ 61,552	\$ 61,200
Dental	568,028	628,856	626,451	634,091
Interest Income	5,401	348	300	300
Total Revenue	641,133	695,420	688,303	695,591
EXPENDITURES				
Vision Care:				
Administrative Fees	7,302	7,146	7,500	7,500
Claims	42,036	44,415	46,635	48,000
Dental:				
Administrative Fees	38,842	41,611	41,849	41,849
Claims	552,953	602,198	592,369	598,242
Total Expenditures	641,133	695,370	688,353	695,591
Excess of Revenue Over Expenditures	-	50	(50)	-
Beginning Fund Balance	-	-	50	(0)
ENDING FUND BALANCE	\$ -	\$ 50	\$ (0)	\$ (0)

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010 – 2011**

49

**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.

In 2008 Total Compensation System, Inc. updated the OPEB actuarial study (through September 1, 2008) which showed that the unfunded liability had diminished from about \$8.5 million down to \$7.3 million

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010-2011**

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

FISCAL YEAR	<u>ACTUAL</u> <u>2007-2008</u>	<u>ACTUAL</u> <u>2008-2009</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>2009-2010</u>	<u>TENTATIVE</u> <u>BUDGET</u> <u>2010-2011</u>
REVENUE				
Interfund Transfer-In - General Fund	\$ 500,000	\$ -	\$ -	\$ -
Interest Income	46,806	35,364	16,300	17,000
Total Revenue	<u>546,806</u>	<u>35,364</u>	<u>16,300</u>	<u>17,000</u>
EXPENDITURES				
Other Outgo	-	-	-	1,663,472
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,663,472</u>
Excess of Revenue Over Expenditures	546,806	35,364	16,300	(1,646,472)
Beginning Fund Balance	<u>1,048,002</u>	<u>1,594,808</u>	<u>1,630,172</u>	<u>1,646,472</u>
ENDING FUND BALANCE	<u>\$ 1,594,808</u>	<u>\$ 1,630,172</u>	<u>\$ 1,646,472</u>	<u>\$ -</u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010 – 2011**

51

**ASSOCIATED STUDENTS ORGANIZATIONS
REVENUE AND EXPENDITURE REPORT**

Tentative Budget for Fiscal Year 2010-2011

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

Goals and objectives supported by these budgets include:

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

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010-2011**

ASSOCIATED STUDENTS COLLEGE OF MARIN

FISCAL YEAR	ACTUAL 2007-2008	ACTUAL 2008-2009	ESTIMATED ACTUAL 2009-2010	TENTATIVE BUDGET 2010-2011
REVENUE				
Other Local Income	\$ 41,450	\$ 36,869	\$ 35,680	\$ 39,050
Contingency				
Total Revenue	41,450	36,869	35,680	39,050
EXPENDITURES				
Supplies	8,870	9,936	12,264	10,775
Contracted Services	165	145	1,575	175
Postage	30	26	25	-
Bank Fees	-	9	-	-
Telephone	-	-	-	-
Travel/Conference	491	2,252	2,995	3,000
Membership & Dues	-	-	-	-
Printing	1,472	1,396	1,672	1,600
Other Operating Expense-Donation	-	-	-	-
Equipment	4,658	-	-	4,500
Other Outgo:				
Intrafund Transfers-ICC Support & Emergency Loan Fund	5,150	100	2,200	4,500
Interfund Transfers-MCCD	8,975	6,500	7,130	7,000
Grants/Scholarships	500	1,000	2,000	1,000
Bookstore Vouchers	6,500	6,500	6,500	5,500
Contingency	-	-	-	1,000
Total Expenditures	36,811	27,864	36,361	39,050
Excess of Revenue Over Expenditures	4,639	9,005	(681)	-
Beginning Fund Balance	56,899	61,538	70,543	69,862
ENDING FUND BALANCE	\$ 61,538	\$ 70,543	\$ 69,862	\$ 69,862

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010-2011**

ASSOCIATED STUDENTS INDIAN VALLEY CAMPUS

FISCAL YEAR			ESTIMATED	TENTATIVE
	ACTUAL	ACTUAL	ACTUAL	BUDGET
	2007-2008	2008-2009	2009-2010	2010-2011
REVENUE				
Other Local Income	\$ 4,083	\$ 4,114	\$ 4,035	\$ 3,600
Contingency		-		300
Total Revenue	4,083	4,114	4,035	3,900
EXPENDITURES				
Supplies	3,400	3,400	3,387	3,900
Printing	-	-	-	-
Other Outgo:				
Interfund Transfer	-	-	-	-
Grants/Scholarships	800	800	600	-
Total Expenditures	4,200	4,200	3,987	3,900
Excess of Revenue Over Expenditures	(117)	(86)	48	-
Beginning Fund Balance	23,793	23,676	23,590	23,638
ENDING FUND BALANCE	\$ 23,676	\$ 23,590	\$ 23,638	\$ 23,638

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010-2011**

ASSOCIATED STUDENTS EMERITUS COLLEGE

FISCAL YEAR			ESTIMATED	TENTATIVE
	ACTUAL	ACTUAL	ACTUAL	BUDGET
	2007-2008	2008-2009	2009-2010	2010-2011
REVENUE				
Other Local Income	\$ 6,670	\$ 8,481	\$ 7,870	\$ 8,250
Contingency		-		
Total Revenue	6,670	8,481	7,870	8,250
EXPENDITURES				
Supplies	2,838	2,580	2,765	2,750
Travel/Conference	-	100	-	100
Contracted Services	225	100	100	150
Postage	1,265	1,383	1,560	1,550
Printing	2,295	2,574	2,725	2,700
Equipment	-	-	-	-
Other Outgo:				
Grants/Scholarships	1,181	953	1,200	1,000
Total Expenditures	7,804	7,690	8,350	8,250
Excess of Revenue Over Expenditures	(1,134)	791	(480)	-
Beginning Fund Balance	12,606	11,472	12,263	11,783
ENDING FUND BALANCE	\$ 11,472	\$ 12,263	\$ 11,783	\$ 11,783

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010-2011**

ASSOCIATED STUDENTS REPRESENTATION FEE FUND

FISCAL YEAR	ACTUAL 2007-2008	ACTUAL 2008-2009	ESTIMATED ACTUAL 2009-2010	TENTATIVE BUDGET 2010-2011
REVENUE				
Other Local Income	\$ 40,742	\$ 45,014	\$ 38,100	\$ 13,600
Total Revenue	40,742	45,014	38,100	13,600
EXPENDITURES				
Supplies	250	137	100	100
Travel / Conference	24,382	28,534	16,850	13,450
Membership & Dues	-	50	50	50
Contingency	-	1,000	-	-
Total Expenditures	24,632	29,721	17,000	13,600
Excess of Revenue Over Expenditures	16,110	15,293	21,100	-
Beginning Fund Balance	33,098	49,208	64,501	85,601
ENDING FUND BALANCE	\$ 49,208	\$ 64,501	\$ 85,601	\$ 85,601

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 has been reduced from \$3.00 to \$1.00.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010 – 2011**

56

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.

2010-11 Authorized Staffing

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

Dictionary of Accounting and Budgeting Terms

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

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010-2011**

B. GANN APPROPRIATION LIMIT WORKSHEET

I. 2010-11 Appropriations Limit:

A. 2009-10 Limit		\$	41,710,106
B. Price Factor:	0.9746		
C. Population Factor:			
1. 2008-09 Second Period Actual FTES:	4,416.00		
2. 2009-10 Second Period Actual FTES:	5,092.00		
3. 2009-10 Population Change Factor:	1.15308		
(line C.2. divided by line C.1.)			
D. 2009-10 Limit Adjusted by inflation and population factors (line A multiplied by line B and Line C.3.)			46,873,462
E. Adjustments to Increase Limit			
1. Transfers in of financial responsibility	-		
2. Temporary voter approved increases	-		
3. Total adjustment - increase	-		
Subtotal			46,873,462
F. Adjustments to Decrease Limit			
1. Transfers out of financial responsibility	-		
2. Lapses of voter approved increases	-		
3. Total adjustment - decrease	-		
G. 2010-11 Calculated Appropriation Limit		\$	46,873,462
H. Increase in Appropriation Limit per California Government Code 7902.1			-
I. 2010-11 Appropriation Limit		\$	46,873,462

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010-2011

B. GANN APPROPRIATION LIMIT WORKSHEET

II. 2010-11 Appropriations Subject to Limit:

A. State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, Partnership)	\$	1,153,040
B. State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)		267,685
C. Local Property Taxes		38,861,546
D. Estimated Excess Debt Service Taxes		-
E. Estimated Parcel Taxes		-
F. Interest on Proceeds of Taxes		100,000
G. Local Appropriations from taxes for un-reimbursed State, Court and Federal Mandates		-
		<hr/>
H. 2010-11 Appropriations Subject to Limit	\$	<u><u>40,382,271</u></u>

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010-2011

C. AUTHORIZED STAFFING

	Faculty	Classified	Administrators	Totals
1. Unrestricted General Fund	106.08	157.89	21.50	285.47
2. Community Education and Services		4.23	1.00	5.23
3. Restricted General Fund	8.72	24.48	0.50	33.70
4. Child Development Fund	7.80	0.58	0.88	9.26
5. Capital Outlay Fund for Measure C		2.30	1.00	3.30
District Totals	122.60	189.48	24.88	336.96

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010-2011**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
COUNSELOR	FLYNN	ROBERT	1.00
COUNSELOR	FURUYA	BRUCE	1.00
COUNSELOR	HLAVACHEK	LETTA	1.00
COUNSELOR	MIZE-KURZMAN	PAMELA	1.00
COUNSELOR	MAGALLANES	ALEXANDRA	1.00
COUNSELOR	NG-JUNG	BESSIE	1.00
COUNSELOR	ROBINSON	KAREN	0.53
COUNSELOR	TENISON-SCOTT	JOETTA	0.88
COUNSELOR	WILLIAMS	CHARLES	1.00
DEPARTMENT CHAIR/COUNSELOR	FUNG	THEODORA	1.00
DEPARTMENT CHAIR/INSTRUCTOR	BONANDER	BARBARA	1.00
DEPARTMENT CHAIR/INSTRUCTOR	BORENSTEIN	BONNIE	1.00
DEPARTMENT CHAIR/INSTRUCTOR	CHRISTENSEN	PAUL	1.00
DEPARTMENT CHAIR/INSTRUCTOR	EGERT	DAVID	1.00
DEPARTMENT CHAIR/INSTRUCTOR	FLANDREAU	TARA	1.00
DEPARTMENT CHAIR/INSTRUCTOR	HALL	RICHARD	1.00
DEPARTMENT CHAIR/INSTRUCTOR	KELLY	PATRICK	1.00
DEPARTMENT 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
INSTRUCTOR	ALLEN	MAULA	1.00

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010-2011

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
INSTRUCTOR	ARMENDARIZ	JOAQUIN	1.00
INSTRUCTOR	ARNOLD	CHESTER	1.00
INSTRUCTOR	BELLISIMO	YOLANDA	1.00
INSTRUCTOR	BOYD	SANDY	1.00
INSTRUCTOR	BRAILOFF	MICHAEL	1.00
INSTRUCTOR	BROWN	BECKY	1.00
INSTRUCTOR	BURTON	JESSICA	1.00
INSTRUCTOR	CARROUCHE	CARMEN	1.00
INSTRUCTOR	COAD	VICTORIA	1.00
INSTRUCTOR	COTTLE	WINDEE	1.00
INSTRUCTOR	CROSBY	FRANK	1.00
INSTRUCTOR	DASILVA	PAUL	1.00
INSTRUCTOR	DELANEY	DOUGLAS	1.00
INSTRUCTOR	DENERIS	JAMIE	1.00
INSTRUCTOR	DODGE	MARGARET	0.94
INSTRUCTOR	DOUGAN	MICHAEL	1.00
INSTRUCTOR	DUNMIRE	ERIK	1.00
INSTRUCTOR	EDWARDS	SHAQUAM	1.00
INSTRUCTOR	FEARNLEY	HENRY	1.00
INSTRUCTOR	FOSS	DONALD	1.00
INSTRUCTOR	FRESCHI	KATHRYN	1.00
INSTRUCTOR	GAIZ	RON	1.00
INSTRUCTOR	GOLITZIN	GEORGE	1.00
INSTRUCTOR	GONZALEZ	JAMES	1.00
INSTRUCTOR	HINDS	JOHN	1.00
INSTRUCTOR	HOM	GRACE	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010-2011**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
INSTRUCTOR	HRITZ	GEORGE	1.00
INSTRUCTOR	JACOB	JOHN	1.00
INSTRUCTOR	JOHNSON	MOLLY	1.00
INSTRUCTOR	JONES	DAVID	1.00
INSTRUCTOR	KELLY	INGRID	1.00
INSTRUCTOR	LACY	CAROL	1.00
INSTRUCTOR	LAGER	WARREN	1.00
INSTRUCTOR	LANGINGER	JEANINE	1.00
INSTRUCTOR	LANSING	IRA	1.00
INSTRUCTOR	LAZARRE	EMILY	1.00
INSTRUCTOR	LEFKOWITZ	SARRALYN	0.93
INSTRUCTOR	LOESER	JENNIFER	1.00
INSTRUCTOR	LUTZ	ARTHUR	1.00
INSTRUCTOR	MARLOW	COLLEEN	1.00
INSTRUCTOR	MARMYSZ	JOHN	1.00
INSTRUCTOR	MARTIN	DIKRAN	1.00
INSTRUCTOR	MCKINNON	SARA	1.00
INSTRUCTOR	MUELLER	JOSEPH	1.00
INSTRUCTOR	O'KEEFE	PATRICIA	1.00
INSTRUCTOR	PACULA	NORMAN	1.00
INSTRUCTOR	PAGANI	ROSSANA	1.00
INSTRUCTOR	PIEPER-WARREN	MARY	1.00
INSTRUCTOR	RIDLEY	DIANE	1.00
INSTRUCTOR	RITCHIE	ALAN	1.00
INSTRUCTOR	RODERICK	IRINA	1.00
INSTRUCTOR	ROGOW	CHERYL	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010-2011**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
INSTRUCTOR	RUDDLE	JOANNA	1.00
INSTRUCTOR	SCHMITT	FREDERICK	1.00
INSTRUCTOR	SMITH	PAUL	1.00
INSTRUCTOR	SMYTH	KATHLEEN	1.00
INSTRUCTOR	STEINMETZ	POLLY	1.00
INSTRUCTOR	TAYLOR	WILLIAM	1.00
INSTRUCTOR	TIMMEL	MICHAEL	1.00
INSTRUCTOR	TJERNELL	LARRY	1.00
INSTRUCTOR	VACANT		1.00
INSTRUCTOR	VACANT-BUDGETED		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

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010-2011**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
LIBRARIAN	COX	CARL	1.00
LIBRARIAN	RISCH	JOAN	1.00
LIBRARIAN	VACANT-BUDGETED		1.00
TOTAL FACULTY FTE			<u>106.08</u>
<u>CLASSIFIED</u>			
ACCOMPANIST	PAUL	JEFFREY	0.33
ACCOUNTANT	BARKER	LESLIE	1.00
ACCOUNTANT	GREITZER	MICHELLE	1.00
ACCOUNTANT	VARGAS	YVETTE	0.70
ACCOUNTING SPECIALIST	BARZEGAR	NATALIE	1.00
ACCOUNTS PAYABLE SPECIALIST	AVILES	FRANCISCO	1.00
ACCOUNTS PAYABLE SPECIALIST	FRAGATA	MARILOU	1.00
ADMINISTRATIVE ASSISTANT	BORISSOVA	OLGA	1.00
ADMINISTRATIVE ASSISTANT	HILDRETH	CARSON	0.68
ADMINISTRATIVE ASSISTANT	JACQUES	ROSE	1.00
ADMINISTRATIVE ASSISTANT	KUKAHIKO	DIANE	0.92
ADMINISTRATIVE ASSISTANT	LAMKE	VICKIE	1.00
ADMINISTRATIVE ASSISTANT	NAMVAR	MINA	1.00
ADMINISTRATIVE ASSISTANT	NGUYEN	DONG	1.00
ADMINISTRATIVE ASSISTANT	OLSEN	VIVIAN	1.00
ADMINISTRATIVE ASSISTANT	OYLE	JULIE	0.50
ADMINISTRATIVE ASSISTANT	PINCKNEY	JOANNA	1.00
ADMINISTRATIVE ASSISTANT	RINALDI	JOAN	1.00
ADMINISTRATIVE ASSISTANT	ROMO-PADILLA	GUADALUPE	0.53
ADMINISTRATIVE ASSISTANT	SCOTT	SUE	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010-2011**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
ADMINISTRATIVE ASSISTANT	ST. JOHN	BARBARA	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	JOYNER	KATHY	1.00
ADMINISTRATIVE ASSISTANT TO THE VICE PRESIDENT	SCIALLI	CAROL	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		0.29
BUYER	ERLENHEIM	DAVID L.	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

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010-2011

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
CUSTODIAL SERVICES SUP.	OBREGOZO	JUAN	1.00
CUSTODIAN	CRUZ	JULIO	1.00
CUSTODIAN	DEYOUNG	SCOTT	1.00
CUSTODIAN	EGBERT	ROGER	1.00
CUSTODIAN	GALZAGORRY	JEAN-FELIX	1.00
CUSTODIAN	GALZAGORRY	MARY	1.00
CUSTODIAN	KEENER	DAN	1.00
CUSTODIAN	KIDD	MAURICE	1.00
CUSTODIAN	LAROCCA	DAVID	1.00
CUSTODIAN	LARRE	CHRISTELLE	1.00
CUSTODIAN	LEE	STEPHEN	1.00
CUSTODIAN	MARTINEZ	MANUEL	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	GARRETSON	CANDICE	0.15
EXECUTIVE ASSISTANT	SCHLAEPFER	BETTY	1.00
FINANCIAL AID ASSISTANT	SMITH	SARAH	1.00
FINANCIAL AID SPECIALIST, KTD	HUNTER	ANDREA	0.75
FINANCIAL AID TECHNICIAN	BAGTAS-CARMONA	EMY	0.40
FINANCIAL AID TECHNICIAN	MADDEN	EILEEN	0.73
FINANCIAL AID TECHNICIAN	PEREZ	CAROL	0.40
GARDENER	AMOS	SCOTT	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010-2011**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
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	GOUCHER	JANICE	1.00
GRAPHIC DESIGN SPECIALIST	MAHONEY	DAVID	1.00
HEALTH & SAFETY COORDINATOR	VACANT		0.60
HIGH SCHOOL OUTREACH FINANCIAL AID COORDINATOR	VACANT		0.50
HP OPERATOR	WALASHEK	RONALD	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 SPECIALIST/ADMINISTRATIVE ASSISTANT	KINKA	DEVON	1.00
HUMAN RESOURCES TECHNICIAN	BREAKSTONE	JULIE	1.00
HUMAN RESOURCES TECHNICIAN	GISLE	KIRSTEN	0.80
HUMAN RESOURCES TECHNICIAN	VACANT		0.53
HVAC MECHANIC	MITCHELL	DAVE	1.00
HVAC MECHANIC	YOHANNES	HAILIE	1.00
INFORMATION TECHNICIAN	CREEL	MELODY	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

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010-2011**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
INSTRUCTIONAL SPECIALIST - ENGLISH	ALLEN	FRANCINE	0.71
INSTRUCTIONAL SPECIALIST - ENGLISH	BOWSHER	JAMES	0.28
INSTRUCTIONAL SPECIALIST - ENGLISH	GALLAGHER	KAITLYN	0.33
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
INSTRUCTIONAL SPECIALIST - ENGLISH/COMMUNICATIONS	PASQUEL	ALICIA	0.71
INSTRUCTIONAL SPECIALIST - MATHEMATICS	JESTADT	JESSE	0.60
INSTRUCTIONAL SPECIALIST - MATHEMATICS	MURPHY	JASON	0.60
INSTRUCTIONAL SPECIALIST - MODERN LANGUAGES	VACANT		0.44
INSTRUCTIONAL SPECIALIST - TESTING/DISTANCE EDUCATION	MUELLER	FAYE	0.57
INSTRUCTIONAL SPECIALIST, ENGLISH	HERSCH	TONYA	0.28
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	ZOLLARS	JUSTIN	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	POMAJULCA	CESAR	0.33
LABORATORY TECHNICIAN, MICROBIOLOGY	SAENZ	DEIRDRE	0.92
LABORATORY TECH., MUSIC	IRVINE	MIKE	1.00
LABORATORY TECH., PHYSICS	ROBINSON	MARK	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010-2011**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
LABORATORY TECH., PHYSICS	RODGERS	RICHARD	0.50
LEARNING RESOURCES ASSISTANT	LONG	LAN-LING	1.00
LEARNING RESOURCES ASSISTANT	NGUYEN	TRANG	1.00
LIBRARY TECHNICAL ASSISTANT	URQUHART	GAYLENE	0.83
LIBRARY TECHNICAL SPECIALIST	VANLOAN	FRANCES GLADE	1.00
LOCKSMITH/CARPENTER	DOUGLAS	BARRY	1.00
MAINTENANCE MECHANIC/CARPENTER	STANGE	DODD	1.00
MAINTENANCE SUPERVISOR	FLOWERS	DONALD	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	BRYAN	1.00
NETWORK/PC/TELEPHONE TECHNICIAN	GARDINER	DAVID	1.00
OFFICE TECHNICIAN	DEO	LEE	1.00
OFFICE TECHNICIAN	DODELE	KATE	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	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

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010-2011**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
OFFICE TECHNICIAN	YOKELL	JUNE	0.53
OFFICE TECHNICIAN	PRATCHENKO	MARGARET	0.42
PAINTER	OROPEZA	GUADALUPE	1.00
PAYROLL BENEFITS SPECIALIST	TERRY	LINDA	1.00
PAYROLL BENEFITS SPECIALIST	TUCKER	DORIS	1.00
PLUMBER	KUNCE	MARC	1.00
POLICE & SEC. SERGEANT	KESECKER	DARRYL	0.60
POLICE OFFICER	ADAMS	JOHN	0.60
POLICE OFFICER	MOUA	TOU	0.60
POLICE OFFICER	O'CONNOR	MARY	0.60
POLICE OFFICER	RUIZ	DUSTIN	0.60
POLICE OFFICER	VACANT		0.60
POLICE OFFICER	WIDGER	DANIEL	0.60
POOL MAINT. WORKER	THOMAS	TRACY	1.00
PRINT PRODUCTION SPECIALIST	SO	ALBERT	1.00
PRODUCTION TECH.	JACKSON	ROBIN	1.00
PROGRAMMER	SCHANE	BURTON	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 DEVELOPER	VACANT		1.00
SYSTEM SUPPORT ADMINISTRATOR	KAEHLER	MARYANN	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010-2011**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
SYSTEM SUPPORT TECHNICIAN	LEE	WENDY	1.00
TELCOMM. & ELECTRONICS SPECIALIST	HABER	ANDY	0.80
TESTING CENTER COORDINATOR	TORRES	PATRICIA	1.00
TESTING TECHNICIAN	FRAITES	DEE	0.59
TRANSFER & CAREER CENTER TECHNICIAN	AUSTIN	JANICE	0.92
TUTORING CENTER COORDINATOR	REETZ	BECKY	0.80
WORKFORCE & PARTNERSHIP PROGRAM SPECIALIST	TAKEMOTO	KATHY	0.25
TOTAL CLASSIFIED FTE			<u>157.89</u>

ADMINISTRATORS

ACADEMIC:

SUPERINTENDENT/PRESIDENT	WHITE	FRANCES	1.00
VICE PRESIDENT OF COLLEGE OPERATIONS	HARRISON	ALBERT	1.00
VICE PRESIDENT OF STUDENT LEARNING	CHANG	NICHOLAR	1.00
EXECUTIVE DEAN OF HR & LABOR RELATIONS	BEAM	LINDA	1.00
CHIEF INFORMATION OFFICER	VACANT		1.00
DEAN OF ARTS & HUMANITIES	SNYDER	DAVID	1.00
DEAN OF ENROLLMENT SERVICES	BALESTRERI	BOB	1.00
DEAN OF MATH AND SCIENCES	ARNOLD	JIM	1.00
DEAN OF STUDENT DEVELOPMENT AND SPECIAL SERVICES	SIEGEL	GRETA	1.00
DEAN OF WORKFORCE DEVELOPMENT	SCHORSKE	NANDA	1.00
DIRECTOR OF FINANCIAL AID	COOK	DAVID	1.00
DIRECTOR OF HEALTH SCIENCES	HARTMAN	ROZ	1.00
DIRECTOR OF INFORMATION TECHNOLOGY	NORTHCOTT	MARSHALL	1.00
DIRECTOR OF LEARNING RESOURCES	ANDRIEN	SUSAN	1.00
DIRECTOR OF MAINTENANCE & OPERATIONS	THOMPSON	ROBERT	1.00

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010-2011

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>ADMINISTRATORS</u>			
<u>ACADEMIC:</u>			
DIRECTOR OF PHYSICAL EDUCATION AND ATHLETICS	MARKOVICH	MATT	1.00
DIRECTOR OF PLANNING, RESEARCH & INST. EFFECTIVENESS	HSIEH	CHIALIN	1.00
DIRECTOR OF STUDENT AFFAIRS & HEALTH CENTER	CEDILLO	ARNULFO	0.50
TOTAL ACADEMIC ADMINISTRATORS			<u>17.50</u>
<u>CLASSIFIED:</u>			
DIRECTOR OF ACADEMIC SERVICES & ARTICULATION	TORRES	CARI	1.00
DIRECTOR OF COMMUNICATIONS & COMMUNITY RELATIONS	SUMMA-WOLFE	CATHY	1.00
DIRECTOR OF FISCAL SERVICES	ISOZAKI	PEGGY	1.00
POLICE SERVICES - CHIEF OF POLICE	LACY	CHARLES	1.00
TOTAL CLASSIFIED ADMINISTRATORS			<u>4.00</u>
TOTAL ADMINISTRATIVE FTE			<u>21.50</u>
TOTAL UNRESTRICTED FTE			<u>285.47</u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010-2011**

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.	VAN KRIEDT	KAREN	1.00
INTENSIVE ESL OFFICE TECHNICIAN	HYLAND	LINDA	0.23
MICROCOMPUTER COORDINATOR	PEITZ	HEATHER	1.00
TOTAL CLASSIFIED FTE			<u><u>4.23</u></u>
<u>ADMINISTRATORS</u>			
<u>ACADEMIC</u>			
DIRECTOR OF COMMUNITY ED. - LIFELONG LEARNING & INT'L EDUCATION VACANT			1.00
TOTAL ACADEMIC ADMINISTRATORS			<u>1.00</u>
TOTAL ADMINISTRATIVE FTE			<u><u>1.00</u></u>
TOTAL COMMUNITY EDUCATION AND SERVICES FTE			<u><u>5.23</u></u>

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010-2011

C. RESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
COUNSELOR	EARLY	RINETTA	1.00
COUNSELOR	ROBINSON	KAREN	0.47
COUNSELOR	SCHULTZ	CHRIS	1.00
COUNSELOR	TENISON-SCOTT	JOETTA	0.12
COUNSELOR	THOMPSON	ROSE	1.00
COUNSELOR	VACANT		1.00
COUNSELOR	WITTENMEIER	TONI	0.80
INSTRUCTOR	DODGE	MARGARET	0.06
INSTRUCTOR	ESKILDSEN	HARRIET	1.00
INSTRUCTOR	LEE	JUNE	1.00
INSTRUCTOR	LEFKOWITZ	SARRALYN	0.07
INSTRUCTOR	NAYTHONS	JESSICA	1.00
INSTRUCTOR	WOODLIEF	BLAZE	0.20
TOTAL FACULTY FTE			<u>8.72</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	0.40

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010-2011

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	COKINOS	SHILOH	1.00
DSPS SUPPORT SERV.TECH	ZARREHPARVAR	XENIA	0.92
EOPS COORDINATOR	GARRETSON	CANDICE	0.85
EOPS TECHNICIAN	SACCUZZO	SHERRY	0.60
FINANCIAL AID SPECIALIST, IVC	BANKS	CECILE	0.73
FINANCIAL AID SPECIALIST, KTD	HUNTER	ANDREA	0.25
FINANCIAL AID TECHNICIAN	BAGTAS	EMY	0.60
GARDENING SERVICES SUPERVISOR	BURKE	THOMAS	1.00
HEALTH SERVICES ASST.	PEARVINE	MITCHELL	0.60
HEALTH SERVICES ASST.	VACANT		0.40
HIGH SCHOOL OUTREACH FINANCIAL AID COOR.	VACANT		0.50
INSTRUCTIONAL ASST., LRNG.DISABILITIES	HEDEMARK	GORDON	0.54
INSTRUCTIONAL SPECIALIST, DSPS	BRADFORD	BOBBY	0.49
INSTRUCTIONAL SPECIALIST, DSPS	SCRANTON	DIANA	0.44
INSTRUCTIONAL SPECIALIST, DSPS	WAGNER	DUSJA	0.64
JOB PLACEMENT TECH.	PEREZ	CAROL	0.60
OFFICE TECHNICIAN	TEER	JOANN	1.00
OFFICE TECHNICIAN, RE-ENTRY	VACANT		0.80
POLICE & SEC. SERGEANT	KESECKER	DARRYL	0.40
POLICE OFFICER	ADAMS	JOHN	0.40
POLICE OFFICER	MOUA	TOU	0.40
POLICE OFFICER	O'CONNOR	MARY	0.40
POLICE OFFICER	RUIZ	DUSTIIN	0.40
POLICE OFFICER	VACANT		0.40

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010-2011**

C. RESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
POLICE OFFICER	WIDGER	DANIEL	0.40
PROGRAM TECHNICIAN, DSPTS	BURKHARDT	BRIANNA	0.80
PROGRAM TECHNICIAN, DSPTS	MAYO	MILES	0.49
TESTING TECHNICIAN	FRAITES	DEE	0.16
TUTORING CENTER COORDINATOR	REETZ	BECKY	0.20
WORKFORCE & PARTNERSHIP PROGRAM SPECIALIST	TAKEMOTO	KATHY	0.75
TOTAL CLASSIFIED FTE			<u>24.48</u>
<u>ADMINISTRATORS</u>			
<u>ACADEMIC:</u>			
DIRECTOR OF STUDENT AFFAIRS & HEALTH CENTER	CEDILLO	ARNULFO	0.50
TOTAL ACADEMIC ADMINISTRATORS			<u>0.50</u>
TOTAL ADMINISTRATIVE FTE			<u>0.50</u>
TOTAL RESTRICTED FTE			<u>33.70</u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010-2011**

C. CHILD DEVELOPMENT AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
INSTRUCTOR - IVC SITE SUPERVISOR	BIGGART	MAUREEN	1.00
INSTRUCTOR - KTD SITE SUPERVISOR	VACANT		1.00
INSTRUCTOR	BOWEN	NORA	1.00
INSTRUCTOR	DELGADO	MARY	1.00
INSTRUCTOR	GREGORIE	IRIS	1.00
INSTRUCTOR	MALOUF	JANEATTE	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	HYLAND	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
TENTATIVE BUDGET 2010-2011**

C. CAPITAL OUTLAY FUND FOR MEASURE C AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
ACCOUNTANT	VARGAS	YVETTE	0.30
ACCOUNTS PAYABLE SPECIALIST	SEDIE	THEO	1.00
ADMINISTRATIVE ASSISTANT TO THE DEAN/DIR. (CABINET LEVEL)	HOLLIDAY	HEATHER	1.00
TOTAL CLASSIFIED FTE			<u>2.30</u>
<u>ADMINISTRATORS</u>			
<u>CLASSIFIED:</u>			
DIRECTOR OF MODERNIZATION	CHERNOCK	VIRGINIA	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>336.96</u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010 – 2011**

79

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).

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.

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.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010 – 2011**

80

Current Expense of Education

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

Full-Time Equivalent Student (FTES)

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

Fund

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

Fund Balance

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

General Fund

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

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2010 – 2011**

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.