



**MARIN
COMMUNITY
COLLEGE
DISTRICT**

**TENTATIVE
BUDGET**

FISCAL YEAR

2014-2015

JUNE 17, 2014

MARIN COMMUNITY COLLEGE DISTRICT

BOARD OF TRUSTEES

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Dr. Eva Long, Vice President

Mr. Philip Kranenburg, Clerk

Ms. Brady Bevis

Ms. Diana Conti

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**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2014-2015**

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PART I – Budget Assumptions and Highlights

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BUDGET ASSUMPTIONS

REVENUE ASSUMPTIONS

- Secured Property Taxes: CCPI 0.454% of assessment roll; \$41,363,206 per County estimate at 5/16/14
- Supplemental Taxes: Increase 5%
- Unsecured Taxes: Increase 1%
- Prior Year Property Taxes: Increase 1%
- State Allocations: 95% of prior year, adjusted as new information becomes available
- Enrollment Fees: Flat—(enrollment has been declining)
- Non-resident Tuition: 20% annual increase for International Students
- Local revenue: \$10 student technology fee per semester; increase in commission from bookstore vendor
- Increased fees: Health and parking impact restricted fund revenues

SALARY ASSUMPTIONS

Salary Schedules:

- CSEA: 1% increase effective July 1, 2014; 1% increase effective January 1, 2015
- SEIU: 1.5% increase effective July 1, 2014
- Unrepresented: 1% increase effective July 1, 2014; 1% increase effective January 1, 2015

Permanent Positions:

- Faculty: Budgeted 100% as instructional or non-instructional regular, assumes all additional assignments are overload

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- Classified: Budgeted at Board approved FTE at current step and column
- Vacant Positions: All SERPed positions reviewed by Cabinet to determine whether vacancy will be filled. If vacant position will not be filled, nothing is budgeted. For vacant positions that will be filled:
 - UPM: Vacancies budgeted at Column 3, Step 11
 - CSEA: Vacancies budgeted at Step C of salary range
 - SEIU: Vacancies budgeted at Step C of salary range
 - Unrepresented: Vacancies budgeted at midpoint of salary range
- PT Faculty adjusted for FT conversions/hires
- Classified Hourly and Overtime – discretionary, budgeted by departments

BENEFIT ASSUMPTIONS

Medical Benefits:

- Permanent staff: Budgeted at existing coverage with the district cap at \$1,784.79 per month. 12% increase effective February 1, 2015 for coverage below the cap.
- PT Faculty: Budgeted at existing coverage up to the district cap of \$1,341.95 per month for current recipients.
- Vacant positions: Budgeted at Kaiser Member plus 1.

Dental/Vision/Other: Budgeted at current rates.

Statutory Rates:

- STRS: 9.5% (1.25% over prior year)
- PERS: 20.009%
- PEPR: 11.7%

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- Public Safety PERS: 31.81%
- Public Safety PEPRA: 12.25%
- OASDI: 6.2%
- Medicare: 1.45%
- State Unemployment Insurance: 0.05%
- Workers' Compensation: 1.245%

FIXED COST ASSUMPTIONS

- Water, Sewer, Pest: Higher of 5% increase or increase over prior year actuals
- Gas/Electricity: 5% increase from prior year budget; savings go into Maintenance Management Fund for M&O
- Insurance: Rates will be determined at JPA June Board meeting; will be adjusted in Adoption Budget

OTHER EXPENDITURE ASSUMPTIONS

- Supplies, Operating Expenses and Equipment: Budgeted by departments
- No election costs

OTHER OUTGO ASSUMPTIONS

- Fund transfers as required to backfill categorical programs as needed

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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 2013-14, the District received approximately \$17.1 million more as a Basic Aid district – the “Basic Aid increment” – than it would have received from apportionment. In 2014-15, the Basic Aid increment will be approximately \$18.5 million.

The State Budget Process and College of Marin

The most significant element for the District in the State budget process for 2013-14 was the passage of Proposition 30, The Schools and Local Public Safety Protection Act of 2012. As a result, the District expects to receive \$100 per FTES annually for 4 years beginning in fiscal year 2013-14. The Fiscal Year 2014-15 Tentative Budget includes \$438 thousand for EPA Proposition 30 revenue. The Chancellor’s Office has adopted a COLA of 1.7% for its 2014-15 budget.

Discussion of the Proposed Budget for Fiscal Year 2014-15

The Tentative Budget for 2014-15 has the following key elements:

- Budgeted expenditures exceed planned revenues resulting in \$811 thousand net decrease to the ending Fund Balance.
- The Ending Fund Balance for 2014-15 is 7.0% of total Unrestricted General Fund expenses compared to the estimated 9.2% for 2013-14.
- A positive CPI inflation factor adjustment of 0.454% for secured property taxes is expected to result in an increase of \$1.4 million for 2014-15 secured property taxes.
- Increase in health benefits is approximately \$802 thousand for 2014-15.

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Analysis and Comparison of Revenue and Expense

Projected total General Fund Revenue for 2014-15 is \$68.7 million compared to \$63.4 million for 2013-14. This is an increase of \$5.3 million or 8.4%, principally due to deferred revenues of categorical programs from prior years. Projected total General Fund Expenditures for 2014-15 are \$71.1 million compared to \$65.1 million for 2013-14. This is an increase of \$6.0 million or 9.2%, principally due to carry forwards of categorical programs from prior years. The 2014-15 budgeted unrestricted revenues of \$46.8 million increased \$2.0 million or 4.5% over the 2013-14 unrestricted revenues of \$44.8 million; 2014-15 budgeted unrestricted expenditures of \$49.3 million is an increase of \$2.9 million or 6.3% more than the 2013-14 unrestricted expenditures of \$46.4 million.

Discussion of Year-end Results for Fiscal Year 2013-14

Unrestricted revenues are about \$10 thousand higher than budgeted. Unrestricted expenditures are approximately \$1.3 million lower than budgeted, primarily due to vacant positions and lower benefit costs than anticipated.

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 2014-15 the County of Marin will provide short-term funding not to exceed \$16 million.

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Special Fund Highlights

Scholarship and Investment Trust Fund

Previously "Foundation Trust Fund," the name of this fund was changed in accordance with the accounting and financial statement guidelines of the California Community Colleges Chancellor's Office. The 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 fifteen endowments and grants coordinated through this fund. The value of the principal in the Scholarship and Investment Trust Fund as of June 30, 2014 is projected to be \$1.3 million. The remainder of the fund balance is interest earned on these funds.

Child Development Fund

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

The Child Development Fund's federal, state and local revenue sources are intended to support child care activities. On the other hand, most of the General Fund's transfer supports the cost of the instructional lab support the Child Study Centers provide to the College's academic programs. Results of 2013-14 operations are estimated at \$229 thousand more in expenditures than externally funded revenue. Approximately 72% or \$167 thousand of the \$229 thousand General Fund transfer is attributable to the cost of Child Study Centers providing lab support to the College's programs and results in a \$0 year-end fund balance. The 2014-2015 Tentative Budget includes increased Parent Fees and a General Fund transfer of \$240 thousand, of which approximately three-quarters supports the costs of instructional lab services the Centers provide to the College and continues to result in a \$0 fund balance.

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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.

Capital Outlay Fund – Measure C Building Fund

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

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

Hamilton Redevelopment Bond Redemption Fund

In 2003/04 the District approved the issuance of a lease revenue bond. The financing was accomplished, and a total of \$3.1 million of bond funds were generated. After financing and placement costs, the District had \$2.7 million available to fund capital facilities renewal projects and capital equipment purchases, and \$213 thousand held in the required debt service reserve. The bond is repaid by the stream of revenues due to the District from the Hamilton Redevelopment Project. Debt service for 2013-14 amounted to \$96 thousand and is projected to be \$104 thousand for 2014-15.

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Measure C Bond Redemption Fund

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

This fund is used for the payment of principal and interest on the bond. Debt service for 2013-14 for amounted to \$12.3 million and is projected to be \$9.9 million for 2014-15. Expenditures are covered by proceeds of the ad valorem property tax which is billed and collected by the Marin County Tax Assessor's Office.

Self-Insurance Fund

The District self-insures for vision and dental coverage, with stop-loss insurance on the dental coverage. The full funding burden is borne by the District and is classified as a part of Benefits. The District does not anticipate a rate change for 2014-15.

Other Post Employment Benefits (OPEB) Trust Fund

In June 2013, the District established an irrevocable OPEB trust fund with CalPERS, formally named the California Employers' Retiree Benefit Trust (CERBT) fund, and transferred \$2.2 million balance from the previous Retiree Unfunded Medical Benefits Liability Fund to the new irrevocable OPEB Trust fund. It is anticipated that earnings from the irrevocable OPEB trust fund will allow the District to begin funding retiree benefits entirely from the trust beginning in the 2018-19 Fiscal Year. In 2012, Total Compensation System, Inc. updated the OPEB actuarial study (through September 1, 2012) which showed that the unfunded liability had diminished from about \$6.6 million down to \$5.7 million. Also, in preparation for establishing the new irrevocable OPEB trust, Total Compensation System, Inc. completed another actuarial study (through June 30, 2013) which showed that the unfunded liability had diminished down to \$5.1 million. Investment earnings are expected to be \$278 thousand in 2013-14 and \$250 thousand in 2014-15.

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

FTES DATA

<u>FTES</u>	<u>2005-06</u>	<u>2006-07</u>	<u>% CH.</u>	<u>2007-08</u>	<u>% CH.</u>	<u>2008-09</u>	<u>% CH.</u>	<u>2009-10</u>	<u>% CH.</u>
Credit	4,040	4,030	-0.2%	4,033	0.1%	4,313	6.9%	5,126	18.8%
Non-Credit	70	248	254.3%	391	57.7%	326	-16.6%	334	2.5%
TOTAL	4,110	4,278	4.1%	4,424	3.4%	4,639	4.9%	5,460	17.7%

<u>FTES</u>	<u>2009-10</u>	<u>2010-11</u>	<u>% CH.</u>	<u>2011-12</u>	<u>% CH.</u>	<u>2012-13</u>	<u>% CH.</u>	<u>(a)</u> <u>2013-14</u>	<u>% CH.</u>
Credit	5,126	5,101	-0.5%	4,779	-6.3%	4,462	-6.6%	4,145	-7.1%
Non-Credit	334	284	-15.0%	236	-16.9%	209	-11.4%	231	10.5%
TOTAL	5,460	5,385	-1.4%	5,015	-6.9%	4,671	-6.9%	4,376	-6.3%

FTES

(a) CCFS-320 as of April 15, 2014

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PART III - SUMMARY OF FUNDS
A. REVENUES

FISCAL YEAR				
REVENUE SUMMARY	ACTUAL 2011-2012	ACTUAL 2012-2013	ESTIMATED ACTUAL 2013-2014	TENTATIVE BUDGET 2014-2015
FUND TITLE				
UNRESTRICTED GENERAL FUND	\$ 44,518,113	\$ 45,314,505	\$ 44,758,409	\$ 46,813,922
COMMUNITY SERVICES	1,044,148	1,053,107	1,007,976	1,184,000
RESTRICTED GENERAL FUND	17,622,940	16,898,232	17,597,471	20,666,111
TOTAL GENERAL FUND	63,185,201	63,265,844	63,363,856	68,664,033
INVESTMENT TRUST FUND	41,834	302,833	314,727	107,068
CHILD DEVELOPMENT FUND	644,178	661,906	696,632	735,690
CAPITAL OUTLAY FUND	232,327	583,267	403,202	3,000
CAPITAL OUTLAY FUND-MEASURE C	128,947	47,048,466	45,000	36,000
HAMILTON REDEVELOPMENT BOND FUND	82,786	133,893	95,782	111,339
MEASURE C INTEREST/REDEMPTION FUND	9,892,217	18,098,446	12,311,165	11,605,751
SELF-INSURANCE FUND	665,471	659,465	626,860	627,150
RETIREE UNFUNDED MEDICAL BENEFITS FUND	4,857	2,263	-	-
OTHER POST EMPLOYMENT BENEFITS (OPEB) TRUST FUND		3,440	278,000	250,000
ASSOCIATED STUDENTS ORGANIZATIONS	194,174	183,405	177,594	207,275
TOTAL - ALL FUNDS	\$ 75,071,992	\$ 130,943,228	\$ 78,312,818	\$ 82,347,306

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PART III - SUMMARY OF FUNDS
B. EXPENDITURES

FISCAL YEAR				
EXPENDITURE SUMMARY	ACTUAL 2011-2012	ACTUAL 2012-2013	ESTIMATED ACTUAL 2013-2014	TENTATIVE BUDGET 2014-2015
FUND TITLE				
UNRESTRICTED GENERAL FUND	\$ 45,511,848	\$ 46,436,676	\$ 46,367,054	\$ 49,298,732
COMMUNITY SERVICES	1,118,707	1,143,078	1,100,050	1,184,000
RESTRICTED GENERAL FUND	17,622,940	16,898,232	17,597,471	20,666,111
TOTAL GENERAL FUND	64,253,495	64,477,986	65,064,575	71,148,843
INVESTMENT TRUST FUND	104,285	107,590	82,080	500,000
CHILD DEVELOPMENT FUND	644,178	661,906	696,632	735,690
CAPITAL OUTLAY FUND	-	-	442,842	1,472,674
CAPITAL OUTLAY FUND-MEASURE C	35,911,885	29,286,221	15,335,845	33,686,457
HAMILTON REDEVELOPMENT BOND FUND	91,526	94,833	98,663	105,508
MEASURE C INTEREST/REDEMPTION FUND	9,181,467	9,951,962	12,257,295	9,864,625
SELF-INSURANCE FUND	580,813	635,716	613,280	692,400
RETIREE UNFUNDED MEDICAL BENEFITS FUND	-	2,164,078	-	-
OTHER POST EMPLOYMENT BENEFITS (OPEB) TRUST FUND	-	27	3,300	3,000
ASSOCIATED STUDENTS ORGANIZATIONS	127,447	171,999	197,956	207,275
TOTAL - ALL FUNDS	\$ 110,895,096	\$ 107,552,318	\$ 94,792,468	\$ 118,416,472

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

FISCAL YEAR	ACTUAL	ACTUAL	ESTIMATED	TENTATIVE	DOLLAR	%
	2011-2012	2012-2013	ACTUAL	BUDGET	CHANGE	CHANGE
			2013-2014	2014-2015		
SOURCES OF FUNDS						
BEGINNING FUND BALANCE	\$ 6,210,069	\$ 5,141,775	\$ 3,929,633	\$ 4,284,427	\$ 354,794	9.0%
REVENUES						
PROGRAM-BASED FUNDING	\$ 41,608,544	\$ 42,659,867	\$ 44,288,064	\$ 45,712,446	\$ 1,424,382	3.2%
FEDERAL	1,113	977	1,000	1,000	-	0.0%
OTHER STATE	1,684,534	1,445,287	1,323,122	1,291,125	(31,997)	-2.4%
OTHER LOCAL	1,223,922	1,208,374	1,201,736	1,483,034	281,298	23.4%
TOTAL REVENUE	44,518,113	45,314,505	46,813,922	48,487,605	1,673,683	3.6%
TOTAL SOURCES	50,728,182	50,456,280	50,743,555	52,772,032	2,028,477	4.0%
USE OF FUNDS						
SALARIES	28,589,628	28,417,007	27,181,676	28,998,529	1,816,853	6.7%
BENEFITS	10,885,144	11,719,697	11,616,378	13,308,117	1,691,739	14.6%
TOTAL SALARIES & BENEFITS	39,474,772	40,136,704	38,798,054	42,306,646	3,508,592	9.0%
FIXED EXPENSES	2,115,860	2,039,061	2,205,384	2,557,395	352,011	16.0%
OTHER OPERATING	2,741,295	2,913,110	3,077,268	3,257,731	180,463	5.9%
CAPITAL OUTLAY	371,942	320,415	1,278,355	412,383	(865,972)	-67.7%
OTHER OUTGO	807,979	1,027,386	1,007,993	764,577	(243,416)	-24.1%
TOTAL OTHER EXPENSES	6,037,076	6,299,972	7,569,000	6,992,086	(576,914)	-7.6%
TOTAL USES	45,511,848	46,436,676	46,367,054	49,298,732	2,931,678	6.3%
SOURCES OVER (UNDER) USES	5,216,334	4,019,604	4,376,501	3,473,300	(903,201)	-20.6%
TRANSFER IN (OUT)	(74,559)	(89,971)	(92,074)	-	92,074	-100.0%
ENDING FUND BALANCE	\$ 5,141,775	\$ 3,929,633	\$ 4,284,427	\$ 3,473,300	\$ (903,201)	-21.1%
RESERVE	11.3%	8.4%	9.2%	7.0%		
SURPLUS/(DEFICIT)	\$ (1,068,294)	\$ (1,212,142)	\$ 354,794	\$ (811,127)		

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

FISCAL YEAR			ESTIMATED	TENTATIVE		
	ACTUAL	ACTUAL	ACTUAL	BUDGET	DOLLAR	%
	2011-2012	2012-2013	2013-2014	2014-2015	CHANGE	CHANGE
PROGRAM-BASED FUNDING						
STATE SUBVENTIONS	\$ 273,774	\$ 269,304	\$ 265,241	\$ 265,241	\$ -	0.0%
TOTAL	273,774	269,304	265,241	265,241	-	0.0%
PROPERTY TAXES						
SECURED	38,012,618	38,554,174	39,992,466	41,363,206	1,370,740	3.4%
SUPPLEMENTAL	413,686	564,446	880,952	925,000	44,048	5.0%
UNSECURED	899,726	847,458	888,775	897,663	8,888	1.0%
PRIOR-YEAR	45,505	70,578	70,630	71,336	706	1.0%
TOTAL TAXES	39,371,535	40,036,656	41,832,823	43,257,205	1,424,382	3.4%
ENROLLMENT FEES	1,963,235	2,353,907	2,190,000	2,190,000	-	0.0%
TOTAL PROGRAM-BASED	41,608,544	42,659,867	44,288,064	45,712,446	1,424,382	3.2%
FEDERAL REVENUE	1,113	977	1,000	1,000	-	n/a
STATE REVENUE						
PARTNERSHIP FOR EXCELL	576,520	-	-	-	-	0.0%
OTHER STATE	1,108,014	1,445,287	1,323,122	1,291,125	(31,997)	-2.4%
TOTAL STATE	1,684,534	1,445,287	1,323,122	1,291,125	(31,997)	-2.4%
LOCAL REVENUE						
INTEREST	12,842	4,401	943	943	-	0.0%
NON-RESIDENCE FEES	806,151	717,656	788,449	860,000	71,551	9.1%
OTHER STUDENT CHARGES	88,121	71,176	68,344	141,711	73,367	107.3%
NON-RESIDENCE INSURANCE	52,958	56,454	69,000	70,380	1,380	2.0%
MISCELLANEOUS	263,850	358,687	275,000	410,000	135,000	49.1%
	1,223,922	1,208,374	1,201,736	1,483,034	281,298	23.4%
TOTAL REVENUE	\$ 44,518,113	\$ 45,314,505	\$ 46,813,922	\$ 48,487,605	\$ 1,673,683	3.6%

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

FISCAL YEAR	ACTUAL 2011-2012	ACTUAL 2012-2013	ESTIMATED ACTUAL 2013-2014	TENTATIVE BUDGET 2014-2015	DOLLAR CHANGE	% CHANGE
USE OF FUNDS						
SALARIES	\$ 28,589,628	\$ 28,417,007	\$ 27,181,676	\$ 28,998,529	\$ 1,816,853	6.7%
BENEFITS	10,885,144	11,719,697	11,616,378	13,308,117	1,691,739	14.6%
TOTAL SALARIES & BENEFITS	39,474,772	40,136,704	38,798,054	42,306,646	3,508,592	9.0%
FIXED EXPENSES	2,115,860	2,039,061	2,205,384	2,557,395	352,011	16.0%
OTHER OPERATING	2,741,295	2,913,110	3,077,268	3,257,731	180,463	5.9%
CAPITAL OUTLAY	371,942	320,415	1,278,355	412,383	(865,972)	-67.7%
OTHER OUTGO	807,979	1,027,386	1,007,993	764,577	(243,416)	-24.1%
TOTAL OTHER EXPENSES	6,037,076	6,299,972	7,569,000	6,992,086	(576,914)	-7.6%
TOTAL USES	\$ 45,511,848	\$ 46,436,676	\$ 46,367,054	\$ 49,298,732	\$ 2,931,678	6.3%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2014-2015**

**UNRESTRICTED GENERAL FUND
SALARY ANALYSIS**

FISCAL YEAR				ESTIMATED	TENTATIVE	
	ACTUAL	ACTUAL	ACTUAL	%	BUDGET	%
	2011-2012	2012-2013	2013-2014	CHANGE	2014-2015	CHANGE
SALARIES						
FACULTY						
INSTRUCTORS-REGULAR	\$ 7,338,705	\$ 7,401,768	\$ 7,007,016	-5.3%	\$ 9,277,355	32.4%
INSTRUCTORS-HOURLY	7,584,401	6,875,790	7,048,921	2.5%	5,509,462	-21.8%
NON-INSTRUCTORS-REGULAR	1,218,775	1,209,727	834,974	-31.0%	1,048,731	25.6%
NON-INSTRUCTORS-HOURLY	760,110	682,518	834,198	22.2%	632,507	-24.2%
FACULTY	16,901,991	16,169,803	15,725,109	-2.8%	16,468,055	4.7%
CLASSIFIED						
STAFF - REGULAR	7,402,044	7,819,751	7,329,379	-6.3%	7,868,582	7.4%
INSTRUCTIONAL - REGULAR	971,271	965,845	943,412	-2.3%	1,174,052	24.4%
HOURLY INST./NON INST.	684,399	845,763	832,250	-1.6%	750,100	-9.9%
OVERTIME	135,572	137,227	159,743	16.4%	144,000	-9.9%
CLASSIFIED	9,193,286	9,768,586	9,264,784	-5.2%	9,936,734	7.3%
ADMINISTRATORS						
ACADEMIC	1,967,136	1,792,961	1,409,434	-21.4%	1,611,018	14.3%
CLASSIFIED	527,215	685,657	782,349	14.1%	982,722	25.6%
ADMINISTRATORS	2,494,351	2,478,618	2,191,783	-11.6%	2,593,740	18.3%
TOTAL SALARIES	\$ 28,589,628	\$ 28,417,007	\$ 27,181,676	-4.3%	\$ 28,998,529	6.7%

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2014-2015

UNRESTRICTED GENERAL FUND
BENEFIT ANALYSIS

FISCAL YEAR	ESTIMATED			%	TENTATIVE	
	ACTUAL 2011-2012	ACTUAL 2012-2013	ACTUAL 2013-2014		CHANGE	BUDGET 2014-2015
PUBLIC RETIREMENT						
STRS	\$ 1,339,450	\$ 1,375,601	\$ 1,253,938	-8.8%	\$ 1,600,815	27.7%
PERS	1,728,617	1,825,109	1,786,699	-2.1%	2,005,974	12.3%
FICA	688,969	695,580	706,460	1.6%	753,166	6.6%
MEDICARE	381,916	389,288	387,139	-0.6%	420,478	8.6%
UNEMPLOYMENT	496,185	340,299	42,827	-87.4%	74,499	74.0%
WORKERS COMP. INS.	355,423	490,301	339,744	-30.7%	493,953	45.4%
SERP - FACULTY	-	145,814	233,619	60.2%	233,619	0.0%
SERP - CLASSIFIED	-	-	147,410	0.0%	185,297	25.7%
SERP - ADMINISTRATORS	-	-	30,500	0.0%	50,510	65.6%
TOTAL	4,990,560	5,261,992	4,928,336	-6.3%	5,818,311	18.1%
HEALTH PROTECTION	5,894,584	6,457,705	6,688,042	3.6%	7,489,806	12.0%
TOTAL BENEFITS	\$ 10,885,144	\$ 11,719,697	\$ 11,616,378	-0.9%	\$ 13,308,117	14.6%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2014-2015**

**UNRESTRICTED GENERAL FUND
FIXED EXPENSES ANALYSIS**

FISCAL YEAR	ACTUAL	ACTUAL	ESTIMATED	%	TENTATIVE	%
	2011-2012	2012-2013	ACTUAL	CHANGE	BUDGET	CHANGE
			2013-2014		2014-2015	
FIXED EXPENSES						
UTILITIES						
SEWER SERVICE	\$ 73,998	\$ 89,300	\$ 94,371	5.7%	\$ 99,750	5.7%
TELEPHONE	105,216	104,956	119,169	13.5%	135,257	13.5%
WATER	123,158	157,218	152,716	-2.9%	160,352	5.0%
GAS & ELECTRICITY	1,316,939	1,194,394	1,286,133	7.7%	1,591,800	23.8%
PEST CONTROL	77,760	71,229	81,051	13.8%	92,236	13.8%
	<u>1,697,071</u>	<u>1,617,097</u>	<u>1,733,440</u>	<u>7.2%</u>	<u>2,079,395</u>	<u>20.0%</u>
INSURANCE	418,789	421,964	471,944	11.8%	478,000	1.3%
	<u>418,789</u>	<u>421,964</u>	<u>471,944</u>	<u>11.8%</u>	<u>478,000</u>	<u>1.3%</u>
TOTAL	<u>\$ 2,115,860</u>	<u>\$ 2,039,061</u>	<u>\$ 2,205,384</u>	<u>8.2%</u>	<u>\$ 2,557,395</u>	<u>16.0%</u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2014-2015**

**UNRESTRICTED GENERAL FUND
OTHER OPERATING EXPENSES ANALYSIS**

FISCAL YEAR	ESTIMATED			%	TENTATIVE	
	ACTUAL 2011-2012	ACTUAL 2012-2013	ACTUAL 2013-2014		BUDGET 2014-2015	% CHANGE
OTHER OPERATING EXPENSES						
SUPPLIES & MATERIALS	\$ 513,520	\$ 532,061	\$ 595,057	11.8%	\$ 653,636	9.8%
PERSONAL SVCE, LECTURE	105,134	98,012	106,608	8.8%	101,842	-4.5%
TRAVEL & CONFERENCE	121,328	126,169	151,304	19.9%	151,373	0.0%
DUES & MEMBERSHIP	75,427	67,703	107,965	59.5%	104,418	-3.3%
LEGAL	174,177	131,298	208,088	58.5%	150,000	-27.9%
AUDITS & ELECTION	203,415	82,500	300,750	264.5%	111,925	-62.8%
CONTRACTED SERVICES	928,772	1,029,314	691,273	-32.8%	1,049,410	51.8%
POSTAGE	65,446	68,686	80,916	17.8%	95,925	18.5%
PRINTING & PUBLICATION	99,351	81,874	74,108	-9.5%	77,300	4.3%
RENTAL & LEASES	36,012	41,376	30,810	-25.5%	112,949	266.6%
RECRUITMENT	187,837	158,802	219,716	38.4%	209,000	-4.9%
OTHER DISTRICT-WIDE EXP.	226,223	490,447	504,248	2.8%	434,600	-13.8%
MISCELLANEOUS	4,653	4,868	6,425	32.0%	5,353	-16.7%
TOTAL	\$ 2,741,295	\$ 2,913,110	\$ 3,077,268	5.6%	\$ 3,257,731	5.9%

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2014-2015

UNRESTRICTED GENERAL FUND
CAPITAL OUTLAY ANALYSIS

FISCAL YEAR	ACTUAL		ESTIMATED	%	TENTATIVE	%
	2011-2012	2012-2013	2013-2014	CHANGE	BUDGET 2014-2015	CHANGE
CAPITAL OUTLAY						
LIBRARY BOOKS/PERIODICALS	\$ 62,686	\$ 68,029	\$ 73,582	8.2%	\$ 86,500	17.6%
EQUIPMENT NEW & LEASED	309,256	252,386	1,204,773	377.4%	325,883	-73.0%
TOTAL	\$ 371,942	\$ 320,415	\$ 1,278,355	299.0%	\$ 412,383	-67.7%
OTHER OUTGO						
INTERFUND / INTRAFUND TRANSFERS:						
MAINTENANCE MANAGEMENT FUND	\$ 189,210	\$ 321,022	\$ 229,867	-28.4%	\$ -	-100.0%
INSTRUCT. SUPPORT FOR LAB SCHOOL		159,148	167,413	5.2%	175,000	4.5%
CHILD DEVELOPMENT FUND	244,405	24,635	61,920	151.3%	64,631	4.4%
DSPS	169,715	159,509	205,485	28.8%	236,547	15.1%
PUENTE	102,161	89,268	83,622	-6.3%	91,000	8.8%
BFAP/FA	50,956	122,834	144,591	17.7%	91,902	-36.4%
TECHNOLOGY FUND	-	57,870	-	-100.0%	-	0.0%
MATRICULATION-CREDIT	6,036	34,815	-	-100.0%	-	0.0%
MATRICULATION-NONCREDIT	23,197	17,987	63,713	254.2%	74,200	16.5%
EOPS/CARE	15,563	11,582	764	-93.4%	-	-100.0%
SINGLE STOP	-	27,645	-	-100.0%	30,297	0.0%
WORKSTUDY	5,820	-	-	n/a	-	0.0%
BRANSON	-	-	50,000	n/a	-	-100.0%
MISCELLANEOUS	916	1,071	618	-42.3%	1,000	61.8%
TOTAL	\$ 807,979	\$ 1,027,386	\$ 1,007,993	-1.9%	\$ 764,577	-24.1%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2014-2015**

D. COMMUNITY SERVICES

FISCAL YEAR	ACTUAL	ACTUAL	ESTIMATED	TENTATIVE	%
	2011-2012	2012-2013	ACTUAL	BUDGET	CHANGE
			2013-2014	2014-2015	
REVENUE BY PROGRAM					
COMM. SVCS. ADVERTISING	\$ 1,822	\$ 1,812	\$ 1,744	\$ 2,000	14.7%
FACILITIES USE	74,399	72,526	84,342	84,000	-0.4%
INTENSIVE ENGLISH	139,291	161,838	161,577	198,000	22.5%
EMERITUS	292,544	289,841	288,736	400,000	38.5%
SHORT COURSES/WORKSHOPS	448,141	459,999	426,133	450,000	5.6%
MICROCOMPUTER CENTER	87,951	67,091	45,444	50,000	10.0%
Total Revenue	\$ 1,044,148	\$ 1,053,107	\$ 1,007,976	\$ 1,184,000	17.5%
EXPENDITURES BY PROGRAM					
COMM. SVCS. OFFICE	\$ 577,319	\$ 560,638	\$ 546,227	\$ 600,000	9.8%
FACILITIES USE	1,529	14,620	8,585	4,000	-53.4%
INTENSIVE ENGLISH	150,949	145,265	121,878	150,000	23.1%
EMERITUS	161,750	164,696	175,955	180,000	2.3%
SHORT COURSES/WORKSHOPS	188,854	226,527	225,137	225,000	-0.1%
MICROCOMPUTER CENTER	38,306	31,332	22,268	25,000	12.3%
Total Expenditures	\$ 1,118,707	\$ 1,143,078	\$ 1,100,050	\$ 1,184,000	7.6%
TRANSFER IN FROM UNRESTRICTED	\$ (74,559)	\$ (89,971)	\$ (92,074)	\$ -	n/a

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2014-2015

E. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2011-2012	ACTUAL 2012-2013	ESTIMATED ACTUAL 2013-2014	TENTATIVE BUDGET 2014-2015
FEDERAL SOURCES				
Child Development Training Consortium	\$ 11,354	\$ 11,629	\$ 12,698	\$ 14,800
College Work Study Program	266,777	263,290	249,924	249,924
ECE Mentor Program	3,228	3,200	3,200	3,200
Foster Care Education Program (51% Federal)	32,495	36,528	36,528	35,731
Office of Emergency Services – Preparedness Plan Carry Forward	-	-	1,800	-
PELL (Grants & Admin) & Direct Loan Programs	12,715,225	11,676,363	10,435,167	10,850,219
Supplemental Education Opportunity Grants	165,650	137,800	174,000	165,580
Transitional Assistance to Needy Families (50% Federal)	14,864	15,251	15,097	15,097
VTEA - Tech. Prep.	46,970	49,389	44,025	43,269
Vocational & Applied Tech. Education	122,637	130,158	128,759	130,873
Vocational & Applied Tech Education – Carry Forward	1,510	-	-	-
TOTAL FEDERAL	\$ 13,380,710	\$ 12,323,608	\$ 11,101,198	\$ 11,508,693

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2014-2015**

E. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	<u>ACTUAL 2011-2012</u>	<u>ACTUAL 2012-2013</u>	<u>ESTIMATED ACTUAL 2013-2014</u>	<u>TENTATIVE BUDGET 2014-2015</u>
STATE SOURCES				
AB 86 Adult Education Planning	\$ -	\$ -	\$ 19	\$ 217,539
Basic Skills	117,332	157,179	103,008	85,500
Basic Skills Carry Forward	-	-	-	63,160
Board Financial Assistance Program Admin. Allowance	221,042	243,024	184,912	175,666
CAL Grants	222,061	261,532	280,000	266,000
CALWORKS	119,087	124,054	144,215	137,004
CALWORKS Carry Forward	1,994	-	-	-
Cooperative Agencies Resources for Education	37,254	37,254	37,254	37,254
Cooperative Agencies Resources for Education Carry Forward	859	-	-	-
Disabled Student Programs & Services	702,116 *	682,039	660,085	627,081
Enrollment Fee Waiver - 2% Administrative	22,800	76,830	43,518	41,342
Extended Opportunity Programs & Services	366,540	357,690	441,286	441,286
Extended Opportunity Programs & Services-Carry Forward	3,650	-	-	-
Faculty and Staff Diversity	4,418	4,497	4,302	4,087
Faculty and Staff Diversity-Carry Forward	2,954	-	-	-
Foster Care Education Program (49% State)	39,716	35,132	37,859	37,859
Hazardous Substances Carry Forward	9,103	13,936	11,200	-
SUB-TOTAL	<u>\$ 1,870,926</u>	<u>\$ 1,993,167</u>	<u>\$ 1,947,658</u>	<u>\$ 2,133,778</u>

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

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2014-2015

E. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

	<u>ACTUAL</u> <u>2011-2012</u>	<u>ACTUAL</u> <u>2012-2013</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>2013-2014</u>	<u>TENTATIVE</u> <u>BUDGET</u> <u>2014-2015</u>
STATE SOURCES CONTINUED				
SUB-TOTAL (PREVIOUS PAGE)	\$ 1,870,926	\$ 1,993,167	\$ 1,947,658	\$ 2,133,778
Industry Driven Regional Collaborative-	141,431	190,547	-	-
Instructional Equipment and Library Materials	-	-	109,713	104,227
Instructional Equipment & Library Materials Carry Forward	-	-	-	110,222
Nursing/Economic Development	62,173	73,847	236,839	129,587
Nursing/Economic Development Carry Forward	100,815	84,514	-	-
Peace Officers Training	-	1,148	3,179	3,000
Peace Officers Training Carry Forward	3,262	-	-	-
Prop. 20 – Lottery – Instructional Supplies	-	64,429	57,329	135,656
Prop. 20 – Lottery – Instructional Supplies Carry Forward	74,866	-	-	451,305
Scheduled Maintenance & Repairs	-	-	175,000	104,220
Scheduled Maintenance - Carry-Forward	-	-	-	235,821
Student Success & Support Program (Credit)	174,756	173,870	378,959	378,959
Student Success & Support Program (Credit) Carry Forward	10,431	-	-	-
Student Success & Support Program (Non-Credit)	62,526 *	62,526	59,154	59,154
Transfer and Articulation , Carry Forward (10-12)	1,098	40	-	40
Transitional Assistance to Needy Families (50% State)	14,864	15,250	15,098	15,098
TOTAL STATE	\$ 2,517,148	\$ 2,659,338	\$ 2,982,929	\$ 3,861,067

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

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2014-2015

E. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2011-2012	ACTUAL 2012-2013	ESTIMATED ACTUAL 2013-2014	TENTATIVE BUDGET 2014-2015
LOCAL SOURCES				
Advancement	\$ -	\$ 43,842	\$ 117,079	\$ 200,000
Advancement Carry Forward	-	-	-	219,271
Annual Fund Drive	32,369	62,788	64,622	75,000
Annual Fund Drive Carry Forward	-	-	-	186,478
Bay Area Career Pathways	-	-	2,472	-
Bay Area Clean Energy - Carry Forward	191	-	-	-
Branson	122,570	121,550	125,488	118,666
COM Foundation:				
Donations	-	-	591	-
Donations Carry Forward	3	598	-	5,087
Scholarships & Carry Forward	-	500	-	-
Electronic Vehicle Training Consortium	28,472	3,282	-	-
Electronic Vehicle Training Consortium Carry Forward	-	-	-	19,855
Health Services - Restricted	277,402	280,528	338,747	316,233
Maintenance Management & Carry Forward	-	88,291	437,449	880,404
MCF – College Skills & Career Bridges for ESL Students Carry Forward	44,753	-	-	-
Marin Community Foundation – Technology Plan Carry Forward	12,408	-	-	-
Napa Valley Community College - Green Grant Carry Forward	13,960	-	-	-
Napa Valley Community College - Green III	8,672	31,666	162	-
Napa Valley Community College - Green Supplemental	801	7,201	-	-
Napa Valley Community College - Green V Multimedia	-	-	41,865	8,135
Napa Valley Community College - Green V Business Office Systems	-	-	3,778	52,222
Outside Scholarships	53,828	109,138	30,524	125,000
Parking	445,047	390,216	898,988	579,833
SUB-TOTAL	\$ 1,040,476	\$ 1,139,600	\$ 2,061,765	\$ 2,786,184

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2014-2015

E. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2011-2012	ACTUAL 2012-2013	ESTIMATED ACTUAL 2013-2014	TENTATIVE BUDGET 2014-2015
LOCAL SOURCES CONTINUED				
SUB-TOTAL (PREVIOUS PAGE)	\$ 1,040,476	\$ 1,139,600	\$ 2,061,765	\$ 2,786,184
Parking Carry Forward	-	-	-	108,103
President's Circle	39,113	4,276	29,828	-
Risk Margin (RM)/ RM Carry Forward	233,697	3,841	790,729	90,112
San Rafael Redevelopment Carry Forward	-	181,764	-	473,410
Santa Rosa Multimedia Collaborative	-	-	-	3,853
Single Stop	37,432	61,724	80,729	58,243
UC Berkeley - Puente Fund	-	1,500	1,500	1,500
TOTAL LOCAL	\$ 1,350,718	\$ 1,392,705	\$ 2,964,551	\$ 3,521,405
OTHER FINANCING SOURCES/OUTGO				
Inter/Intrafund Transfers In/(Out)	374,364	522,581	548,793	524,946
Contingency for Additional Grants	-	-	-	1,250,000
TOTAL RESTRICTED PROGRAMS	\$ 17,622,940	\$ 16,898,232	\$ 17,597,471	\$ 20,666,111

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2014-2015**

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 2011-12, 2012-13 and 2013-14 Fiscal Years, and a proposed Tentative Budget for the 2014-15 Fiscal Year. The following funds or programs are included in this section:

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

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2014-2015**

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

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

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

Since the 1992-93 Fiscal Year, the College became a residuary beneficiary of the Carolyn DeBorba Trust, receiving \$465,147. One-fourth of this amount was transferred to the COM Foundation and the remainder was deposited into this Fund. The intended expenditures of the revenues from these funds are: one quarter Scholarships, one quarter Facilities & Grounds, and one half at Board discretion. During 2012-13, the College became the beneficiary of the Thomas Frederic Humiston Trust, receiving \$200,000. Also during 2012-13 the College began to receive an annual Clara Hamilton nursing scholarship contribution which over the last two years has been \$48,360 and \$50,012 respectively. During 2013-14, the College received a \$200,000 anonymous donation via the Marin Community Foundation for the benefit of the general scholarship fund and Emeritus.

There are currently fifteen endowments and grants coordinated through these funds. The value of the principal in the Scholarship and Investment Trust Funds as of June 30, 2014 is projected at nearly \$1.3 million. The remainder of the fund balance is interest earned on these funds.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2014-2015**

B. NARRATIVE TEXT AND FINANCIAL STATEMENTS

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

FISCAL YEAR	ACTUAL 2011-2012	ACTUAL 2012-2013	ESTIMATED ACTUAL 2013-2014	TENTATIVE BUDGET 2014-2015
REVENUE				
Interest Income	\$ 2,155	\$ 1,184	\$ 923	\$ 1,068
Additional Scholarship Income	-	48,860	275,711	75,000
Additional Endowment Income	39,679	252,789	38,093	31,000
Total Revenue	41,834	302,833	314,727	107,068
EXPENDITURES				
Financial Aid/Support	10,000	9,525	11,049	200,000
Instructional/College Improvements	94,285	98,065	71,031	300,000
Total Expenditures	104,285	107,590	82,080	500,000
Excess of Revenue Over Expenditures	(62,451)	195,243	232,647	(392,932)
Beginning Fund Balance	969,349	906,898	1,102,141	1,334,788
ENDING FUND BALANCE	\$ 906,898	\$ 1,102,141	\$ 1,334,788	\$ 941,856

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2014-2015**

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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 eight 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. The 2014-15 Tentative Budget includes State Tax Bailout and Department of Ed preschool contract funding levels consistent with 2013-14. Although the State budget picture has improved with the passage of Proposition 30, Pre-school funding is still extremely uncertain and dependent upon the level of state certified enrollments. Locally, Child Study Center management and staff continue to make significant progress with other funding sources and the Tentative Budget reflects significantly higher parent fee income.

2014-15 expenses are budgeted to increase as a result of staffing related costs including benefits.

The 2013-14 estimated deficit is covered by a transfer of \$229 thousand from the General Fund. 2014-15's budgeted operational deficit of \$240 thousand will need to be entirely funded by the General Fund.

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2014-2015

CHILD DEVELOPMENT FUND
REVENUE AND EXPENDITURE REPORT

FISCAL YEAR	ACTUAL 2011-2012	ACTUAL 2012-2013	ESTIMATED ACTUAL 2013-2014	TENTATIVE BUDGET 2014-2015
REVENUE				
Interest Income	\$ 174	\$ 104	\$ 56	\$ 50
Federal Income	21,787	20,799	20,265	23,000
State Income	238,367	222,768	236,576	238,219
Other Local Income	88,387	121,383	110,345	134,790
Grants/Contributions	51,058	113,069	100,057	100,000
Interfund Transfer-In for Instructional Support		159,148	167,413	175,000
Interfund Transfer-In - General Fund	244,405	24,635	61,920	64,631
Total Revenue	644,178	661,906	696,632	735,690
EXPENDITURES				
Certificated Salaries	350,452	355,313	356,755	366,335
Classified Salaries	56,152	58,768	93,393	84,942
Fringe Benefits	212,959	222,542	219,676	255,053
Supplies	7,597	6,792	7,791	9,500
Food	16,118	17,488	17,789	18,500
Other Operating Expenses	900	1,003	1,228	1,360
Total Expenditures	644,178	661,906	696,632	735,690
Excess of Revenue Over Expenditures	-	-	-	-
Beginning Fund Balance	0	0	0	0
ENDING FUND BALANCE	\$ 0	\$ 0	\$ 0	\$ 0

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2014-2015**

**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 2014-2015

CAPITAL OUTLAY FUND
REVENUE AND EXPENDITURE REPORT

FISCAL YEAR	ACTUAL 2011-2012	ACTUAL 2012-2013	ESTIMATED ACTUAL 2013-2014	TENTATIVE BUDGET 2014-2015
REVENUE				
Interest Income	\$ 2,317	\$ 3,111	\$ 3,150	\$ 3,000
Property Rental	40,800	19,500	-	-
Prop 39 CA Clean Energy Jobs Act	-	-	170,185	-
Other Local Income	-	239,634	-	-
Interfund Transfers	189,210	321,022	229,867	-
Total Revenue	232,327	583,267	403,202	3,000
EXPENDITURES				
Facilities Assessment	-	-	75,680	400,000
Building Improvements	-	-	233,066	1,000,000
Prop 39 Projects	-	-	97,511	72,674
Pool Improvements	-	-	17,000	-
Other	-	-	19,585	-
Total Expenditures and Transfers	-	-	442,842	1,472,674
Excess of Revenue Over Expenditures	232,327	583,267	(39,640)	(1,469,674)
Beginning Fund Balance	2,206,160	2,438,487	3,021,754	2,982,114
ENDING FUND BALANCE	\$ 2,438,487	\$ 3,021,754	\$ 2,982,114	\$ 1,512,440

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2014-2015**

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

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

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

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

The 2014-15 budget outlines approximately \$33.7 million in facilities renewal and modernization costs, including construction, architectural and civil, geotechnical and MEP engineering services, plus landscape architect, industrial hygienist, cultural resources monitoring, CEQA and energy consultants. Construction and modernization plans outlined for the upcoming fiscal year include the ongoing construction of the new Academic Center Building, ADA building upgrades in Fusselman Hall, Student Services and the Learning Resources Center, seismic upgrade project for the Learning Resources Center, infrastructure, and technology projects.

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2014-2015

CAPITAL OUTLAY FUND FOR MEASURE C
REVENUE AND EXPENDITURE REPORT

FISCAL YEAR	ACTUAL 2011-2012	ACTUAL 2012-2013	ESTIMATED ACTUAL 2013-2014	TENTATIVE BUDGET 2014-2015
REVENUE				
Measure C Bond Proceeds	\$ -	\$ 46,995,000	\$ -	\$ -
Interest Income	128,947	53,466	45,000	36,000
Total Revenue	128,947	47,048,466	45,000	36,000
EXPENDITURES				
PROGRAM LEVEL				
Assessments and Studies	382,558	391,218	175,774	521,363
Program Management	761,311	1,668,539	1,032,324	1,289,094
Program Support	621,084	808,030	478,159	1,057,952
Program Services and Fees	31,668	114,024	9,429	217,398
Non-Project Budget Contingency	-	-	-	3,279,336
Subtotal	1,796,621	2,981,811	1,695,686	6,365,143
DISTRICT WIDE				
Information Technology	593,522	449,097	1,399,625	1,408,465
Swing Space	541,068	2,050,132	113,766	261,601
	1,134,590	2,499,229	1,513,391	1,670,066
PROJECTS				
KENTFIELD CAMPUS				
New Central Plant/ Sewer Line/ Joint Trench	15,598	15,297	7,913	347,022
Austin Science Alterations	79,797	164,433	12,945	1,638,687
New Utility Building	-	-	-	600,000
Larkspur Annex Demolition	-	-	-	45,835
Science Math & Nursing	20,051,762	13,347,072	1,048,814	239,445
Modernize Performing Arts Center & Exhibition Space	8,944,066	4,285,422	206,341	230,849
New Fine Arts	385,691	81,198	37,862	75,048
Fine Arts Weatherization	8,310	192,558	657,370	290,103
Diamond PE Center Modernization	210,749	21,165	-	21,521
Academic Center	928,280	1,788,678	9,599,129	18,714,509
Child Study Center	299,417	3,791,281	108,839	87,611
Learning Resource Center	-	-	10,040	989,960
PE Track Renovations	1,162,080	420	8,767	21,399
ADA Upgrades	24,027	24,283	424,267	2,027,944
Kentfield Campus Expenditures	32,109,777	23,711,807	12,122,287	25,329,933
INDIAN VALLEY CAMPUS				
Transportation Tech Complex	100,150	27,792	3,000	258,934
IVC Main Building	579,110	40,757	817	37,776
Misc IVC	191,637	24,825	664	24,605
Indian Valley Campus Expenditures	870,897	93,374	4,481	321,315
Total Expenditures	35,911,885	29,286,221	15,335,845	33,686,457
Excess of Revenue Over Expenditures	(35,782,938)	17,762,245	(15,290,845)	(33,650,457)
Beginning Fund Balance	67,269,379	31,486,441	49,248,686	33,957,841
ENDING FUND BALANCE	\$ 31,486,441	\$ 49,248,686	\$ 33,957,841	\$ 307,384

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2014-2015**

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

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

The bond is repaid by the stream of revenues due to the District from the Hamilton Redevelopment Project. Debt service for 2013-14 amounted to \$96,133 and is projected to be \$103,858 for 2014-15.

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

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

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2014-2015**

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

FISCAL YEAR	ACTUAL 2011-2012	ACTUAL 2012-2013	ESTIMATED ACTUAL 2013-2014	TENTATIVE BUDGET 2014-2015
REVENUE				
Interest	\$ 311	\$ 172	\$ 185	\$ 200
Other Local Revenue		60,506	51,114	\$ 55,308
Proceeds from Hamilton Redevelopment Agency	82,475	73,215	44,483	55,831
Interfund Transfer In				
Total Revenue	82,786	133,893	95,782	111,339
EXPENDITURES				
Bond Principal	55,000	60,000	65,000	75,000
Interest	34,876	33,158	31,133	28,858
Transaction fees	1,650	1,675	2,530	1,650
Total Expenditures	91,526	94,833	98,663	105,508
Excess of Revenue Over Expenditures	(8,740)	39,060	(2,881)	5,831
Beginning Fund Balance	354,687	345,947	385,007	382,126
ENDING FUND BALANCE	\$ 345,947	\$ 385,007	\$ 382,126	\$ 387,957

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2014-2015**

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

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

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

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

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

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

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

Debt service for 2013-14 amounted to \$12,267,360 and is projected to be \$9,863,125 for 2014-15. 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 2014-2015**

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

FISCAL YEAR	ACTUAL 2011-2012	ACTUAL 2012-2013	ESTIMATED ACTUAL 2013-2014	TENTATIVE BUDGET 2014-2015
REVENUE				
Interest	\$ 6,475	\$ 3,712	\$ 3,000	\$ 3,200
Proceeds from Ad Valorem Tax	9,885,742	10,247,600	12,308,165	11,602,551
Measure C Premium	-	7,847,134	-	-
Total Revenue	9,892,217	18,098,446	12,311,165	11,605,751
EXPENDITURES				
Bond - Cost of Issuance	-	546,574	(12,283)	-
Bond Principal	1,450,000	1,765,000	2,670,000	2,260,000
Interest	7,730,917	7,637,526	9,597,360	7,603,125
Miscellaneous Expenses	550	2,862	2,218	1,500
Total Expenditures	9,181,467	9,951,962	12,257,295	9,864,625
Excess of Revenue Over Expenditures	710,750	8,146,484	53,870	1,741,126
Other Financing Sources - Refunding Bond Proceeds	-	44,380,000	-	-
(Other Outgo - Payment to Refunded Bonds Escrow Agent)	-	(51,399,708)	-	-
Beginning Fund Balance	5,536,858	6,247,608	7,374,384	7,428,254
ENDING FUND BALANCE	\$ 6,247,608	\$ 7,374,384	\$ 7,428,254	\$ 9,169,380

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2014-2015**

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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 2014-15 Tentative Budget has revenue generally flat over the estimated revenue for 2013-14.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2014-2015**

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

FISCAL YEAR	ACTUAL 2011-2012	ACTUAL 2012-2013	ESTIMATED ACTUAL 2013-2014	TENTATIVE BUDGET 2014-2015
REVENUE				
Vision Care	\$ 61,055	\$ 60,899	\$ 57,231	\$ 58,000
Dental	604,207	598,425	569,479	569,000
Interest Income	209	141	150	150
Total Revenue	665,471	659,465	626,860	627,150
EXPENDITURES				
Vision Care:				
Administrative Fees	4,242	5,948	4,750	5,400
Claims	47,216	46,699	36,450	42,000
Dental:				
Administrative Fees	32,755	33,594	40,180	45,000
Claims	496,600	549,475	531,900	600,000
Total Expenditures	580,813	635,716	613,280	692,400
Excess of Revenue Over Expenditures	84,658	23,749	13,580	(65,250)
Beginning Fund Balance	11,441	96,099	119,848	133,428
ENDING FUND BALANCE	\$ 96,099	\$ 119,848	\$ 133,428	\$ 68,178

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2014-2015**

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

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

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

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

In 2012, Total Compensation System, Inc. updated the OPEB actuarial study (through September 1, 2012) which showed that the unfunded liability had diminished from about \$6.6 million down to \$5.7 million. The most recent actuarial study (through June 30, 2013) showed the unfunded liability had diminished down to \$5.1 million. A new actuarial study will be completed in FY 2014-15 for the period ending June 30, 2015.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2014-2015**

OTHER POST EMPLOYMENT BENEFITS (OPEB) TRUST FUND

FISCAL YEAR	ACTUAL 2012-2013	ESTIMATED ACTUAL 2013-2014	TENTATIVE BUDGET 2014-2015
REVENUE			
Investment Income	\$ 3,440	278,000	250,000
Total Revenue	3,440	\$ 278,000	\$ 250,000
EXPENDITURES			
Administrative Fees	27	3,300	3,000
Total Expenditures	27	3,300	3,000
Excess of Revenue Over Expenditures	3,413	274,700	247,000
Other Financing Sources - Contributions	2,164,078	-	-
Beginning Fund Balance	-	2,167,491	2,442,191
ENDING FUND BALANCE	\$ 2,167,491	\$ 2,442,191	\$ 2,689,191

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2014-2015**

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**ASSOCIATED STUDENTS ORGANIZATIONS
REVENUE AND EXPENDITURE REPORT**

Tentative Budget for Fiscal Year 2014-2015

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 2014-2015**

ASSOCIATED STUDENTS COLLEGE OF MARIN - KTD IVC

FISCAL YEAR	ACTUAL 2011-2012	ACTUAL 2012-2013	ESTIMATED ACTUAL 2013-2014	TENTATIVE BUDGET 2014-2015
REVENUE				
Other Local Income	\$ 166,409	\$ 154,130	\$ 149,478	\$ 172,600
Contingency				
Total Revenue	166,409	154,130	149,478	172,600
EXPENDITURES				
Supplies	38,781	24,122	27,146	28,700
Contracted Services	314	2,242	3,802	3,800
Travel/Conference	4,641	3,526	18,318	15,000
Membership & Dues	-	-	-	-
Printing	1,313	520	6,939	7,500
Other Operating Expense	140	65	40	125
Equipment	15,020	10,510	17,253	10,000
Other Outgo:				
Intrafund Transfers-Club Support & Emergency Loan Fund	12,720	23,920	19,525	14,000
Interfund Transfers-MCCCD	41,000	80,389	74,650	58,000
Grants/Scholarships/Other Student Support	2,000	-	-	16,000
Bookstore Vouchers	-	-	-	-
Contingency	-	-	-	19,475
Total Expenditures	115,929	145,294	167,673	172,600
Excess of Revenue Over Expenditures	50,480	8,836	(18,195)	-
Beginning Fund Balance	201,891	252,371	261,207	243,012
ENDING FUND BALANCE	\$ 252,371	\$ 261,207	\$ 243,012	\$ 243,012

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

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2014-2015**

ASSOCIATED STUDENTS EMERITUS COLLEGE

FISCAL YEAR	ACTUAL 2011-2012	ACTUAL 2012-2013	ESTIMATED ACTUAL 2013-2014	TENTATIVE BUDGET 2014-2015
REVENUE				
Other Local Income	\$ 13,343	\$ 16,235	\$ 14,237	\$ 18,400
Contingency				
Total Revenue	13,343	16,235	14,237	18,400
EXPENDITURES				
Supplies	1,819	2,234	3,434	4,500
Travel/Conference	100	200	100	200
Contracted Services	100	25	200	300
Postage	1,285	1,379	840	1,500
Printing	2,224	3,407	2,932	4,400
Equipment	282	-	365	2,400
Other Outgo:				
Grants/Scholarships	-	60	2,400	2,400
Contingency	-	-	-	2,700
Total Expenditures	5,810	7,305	10,271	18,400
Excess of Revenue Over Expenditures	7,533	8,930	3,966	-
Beginning Fund Balance	14,998	22,531	31,461	35,427
ENDING FUND BALANCE	\$ 22,531	\$ 31,461	\$ 35,427	\$ 35,427

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2014-2015**

ASSOCIATED STUDENTS REPRESENTATION FEE FUND

FISCAL YEAR	ACTUAL 2011-2012	ACTUAL 2012-2013	ESTIMATED ACTUAL 2013-2014	TENTATIVE BUDGET 2014-2015
REVENUE				
Other Local Income	\$ 14,422	\$ 13,040	\$ 13,879	\$ 16,275
Total Revenue	14,422	13,040	13,879	16,275
EXPENDITURES				
Supplies	-	106	150	-
Travel / Conference	5,708	19,194	19,787	16,175
Membership & Dues	-	75	75	100
Postage	-	25	-	-
Contingency	-	-	-	-
Total Expenditures	5,708	19,400	20,012	16,275
Excess of Revenue Over Expenditures	8,714	(6,360)	(6,133)	-
Beginning Fund Balance	96,282	104,996	98,636	92,503
ENDING FUND BALANCE	\$ 104,996	\$ 98,636	\$ 92,503	\$ 92,503

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

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2014-2015**

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PART VI INFORMATION DOCUMENTS

A. OVERVIEW

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

Gann Appropriation Limit Worksheet

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

2014-15 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 2014-2015**

B. GANN APPROPRIATION LIMIT WORKSHEET

I. 2014-15 Appropriations Limit:

A. 2013-14 Appropriations Limit		\$	48,411,194
B. 2014-15 Price Factor:	0.9977		
C. Population Factor:			
1. 2012-13 Second Period Actual FTES:	4,703.00		
2. 2013-14 Second Period Actual FTES:	4,376.00		
3. 2014-15 Population Change Factor:	0.9305		
(line C.2. divided by line C.1.)			
D. 2013-14 Limit adjusted by inflation and population factors (line A multiplied by line B and Line C.3.)			44,943,009
E. Adjustments to Increase Limit			
1. Transfers in of financial responsibility	-		
2. Temporary voter approved increases	-		
3. Total adjustment - increase	-		
Subtotal			44,943,009
F. Adjustments to Decrease Limit			
1. Transfers out of financial responsibility	-		
2. Lapses of voter approved increases	-		
3. Total adjustment - decrease	-		
G. 2014-15 Appropriations Limit		\$	<u><u>44,943,009</u></u>

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2014-2015

B. GANN APPROPRIATION LIMIT WORKSHEET

II. 2014-15 Appropriations Subject to Limit:

A. State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, Partnership for Excellence)	\$	-
B. State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)		265,241
C. Local Property taxes		43,257,205
D. Estimated Excess Debt Service taxes		-
E. Estimated Parcel taxes, Square Foot taxes, etc.		-
F. Interest on proceeds of taxes		943
G. Local appropriations from taxes for unreimbursed State, court and federal mandates		-
		<hr/>
H. 2014-15 Appropriations Subject to Limit	\$	<u><u>43,523,389</u></u>

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2014-2015

C. AUTHORIZED STAFFING

	Faculty	Classified	Administrators	Totals
Unrestricted General Fund	110.77	150.54	21.26	282.57
Community Education and Services	-	4.23	1.00	5.23
Restricted General Fund	6.23	23.79	2.74	32.76
Child Development Fund	7.80	0.88	0.92	9.60
Capital Outlay Fund for Measure C	-	1.03	1.00	2.03
District Totals	124.80	180.47	26.92	332.19

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2014-2015**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
COUNSELOR	CULLEN	GINA	1.00
COUNSELOR	ESCOBAR	CAITLIN	1.00
COUNSELOR	KURZMAN	PAMELA	1.00
COUNSELOR	MAGALLANES-RIVERA	ALEXANDRA	1.00
COUNSELOR	MORENO	LUZ	0.50
COUNSELOR	PERRONE	KRISTIN	1.00
COUNSELOR	RAMEY	BYRON	1.00
COUNSELOR	ROBINSON	KAREN	0.53
COUNSELOR	FURUYA	BRUCE	1.00
COUNSELOR	VACANT		1.00
INSTRUCTOR	ABRIGHT	WILLIAM	1.00
INSTRUCTOR	ACREDOLO	KRISTIN	1.00
INSTRUCTOR	ADAMS	GEORGE	1.00
INSTRUCTOR	AGUDELO-SILVA	FERNANDO	1.00
INSTRUCTOR	ALLEN	MAULA	1.00
INSTRUCTOR	ARNOLD	CHESTER	1.00
INSTRUCTOR	BARASHKOV	ANDREI	1.00
INSTRUCTOR	BEAL	REBECCA	1.00
INSTRUCTOR	BELLISIMO	YOLANDA	1.00
INSTRUCTOR	BONANDER	BARBARA	1.00
INSTRUCTOR	BORENSTEIN	BONNIE	1.00
INSTRUCTOR	BOYD	SANDY	1.00
INSTRUCTOR	BROWN	BECKY	1.00
INSTRUCTOR	CHENEY	PAUL	1.00
INSTRUCTOR	CHIA	MIA	1.00
INSTRUCTOR	COTTLE	WINDEE	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2014-2015**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
INSTRUCTOR	CROSBY	FRANK	1.00
INSTRUCTOR	DA SILVA	PAUL	1.00
INSTRUCTOR	DENERIS	JAMIE	1.00
INSTRUCTOR	DODGE	MARGARET	0.97
INSTRUCTOR	DUNMIRE	ERIK	1.00
INSTRUCTOR	DUNN	JASON	1.00
INSTRUCTOR	EDWARDS	SHAQUAM	0.97
INSTRUCTOR	EGERT	DAVID	1.00
INSTRUCTOR	ESKILDSEN	HARRIET	1.00
INSTRUCTOR	EVERITT	DAVID	1.00
INSTRUCTOR	FARA	NICK	1.00
INSTRUCTOR	GOLITZIN	GEORGE	1.00
INSTRUCTOR	GONZALEZ	JAMES	1.00
INSTRUCTOR	GONZALEZ	MARCO	1.00
INSTRUCTOR	HINDS	JOHN	1.00
INSTRUCTOR	HULIN	PATRICIA	1.00
INSTRUCTOR	JACOB	JOHN	1.00
INSTRUCTOR	JOHNSON	CAROL	1.00
INSTRUCTOR	JONES	DAVID	1.00
INSTRUCTOR	KELLY	INGRID	1.00
INSTRUCTOR	KELLY	PATRICK	1.00
INSTRUCTOR	KING	DAVID	1.00
INSTRUCTOR	KLINGER	ALISA	1.00
INSTRUCTOR	KOENIG	KAREN	1.00
INSTRUCTOR	KREIT	CARA	1.00
INSTRUCTOR	KUHN	KRISTI	1.00

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2014-2015

C. UNRESTRICTED AUTHORIZED STAFFING

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

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2014-2015**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
INSTRUCTOR	QUICK	DAYNA	1.00
INSTRUCTOR	RAHMAN	SUSAN	1.00
INSTRUCTOR	RIDLEY	DIANE	1.00
INSTRUCTOR	RITCHIE	ALAN	1.00
INSTRUCTOR	RODERICK	IRINA	1.00
INSTRUCTOR	ROGOW	CHERYL	1.00
INSTRUCTOR	ROONEY	KATHLEEN	1.00
INSTRUCTOR	RUDDLE	JOANNA	1.00
INSTRUCTOR	SANKO	NADIA	1.00
INSTRUCTOR	SCHMITT	FREDERICK	1.00
INSTRUCTOR	SEERY	PATRICIA	1.00
INSTRUCTOR	SERAFIN	SCOTT	1.00
INSTRUCTOR	SHARP	LEAH	1.00
INSTRUCTOR	SMYTH	KATHLEEN	1.00
INSTRUCTOR	STEINMETZ	POLLY	1.00
INSTRUCTOR	SUTHERLAND	JOHN	1.00
INSTRUCTOR	TAYLOR	WILLIAM	1.00
INSTRUCTOR	TJERNELL	LAWRENCE	1.00
INSTRUCTOR	TURNER	WALTER	1.00
INSTRUCTOR	WAGNER	KATHERINE	1.00
INSTRUCTOR	WALSH	WENDY	1.00
INSTRUCTOR	WEBSTER	RACHAEL	1.00
INSTRUCTOR	WELDON	SANDRA	1.00
INSTRUCTOR	WILSON	DEREK	1.00
INSTRUCTOR	WOODLIEF	BLAZE	0.80
INSTRUCTOR	VACANT		6.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2014-2015**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
LIBRARIAN	ERDMANN	JOHN	1.00
LIBRARIAN	FRYE	SARAH	1.00
LIBRARIAN	PATTERSON	DAVID	1.00
TOTAL FACULTY FTE			<u>110.77</u>
<u>CLASSIFIED</u>			
ACCOMPANIST	PAUL	JEFFREY	0.33
ACCOUNTANT	VACANT		1.00
ACCOUNTING TECHNICIAN	VACANT		1.00
ACCOUNTING TECHNICIAN	VACANT		1.00
ACCOUNTING TECHNICIAN	VACANT		1.00
ACCOUNTING TECHNICIAN	VACANT		1.00
ACCOUNTS PAYABLE SPECIALIST	AVILES	FRANCISCO	1.00
ACCOUNTS PAYABLE SPECIALIST	FRAGATA	MARILOU	1.00
ACCOUNTS PAYABLE SPECIALIST	SEDIE	THEO	0.50
ADMINISTRATIVE ASSISTANT	BACIGALUPI	LINDSAY	0.92
ADMINISTRATIVE ASSISTANT	BORISOV	OLGA	1.00
ADMINISTRATIVE ASSISTANT	JACQUES	ROSE	1.00
ADMINISTRATIVE ASSISTANT	LAMKE	VICTORIA	1.00
ADMINISTRATIVE ASSISTANT	NAMVAR	MINA	1.00
ADMINISTRATIVE ASSISTANT	OLSEN	VIVIAN	1.00
ADMINISTRATIVE ASSISTANT	OYLE	JULIE	0.50
ADMINISTRATIVE ASSISTANT	PINCKNEY	JOANNA	1.00
ADMINISTRATIVE ASSISTANT	RAMIREZ	MAYRA	1.00
ADMINISTRATIVE ASSISTANT	ROMO PADILLA	GUADALUPE	0.53

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2014-2015**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
ADMINISTRATIVE ASSISTANT	RUDOLPH	MONICA	0.68
ADMINISTRATIVE ASSISTANT	SUAREZ MALDONADO	ALEJANDRO	1.00
ADMINISTRATIVE ASSISTANT DEAN/DIRECTOR (CABINET LEVEL)	ACKER	EILEEN	1.00
ADMINISTRATIVE ASSISTANT DEAN/DIRECTOR (CABINET LEVEL)	CRUZ	NICOLE	1.00
ADMINISTRATIVE ASSISTANT DEAN/DIRECTOR (CABINET LEVEL)	DAVID	BARBARA	1.00
ADMINISTRATIVE ASSISTANT DEAN/DIRECTOR (CABINET LEVEL)	FAW	DIANNE	1.00
ADMINISTRATIVE ASSISTANT DEAN/DIRECTOR (CABINET LEVEL)	LOEFFLER	LAURA	1.00
ADMINISTRATIVE ASSISTANT DEAN/DIRECTOR (CABINET LEVEL)	LONGO	GINA	1.00
ADMINISTRATIVE ASSISTANT DEAN/DIRECTOR (CABINET LEVEL)	RINALDI	JOAN	1.00
ADMINISTRATIVE ASSISTANT TO THE VICE PRESIDENT	JONES	RHONDA	1.00
ADMINISTRATIVE ASSISTANT TO THE VICE PRESIDENT	MOLLOY	MELINDA	1.00
ADMINISTRATIVE ASSISTANT TO THE VICE PRESIDENT	SCIALLI	CAROL	1.00
ADMINISTRATIVE SYSTEMS ANALYST	NGUYEN	DONG	1.00
ADMINISTRATIVE SYSTEMS ANALYST	SCHANE	BURTON	1.00
ADMINISTRATIVE SYSTEMS ANALYST	THAYER	DEBRA	1.00
ADMINISTRATIVE SYSTEMS ANALYST	VACANT		1.00
ADMISSIONS & RECORDS EVALUATOR	WIEBERS	DEBORAH	1.00
ADMISSIONS & RECORDS SPECIALIST	TACHIHARA	SANDRA	1.00
ADMISSIONS & RECORDS TECHNICIAN	DEO	LEE	1.00
ADMISSIONS & RECORDS TECHNICIAN	GAFFNEY	KELI	1.00
ADMISSIONS & RECORDS TECHNICIAN	JAMES	PATIENCE	1.00
ADMISSIONS & RECORDS TECHNICIAN	KIDD	THELMA	1.00
ADMISSIONS & RECORDS TECHNICIAN	LAVI	CYNTHIA	1.00
ADMISSIONS & RECORDS TECHNICIAN	PAULINO	JOAN	1.00
ADMISSIONS & RECORDS TECHNICIAN	SPEASE	JENNIFER	1.00
ADMISSIONS & RECORDS TECHNICIAN	VILLARREAL	SEANNA	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2014-2015**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
ARTICULATION SPECIALIST	HAGOS	ALGANESH	1.00
ARTICULATION SPECIALIST	KUROMIYA	JAMES	1.00
ATHLETIC & P.E. EQUIPMENT MANAGER	BERRINGER	STEVEN	1.00
ATHLETIC TRAINER	SCARCELLA	JOSEPH	1.00
BENEFITS COORDINATOR	VACANT		1.00
BOX OFFICE CASHIER	VACANT		0.29
BUYER	ERLENHEIM	DAVID	1.00
COMPUTER ACCESS SPECIALIST	DODSON	STEVEN	1.00
CONFIDENTIAL ADMINISTRATIVE ASSISTANT	VACANT		1.00
CURRICULUM & ARTICULATION SPECIALIST	O'GARA	KIM	1.00
CUSTODIAL SERVICES SUPERVISOR	COX	JEFFERY	1.00
CUSTODIAN	BELTRAN VALENCIA	RAUL	1.00
CUSTODIAN	BUI	XUAN	1.00
CUSTODIAN	CRUZ	JULIO	1.00
CUSTODIAN	DE YOUNG	SCOTT	1.00
CUSTODIAN	DIAZ MARROQUIN	ABNER	1.00
CUSTODIAN	GALZAGORRY	JEANFELIX	1.00
CUSTODIAN	GALZAGORRY	MARIE	1.00
CUSTODIAN	KEENER	DANIEL	1.00
CUSTODIAN	KEENER	JEANEFFER	1.00
CUSTODIAN	LARRE	CHRISTELLE	1.00
CUSTODIAN	MARTINEZ	MANUEL	1.00
CUSTODIAN	PEREZ	RAMIRO	1.00
CUSTODIAN	SMITH	MICHAEL	1.00
CUSTODIAN	UGALDE	MAUREEN	1.00
CUSTODIAN	VACANT		1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2014-2015**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
CUSTODIAN	VACANT		1.00
DATABASE ADMINISTRATOR	OSHEROFF	AARON	1.00
DESIGNER STAGE TECHNICIAN	WHITE	DAVID	1.00
EOPS/CARE & CALWORKS COORIDINATOR	REETZ	BECKY	0.15
EXECUTIVE ASSISTANT	JOYNER	KATHLEEN	1.00
FINANCIAL AID SPECIALIST	BAGTAS-CARMONA	EMY	0.40
FINANCIAL AID SPECIALIST	HUNTER	ANDREA	0.75
FINANCIAL AID TECHNICIAN	MADDEN	EILEEN	0.73
GARDENER	AMOS	SCOTT	1.00
GARDENER	CRAIG	RODNEY	1.00
GARDENER	FAHY	PHILIP	1.00
GARDENER	FITZGERALD	DAVID	1.00
GARDENER	GARRETT	STEVEN	1.00
GARDENER	WADSWORTH	WILLIAM	1.00
GRAPHICS DESIGN SPECIALIST	DORMANN	ROGER	1.00
GRAPHICS DESIGN SPECIALIST	MAHONEY	DAVID	1.00
HUMAN RELATIONS OPERATIONS SUPERVISOR	KINKA RUIZ	DEVON	1.00
HUMAN RESOURCES SPECIALIST	LEHUA	CONSTANCE	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
INSTRUCTIONAL ASSISTANT - BUS & INFO SYS	WOODS	JULIA	0.67
INSTRUCTIONAL ASSISTANT - COURT REPORTING	ROSS	MARY	0.38
INSTRUCTIONAL ASSISTANT - SCULPTURE	CASTILLO	NATHAN	0.17

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2014-2015**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
INSTRUCTIONAL ASSISTANT - MACHINE & METALS	DEINES	MARK	0.28
INSTRUCTIONAL SPECIALIST - BUS & INFO SYS	SMITH	GREGORY	0.83
INSTRUCTIONAL SPECIALIST - ENGLISH	DRISDELL	LUCAS	0.35
INSTRUCTIONAL SPECIALIST - ENGLISH	HERSCH	TONYA	0.28
INSTRUCTIONAL SPECIALIST - ENGLISH	SHEOFSKY	ELIZABETH	0.21
INSTRUCTIONAL SPECIALIST - ENGLISH	SMITH	RION	0.71
INSTRUCTIONAL SPECIALIST - ENGLISH	SOUTHARD	ROWENA	0.35
INSTRUCTIONAL SPECIALIST - LIBRARY/LEARNING RESOURCES	DELLA SANTINA	JOSEPH	0.92
INSTRUCTIONAL SPECIALIST - MATHEMATICS	HASMANDOVA	ADELA	0.60
INSTRUCTIONAL SPECIALIST - MATHEMATICS	JESTADT	JESSE	0.60
INSTRUCTIONAL SPECIALIST - READING SKILLS DEVELOPMENT	CADY	JEFFREY	0.35
INSTRUCTIONAL TECHNOLOGIST	DIELI	ALICE	1.00
JOB PLACEMENT	PEREZ	CAROL	0.50
LABORATORY TECHNICIAN - MUSEUM & GALLERIES	AUDISIO	TRACY	0.50
LABORATORY TECHNICIAN - COMPUTER TECHNOLOGY	BEYER	MARYGALE	1.00
LABORATORY TECHNICIAN - CHEMISTRY	COOPER	LAURA	1.00
LABORATORY TECHNICIAN - COMPUTER TECHNOLOGY	DUNKLE	CHRISTOPHER	1.00
LABORATORY TECHNICIAN - BIOLOGY	ENTY	AFTAB	1.00
LABORATORY TECHNICIAN - COMMUNICATIONS	GUDMUNDSSON	JON	0.92
LABORATORY TECHNICIAN - HEALTH SCIENCE, DENTAL ASST	HEW	CAROLYN	0.17
LABORATORY TECHNICIAN - MUSIC	IRVINE	MICHAEL	1.00
LABORATORY TECHNICIAN - HEALTH SCIENCE, NURSING	LA SCALA	LISA	0.33
LABORATORY TECHNICIAN - AUTO TECHNOLOGY	LOEFFLER	PETER	1.00
LABORATORY TECHNICIAN - MICROBIOLOGY	MARTINEZ	DEIRDRE	0.92
LABORATORY TECHNICIAN - PHYSICS	ROBINSON	MARK	1.00
LABORATORY TECHNICIAN - COMPUTER TECHNOLOGY	WEST	KEVIN	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2014-2015**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
LABORATORY TECHNICIAN - ART & CERAMICS	VACANT		1.00
LABORATORY TECHNICIAN - PHYSICS	VACANT		0.50
LEARNING RESOURCES ASSISTANT	LONG	LAN-LING	1.00
LEARNING RESOURCES ASSISTANT	NGUYEN THUY	TRANG	1.00
LIBRARY TECHNICAL ASSISTANT	URQUHART	GAYLENE	1.00
LOCKSMITH/CARPENTER	DOUGLAS	BARRY	1.00
MAINTENANCE CARPENTER	RODRIGUEZ	JOHN	1.00
MAINTENANCE ELECTRICIAN	FANTA	PAUL	1.00
MAINTENANCE ELECTRICIAN	WILSON	PAUL	1.00
MAINTENANCE HVAC MECHANIC	MITCHELL	DAVID	1.00
MAINTENANCE HVAC MECHANIC	YOHANNES	HAILE	1.00
MAINTENANCE MECHANIC	STANGE	DODD	1.00
MAINTENANCE PAINTER	OROPEZA	GUADALUPE	1.00
MAINTENANCE PLUMBER	DIAZ	CHRISTOPHER	1.00
NETWORK ADMINISTRATOR	EDMONDSON	CHRIS	1.00
NETWORK/PC/TELEPHONE TECHNICIAN	CHI	BRIAN	1.00
NETWORK/PC/TELEPHONE TECHNICIAN	GARDINER	DAVID	1.00
OFFICE TECHNICIAN	FREELAND	REBECCA	1.00
OFFICE TECHNICIAN	SHAW	ELLEN	1.00
OFFICE TECHNICIAN	YOKELL	JUNE	0.53
PAYROLL BENEFITS SPECIALIST	TERRY	LINDA	1.00
PAYROLL BENEFITS SPECIALIST	TUCKER	DORIS	1.00
POLICE SERGEANT	KIDDER	TODD	1.00
POOL MAINTENANCE WORKER	THOMAS	TRACY	1.00
PRINT PRODUCTION SPECIALIST	SO	ALBERT	1.00
PRODUCTION TECHNICIAN	FOULGER	KIM	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2014-2015**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
RECEIVING CLERK	PEREZ	ALEXIO	1.00
REPROGRAPHICS & MAIL SUPERVISOR	RICCIUTI	ANNA	1.00
REPROGRAPHICS MAIL CLERK	HARBISON	JESSE	1.00
REPROGRAPHICS MAIL CLERK	KLEIN	MICHAEL	1.00
RESEARCH ANALYST	CREEL	MELODY	1.00
SCHOOL RELATIONS AND OUTREACH COORIDINATOR	PILLOTON	ANNA	1.00
SENIOR ACCOUNTANT	BARKER	LESLIE	1.00
SENIOR ACCOUNTANT	GREITZER	MICHELLE	1.00
SENIOR CREATIVE DESIGNER	CHUNG	SHOOK-CHU	1.00
STAFF ACCOUNTANT	BARZEGAR	NAGHMEH	1.00
STAFF ACCOUNTANT	VACANT		1.00
SYSTEM SUPPORT TECHNICIAN	LEE	WENDY	1.00
SYSTEM ADMINISTRATOR	INDI	FERHAT	1.00
TECHNOLOGY OPERATIONS SUPPORT SPECIALIST	WALASHEK	RONALD	1.00
TELECOMMUNICATIONS & ELECTRONICS SPECIALIST	HABER	JOHN	0.80
TESTING CENTER COORDINATOR	FRAITES	DOLORES	1.00
TESTING TECHNICIAN	GARRETSON	PATRICK	0.59
TRANSFER & CAREER CENTER TECHNICIAN	MANN	ANDREA	0.92
TUTORING CENTER COORDINATOR	PENSABENE	OKSANA	0.80
WORKFORCE & PARTNERSHIP PROGRAM SPECIALIST	TAKEMOTO	KATHY	0.25
TOTAL CLASSIFIED FTE			<u><u>150.54</u></u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2014-2015**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>ADMINISTRATORS</u>			
<u>ACADEMIC:</u>			
SUPERINTENDENT/PRESIDENT	COON	DAVID WAIN	1.00
VICE PRESIDENT OF STUDENT LEARNING	VACANT		1.00
VICE PRESIDENT OF STUDENT SERVICES	ELDRIDGE	JONATHAN	0.62
EXEC. DEAN OF IVC AND WORKFORCE/ECONOMIC DEVELOPMENT	SCHORSKE	NANDA	1.00
DEAN OF ARTS & HUMANITIES	SNYDER	DAVID	1.00
DEAN OF ENROLLMENT SERVICES	TRAVERSI	DIANE	0.09
DEAN OF HEALTH SCIENCES	VACANT		1.00
DEAN OF MATH AND SCIENCES	VACANT		1.00
DEAN OF STUDENT SUCCESS	LEVY	DEREK	0.55
DIRECTOR OF LIBRARY SERVICES	LY	PEARL	1.00
DIRECTOR OF PHYSICAL EDUCATION AND ATHLETICS	MARKOVICH	MATT	1.00
DIRECTOR OF PLANNING, RESEARCH & INST. EFFECTIVENESS	VACANT		1.00
DIRECTOR OF STUDENT AFFAIRS & HEALTH CENTER	CEDILLO	ARNULFO	1.00
TOTAL ACADEMIC ADMINISTRATORS			<u>11.26</u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2014-2015**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED:</u>			
VICE PRESIDENT OF FINANCE & COLLEGE OPERATIONS	NELSON	GREGORY	1.00
EXEC. DIR. OF COMM., COMMUNITY RELATIONS & ADVANCEMENT	VACANT		1.00
EXECUTIVE DIRECTOR OF HR & LABOR RELATIONS	COMBS	KRISTINA	1.00
CHIEF INFORMATION OFFICER /DIRECTOR OF INFO. TECHNOLOGY	EKOUE TOTOU	PATRICK	1.00
DIRECTOR OF ACADEMIC SERVICES & ARTICULATION	TORRES	CARI	1.00
DIRECTOR OF FACILITIES PLANNING, MAINT. & OPERATIONS	SMYTH	MATTHEW	1.00
DIRECTOR OF FISCAL SERVICES	ISOZAKI	PEGGY	1.00
ASST. DEAN OF ENROLLMENT SCVS./STUDENT FIN. ASSISTANCE	VACANT		1.00
ASST. DIRECTOR OF FACILITIES PLANNING, MAINT. & OPERATIONS	VACANT		1.00
POLICE SERVICES - CHIEF OF POLICE	LEMAY	MITCHELL	1.00
TOTAL CLASSIFIED ADMINISTRATORS			<u>10.00</u>
TOTAL ADMINISTRATIVE FTE			<u>21.26</u>
TOTAL UNRESTRICTED FTE			<u>282.57</u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2014-2015**

C. COMMUNITY EDUCATION AND SERVICES AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
ADMINISTRATIVE ASSISTANT	BANIQUED-KLEIN	JESSE	1.00
COMMUNITY EDUCATION & SERVICES PROG. SPEC.	CARLSON	CHERYL	1.00
COMMUNITY EDUCATION & SERVICES PROG. SPEC.	HUDGENS	MICHAEL	1.00
INTENSIVE ENGLISH ESL OFFICE TECHNICIAN	VACANT		0.23
OFFICE TECHNICIAN	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
TENTATIVE BUDGET 2014-2015**

C. RESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
COUNSELOR	EARLY	RINETTA	1.00
COUNSELOR	MORENO	LUZ	0.50
COUNSELOR	ROBINSON	KAREN	0.47
COUNSELOR	THOMPSON	ROSE	1.00
COUNSELOR	WITTENMEIER	TONI	1.00
COUNSELOR	VACANT		1.00
INSTRUCTOR	DODGE	MARGARET	0.03
INSTRUCTOR	EDWARDS	SHAQUAM	0.03
INSTRUCTOR	LEE	JUNE	1.00
INSTRUCTOR	WOODLIEF	BLAZE	0.20
TOTAL FACULTY FTE			<u><u>6.23</u></u>
<u>CLASSIFIED</u>			
ADMINISTRATIVE ASSISTANT	OYLE	JULIE	0.50
ADMISSIONS AND RECORDS OFFICE TECHNICIAN	TEER	JOANN	1.00
ASSISTIVE TECHNOLOGY SPECIALIST-DSPS	DIMOPOULOS	MATTHEW	1.00
BKSTR. OPERATIONS ASST.	STROUD	JOANNE	1.00
BOOKSTORE CLERK	ARIMA	KATHY	1.00
BOOKSTORE CLERK	KI-EL		0.53
BOOKSTORE CLERK	RILEY	VONDA	0.53
CALWORKS/TANF TECHNICIAN	VACANT		0.50
COLLEGE POLICE SVCS. ASST.	MINOIA	MARCO	1.00
DSP&S BOOKS ON TAPE/E-TEXT TECH.	SAGE	MARY	0.53
DSPS SPECIALIST	SCHWARTZ	CAROL	0.50

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2014-2015**

C. RESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
DSPS SUPPORT SERV.TECH	ZARREHPARVAR	XENIA	0.92
EOPS COORDINATOR	REETZ	BECKY	0.85
EOPS TECHNICIAN	VACANT		0.50
FINANCIAL AID SPECIALIST, IVC	BANKS	CECILE	1.00
FINANCIAL AID SPECIALIST, KTD	HUNTER	ANDREA	0.25
FINANCIAL AID SPECIALIST	BAGTAS-CARMONA	EMY	0.60
FINANCIAL AID TECHNICIAN	PEREZ	CAROL	0.50
GARDENER	DOMINGUEZ	PAUL	1.00
HEALTH SERVICES ASST.	BEUTLER	SUSAN	0.60
HEALTH SERVICES ASST.	TIMPANE	SHANNON	0.40
INSTRUCTIONAL ASST., LRNG.DISABILITIES	HEDEMARK	GORDON	0.54
INSTRUCTIONAL SPECIALIST, DSPS	SCRANTON	DIANA	0.38
OFFICE TECHNICIAN	PRATCHENKO	MARGIE	0.42
POLICE OFFICER	ADAMS	JOHN	1.00
POLICE OFFICER	KESSLER	MICHAEL	1.00
POLICE OFFICER	LANGEVELD	MARTINUS	1.00
POLICE OFFICER	MOUA	TOU	1.00
POLICE OFFICER	RUIZ	DUSTIN	1.00
PROGRAM TECHNICIAN, DSPS	VACANT		0.40
PROGRAM TECHNICIAN, DSPS	MAYO	MILES	0.23
SINGLE-STOP COORDINATOR	VACANT		1.00
TESTING TECHNICIAN	GARRETSON	PATRICK	0.16
TUTORING CENTER COORDINATOR	PENSABENE	OKSANA	0.20
WORKFORCE & PARTNERSHIP PROGRAM SPECIALIST	TAKEMOTO	KATHY	0.75
TOTAL CLASSIFIED FTE			<u><u>23.79</u></u>

MARIN COMMUNITY COLLEGE DISTRICT
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C. RESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>ADMINISTRATORS</u>			
<u>ACADEMIC:</u>			
VICE PRESIDENT OF STUDENT SERVICES	ELDRIDGE	JONATHAN	0.38
DEAN OF ENROLLMENT SERVICES	TRAVERSI	DIANE	0.91
DEAN OF STUDENT SERVICES	LEVY	DEREK	0.45
TOTAL ACADEMIC ADMINISTRATORS			<u>1.74</u>
<u>CLASSIFIED:</u>			
PLANT ENERGY/CONTROLS MANAGER	VACANT		1.00
TOTAL CLASSIFIED ADMINISTRATORS			<u>1.00</u>
TOTAL ADMINISTRATIVE FTE			<u>2.74</u>
TOTAL RESTRICTED FTE			<u>32.76</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	MORACA	LORI	1.00
INSTRUCTOR	BOWEN	NORA	1.00
INSTRUCTOR	DELGADO	MARY	1.00
INSTRUCTOR	MALOUF	JANEATTE	1.00
INSTRUCTOR	VACANT		1.00
INSTRUCTOR	MORALES	HELEN	0.80
INSTRUCTOR	ROSSI	YOLANDA	1.00
TOTAL FACULTY FTE			<u><u>7.80</u></u>
<u>CLASSIFIED</u>			
ADMIN ASSISTANT	FAHY	LINDA	0.88
TOTAL CLASSIFIED FTE			<u><u>0.88</u></u>
<u>ADMINISTRATORS</u>			
<u>ACADEMIC:</u>			
DIRECTOR OF CHILD DEVELOPMENT PROGRAMS	BEARDSLEY	LYDA	0.92
TOTAL ADMINISTRATIVE FTE			<u><u>0.92</u></u>
TOTAL CHILD DEVELOPMENT FUND FTE			<u><u>9.60</u></u>

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

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
ACCOUNTS PAYABLE SPECIALIST	SEDIE	THEO	0.50
ADMINISTRATIVE ASSISTANT TO THE DEAN/DIR. (CABINET LEVEL)	BARR	MARIDEL	0.53
TOTAL CLASSIFIED FTE			<u>1.03</u>
<u>ADMINISTRATORS</u>			
<u>CLASSIFIED:</u>			
DIRECTOR OF MODERNIZATION	MCCARTY	LAURA	1.00
TOTAL CLASSIFIED ADMINISTRATORS			<u>1.00</u>
TOTAL ADMINISTRATIVE FTE			<u>1.00</u>
TOTAL MEASURE C BOND FUND FTE			<u>2.03</u>
DISTRICT TOTALS			<u>332.19</u>

**MARIN COMMUNITY COLLEGE DISTRICT
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D. DICTIONARY OF BUDGETING AND ACCOUNTING TERMS

Appropriation

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

Average Daily Attendance

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

Basic Aid District

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

Budget

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

Capital Outlay

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

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2014-2015**

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Contingency Reserve

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

Current Expense of Education

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

Full-Time Equivalent Student (FTES)

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

Fund

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

Fund Balance

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

General Fund

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

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2014-2015**

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.