

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

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

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

PART I – BUDGET HIGHLIGHTS

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General Fund Highlights

Overview

Basic Aid Status

The District is a “Basic Aid” district, or, as it is now being called, a “self-supporting” district. The District’s core funding is determined by law to be the larger of the State funding formula known as apportionment, which is based on full-time equivalent student (FTES) enrollment, or a fixed percentage of the County of Marin’s property tax revenue. In fiscal year 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.

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- 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.

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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.

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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.

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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.

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Retiree Unfunded Medical Benefits Liability Fund

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

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

The District's Board of Trustees elected early application of the GASB pronouncement and in the fall of 2004 commissioned Total Compensation System, Inc. to perform the OPEB actuarial study which was completed in the spring of 2005. The Board further directed funding the obligation in advance rather than on the prior "pay as you go" basis, and in Fiscal Year 2005-06 \$1,000,000 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
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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
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**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
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**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% | | |

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**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
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**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
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**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% |

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**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**

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**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 | ACTUAL 2007-2008 | ACTUAL 2008-2009 | ESTIMATED ACTUAL 2009-2010 | % CHANGE | TENTATIVE BUDGET 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**

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**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% |
| | 1,539,486 | 1,514,505 | 1,510,463 | -0.3% | 1,524,900 | 1.0% |
| INSURANCE | 355,406 | 365,842 | 400,000 | 9.3% | 420,000 | 5.0% |
| TOTAL | \$ 1,894,892 | \$ 1,880,347 | \$ 1,910,463 | 1.6% | \$ 1,944,900 | 1.8% |

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

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**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 | ACTUAL | ACTUAL | % | BUDGET | % |
| | 2007-2008 | 2008-2009 | 2009-2010 | CHANGE | 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**

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**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**

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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**

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**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**

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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**

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B. NARRATIVE TEXT AND FINANCIAL STATEMENTS

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

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

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

Since the 1992-93 Fiscal Year, the College became a residuary beneficiary of 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**

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**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**

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**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**

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**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**

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

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

The bond is repaid by the stream of revenues due to the District from the Hamilton Redevelopment Project. Debt service for 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**

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

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

In relation to the February 2009 bond sale, \$1,982,513 issue premiums netted against \$1,180,240 cost of issuance and underwriting fees. 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 | ACTUAL 2007-2008 | ACTUAL 2008-2009 | ESTIMATED ACTUAL 2009-2010 | TENTATIVE BUDGET 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**

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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 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**

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

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

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

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

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

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

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**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 | ACTUAL | ESTIMATED | TENTATIVE |
|---|------------------|------------------|------------------|------------------|
| | 2007-2008 | 2008-2009 | ACTUAL | BUDGET |
| | | | 2009-2010 | 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 | ACTUAL 2007-2008 | ACTUAL 2008-2009 | ESTIMATED ACTUAL 2009-2010 | TENTATIVE BUDGET 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**

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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.

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 | | 1.00 |
| INSTRUCTOR | VACANT | | 1.00 |
| INSTRUCTOR | VACANT | | 1.00 |
| INSTRUCTOR | VACANT | | 1.00 |
| INSTRUCTOR | VACANT | | 1.00 |
| INSTRUCTOR | VACANT-BUDGETED | | 1.00 |
| INSTRUCTOR | VACANT-BUDGETED | | 1.00 |
| INSTRUCTOR | VACANT-BUDGETED | | 1.00 |
| INSTRUCTOR | VACANT-BUDGETED | | 1.00 |
| INSTRUCTOR | VACANT-BUDGETED | | 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>4.23</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>1.00</u> |
| TOTAL COMMUNITY EDUCATION AND SERVICES FTE | | | <u>5.23</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**

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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).

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**

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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.