

**MARIN COMMUNITY COLLEGE DISTRICT**

**COLLEGE OF**

---

**MARIN**

**TENTATIVE BUDGET**

**FISCAL YEAR 2011-2012**

**JUNE 28, 2011**

**MARIN COMMUNITY COLLEGE DISTRICT**

**BOARD OF TRUSTEES**

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**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011 – 2012**

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**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011 – 2012**

**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 2010-11, the District received approximately \$9.2 million more as a Basic Aid district – the “Basic Aid increment” – than it would have received from apportionment. In 2011-12, the Basic Aid increment will be approximately \$10.4 million.

**The State Budget Process and College of Marin**

The most significant elements for the College in the State budget process for 2011-12 are the following:

- -4.0% enrollment growth.
- 2.24% COLA.
- An enrollment fee increase from \$26 to \$36 per credit unit, effective the fall 2011 semester.

**Discussion of the Proposed Budget for Fiscal Year 2011-12**

The Tentative Budget for 2011-12 has the following key elements:

- Budgeted expenditures exceed planned revenues resulting in \$723.3K net decrease to the ending Fund Balance.
- The Ending Fund Balance for 2011-12 is 10.0% of total Unrestricted General Fund expenses compared to the estimated 12.1% for 2010-11.

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- A positive CPI inflation adjustment for secured property taxes will result in an increase of \$842.9K for 2011-12 anticipated secured property taxes.
- State categorical revenue is budgeted at 95% of 2010-11 apportionments, while Financial Aid programs are budgeted at levels consistent with 2010-11 estimated actuals.
- Salaries include “step and column” movements.
- Increase in medical benefits is approximately \$612.8K for 2011-12.
- Non-salaried expenditures in non-instructional areas were generally budgeted flat to 2010-11.
- One collective bargaining unit contract is up for renewal.

**Analysis and Comparison of Revenue and Expense**

Projected total General Fund Revenue for 2011-12 is \$65.6 million compared to \$60.6 million for 2010-11. This is an increase of \$5.0 million or 8.3%, principally due to deferred revenues of categorical programs from prior years.

Projected total General Fund Expenditures for 2011-12 are \$66.3 million compared to \$60.5 million for 2010-11. This is an increase of \$5.8 million or 9.6%, principally due to carry forwards of categorical programs from prior years.

The 2011-12 budgeted unrestricted revenues of \$44.8 million increased \$1.1 million or 2.5% over the 2010-11 unrestricted revenues of \$43.7 million; 2011-12 budgeted unrestricted expenditures of \$45.5 million is an increase of \$2.0 million or 4.6% more than the 2010-11 unrestricted expenditures of \$43.5 million.

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**Discussion of Year-end Results for Fiscal Year 2010-11**

Unrestricted revenues were about \$272K lower than budgeted, principally from lower property taxes and state enrollment fees, offset by higher state revenues. Unrestricted expenditures were approximately \$477K lower than budgeted, primarily due to lower other operating expenses, partially offset by higher fixed expenses and other outgo to subsidize categorical funds.

**Short-Term Borrowing**

The District relies on property taxes for its core funding. Property taxes are collected by the County and distributed to local agencies in December and April. The period from July through December is very difficult from a cash flow perspective and extensive borrowing occurs during that period. The District may use the County of Marin as authorized by Article XVI, Section 6, of the Constitution of California. Or, the District may use the Community College League Cash Flow Borrowing Program for arranging this financing. Both methods provide a mechanism for borrowing the needed funds, at an advantageous placement cost, due to high program participation. The Tax Revenue Anticipation Note (TRAN) for 2010-11 was in the amount of \$9.2 million and for 2011-12 the County of Marin will provide short-term funding not to exceed \$14 million.

**Special Fund Highlights**

**Investment Trust Fund**

Previously "Foundation Trust Fund", the name of this fund was changed in accordance with the accounting and financial statement guidelines of the California Community Colleges Chancellor's Office. The interest earned on the donations in this fund is used to support scholarships and other direct financial aid to students, and other instructional improvement activities.

There are nine endowments and grants coordinated through this fund. The value of the principal in the Investment Trust Fund as of June 30, 2011 is projected at \$836K. The remainder of the fund balance is interest earned on these funds.

**Child Development Fund**

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

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Uncertainty regarding state as well as local funding remains. Results of 2010-11 operations are estimated at \$126K in expenditures exceeding revenues. The 2011-12 budget has a \$135K operating deficit that will require funding from the General Fund. 2011-12 results are being driven by flat operating revenue versus increased personnel-related expenses. The 2011-12 Tentative Budget includes a General Fund transfer of \$135K that continues to result in a \$0 year-end fund balance.

**Capital Outlay Fund – Hamilton Redevelopment and State Scheduled Maintenance**

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

**Capital Outlay Fund – Measure C Building Fund**

On November 2, 2004 the voters of Marin County overwhelmingly passed Measure C, a \$249.5 million bond for facilities maintenance, job training and safety, passing with more than 60 percent of the vote, easily surpassing the required 55 percent. With the bond, the College will be able to modernize science labs, classrooms, and libraries; provide modern computer technology; upgrade fire safety, campus security, disabled access, energy conservation systems and electrical wiring for computer technology; and repair, construct, acquire, and/or equip classrooms, labs, sites and facilities. To that end the College has retained the services of Swinerton Management & Consulting, Inc. as its Measure C Program Management/Construction Management firm. Swinerton has worked with COM's faculty, staff and students on reviewing facilities assessment documents, and the educational master plan, which formed the basis for the development of the Facilities Development and Master Plan.

In April 2005, \$75 million in bonds were sold pursuant to the terms of a public sale. An additional \$75 million in bonds were sold in February 2009, and another \$52.5 million in bonds were sold in June 2011, both pursuant to the terms of a public sale. All proceeds were delivered to the Marin County Treasury for credit of College of Marin into its building fund.

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Based on the 2011-12 planned construction and modernization projects of \$65.6 million, the District will need to plan the sale of another issue during 2011-12.

**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 2010-11 amounted to \$77K and is projected to be \$90K for 2011-12.

**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 Bond Redemption Fund. For the February 2009 bond sale, \$2.0 million issue premiums netted against \$1.2 million cost of issuance were also deposited into the Measure C Bond Redemption Fund.

For the June 2011 bond sale, \$767K issue premiums were deposited into the Measure C Bond Redemption Fund. Related issuance costs of \$301K were charged against the bond issue of \$52.5 million in the Measure C Building Fund.

This fund is used for the payment of principal and interest on the bond. Debt service for 2010-11 for amounted to \$10.2 million and is projected to be \$9.0 million for 2011-12. Expenditures are covered by proceeds of the ad valorem property tax which is billed and collected by the Marin County Tax Assessor's Office.

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**Self-Insurance Fund**

The District self-insures for vision and dental coverage, with stop-loss insurance on the dental coverage. The full funding burden is borne by the District and is classified as a part of Benefits. No funding rate increase was incorporated into the Tentative Budget for 2011-12.

**Retiree Unfunded Medical Benefits Liability Fund**

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

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

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

In 2007-08, an additional \$500K was transferred from the General Fund into the Retiree Unfunded Medical Benefits Liability Fund. And, in 2009-10, an additional \$500K 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, 2002-03 TO 2010-11**

**FTES DATA**

<u>FTES</u>	<u>2002-03</u>	<u>2003-04</u>	<u>% CH.</u>	<u>2004-05</u>	<u>% CH.</u>	<u>2005-06</u>	<u>% CH.</u>	<u>2006-07</u>	<u>% CH.</u>
Credit	5,463	5,096	-6.7%	4,375	-14.1%	4,040	-7.7%	4,030	-0.2%
Non-Credit	501	276	-44.9%	92	-66.8%	70	-23.6%	248	254.3%
<b>TOTAL</b>	<b>5,964</b>	<b>5,372</b>	<b>-9.9%</b>	<b>4,467</b>	<b>-16.8%</b>	<b>4,110</b>	<b>-23.5%</b>	<b>4,278</b>	<b>4.1%</b>

<u>FTES</u>	<u>2006-07</u>	<u>2007-08</u>	<u>% CH.</u>	<u>2008-09</u>	<u>% CH.</u>	<u>2009-10</u>	<u>% CH.</u>	<sup>(a)</sup> <u>2010-11</u>	<u>% CH.</u>
Credit	4,030	4,033	0.1%	4,374	8.5%	5,121	17.1%	4,993	-2.5%
Non-Credit	248	391	57.7%	363	-7.2%	334	-8.0%	246	-26.3%
<b>TOTAL</b>	<b>4,278</b>	<b>4,424</b>	<b>3.4%</b>	<b>4,737</b>	<b>7.1%</b>	<b>5,455</b>	<b>15.2%</b>	<b>5,239</b>	<b>-4.0%</b>

**FTES**

(a) CCFS 320 as of April 30, 2011

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PART III - SUMMARY OF FUNDS  
A. REVENUES

FISCAL YEAR				
REVENUE SUMMARY	ACTUAL 2008-2009	ACTUAL 2009-2010	ESTIMATED ACTUAL 2010-2011	TENTATIVE BUDGET 2011-2012
<b>FUND TITLE</b>				
UNRESTRICTED GENERAL FUND	\$ 44,802,523	\$ 44,466,336	\$ 43,719,817	\$ 44,793,403
COMMUNITY SERVICES	986,124	936,152	1,044,053	1,073,200
RESTRICTED GENERAL FUND	9,710,452	10,368,885	15,877,723	19,757,898
<b>TOTAL GENERAL FUND</b>	55,499,099	55,771,373	60,641,593	65,624,501
INVESTMENT TRUST FUND	17,772	9,708	274,384	10,846
CHILD DEVELOPMENT FUND	568,275	523,915	607,078	610,216
CAPITAL OUTLAY FUND-HAMILTON	62,615	48,572	45,606	35,650
CAPITAL OUTLAY FUND-MEASURE C	76,060,222	762,553	52,725,000	47,110,000
HAMILTON REDEVELOPMENT BOND FUND	89,346	90,331	89,862	91,700
MEASURE C INTEREST/REDEMPTION FUND	4,656,666	10,710,656	8,212,983	8,979,050
SELF-INSURANCE FUND	695,420	662,347	672,223	673,700
RETIREE UNFUNDED MEDICAL BENEFITS FUND	35,364	515,982	10,000	10,000
ASSOCIATED STUDENTS ORGANIZATIONS	94,478	92,943	103,278	140,710
<b>TOTAL - ALL FUNDS</b>	\$ 137,779,257	\$ 69,188,380	\$ 123,382,007	\$ 123,286,372

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PART III - SUMMARY OF FUNDS  
B. EXPENDITURES

FISCAL YEAR				
EXPENDITURE SUMMARY	ACTUAL 2008-2009	ACTUAL 2009-2010	ESTIMATED ACTUAL 2010-2011	TENTATIVE BUDGET 2011-2012
<b>FUND TITLE</b>				
UNRESTRICTED GENERAL FUND	\$ 44,356,562	\$ 44,072,604	\$ 43,512,354	\$ 45,516,737
COMMUNITY SERVICES	1,134,643	1,084,577	1,125,820	1,073,200
RESTRICTED GENERAL FUND	9,710,452	10,368,885	15,877,723	19,757,898
<b>TOTAL GENERAL FUND</b>	55,201,657	55,526,065	60,515,897	66,347,835
INVESTMENT TRUST FUND	2,355	14,492	2,398	20,000
CHILD DEVELOPMENT FUND	568,275	557,162	607,078	610,216
CAPITAL OUTLAY FUND-HAMILTON	(437)	-	-	200,000
CAPITAL OUTLAY FUND-MEASURE C	35,688,068	33,884,616	34,921,573	65,636,942
HAMILTON REDEVELOPMENT BOND FUND	74,851	78,976	78,976	91,526
MEASURE C INTEREST/REDEMPTION FUND	10,235,927	6,239,548	10,163,125	8,979,050
SELF-INSURANCE FUND	695,370	662,397	641,651	673,700
RETIREE UNFUNDED MEDICAL BENEFITS FUND	-	-	-	2,166,154
ASSOCIATED STUDENTS ORGANIZATIONS	69,475	61,420	57,370	140,710
<b>TOTAL - ALL FUNDS</b>	\$ 102,535,541	\$ 97,024,676	\$ 106,988,068	\$ 144,866,133

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

FISCAL YEAR	ACTUAL		ESTIMATED	TENTATIVE	DOLLAR CHANGE	% CHANGE
	2008-2009	2009-2010	ACTUAL 2010-2011	BUDGET 2011-2012		
<b>SOURCES OF FUNDS</b>						
<b>REVENUES</b>						
PROGRAM-BASED FUNDING	\$ 40,985,225	\$ 41,358,344	\$ 40,428,591	\$ 41,631,613	\$ 1,203,022	3.0%
FEDERAL	245	23,375	250	250	-	0.0%
OTHER STATE	2,684,842	1,879,446	2,187,386	1,932,040	(255,346)	-11.7%
OTHER LOCAL	1,132,211	1,205,171	1,103,590	1,229,500	125,910	11.4%
<b>TOTAL SOURCES</b>	<b>44,802,523</b>	<b>44,466,336</b>	<b>43,719,817</b>	<b>44,793,403</b>	<b>1,073,586</b>	<b>2.5%</b>
<b>USE OF FUNDS</b>						
SALARIES	27,899,435	27,950,220	28,018,014	28,180,235	162,221	0.6%
BENEFITS	9,537,655	9,453,636	9,958,445	10,751,361	792,916	8.0%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>37,437,090</b>	<b>37,403,856</b>	<b>37,976,459</b>	<b>38,931,596</b>	<b>955,137</b>	<b>2.5%</b>
FIXED EXPENSES	1,880,347	1,885,216	2,141,000	2,301,355	160,355	7.5%
OTHER OPERATING	3,514,111	3,296,545	2,553,414	3,578,998	1,025,584	40.2%
CAPITAL OUTLAY	211,918	206,315	245,894	171,306	(74,588)	-30.3%
OTHER OUTGO	1,313,096	1,280,672	595,587	533,482	(62,105)	-10.4%
<b>TOTAL OTHER EXPENSES</b>	<b>6,919,472</b>	<b>6,668,748</b>	<b>5,535,895</b>	<b>6,585,141</b>	<b>1,049,246</b>	<b>19.0%</b>
<b>TOTAL USES</b>	<b>44,356,562</b>	<b>44,072,604</b>	<b>43,512,354</b>	<b>45,516,737</b>	<b>2,004,383</b>	<b>4.6%</b>
<b>SOURCES OVER (UNDER) USES</b>	<b>445,961</b>	<b>393,732</b>	<b>207,463</b>	<b>(723,334)</b>	<b>(930,797)</b>	<b>-448.7%</b>
TRANSFER IN (OUT)	(148,519)	(148,425)	(81,767)	-	81,767	-100.0%
BEGINNING FUND BALANCE	4,618,497	\$ 4,915,939	\$ 5,161,246	\$ 5,286,942	\$ 125,696	2.4%
<b>ENDING FUND BALANCE</b>	<b>\$ 4,915,939</b>	<b>\$ 5,161,246</b>	<b>\$ 5,286,942</b>	<b>\$ 4,563,608</b>	<b>\$ (805,101)</b>	<b>-15.2%</b>
	11.1%	11.7%	12.1%	10.0%		

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

The unrestricted fund is anticipating an increase in revenues of \$1.1 million from 2010-11 levels. A positive CPI inflation adjustment for secured property taxes will result in an increase 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 2.3% or \$842.9K increase for 2011-12 over 2010-11.

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

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

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UNRESTRICTED GENERAL FUND  
B. STATEMENT OF SOURCES OF FUNDS

FISCAL YEAR	ACTUAL	ACTUAL	ESTIMATED	TENTATIVE	DOLLAR	%
	2008-2009	2009-2010	ACTUAL 2010-2011	BUDGET 2011-2012	CHANGE	CHANGE
<b>PROGRAM-BASED FUNDING</b>						
STATE SUBVENTIONS	\$ 280,416	\$ 275,034	\$ 268,233	\$ 269,482	\$ 1,249	0.5%
<b>TOTAL</b>	<b>280,416</b>	<b>275,034</b>	<b>268,233</b>	<b>269,482</b>	<b>1,249</b>	<b>0.5%</b>
<b>PROPERTY TAXES</b>						
SECURED	37,713,052	38,039,678	37,284,268	38,127,173	842,905	2.3%
SUPPLEMENTAL	751,877	375,548	327,783	321,414	(6,369)	-1.9%
UNSECURED	798,323	850,212	847,250	905,965	58,715	6.9%
PRIOR-YEAR	103,062	96,382	93,010	90,292	(2,718)	-2.9%
<b>TOTAL TAXES</b>	<b>39,366,314</b>	<b>39,361,820</b>	<b>38,552,311</b>	<b>39,444,844</b>	<b>892,533</b>	<b>2.3%</b>
ENROLLMENT FEES	1,338,495	1,721,490	1,608,047	1,917,287	309,240	18.0%
<b>TOTAL PROGRAM-BASED</b>	<b>40,985,225</b>	<b>41,358,344</b>	<b>40,428,591</b>	<b>41,631,613</b>	<b>1,203,022</b>	<b>3.0%</b>
FEDERAL REVENUE	245	23,375	250	250	-	0.0%
<b>STATE REVENUE</b>						
PARTNERSHIP FOR EXCELL	1,742,873	1,158,014	1,153,040	1,153,040	-	0.0%
OTHER STATE	941,969	721,432	1,034,346	779,000	(255,346)	-24.7%
<b>TOTAL STATE</b>	<b>2,684,842</b>	<b>1,879,446</b>	<b>2,187,386</b>	<b>1,932,040</b>	<b>(255,346)</b>	<b>-11.7%</b>
<b>LOCAL REVENUE</b>						
INTEREST	97,271	16,836	20,000	20,000	-	0.0%
NON-RESIDENCE FEES	682,286	723,007	744,155	740,000	(4,155)	-0.6%
OTHER STUDENT CHARGES	86,838	79,441	72,532	80,000	7,468	10.3%
NON-RESIDENCE INSURANCE	35,103	39,959	40,747	39,500	(1,247)	-3.1%
MISCELLANEOUS	230,713	345,928	226,156	350,000	123,844	54.8%
	<b>1,132,211</b>	<b>1,205,171</b>	<b>1,103,590</b>	<b>1,229,500</b>	<b>125,910</b>	<b>11.4%</b>
<b>TOTAL REVENUE</b>	<b>\$ 44,802,523</b>	<b>\$ 44,466,336</b>	<b>\$ 43,719,817</b>	<b>\$ 44,793,403</b>	<b>\$ 1,073,586</b>	<b>2.5%</b>

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

FISCAL YEAR	ACTUAL 2008-2009	ACTUAL 2009-2010	ESTIMATED ACTUAL 2010-2011	TENTATIVE BUDGET 2011-2012	DOLLAR CHANGE	% CHANGE
<b>USE OF FUNDS</b>						
SALARIES	\$ 27,899,435	\$ 27,950,220	\$ 28,018,014	\$ 28,180,235	\$ 162,221	0.6%
BENEFITS	9,537,655	9,453,636	9,958,445	10,751,361	792,916	8.0%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>37,437,090</b>	<b>37,403,856</b>	<b>37,976,459</b>	<b>38,931,596</b>	<b>955,137</b>	<b>2.5%</b>
FIXED EXPENSES	1,880,347	1,885,216	2,141,000	2,301,355	160,355	7.5%
OTHER OPERATING	3,514,111	3,296,545	2,553,414	3,578,998	1,025,584	40.2%
CAPITAL OUTLAY	211,918	206,315	245,894	171,306	(74,588)	-30.3%
OTHER OUTGO	1,313,096	1,280,672	595,587	533,482	(62,105)	-10.4%
<b>TOTAL OTHER EXPENSES</b>	<b>6,919,472</b>	<b>6,668,748</b>	<b>5,535,895</b>	<b>6,585,141</b>	<b>1,049,246</b>	<b>19.0%</b>
<b>TOTAL USES</b>	<b>\$ 44,356,562</b>	<b>\$ 44,072,604</b>	<b>\$ 43,512,354</b>	<b>\$ 45,516,737</b>	<b>\$ 2,004,383</b>	<b>4.6%</b>

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TENTATIVE BUDGET 2011 – 2012**

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**UNRESTRICTED GENERAL FUND  
SALARY ANALYSIS**

The Faculty salary budget decreases \$72K due to planned reductions in program offerings partially offset by step and column movements. Five vacant positions are funded in the 2011-12 Tentative Budget due to FY 2010-11 retirements.

The Classified Staff salary budget increases \$195K which is attributable to scheduled increases and step movements. Classified Hourly and Classified Overtime have been estimated based on projected usage of temporary staff and overtime hours. A portion of the Campus Police overtime will be covered by Parking revenues in the Restricted Programs and is not shown here.

Administrators' salaries increase in 2011-12 primarily due to unfilled vacancies in 2010-11 which have been filled.

MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011-2012

UNRESTRICTED GENERAL FUND  
SALARY ANALYSIS

FISCAL YEAR	ESTIMATED				TENTATIVE	
	ACTUAL 2008-2009	ACTUAL 2009-2010	ACTUAL 2010-2011	% CHANGE	BUDGET 2011-2012	% CHANGE
<b>SALARIES</b>						
<b>FACULTY</b>						
INSTRUCTORS-REGULAR	\$ 7,461,780	\$ 7,371,749	\$ 7,242,582	-1.8%	\$ 7,730,069	6.7%
INSTRUCTORS-HOURLY	7,462,957	7,541,007	7,525,957	-0.2%	7,379,205	-1.9%
NON-INSTRUCTORS-REGULAR	1,259,722	1,244,280	1,284,603	3.2%	1,253,597	-2.4%
NON-INSTRUCTORS-HOURLY	482,770	582,681	654,442	12.3%	272,679	-58.3%
<b>FACULTY</b>	<b>16,667,229</b>	<b>16,739,717</b>	<b>16,707,584</b>	<b>-0.2%</b>	<b>16,635,550</b>	<b>-0.4%</b>
<b>CLASSIFIED</b>						
STAFF - REGULAR	7,393,962	7,283,125	7,192,438	-1.2%	7,774,662	8.1%
INSTRUCTIONAL - REGULAR	910,957	940,956	988,563	5.1%	980,053	-0.9%
HOURLY INST./NON INST.	566,840	598,608	614,736	2.7%	259,588	-57.8%
OVERTIME	173,350	141,064	135,828	-3.7%	112,170	-17.4%
<b>CLASSIFIED</b>	<b>9,045,109</b>	<b>8,963,753</b>	<b>8,931,565</b>	<b>-0.4%</b>	<b>9,126,473</b>	<b>2.2%</b>
<b>ADMINISTRATORS</b>						
ACADEMIC	1,827,124	1,888,748	2,031,352	7.6%	2,016,385	-0.7%
CLASSIFIED	359,973	358,002	347,513	-2.9%	401,827	15.6%
<b>ADMINISTRATORS</b>	<b>2,187,097</b>	<b>2,246,750</b>	<b>2,378,865</b>	<b>5.9%</b>	<b>2,418,212</b>	<b>1.7%</b>
<b>TOTAL SALARIES</b>	<b>\$ 27,899,435</b>	<b>\$ 27,950,220</b>	<b>\$ 28,018,014</b>	<b>0.2%</b>	<b>\$ 28,180,235</b>	<b>0.6%</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011 – 2012**

**UNRESTRICTED GENERAL FUND  
BENEFIT ANALYSIS**

The Kaiser Medical rates increased by about 13.0%, HealthNet approximately 16.5% as of January 2011. The 2011-12 rates are budgeted at a blended 10.2% increase. Dental and vision rates are anticipated to remain flat for 2011-12.

STRS contribution rates are unchanged for 2011-12 while the PERS employer contribution rates are anticipated to increase to 10.923% from 10.707% for 2011-12. SUI rates increased from 0.72% for 2010-11 to 1.61% for 2011-12. Workers' Compensation Insurance costs are decreasing from 1.306% to 1.289% for 2011-12.

MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011-2012

UNRESTRICTED GENERAL FUND  
BENEFIT ANALYSIS

FISCAL YEAR			ESTIMATED		TENTATIVE	
	ACTUAL	ACTUAL	ACTUAL	%	BUDGET	%
	2008-2009	2009-2010	2010-2011	CHANGE	2011-2012	CHANGE
<b>PUBLIC RETIREMENT</b>						
STRS	\$ 1,287,791	\$ 1,293,106	\$ 1,307,754	1.1%	\$ 1,301,588	-0.5%
PERS	1,628,745	1,575,100	1,647,964	4.6%	1,705,566	3.5%
FICA	684,028	661,914	667,629	0.9%	680,051	1.9%
MEDICARE	363,344	364,215	369,838	1.5%	371,979	0.6%
UNEMPLOYMENT	112,430	146,141	291,387	99.4%	401,607	37.8%
WORKERS COMP. INS.	445,242	348,181	361,432	3.8%	363,525	0.6%
<b>TOTAL</b>	<b>4,521,580</b>	<b>4,388,657</b>	<b>4,646,004</b>	<b>5.9%</b>	<b>4,824,316</b>	<b>3.8%</b>
<b>HEALTH PROTECTION</b>						
MEDICAL	4,321,003	4,402,937	4,641,218	5.4%	5,254,045	13.2%
DENTAL, VISION	695,072	662,042	671,223	1.4%	673,000	0.3%
<b>TOTAL</b>	<b>5,016,075</b>	<b>5,064,979</b>	<b>5,312,441</b>	<b>4.9%</b>	<b>5,927,045</b>	<b>11.6%</b>
<b>TOTAL BENEFITS</b>	<b>\$ 9,537,655</b>	<b>\$ 9,453,636</b>	<b>\$ 9,958,445</b>	<b>5.3%</b>	<b>\$ 10,751,361</b>	<b>8.0%</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011 – 2012**

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**UNRESTRICTED GENERAL FUND  
FIXED EXPENSES ANALYSIS**

Utilities and insurance expenses are categorized as “fixed.” For 2011-12, utilities were budgeted at an 8.1% increase over the 2010-11 estimated actual costs.

Insurance expense, property and liability as well as student insurance, are projected to increase 5.0% from 2010-11 levels.

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011-2012**

**UNRESTRICTED GENERAL FUND  
FIXED EXPENSES ANALYSIS**

FISCAL YEAR			ESTIMATED		TENTATIVE	
	ACTUAL	ACTUAL	ACTUAL	%	BUDGET	%
	2008-2009	2009-2010	2010-2011	CHANGE	2011-2012	CHANGE
<b>FIXED EXPENSES</b>						
<b>UTILITIES</b>						
SEWER SERVICE	\$ 58,073	\$ 68,897	\$ 63,000	-8.6%	\$ 66,155	5.0%
TELEPHONE	132,259	118,841	98,000	-17.5%	113,429	15.7%
WATER	114,252	113,628	125,000	10.0%	122,807	-1.8%
GAS & ELECTRICITY	1,172,876	1,140,672	1,400,000	22.7%	1,515,964	8.3%
PEST CONTROL	37,045	49,279	55,000	11.6%	63,000	14.5%
	<u>1,514,505</u>	<u>1,491,317</u>	<u>1,741,000</u>	<u>16.7%</u>	<u>1,881,355</u>	<u>8.1%</u>
<b>INSURANCE</b>	<u>365,842</u>	<u>393,899</u>	<u>400,000</u>	<u>1.5%</u>	<u>420,000</u>	<u>5.0%</u>
<b>TOTAL</b>	<u>\$ 1,880,347</u>	<u>\$ 1,885,216</u>	<u>\$ 2,141,000</u>	<u>13.6%</u>	<u>\$ 2,301,355</u>	<u>7.5%</u>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011 – 2012**

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**UNRESTRICTED GENERAL FUND  
OTHER OPERATING EXPENSES**

2010-11 actual Other Operating Expenses were favorable to budget primarily due to unspent Contracted Services and reduced legal costs. These one-time savings contributed to the 2010-11 increase in the General Fund Balance. The 2011-12 Adoption budget includes \$280K for election costs since four Board seats are up for re-election in November 2011.

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011-2012**

**UNRESTRICTED GENERAL FUND  
OTHER OPERATING EXPENSES ANALYSIS**

FISCAL YEAR			ESTIMATED		TENTATIVE	
	ACTUAL	ACTUAL	ACTUAL	%	BUDGET	%
	2008-2009	2009-2010	2010-2011	CHANGE	2011-2012	CHANGE
<b>OTHER OPERATING EXPENSES</b>						
SUPPLIES & MATERIALS	\$ 472,909	\$ 492,092	\$ 511,819	4.0%	\$ 602,471	17.7%
PERSONAL SVCE, LECTURE	97,274	110,356	83,000	-24.8%	55,965	-32.6%
TRAVEL & CONFERENCE	129,020	124,374	125,000	0.5%	129,970	4.0%
DUES & MEMBERSHIP	78,549	91,603	95,000	3.7%	93,766	-1.3%
LEGAL	432,140	340,284	250,000	-26.5%	250,000	0.0%
AUDITS & ELECTION	74,550	286,552	78,800	-72.5%	364,700	362.8%
CONTRACTED SERVICES	1,571,003	1,297,986	850,000	-34.5%	1,480,616	74.2%
POSTAGE	113,205	93,588	99,967	6.8%	105,350	5.4%
PRINTING & PUBLICATION	150,152	121,082	125,978	4.0%	157,889	25.3%
RENTAL & LEASES	45,126	40,778	39,375	-3.4%	45,337	15.1%
RECRUITMENT	220,625	175,959	163,975	-6.8%	163,357	-0.4%
OTHER DISTRICT-WIDE EXP.	123,891	117,906	125,000	6.0%	124,130	-0.7%
MISCELLANEOUS	5,667	3,985	5,500	38.0%	5,447	-1.0%
<b>TOTAL</b>	<b>\$ 3,514,111</b>	<b>\$ 3,296,545</b>	<b>\$ 2,553,414</b>	<b>-22.5%</b>	<b>\$ 3,578,998</b>	<b>40.2%</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011 – 2012**

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

In 2010-11, transfers out of \$596K were made to cover deficits in restricted categorical programs, the details of which are identified. In the 2011-12 Tentative Budget, Other Outgo of \$533K includes funding the Child Development Fund as well as DSPS, BFAP/FA, Non-Credit Matriculation and the Puente project.

MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011-2012

UNRESTRICTED GENERAL FUND  
CAPITAL OUTLAY ANALYSIS

FISCAL YEAR	ACTUAL		ESTIMATED	%	TENTATIVE	%
	2008-2009	2009-2010	2010-2011	CHANGE	BUDGET 2011-2012	CHANGE
<b>CAPITAL OUTLAY</b>						
LIBRARY BOOKS/PERIODICALS	\$ 28,362	\$ 23,603	\$ 79,063	235.0%	\$ 37,168	-53.0%
EQUIPMENT NEW & LEASED	183,556	182,712	166,831	-8.7%	134,138	-19.6%
<b>TOTAL</b>	<b>\$ 211,918</b>	<b>\$ 206,315</b>	<b>\$ 245,894</b>	<b>-2.6%</b>	<b>\$ 171,306</b>	<b>-30.3%</b>
<b>OTHER OUTGO</b>						
ENERGY LOAN REPAYMENT	\$ 110,442	\$ 110,449	\$ -	-100.0%	\$ -	n/a
OTHER	-	-	-	n/a	-	n/a
GASB 45	-	500,000	-	n/a	-	n/a
INTERFUND / INTRAFUND TRANSFERS:						
MAINTENANCE MANAGEMENT FUND			165,640			
CHILD DEVELOPMENT FUND	20,979	78,089	126,421	61.9%	135,025	6.8%
DSPS	552,431	280,553	164,694	-41.3%	199,418	21.1%
ECON. WORKFORCE DEV.		170,365	-	n/a	-	n/a
RISK MARGIN FUND	500,000		-	n/a	-	n/a
BFAP/FA	107,546	84,358	81,301	-3.6%	92,725	n/a
PUENTE	14,463	33,999	54,931	61.6%	82,562	50.3%
MATRICULATION-NONCREDIT		17,270	-	n/a	22,936	n/a
WORKSTUDY	6,200	4,876	-	-100.0%	-	n/a
MISCELLANEOUS	1,035	713	2,600	264.7%	816	-68.6%
<b>TOTAL</b>	<b>\$ 1,313,096</b>	<b>\$ 1,280,672</b>	<b>\$ 595,587</b>	<b>-53.5%</b>	<b>\$ 533,482</b>	<b>-10.4%</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011 – 2012**

**COMMUNITY SERVICES**

The increase in 2010-11 Facilities Use Revenue is attributable to the completion of the PE Complex renovation.

Community Services has been in transition as the College reassesses where courses belong. Non-credit courses were transferred to fee-based in 2010-11. As this process settles, Community Services will reevaluate its course fees to once again contribute toward the College's fund balance and reserve.

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011-2012**

**D. COMMUNITY SERVICES**

FISCAL YEAR	ACTUAL	ACTUAL	ESTIMATED	TENTATIVE	%
	2008-2009	2009-2010	ACTUAL	BUDGET	CHANGE
			2010-2011	2011-2012	
<b>REVENUE BY PROGRAM</b>					
COMM. SVCS. ADVERTISING	\$ 2,693	\$ 1,967	\$ 1,999	\$ 2,000	0.1%
FACILITIES USE	52,056	47,511	85,690	85,000	-0.8%
INTENSIVE ENGLISH	160,000	131,608	119,532	125,000	4.6%
EMERITUS	193,697	212,810	284,164	290,200	2.1%
SHORT COURSES/WORKSHOPS	437,061	390,720	470,975	490,000	4.0%
MICROCOMPUTER CENTER	140,617	151,536	81,693	81,000	-0.8%
<b>Total Revenue</b>	<b>\$ 986,124</b>	<b>\$ 936,152</b>	<b>\$ 1,044,053</b>	<b>\$ 1,073,200</b>	<b>2.8%</b>
<b>EXPENDITURES BY PROGRAM</b>					
COMM. SVCS. OFFICE	\$ 566,666	\$ 481,923	\$ 558,936	\$ 560,000	0.2%
FACILITIES USE	2,678	1,988	6,392	6,200	-3.0%
INTENSIVE ENGLISH	157,314	168,961	168,498	120,000	-28.8%
EMERITUS	100,973	121,671	154,147	155,000	0.6%
SHORT COURSES/WORKSHOPS	193,476	200,999	196,827	193,000	-1.9%
MICROCOMPUTER CENTER	113,536	109,035	41,020	39,000	-4.9%
<b>Total Expenditures</b>	<b>\$ 1,134,643</b>	<b>\$ 1,084,577</b>	<b>\$ 1,125,820</b>	<b>\$ 1,073,200</b>	<b>-4.7%</b>
<b>TRANSFER IN FROM UNRESTRICTED</b>	<b>\$ (148,519)</b>	<b>\$ (148,425)</b>	<b>\$ (81,767)</b>	<b>\$ -</b>	<b>n/a</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011 – 2012**

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

Actual expenditures are shown for 2008-09, 2009-10, and 2010-11. Revenue budgets are shown for 2011-12. The expenditure budgets for 2011-12 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 2011-12 Tentative Budget the non-Financial Aid State funded categorical programs have been budgeted at 95% of the 2010-11 allocations while most federally funded programs remain flat with the exception of financial aid. Federal financial aid is budgeted to continue to increase as the College continues to respond to increased student needs and federal support. For example, Q1 2011-12 financial aid applications are showing approximately a 25% increase over 2010-11 figures, an increase consistent with those experienced in the prior year.

MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011-2012

E. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2008-2009	ACTUAL 2009-2010	ESTIMATED ACTUAL 2010-2011	TENTATIVE BUDGET 2011-2012
<b>FEDERAL SOURCES</b>				
Academic Competetive Grant	\$ 2,600	\$ 6,915	\$ 10,913	\$ 45,100
Child Development Training Consortium	12,540	11,837	9,845	14,800
College Work Study Program	265,398	239,142	238,513	249,924
ECE Mentor Program	3,200	3,200	4,000	4,000
Foster Care Education Program (51% Federal)	34,682	41,546	39,496	37,521
Office of Emergency Services – Preparedness Plan Carry Forward	-	-	-	1,800
PELL Grant & Direct Loan Programs	3,382,730	5,007,588	11,285,285	11,500,000
Supplemental Education Opportunity Grants	181,625	153,112	129,400	165,580
Transitional Assistance to Needy Families (50% Federal)	16,795	16,335	14,949	14,202
Transitional Assistance to Needy Families Supplemental	-	30,850	-	-
VTEA - Tech. Prep.	81,405	67,749	69,708	46,900
Vocational & Applied Tech. Education	139,236	122,230	87,617	121,988
<b>TOTAL FEDERAL</b>	<b>\$ 4,120,211</b>	<b>\$ 5,700,504</b>	<b>\$ 11,889,726</b>	<b>\$ 12,201,815</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011-2012**

**E. GENERAL FUND - RESTRICTED PROGRAMS**

**REVENUE AND EXPENDITURE BUDGET**

<b>FISCAL YEAR</b>	<b>ACTUAL 2008-2009</b>	<b>ACTUAL 2009-2010</b>	<b>ESTIMATED ACTUAL 2010-2011</b>	<b>TENTATIVE BUDGET 2011-2012</b>
<b>STATE SOURCES</b>				
Basic Skills	\$ 96,840	\$ 121,457	* \$ 113,191	\$ 85,500
Basic Skills Carry Forward				164,516
Board Financial Assistance Program Admin. Allowance	185,771	186,976	132,728	126,092
CAL Grants	233,532	252,385	254,549	254,549
CALWORKS	214,197	115,220	* 122,461	116,338
Career Explorations	72,365	-	-	-
Career Technical Education - Nursing	37,459	-	-	-
Cooperative Agencies Resources for Education	47,779	26,209	* 37,254	35,391
Cooperative Agencies Resources for Education Carry Forward		17,426	16,055	-
Disabled Student Programs & Services	974,800	970,484	* 782,372	* 727,103
Economic Development/Allied Health		67,185	25,247	-
Enrollment Fee Waiver - 2% Administrative	13,911	14,738	16,190	15,381
Extended Opportunity Programs & Services	501,035	365,848	* 357,690	339,806
Extended Opportunity Programs & Services-Carry Forward		85,666	-	-
Faculty and Staff Development-Carry Forward			-	11,325
Faculty and Staff Diversity	29,259	10,307	* 1,586	4,272
Faculty and Staff Diversity-Carry Forward				2,911
Foster Care Education Program (49% State)	35,597	38,843	37,947	36,050
Hazardous Substances Carry Forward		-	-	34,238
<b>SUB-TOTAL</b>	<b>\$ 2,442,545</b>	<b>\$ 2,272,744</b>	<b>\$ 1,897,270</b>	<b>\$ 1,953,472</b>

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

MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011-2012

E. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2008-2009	ACTUAL 2009-2010	ESTIMATED ACTUAL 2010-2011	TENTATIVE BUDGET 2011-2012
<b>STATE SOURCES CONTINUED</b>				
SUB-TOTAL (PREVIOUS PAGE)	\$ 2,442,545	\$ 2,272,744	\$ 1,897,270	\$ 1,953,472
Instructional Equipment and Library Materials	157,757	83,391	40,001	-
Matriculation (Credit)	342,797	174,890 *	174,867	166,124
Matriculation (Credit) Carry Forward		19,266	18,356	-
Non-Credit Matriculation	93,149	69,049 *	69,850 *	59,400
Non-Credit Matriculation Carry Forward		43,689	-	-
Nursing/Economic Development	205,357	188,195 *	135,072	-
Nursing/Economic Development Carry Forward		-	-	99,199
Peace Officers Training	210	13	-	-
Peace Officers Training Carry Forward		-	-	2,365
Prop. 20 – Lottery – Instructional Supplies	80,469	72,959	69,698	90,880
Prop. 20 – Lottery – Instructional Supplies Carry Forward	-	-	-	185,175
Scheduled Maintenance, Carry Forward (10-11)	-	-	-	301,117
Telecommunications Technology Infrastructure	51,494	3,409	-	-
Transfer and Articulation , Carry Forward (10-12)	1,655	2,428	914	1,203
Transitional Assistance to Needy Families (50% State)	16,795	16,305	14,949	14,202
<b>TOTAL STATE</b>	<b>\$ 3,392,228</b>	<b>\$ 2,946,338</b>	<b>\$ 2,420,977</b>	<b>\$ 2,873,136</b>

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

MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011-2012

E. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2008-2009	ACTUAL 2009-2010	ESTIMATED ACTUAL 2010-2011	TENTATIVE BUDGET 2011-2012
<b>LOCAL SOURCES</b>				
Annual Fund Drive	\$ 29,301	\$ 29,434	\$ 53,571	\$ 35,000
Annual Fund Drive Carry Forward	-	-	-	97,056
Bay Area Career Pathways	-	28,628	372	-
Bay Area Clean Energy	-	14,607	35,393	-
Bay Area Regional Tech Prep (Peralta)	80,328	-	-	-
Branson	119,807	114,932	121,926	124,800
COM Foundation:				
Donations	3,201	2,121	1,389	10,000
Donations Carry Forward	-	-	-	6,279
Electronic Vehicle Training Consortium	-	346	79,654	-
Health Services - Restricted	226,004	214,663	238,688	252,486
Health Services, Restricted - Carry Forward	-	-	-	75,333
Maintenance Management - Carry Forward	-	-	-	407,907
Marin Child Care Council	2,791	2,866	-	-
Marin Community Foundation (MCF)– College Skills & Career Bridges for I	-	-	25,731	-
MCF – College Skills & Career Bridges for ESL Students Carry Forward	-	-	-	54,269
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	33,601	-
Outside Scholarships	35,043	29,826	53,501	-
Parking	396,508	394,907	349,268	400,000
SUB-TOTAL	\$ 892,983	\$ 858,795	\$ 993,094	\$ 1,476,201

MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011-2012

E. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2008-2009	ACTUAL 2009-2010	ESTIMATED ACTUAL 2010-2011	TENTATIVE BUDGET 2011-2012
<b>LOCAL SOURCES CONTINUED</b>				
SUB-TOTAL (PREVIOUS PAGE)	\$ 892,983	\$ 858,795	\$ 993,094	\$ 1,476,201
Parking Carry Forward	-	-	-	485,023
President's Circle	33,891	48,810	69,760	20,000
President's Circle Carry Forward	-	-	-	19,905
Risk Margin Carry Forward	-	258	-	831,340
Safety Credit Risk Management	1,866	107	-	-
San Rafael Redevelopment Carry Forward	-	82,869	-	452,021
Santa Rosa Multimedia Collaborative	17,600	20,979	-	-
Solar Technology	34,998	5,002	-	-
UC Berkeley - Puente Fund	35,000	35,000	35,000	-
<b>TOTAL LOCAL</b>	<b>\$ 1,016,338</b>	<b>\$ 1,051,820</b>	<b>\$ 1,097,854</b>	<b>\$ 3,284,490</b>
<b>OTHER FINANCING SOURCES/OUTGO</b>				
Intrafund Transfers In/(Out)	1,181,675	670,223	469,166	398,457
Contingency for Additional Grants	-	-	-	1,000,000
<b>TOTAL RESTRICTED PROGRAMS</b>	<b>\$ 9,710,452</b>	<b>\$ 10,368,885</b>	<b>\$ 15,877,723</b>	<b>\$ 19,757,898</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011 – 2012**

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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 2008-09, 2009-10, 2010-11 Fiscal Years, and a proposed Tentative Budget for the 2011-12 Fiscal Year. The following funds or programs are included in this section:

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

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011 – 2012**

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**B. NARRATIVE TEXT AND FINANCIAL STATEMENTS**

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

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

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

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

There are nine endowments and grants coordinated through this fund. The value of the principal in the Investment Trust Fund as of June 30, 2011 is projected at \$836,392. The remainder of the fund balance is interest earned on these funds.

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011-2012**

**B. NARRATIVE TEXT AND FINANCIAL STATEMENTS**

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

FISCAL YEAR	ACTUAL 2008-2009	ACTUAL 2009-2010	ESTIMATED ACTUAL 2010-2011	TENTATIVE BUDGET 2011-2012
<b>REVENUE</b>				
Interest Income	\$ 14,772	\$ 6,708	\$ 4,358	\$ 7,846
Additional Endowment Income	3,000	3,000	270,026	3,000
<b>Total Revenue</b>	<b>17,772</b>	<b>9,708</b>	<b>274,384</b>	<b>10,846</b>
<b>EXPENDITURES</b>				
Financial Aid				
Instructional/College Improvements	2,355	14,492	2,398	20,000
<b>Total Expenditures</b>	<b>2,355</b>	<b>14,492</b>	<b>2,398</b>	<b>20,000</b>
Excess of Revenue Over Expenditures	15,417	(4,784)	271,986	(9,155)
Beginning Fund Balance	668,153	683,570	683,570	955,556
<b>ENDING FUND BALANCE</b>	<b>\$ 683,570</b>	<b>\$ 683,570</b>	<b>\$ 955,556</b>	<b>\$ 946,402</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011 – 2012**

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**CHILD DEVELOPMENT FUND  
REVENUE AND EXPENDITURE REPORT**

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

Federal funding has declined over the last five 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. For 2011-12 the Tentative Budget includes State funding at levels consistent with 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 2011-12 will continue their funding at the increased level of \$90K-\$95K.

State and local (parent fee) income is expected to remain consistent with 2010-11 while expenditures are budgeted up from current year estimated actuals. 2011-12 expenses are budgeted to increase as a result of filling the site director position, the new UPM contract and increased benefit costs.

The 2010-11 estimated deficit is covered by a transfer of \$126K from the General Fund. 2011-12's budgeted operational deficit of \$135K will need to be entirely funded by the General Fund.

MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011-2012

CHILD DEVELOPMENT FUND  
REVENUE AND EXPENDITURE REPORT

FISCAL YEAR	ACTUAL 2008-2009	ACTUAL 2009-2010	ESTIMATED ACTUAL 2010-2011	TENTATIVE BUDGET 2011-2012
<b>REVENUE</b>				
Interest Income	\$ 768	\$ (50)	\$ (171)	\$ 50
Federal Income	19,904	29,889	21,819	22,000
State Income	373,966	267,065	268,056	263,701
State Income-Renovation & Repair Projects	462	-	15,185	-
Other Local Income	81,936	66,495	79,101	79,290
Grants/Contributions	70,260	82,427	96,667	110,150
Interfund Transfer-In - General Fund	20,979	78,089	126,421	135,025
<b>Total Revenue</b>	<b>568,275</b>	<b>523,915</b>	<b>607,078</b>	<b>610,216</b>
<b>EXPENDITURES</b>				
Certificated Salaries	350,814	330,255	339,149	325,582
Classified Salaries	56,284	58,538	56,619	55,916
Fringe Benefits	140,594	145,401	172,022	202,918
Supplies	5,885	8,279	5,719	6,500
Food	11,899	13,578	17,000	17,000
Other Operating Expenses	2,337	1,111	1,384	2,300
Other Operating Exp.- Renovation & Repair	-	-	15,185	-
Equipment	462	-	-	-
<b>Total Expenditures</b>	<b>568,275</b>	<b>557,162</b>	<b>607,078</b>	<b>610,216</b>
Excess of Revenue Over Expenditures	-	(33,247)	-	-
Beginning Fund Balance	33,247	33,247	0	0
<b>ENDING FUND BALANCE</b>	<b>\$ 33,247</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011 – 2012**

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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 2011-2012

CAPITAL OUTLAY FUND  
REVENUE AND EXPENDITURE REPORT

FISCAL YEAR	ACTUAL 2008-2009	ACTUAL 2009-2010	ESTIMATED ACTUAL 2010-2011	TENTATIVE BUDGET 2011-2012
<b>REVENUE</b>				
Interest Income	\$ 22,865	\$ 8,222	\$ 4,656	\$ 4,600
State Supported Projects-Scheduled Maintenance	-	-	-	-
Capital Outlay Projects	-	-	-	-
Property Rental	39,750	40,350	40,950	31,050
<b>Total Revenue</b>	<b>62,615</b>	<b>48,572</b>	<b>45,606</b>	<b>35,650</b>
<b>EXPENDITURES</b>				
Lease Revenue Bond Cost of Issuance				
State-Supported Projects:				
- Scheduled Maintenance	-	-	-	-
- Capital Outlay	-	-	-	-
Other Projects				
- Dickson Hall, KTD Roofs, One Stop, Other	-	-	-	-
- Facilities Master Plan, Other	(437)	-	-	200,000
<b>Total Expenditures and Transfers</b>	<b>(437)</b>	<b>-</b>	<b>-</b>	<b>200,000</b>
Excess of Revenue Over Expenditures	63,052	48,572	45,606	(164,350)
Beginning Fund Balance	1,883,445	1,946,497	1,995,069	2,040,675
<b>ENDING FUND BALANCE</b>	<b>\$ 1,946,497</b>	<b>\$ 1,995,069</b>	<b>\$ 2,040,675</b>	<b>\$ 1,876,325</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011 – 2012**

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

On November 2, 2004 the voters of Marin County overwhelmingly passed Measure C, a \$249.5 million bond for facilities maintenance, job training and safety, passing with more than 60 percent of the vote, easily surpassing the required 55 percent. With the bond, the College will be able to modernize science labs, classrooms, and libraries; provide modern computer technology; upgrade fire safety, campus security, disabled access, energy conservation systems and electrical wiring for computer technology; and repair, construct, acquire, and/or equip classrooms, labs, sites and facilities. To that end, the College has retained the services of Swinerton Management & Consulting, Inc. as its Measure C Program Management/Construction Management firm. Swinerton has worked with COM's faculty, staff and students on reviewing facilities assessment documents, and the educational master plan which has formed the basis for the development of the Facilities Development and Master Plan.

In April 2005, \$75 million in bonds were sold pursuant to the terms of a public sale. An additional \$75 million in bonds were sold in February 2009, and another \$52.5 million in bonds were sold in June 2011, both pursuant to the terms of a public sale. All proceeds were delivered to the Marin County Treasury for credit of College of Marin into its building fund.

Based on the 2011-12 planned construction and modernization projects of \$65.6 million, the District will need to plan the sale of another issue during 2011-12.

The 2011-12 budget outlines approximately \$65.6 million in facilities renewal and modernization costs, including construction, architectural and civil, geotechnical and MEP engineering services, plus landscape architect, industrial hygienist, CEQA and energy consultants. Two new buildings and two modernization projects have been completed as well as various site improvement projects at both the Kentfield and Indian Valley campuses. Construction and modernization plans outlined for the upcoming fiscal year consist of the completion of the Power Plant 2 project at Indian Valley campus, the PE Track Renovation, the near completion of the new Science Math Central Plant building, plus the commencement of construction for the Child Study Center and the PA Modernization at Kentfield.

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 2011-2012

CAPITAL OUTLAY FUND FOR MEASURE C  
REVENUE AND EXPENDITURE REPORT

FISCAL YEAR	ACTUAL	ACTUAL	ESTIMATED	TENTATIVE
	2008-2009	2009-2010	ACTUAL 2010-2011	BUDGET 2011-2012
<b>REVENUE</b>				
Measure C Bond Proceeds	\$ 75,000,000	\$ -	\$ 52,505,000	\$ 46,995,000
Interest Income	1,060,222	762,553	220,000	115,000
<b>Total Revenue</b>	<b>76,060,222</b>	<b>762,553</b>	<b>52,725,000</b>	<b>47,110,000</b>
<b>EXPENDITURES</b>				
<b>PROGRAM LEVEL</b>				
Assessments and Studies	92,164	116,475	74,643	611,833
Program Management	799,992	690,690	488,180	1,221,449
Program Support	382,546	385,727	375,058	478,945
Program Services and Fees	33,849	35,824	344,240	415,272
Non-Project Budget Contingency	-	-	-	2,749,750
Subtotal	<b>1,308,551</b>	<b>1,228,716</b>	<b>1,282,121</b>	<b>5,477,249</b>
<b>DISTRICT WIDE</b>				
Information Technology	531,588	405,232	560,676	1,108,549
Swing Space	1,246,312	647,787	345,790	1,431,319
	<b>1,777,900</b>	<b>1,053,019</b>	<b>906,466</b>	<b>2,539,868</b>
<b>PROJECTS</b>				
<b>KENTFIELD CAMPUS</b>				
New Central Plant/ Sewer Line/ Joint Trench	5,880,480	2,588,065	271,520	98,717
West Campus Bridge	531,353	511,262	5,734	45,449
Austin Science Alterations				1,223,131
Larkspur Annex Demolition	16,569	29,423	1,867	45,835
New Math Social & Behavioral and Science Building	884,426	2,132,633	12,252,128	32,787,059
Modernize/ New Performing Arts Center & Exhibition Space	420,382	32,264	2,500,845	12,335,677
New Fine Arts	571,111	7,510,426	9,470,112	652,540
Diamond PE Center Modernization	13,675,727	2,561,577	72,572	292,032
New Academic Center	1,694	237,185	409,031	3,048,904
Child Development Center			135,000	3,144,800
PE Track Renovations			69,550	1,180,450
ADA Upgrades				1,000,000
Kentfield Campus Expenditures	<b>21,981,742</b>	<b>15,602,835</b>	<b>25,188,359</b>	<b>55,854,594</b>
<b>INDIAN VALLEY CAMPUS</b>				
Fire Mitigation				-
Ignacio Creek Erosion Mitigation	543,680	7,510	10,000	97,255
Transportation Tech Complex	3,251,888	6,506,519	219,708	424,796
IVC Main Building Complex	5,882,026	8,201,325	4,488,414	792,782
Misc IVC	781,129	868,034	2,281,171	438,380
Bridges / Pathways	161,152	416,658	545,334	12,018
Indian Valley Campus Expenditures	<b>10,619,875</b>	<b>16,000,046</b>	<b>7,544,627</b>	<b>1,765,231</b>
<b>Total Expenditures</b>	<b>35,688,068</b>	<b>33,884,616</b>	<b>34,921,573</b>	<b>65,636,942</b>
Excess of Revenue Over Expenditures	40,372,154	(33,122,063)	17,803,427	(18,526,942)
Beginning Fund Balance	42,219,690	82,591,844	49,469,781	67,273,208
<b>ENDING FUND BALANCE</b>	<b>\$ 82,591,844</b>	<b>\$ 49,469,781</b>	<b>\$ 67,273,208</b>	<b>\$ 48,746,266</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011 – 2012**

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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 2010-11 amounted to \$77,326 and is projected to be \$89,876 for 2011-12.

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

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

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011-2012**

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

FISCAL YEAR	ACTUAL 2008-2009	ACTUAL 2009-2010	ESTIMATED ACTUAL 2010-2011	TENTATIVE BUDGET 2011-2012
<b>REVENUE</b>				
Interest	\$ 2,587	\$ 1,180	\$ 710	\$ 700
Proceeds from Hamilton Redevelopment Agency	86,759	89,151	89,152	91,000
Interfund Transfer In				
<b>Total Revenue</b>	<b>89,346</b>	<b>90,331</b>	<b>89,862</b>	<b>91,700</b>
<b>EXPENDITURES</b>				
Bond Principal	35,000	40,000	40,000	55,000
Interest	38,201	37,326	37,326	34,876
Transaction fees	1,650	1,650	1,650	1,650
<b>Total Expenditures</b>	<b>74,851</b>	<b>78,976</b>	<b>78,976</b>	<b>91,526</b>
Excess of Revenue Over Expenditures	14,495	11,355	10,886	174
Beginning Fund Balance	321,166	335,661	347,016	357,902
<b>ENDING FUND BALANCE</b>	<b>\$ 335,661</b>	<b>\$ 347,016</b>	<b>\$ 357,902</b>	<b>\$ 358,076</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011 – 2012**

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

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

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

For the June 2011 bond sale, \$767,032 issue premiums were deposited into the Measure C Bond Redemption Fund. Related issuance costs of \$301,281 were charged against the bond issue of \$52,505,000 in the Measure C Building Fund.

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

Debt service for 2010-11 amounted to \$10,163,125 and is projected to be \$8,979,050 for 2011-12. 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 2011-2012**

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

FISCAL YEAR	ACTUAL 2008-2009	ACTUAL 2009-2010	ESTIMATED ACTUAL 2010-2011	TENTATIVE BUDGET 2010-2011
<b>REVENUE</b>				
Interest	\$ 44,291	\$ 23,910	\$ 15,009	\$ 15,000
Proceeds from Ad Valorem Tax	2,629,862	10,686,746	7,430,942	8,278,050
Measure C Premium	1,982,513	-	767,032	686,000
<b>Total Revenue</b>	<b>4,656,666</b>	<b>10,710,656</b>	<b>8,212,983</b>	<b>8,979,050</b>
<b>EXPENDITURES</b>				
Bond - Cost of Issuance	1,180,240	(32,043)	-	-
Bond Principal	6,135,000	325,000	3,960,000	1,450,000
Interest	2,920,162	5,946,066	6,203,125	7,529,050
Miscellaneous Expenses	525	525	-	-
<b>Total Expenditures</b>	<b>10,235,927</b>	<b>6,239,548</b>	<b>10,163,125</b>	<b>8,979,050</b>
Excess of Revenue Over Expenditures	(5,579,261)	4,471,108	(1,950,142)	-
Beginning Fund Balance	8,325,282	2,746,021	7,217,129	5,266,987
<b>ENDING FUND BALANCE</b>	<b>\$ 2,746,021</b>	<b>\$ 7,217,129</b>	<b>\$ 5,266,987</b>	<b>\$ 5,266,987</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011 – 2012**

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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 2011-12 Tentative Budget has revenue remaining flat to the estimated revenue for 2010-11.

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011-2012**

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

FISCAL YEAR	ACTUAL 2008-2009	ACTUAL 2009-2010	ESTIMATED ACTUAL 2010-2011	TENTATIVE BUDGET 2011-2012
<b>REVENUE</b>				
Vision Care	\$ 66,216	\$ 61,427	\$ 60,839	\$ 61,000
Dental	628,856	600,615	610,384	612,000
Interest Income	348	305	1,000	700
<b>Total Revenue</b>	<b>695,420</b>	<b>662,347</b>	<b>672,223</b>	<b>673,700</b>
<b>EXPENDITURES</b>				
Vision Care:				
Administrative Fees	7,146	7,515	7,500	7,500
Claims	44,415	47,550	42,367	45,000
Dental:				
Administrative Fees	41,611	39,946	36,300	40,000
Claims	602,198	567,386	555,484	581,200
<b>Total Expenditures</b>	<b>695,370</b>	<b>662,397</b>	<b>641,651</b>	<b>673,700</b>
Excess of Revenue Over Expenditures	50	(50)	30,572	-
Beginning Fund Balance	-	50	-	30,572
<b>ENDING FUND BALANCE</b>	<b>\$ 50</b>	<b>\$ -</b>	<b>\$ 30,572</b>	<b>\$ 30,572</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011 – 2012**

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

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

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

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

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

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011-2012**

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

FISCAL YEAR	<u>ACTUAL 2008-2009</u>	<u>ACTUAL 2009-2010</u>	<u>ESTIMATED ACTUAL 2010-2011</u>	<u>TENTATIVE BUDGET 2011-2012</u>
<b>REVENUE</b>				
Interfund Transfer-In - General Fund	\$ -	\$ 500,000	\$ -	\$ -
Interest Income	35,364	15,982	10,000	10,000
<b>Total Revenue</b>	<u>35,364</u>	<u>515,982</u>	<u>10,000</u>	<u>10,000</u>
<b>EXPENDITURES</b>				
Other Outgo	-	-	-	2,166,154
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,166,154</u>
Excess of Revenue Over Expenditures	35,364	515,982	10,000	(2,156,154)
Beginning Fund Balance	<u>1,594,808</u>	<u>1,630,172</u>	<u>2,146,154</u>	<u>2,156,154</u>
<b>ENDING FUND BALANCE</b>	<u><u>\$ 1,630,172</u></u>	<u><u>\$ 2,146,154</u></u>	<u><u>\$ 2,156,154</u></u>	<u><u>\$ -</u></u>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011 – 2012**

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**ASSOCIATED STUDENTS ORGANIZATIONS  
REVENUE AND EXPENDITURE REPORT**

**Tentative Budget for Fiscal Year 2011-2012**

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 2011-2012

ASSOCIATED STUDENTS COLLEGE OF MARIN - KTD IVC

FISCAL YEAR	CONSOLIDATED ACTUAL 2008-2009	CONSOLIDATED ACTUAL 2009-2010	ESTIMATED ACTUAL 2010-2011	TENTATIVE BUDGET 2011-2012
<b>REVENUE</b>				
Other Local Income	\$ 40,983	\$ 44,204	\$ 82,500	\$ 118,685
Contingency				
<b>Total Revenue</b>	<b>40,983</b>	<b>44,204</b>	<b>82,500</b>	<b>118,685</b>
<b>EXPENDITURES</b>				
Supplies	13,336	16,005	21,095	27,000
Contracted Services	145	1,575	65	1,100
Postage	26	25	-	25
Bank Fees	9		-	-
Telephone	-		-	-
Travel/Conference	2,252	2,995		5,000
Membership & Dues	-		-	-
Printing	1,396	1,707	1,867	1,950
Other Operating Expense-Donation	-		-	-
Equipment	-		5,565	15,000
Other Outgo:				
Intrafund Transfers-ICC Support & Emergency Loan Fund	100	3,630	925	11,000
Interfund Transfers-MCCD	6,500	7,127	6,500	11,500
Grants/Scholarships	1,800	2,600	1,000	1,000
Bookstore Vouchers	6,500	6,500	500	1,000
Contingency	-		-	44,110
<b>Total Expenditures</b>	<b>32,064</b>	<b>42,164</b>	<b>37,517</b>	<b>118,685</b>
Excess of Revenue Over Expenditures	8,919	2,040	44,983	-
Beginning Fund Balance	85,214	94,133	96,173	141,156
<b>ENDING FUND BALANCE</b>	<b>\$ 94,133</b>	<b>\$ 96,173</b>	<b>\$ 141,156</b>	<b>\$ 141,156</b>

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

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011-2012**

**ASSOCIATED STUDENTS EMERITUS COLLEGE**

<b>FISCAL YEAR</b>	<b>ACTUAL</b>		<b>ESTIMATED</b>	<b>TENTATIVE</b>
	<b>2008-2009</b>	<b>2009-2010</b>	<b>ACTUAL</b>	<b>BUDGET</b>
	<b>2008-2009</b>	<b>2009-2010</b>	<b>2010-2011</b>	<b>2011-2012</b>
<b>REVENUE</b>				
Other Local Income	\$ 8,481	\$ 8,654	\$ 7,178	\$ 8,250
Contingency	-	-	-	-
<b>Total Revenue</b>	<b>8,481</b>	<b>8,654</b>	<b>7,178</b>	<b>8,250</b>
<b>EXPENDITURES</b>				
Supplies	2,580	2,619	2,127	2,800
Travel/Conference	100	-	100	100
Contracted Services	100	100	150	150
Postage	1,383	1,359	1,276	1,300
Printing	2,574	2,626	1,457	2,600
Equipment	-	-	-	-
Other Outgo:				
Grants/Scholarships	953	1,001	1,143	1,300
<b>Total Expenditures</b>	<b>7,690</b>	<b>7,705</b>	<b>6,253</b>	<b>8,250</b>
Excess of Revenue Over Expenditures	791	949	925	-
Beginning Fund Balance	11,472	12,263	13,212	14,137
<b>ENDING FUND BALANCE</b>	<b>\$ 12,263</b>	<b>\$ 13,212</b>	<b>\$ 14,137</b>	<b>\$ 14,137</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011-2012**

**ASSOCIATED STUDENTS REPRESENTATION FEE FUND**

FISCAL YEAR	ACTUAL 2008-2009	ACTUAL 2009-2010	ESTIMATED ACTUAL 2010-2011	TENTATIVE BUDGET 2011-2012
<b>REVENUE</b>				
Other Local Income	\$ 45,014	\$ 40,085	\$ 13,600	\$ 13,775
<b>Total Revenue</b>	<b>45,014</b>	<b>40,085</b>	<b>13,600</b>	<b>13,775</b>
<b>EXPENDITURES</b>				
Supplies	137	-	100	100
Travel / Conference	28,534	11,551	13,450	13,525
Membership & Dues	50	-	50	100
Postage	-	-	-	50
Contingency	1,000	-	-	-
<b>Total Expenditures</b>	<b>29,721</b>	<b>11,551</b>	<b>13,600</b>	<b>13,775</b>
Excess of Revenue Over Expenditures	15,293	28,534	-	-
Beginning Fund Balance	49,208	64,501	93,035	93,035
<b>ENDING FUND BALANCE</b>	<b>\$ 64,501</b>	<b>\$ 93,035</b>	<b>\$ 93,035</b>	<b>\$ 93,035</b>

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

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011 – 2012**

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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 Tentative Budget presentation. The worksheet summarizing the calculation to estimate the Gann Limit is displayed.

**2011-12 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 2011-2012**

**B. GANN APPROPRIATION LIMIT WORKSHEET**

**I. 2011-12 Appropriations Limit:**

A. <b>2010-11</b> Appropriations Limit		\$	40,295,447
B. <b>2011-12</b> Price Factor:	1.0251		
C. Population Factor:			
1. <b>2009-10</b> Second Period Actual FTES:	5,092.00		
2. <b>2010-11</b> Second Period Actual FTES:	5,240.00		
3. <b>2011-12</b> Population Change Factor:	1.0291		
(line C.2. divided by line C.1.)			
D. <b>2010-11</b> Limit adjusted by inflation and population factors (line A multiplied by line B and Line C.3.)			42,508,892
E. Adjustments to Increase Limit			
1. Transfers in of financial responsibility		-	
2. Temporary voter approved increases		-	
3. Total adjustment - increase		-	
Subtotal			42,508,892
F. Adjustments to Decrease Limit			
1. Transfers out of financial responsibility		-	
2. Lapses of voter approved increases		-	
3. Total adjustment - decrease		-	
G. <b>2011-12</b> Appropriations Limit		\$	42,508,892

MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011-2012

B. GANN APPROPRIATION LIMIT WORKSHEET

II. 2011-12 Appropriations Subject to Limit:

A. State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, Partnership for Excellence)	\$	1,153,040
B. State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)		269,482
C. Local Property taxes		39,444,844
D. Estimated Excess Debt Service taxes		-
E. Estimated Parcel taxes, Square Foot taxes, etc.		-
F. Interest on proceeds of taxes		20,000
G. Local appropriations from taxes for unreimbursed State, court and federal mandates		-
H. 2011-12 Appropriations Subject to Limit	\$	<u>40,887,366</u>

MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011-2012

C. AUTHORIZED STAFFING

	Faculty	Classified	Administrators	Totals
1. Unrestricted General Fund	103.58	159.89	21.50	284.97
2. Community Education and Services		4.23	1.00	5.23
3. Restricted General Fund	8.22	22.68	0.50	31.40
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	<b>119.60</b>	<b>189.68</b>	<b>24.88</b>	<b>334.16</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011-2012**

**C. UNRESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>FACULTY</u></b>			
COUNSELOR	FURUYA	BRUCE	1.00
COUNSELOR	HLAVACHEK	LETTA	1.00
COUNSELOR	KURZMAN	PAMELA	1.00
COUNSELOR	MAGALLANES	ALEXANDRA	1.00
COUNSELOR	NG-JUNG	BESSIE	1.00
COUNSELOR	ROBINSON	KAREN	0.53
COUNSELOR	TENISON-SCOTT	JOETTA	0.88
COUNSELOR	VACANT		1.00
COUNSELOR	VACANT		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 2011-2012

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-PARK	JESSICA	1.00
INSTRUCTOR	CARROUCHE	CARMEN	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	0.97
INSTRUCTOR	DOUGAN	MICHAEL	1.00
INSTRUCTOR	DUNMIRE	ERIK	1.00
INSTRUCTOR	EDWARDS	SHAQUAM	0.97
INSTRUCTOR	FEARNLEY	HENRY	1.00
INSTRUCTOR	FOSS	DONALD	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
INSTRUCTOR	HRITZ	GEORGE	1.00
INSTRUCTOR	JACOB	JOHN	1.00

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011-2012**

**C. UNRESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>FACULTY</u></b>			
INSTRUCTOR	JOHNSON	MOLLY	1.00
INSTRUCTOR	JONES	DAVID	1.00
INSTRUCTOR	KELLY	INGRID	1.00
INSTRUCTOR	KUHN	KRISTI	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	NAYTHONS	JESSICA	0.50
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
INSTRUCTOR	RUDDLE	JOANNA	1.00

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011-2012**

**C. UNRESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>FACULTY</u></b>			
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		1.00
INSTRUCTOR	VACANT		1.00
INSTRUCTOR	VACANT		1.00
INSTRUCTOR	VACANT		1.00
INSTRUCTOR	VACANT		1.00
INSTRUCTOR	WAGNER	KATHERINE	1.00
INSTRUCTOR	WALSH	WENDY	1.00
INSTRUCTOR	WELDON	SANDRA	1.00
INSTRUCTOR	WILSON	BRIAN	1.00
INSTRUCTOR	WILSON	DEREK	1.00
INSTRUCTOR	WOODLIEF	BLAZE	0.80
LIBRARIAN	COX	CARL	1.00
LIBRARIAN	RISCH	JOAN	1.00

MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011-2012

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
LIBRARIAN	VACANT		1.00
<b>TOTAL FACULTY FTE</b>			<b><u>103.58</u></b>

CLASSIFIED

ACCOMPANIST	PAUL	JEFFREY	0.33
ACCOUNTANT	BARKER	LESLIE	1.00
ACCOUNTANT	GREITZER	MICHELLE	1.00
ACCOUNTANT	VACANT		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	RUDOLPH	MONICA	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	VACANT		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

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011-2012**

**C. UNRESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>CLASSIFIED</u></b>			
ADMINISTRATIVE ASSISTANT	ROMO-PADILLA	GUADALUPE	0.53
ADMINISTRATIVE ASSISTANT	SCOTT	SUE	1.00
ADMINISTRATIVE ASSISTANT	HOLLIDAY	HEATHER	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

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011-2012**

**C. UNRESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>CLASSIFIED</u></b>			
CURRICULUM & ARTICULATION TECHNICIAN	HUDGENS	MICHAEL	1.00
CURRICULUM & ARTICULATION TECHNICIAN	KUROMIYA	JAMES	1.00
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
CUSTODIAN	VACANT		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	LAVI	CYNTHIA	1.00
FINANCIAL AID SPECIALIST, KTD	HUNTER	ANDREA	0.75
FINANCIAL AID TECHNICIAN	BAGTAS-CARMONA	EMY	0.40

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011-2012**

**C. UNRESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>CLASSIFIED</u></b>			
FINANCIAL AID TECHNICIAN	MADDEN	EILEEN	0.73
FINANCIAL AID TECHNICIAN	PEREZ	CAROL	0.40
FUND RAISER	VACANT		1.00
GARDENER	AMOS	SCOTT	1.00
GARDENER	CHAMBERLAIN	BOB	1.00
GARDENER	CRAIG	RODNEY	1.00
GARDENER	DOMINGUEZ	PAUL	1.00
GARDENER	FAHY	PHILIP	1.00
GARDENER	GARRETT	STEVEN	1.00
GARDENER	WADSWORTH	BILL	1.00
GRAPHIC DESIGN SPECIALIST	VACANT		1.00
GRAPHIC DESIGN SPECIALIST	MAHONEY	DAVID	1.00
HEALTH & SAFETY COORDINATOR	VACANT		0.60
HIGH SCHOOL OUTREACH FINANCIAL AID COORDINATOR	PILLOTON	ANNA	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	LEE	LESLIE	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

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011-2012**

**C. UNRESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>CLASSIFIED</u></b>			
INSTRUCTIONAL ASST., COURT REPORTING	ROSS	MARY	0.38
INSTRUCTIONAL ASST., MACHINE & METALS	DEINES	MARK	0.28
INSTRUCTIONAL ASST., SCULPTURE	HARGREAVES	GORDON	0.17
INSTRUCTIONAL SPECIALIST - BUS & INFO SYS	SMITH	GREGORY	0.83
INSTRUCTIONAL SPECIALIST - ENGLISH	VACANT		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	VACANT		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

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011-2012**

**C. UNRESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>CLASSIFIED</u></b>			
LABORATORY TECH., HEALTH SCIENCE, NURSING	POMAJULCA	CESAR	0.33
LABORATORY TECH., MICROBIOLOGY	MARTINEZ	DEIRDRE	0.92
LABORATORY TECH., MUSIC	IRVINE	MIKE	1.00
LABORATORY TECH., PHYSICS	ROBINSON	MARK	1.00
LABORATORY TECH., PHYSICS	RODGERS	RICHARD	0.50
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

MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011-2012

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
OFFICE TECHNICIAN	SCHILLINGS	SHARON	1.00
OFFICE TECHNICIAN	SHAW	ELLEN	1.00
OFFICE TECHNICIAN	SPEASE	JENNIFER	1.00
OFFICE TECHNICIAN	VILLARREAL	SEANNA	1.00
OFFICE TECHNICIAN	YOKELL	JUNE	0.53
OFFICE TECHNICIAN	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	VACANT		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	VACANT		0.60
POOL MAINT. WORKER	THOMAS	TRACY	1.00
PRINT PRODUCTION SPECIALIST	SO	ALBERT	1.00
PRODUCTION TECH.	JACKSON	ROBIN	1.00
RECEIVING CLERK	PETERSON	MYLO	1.00
REPROGRAPHICS & MAIL SUPERVISOR	RICCIUTI	ANNIE	1.00
REPROGRAPHICS CLERK	HARBISON	JESSE	1.00
REPROGRAPHICS CLERK	KLEIN	MICHAEL	1.00
SENIOR CREATIVE DESIGNER	CHUNG	SHOOK-CHU	1.00
STAFF DEVELOPMENT PROGRAM ADMINISTRATOR	KIRKPATRICK	KATHLEEN	1.00

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011-2012**

**C. UNRESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>CLASSIFIED</u></b>			
SYSTEM DEVELOPER	SCHANE	BURTON	1.00
SYSTEM DEVELOPER	PECK	JEFF	1.00
SYSTEM DEVELOPER	NGUYEN	DONG	1.00
SYSTEM SUPPORT ADMINISTRATOR	KAEHLER	MARYANN	1.00
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	VACANT		0.92
TUTORING CENTER COORDINATOR	REETZ	BECKY	0.80
WORKFORCE & PARTNERSHIP PROGRAM SPECIALIST	TAKEMOTO	KATHY	0.25
<b>TOTAL CLASSIFIED FTE</b>			<b><u>159.89</u></b>

**ADMINISTRATORS**

**ACADEMIC:**

SUPERINTENDENT/PRESIDENT	COON	DAVID WAIN	1.00
VICE PRESIDENT OF COLLEGE OPERATIONS	HARRISON	ALBERT	1.00
VICE PRESIDENT OF STUDENT LEARNING	DUARTE	ANGELINA	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	SCHÖRSKE	NANDA	1.00

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011-2012**

**C. UNRESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>ADMINISTRATORS</u></b>			
<b><u>ACADEMIC:</u></b>			
DIRECTOR OF FINANCIAL AID	COOK	DAVID	1.00
DIRECTOR OF HEALTH SCIENCES	VACANT		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
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
<b>TOTAL ACADEMIC ADMINISTRATORS</b>			<b><u>17.50</u></b>
<b><u>CLASSIFIED:</u></b>			
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	LEMAY	MITCHELL	1.00
<b>TOTAL CLASSIFIED ADMINISTRATORS</b>			<b><u>4.00</u></b>
<b>TOTAL ADMINISTRATIVE FTE</b>			<b><u>21.50</u></b>
<b>TOTAL UNRESTRICTED FTE</b>			<b><u>284.97</u></b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011-2012**

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

TITLE	LAST	FIRST	FTE
<b><u>CLASSIFIED</u></b>			
ADMINISTRATIVE ASSISTANT	BANIQUED/KLEIN	JESSE	1.00
COMMUNITY EDUCATION & SERVICES PROG. SPEC.	CARLSON	CHERYL	1.00
COMMUNITY EDUCATION & SERVICES PROG. SPEC.	VAN KRIEDT	KAREN	1.00
INTENSIVE ESL OFFICE TECHNICIAN	HYLAND	LINDA	0.23
OFFICE TECHNICIAN	PEITZ	HEATHER	1.00
<b>TOTAL CLASSIFIED FTE</b>			<b><u>4.23</u></b>
<b><u>ADMINISTRATORS</u></b>			
<b><u>ACADEMIC</u></b>			
INTERIM DIR. OF COMMUNITY ED., LIFELONG LEARNING & INT'L ED.	AUSTIN	JANICE	1.00
<b>TOTAL ACADEMIC ADMINISTRATORS</b>			<b><u>1.00</u></b>
<b>TOTAL ADMINISTRATIVE FTE</b>			<b><u>1.00</u></b>
<b>TOTAL COMMUNITY EDUCATION AND SERVICES FTE</b>			<b><u>5.23</u></b>

MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011-2012

C. RESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<b><u>FACULTY</u></b>			
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	WITTENMEIER	TONI	0.80
COUNSELOR	MORENO	LUZ	1.00
INSTRUCTOR	DODGE	MARGARET	0.03
INSTRUCTOR	EDWARDS	SHAQUAM	0.03
INSTRUCTOR	ESKILDSEN	HARRIET	1.00
INSTRUCTOR	LEE	JUNE	1.00
INSTRUCTOR	LEFKOWITZ	SARRALYN	0.07
INSTRUCTOR	NAYTHONS	JESSICA	0.50
INSTRUCTOR	WOODLIEF	BLAZE	0.20
<b>TOTAL FACULTY FTE</b>			<b><u>8.22</u></b>
<b><u>CLASSIFIED</u></b>			
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 2011-2012**

**C. RESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>CLASSIFIED</u></b>			
COLLEGE POLICE SVCS. ASST.	MINOIA	MARCO	0.40
DSP&S BOOKS ON TAPE/E-TEXT TECH.	SAGE	MARY	0.53
DSPS 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.	MITCHELL	PEARVINE	0.60
HEALTH SERVICES ASST.	VACANT		0.40
HIGH SCHOOL OUTREACH FINANCIAL AID COOR.	PILLOTON	ANNA	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
POLICE & SEC. SERGEANT	VACANT		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 2011-2012

C. RESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
POLICE OFFICER	VACANT		0.40
PROGRAM TECHNICIAN, DSPS	BURKHARDT	BRIANNA	0.80
PROGRAM TECHNICIAN, DSPS	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
<b>TOTAL CLASSIFIED FTE</b>			<b><u>22.68</u></b>
 <b><u>ADMINISTRATORS</u></b>			
<b><u>ACADEMIC:</u></b>			
DIRECTOR OF STUDENT AFFAIRS & HEALTH CENTER	CEDILLO	ARNULFO	0.50
<b>TOTAL ACADEMIC ADMINISTRATORS</b>			<b><u>0.50</u></b>
<b>TOTAL ADMINISTRATIVE FTE</b>			<b><u>0.50</u></b>
<b>TOTAL RESTRICTED FTE</b>			<b><u>31.40</u></b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011-2012**

**C. CHILD DEVELOPMENT AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>FACULTY</u></b>			
INSTRUCTOR - IVC SITE SUPERVISOR	BIGGART	MAUREEN	1.00
INSTRUCTOR - KTD SITE SUPERVISOR	VACANT		1.00
INSTRUCTOR	BOWEN	NORA	1.00
INSTRUCTOR	DELGADO	MARY	1.00
INSTRUCTOR	VACANT		1.00
INSTRUCTOR	MALOUF	JANEATTE	1.00
INSTRUCTOR	MORALES	HELEN	0.80
INSTRUCTOR	ROSSI	YOLANDA	1.00
<b>TOTAL FACULTY FTE</b>			<b><u>7.80</u></b>
<b><u>CLASSIFIED</u></b>			
OFFICE TECHNICIAN	HYLAND	LINDA	0.58
<b>TOTAL CLASSIFIED FTE</b>			<b><u>0.58</u></b>
<b><u>ADMINISTRATORS</u></b>			
<b><u>ACADEMIC:</u></b>			
DIRECTOR OF CHILD CARE PROGRAMS	BEARDSLEY	LYDA	0.88
<b>TOTAL ADMINISTRATIVE FTE</b>			<b><u>0.88</u></b>
<b>TOTAL CHILD DEVELOPMENT FUND FTE</b>			<b><u>9.26</u></b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011-2012**

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

TITLE	LAST	FIRST	FTE
<b><u>CLASSIFIED</u></b>			
ACCOUNTANT	VACANT		0.30
ACCOUNTS PAYABLE SPECIALIST	SEDIE	THEO	1.00
ADMINISTRATIVE ASSISTANT TO THE DEAN/DIR. (CABINET LEVEL)	BARR	MARIDEL	1.00
<b>TOTAL CLASSIFIED FTE</b>			<b><u>2.30</u></b>
<b><u>ADMINISTRATORS</u></b>			
<b><u>CLASSIFIED:</u></b>			
DIRECTOR OF MODERNIZATION	MCCARTY	LAURA	1.00
<b>TOTAL CLASSIFIED ADMINISTRATORS</b>			<b><u>1.00</u></b>
<b>TOTAL ADMINISTRATIVE FTE</b>			<b><u>1.00</u></b>
<b>TOTAL MEASURE C BOND FUND FTE</b>			<b><u>3.30</u></b>
<b>DISTRICT TOTALS</b>			<b><u>334.16</u></b>

**MARIN COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET 2011 – 2012**

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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 2011 – 2012**

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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 2011 – 2012**

**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.