

MARIN COMMUNITY COLLEGE DISTRICT

COLLEGE OF

MARIN

TENTATIVE BUDGET

FISCAL YEAR 2007 – 2008

As adopted by the Board of Trustees

June 26, 2007

Marin Community College District

Board of Trustees

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**Marin Community College District
Tentative Budget Fiscal Year 2007-08**

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PART I – BUDGET HIGHLIGHTS

Highlights Of The General Fund

Overview

1. **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 2006-07 the District received approximately \$12.2 million more as a Basic Aid district – the “Basic Aid increment” – than it would have received as apportionment. In 2007-08 the Basic Aid increment will be approximately \$13.6 million.

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

The most significant elements for the College in the State budget process for 2007-08 are the following:

- Student Enrollment for 2007-08 fiscal year remains at \$20 per unit.
- COLA for 2007-08 is 4.53% which for College of Marin affects the following categorical programs: Basic Skills, Cooperative Agencies Resources for Education (CARE), Disabled Students Programs and Services (DSPS), Extended Opportunity Programs and Services (EOPS), Childcare Tax Bailout, and Matriculation Programs, as well as Partnership for Excellence funds. The COLA will be worth approximately \$195,000 to the District.

3. **Discussion of the Proposed Budget for Fiscal Year 2007-08**

The Tentative Budget for 2007-08 has the following key elements:

- Budget expenditures exceed planned revenues, reducing the ending Fund Balance.
- Ending Fund Balance at 10.5% of total Unrestricted General Fund expenses.

3. Discussion of the Proposed Budget for Fiscal Year 2007-08 (continued)

- Secured Property tax increase @ 5.99% or \$2 million; overall property tax increase @ 4.73% or \$1.68 million.
- Enrollment fees remain at \$20 per unit for 2007-08.
- Salaries include "step and column" movements.
- Increase in medical benefits is approximately \$600,000 for 2007-08.
- Non-salaried expenditures were mostly budgeted at 2006-07 levels.
- \$500,000 of enrollment growth dollars, funded as a Board priority, was carried forward.
- Other Operating Expenses include \$120,000 in estimated election costs.
- All three bargaining unit contracts are up for renewal

4. Analysis and Comparison of Revenue and Expense

Projected total General Fund Revenue for 2007-08 is \$53,969,966 compared to \$53,262,958 for 2006-07. This is an increase of \$707,008 or 1.3%. The forecast increase in property tax revenues of approximately \$1.68 million is the primary contributor, offset by a \$224,000 decline in enrollment fees due to the reduction in the per unit fee from \$26 to \$20; no state mandated cost reimbursements were budgeted for 2007-08, whereas the District received about \$571,000 in 2006-07; the District also received approximately \$374,000 in one-time funds as a result of Prop 98 Reversion and Trailer Bills for 2006-07, and as no one-time funds were outlined in the Governor's May Revise, none were budgeted for 2007-08; furthermore, the District did not renew the MSAT lease at IVC due to swing space requirements in the Capital Improvement Program, a lease which amounted to \$200,000 in annual rents.

Projected total General Funds Expenditures for 2007-08 are \$54,826,136 compared to \$51,854,913 for 2006-07. This is an increase of \$2,971,713 or 5.7%, principally due to the projected cost increases in salaries and employee health care and other benefits of about \$2.2 million and increases in community services and restricted programs.

The 2007-08 budgeted unrestricted revenues of \$42,401,839 increased \$388,362 or 1.0% over the 2006-07 actual unrestricted revenues of \$42,013,477; 2007-08 budgeted unrestricted expenditures of \$43,258,009 is an increase of \$2,652,577 or 6.5% over the 2006-07 actual unrestricted expenditures of \$40,605,432.

5. Discussion of Year-end Results for Fiscal Year 2006-07

Fiscal year 2006-07 ended significantly better than originally budgeted due to additional revenue collections and lower spending. Unrestricted revenues were about \$508,000 higher, principally from mandated costs reimbursements; expenditures were approximately \$864,000 lower than budgeted, resulting in revenues exceeding expenditures by \$1.4 million. Expenditure savings came from unfilled but budgeted positions and related benefits and unspent budget balances from various budgeted costs centers.

6. Tax Revenue Anticipation Note Borrowing

The District relies on property taxes for its core funding. Property taxes are collected by the County and distributed to local agencies in December and April. The period from July through December is very difficult from a cash flow perspective and extensive borrowing occurs during that period. The District uses the Community College League Cash Flow Borrowing Program for arranging this financing. The Cash Flow Borrowing Program provides a mechanism for borrowing the needed funds, at an advantageous placement cost, due to the participation of many California Community Colleges in the program. The Tax Revenue Anticipation Note (TRAN) for 2006-07 was in the amount of \$9,500,000 and for 2007-08 the note is \$10,500,000.

Highlights Of The Special Funds

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 are used to support scholarships and other direct financial aid to students, and other instructional improvement activities. 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. A grant from the Marin Educational Foundation for the District's Child Development program is paid to the District through the COM Foundation.

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.

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

As uncertainty regarding state as well as local funding remains, a strategic plan in collaboration with the Marin Education Fund was developed, and the program redesigned accordingly to help it achieve fiscal stability. Results of 2006-07 operations are estimated to end up with \$4,439 in revenues exceeding expenditures. The 2007-08 budget has a \$23,701 deficit, driven by the salary and benefits increases. Should revenues continue to increase at a slower rate than expenditures, the Child Care program will not be self-supporting in the out years, and Fund Balance will be depleted in the near future.

Capital Outlay Fund – Hamilton Redevelopment and State Scheduled Maintenance State support for facilities scheduled maintenance has diminished significantly over the last three years. In 2004-05 the District completed the IVC One Stop fire alarm with \$127,000 of such state grants. Other scheduled maintenance projects, including the completion of the Facilities Master Plan, IVC One Stop, IVC Fire Control, the Kentfield Gardening Shop roof, and various small miscellaneous facilities renewal projects were funded with Hamilton Redevelopment funds.

Capital Outlay Fund – Measure C Building Fund On November 2, 2004 the voters of Marin County overwhelmingly passed Measure C, a \$249.5 million bond for facilities maintenance, job training and safety, passing with more than 60 percent of the vote, easily surpassing the required 55 percent. With the bond, the College will be able to modernize science labs, classrooms, 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 will be working with COM's faculty, staff and students on reviewing facilities assessment documents, and the educational master plan which will form 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 and delivered to the Marin County Treasury for credit of College of Marin into its building fund.

During the last quarter of fiscal year 2005-06 the District hired a Director of Modernization, an Accountant and Accounts Payable Technician dedicated to activities of the Measure C Capital Improvement Program.

Based on the 2007-08 planned construction and modernization projects of \$51.2 million, the District will need to plan the sale of a second issue by early spring 2008.

Hamilton Redevelopment Bond Redemption Fund In 2002-03 it was decided that the District would proceed with bonding the facilities funding dedicated to the District through the Hamilton Field Redevelopment Agreement. The financing was accomplished, and a total of \$3,070,834 of bond funds were generated. After financing and placement costs, the District had \$2,704,598 available to fund capital facilities renewal projects and capital equipment purchases, and \$213,438 held in the required debt service reserve. Debt service for 2006-07 amounted to \$64,339 and is projected to be \$68,838 for 2007-08.

Measure C Bond Redemption Fund Original Issue Premiums of \$3,015,000 on the sale of the bond, netted against approximately \$559,000 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. This fund is used for the payment of principal and interest on the bond.

Debt service for 2007-08 is projected to be \$8.7 million, billed by the Marin County Tax Assessor's Office and paid from receipts of the ad valorem property taxes.

Self-Insurance Fund The District self-insures for vision and dental coverage, with stop-loss insurance on the dental coverage. The full funding burden is born by the General Fund, classified as a part of Benefits. No funding rate increase was incorporated into the Tentative Budget for 2007-08.

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008

PART II - FTES STATISTICS, 1998-99 TO 2006-07

FTES DATA

<u>FTES</u>	<u>1998-99</u>	<u>1999-00</u>	<u>% CH.</u>	<u>2000-01 *</u>	<u>% CH.</u>	<u>2001-02</u>	<u>% CH.</u>	<u>2002-03</u>	<u>% CH.</u>
Credit	5,642	5,870	4.0%	6,024	2.6%	5,599	-7.1%	5,463	-2.4%
Non-Credit	673	697	3.6%	837	20.1%	684	-18.3%	501	-26.8%
TOTAL	6,315	6,567	4.0%	6,861	4.5%	6,283	-8.4%	5,964	-5.1%

<u>FTES</u>	<u>2003-04</u>	<u>% CH.</u>	<u>2004-05</u>	<u>% CH.</u>	<u>2005-06</u>	<u>% CH.</u>	<u>(a)</u> <u>2006-07</u>	<u>% CH.</u>
Credit	5,096	-6.7%	4,375	-14.1%	4,040	-7.7%	3,835	-5.1%
Non-Credit	276	-44.9%	92	-66.8%	70	-23.6%	210	200.0%
TOTAL	5,372	-9.9%	4,467	-16.8%	4,110	-8.0%	4,045	-1.6%

FTES

(a) CCFS 320 as of April 30, 2007

* Fiscal 2000-01 included Summer 2000 and 2001 sessions as well as Fall 2000 and Spring 2001, for a total of four sessions. Fiscal years prior and subsequent to 2000-01 include only three sessions, which reduces comparability among the years.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008**

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

FISCAL YEAR				
REVENUE SUMMARY	ACTUAL 2004-2005	ACTUAL 2005-2006	ESTIMATED ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
FUND TITLE				
UNRESTRICTED GENERAL FUND	\$ 36,168,292	\$ 39,099,202	\$ 42,013,477	\$ 42,401,839
COMMUNITY SERVICES	1,358,483	1,326,116	1,181,880	1,305,150
CONTRACT EDUCATION	20,860	-	-	-
RESTRICTED GENERAL FUND	7,825,081	7,785,762	10,067,601	10,262,977
TOTAL GENERAL FUND	45,372,716	48,211,080	53,262,958	53,969,966
INVESTMENT TRUST FUND	77,401	21,817	36,700	25,000
CHILD DEVELOPMENT FUND	484,916	433,962	507,250	530,026
CAPITAL OUTLAY FUND-HAMILTON	199,179	213,996	255,242	170,705
CAPITAL OUTLAY FUND-MEASURE C	75,282,353	2,581,035	2,485,000	2,000,000
HAMILTON REDEVELOPMENT BOND FUND	79,607	73,180	85,001	90,150
MEASURE C INTEREST/REDEMPTION FUND	3,024,494	8,769,108	8,977,938	9,477,938
SELF-INSURANCE FUND	604,247	609,054	613,420	620,000
RETIREE UNFUNDED MEDICAL BENEFITS FUND		1,000,000	-	-
ASSOCIATED STUDENTS ORGANIZATIONS	65,405	60,036	77,664	81,550
TOTAL - ALL FUNDS	\$ 125,190,318	\$ 61,973,268	\$ 66,301,172	\$ 66,965,335

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008**

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

FISCAL YEAR			ESTIMATED	TENTATIVE
EXPENDITURE SUMMARY	ACTUAL 2004-2005	ACTUAL 2005-2006	ACTUAL 2006-2007	BUDGET 2007-2008
FUND TITLE				
UNRESTRICTED GENERAL FUND	\$ 34,532,448	\$ 38,009,866	\$ 40,605,432	\$ 43,258,009
COMMUNITY SERVICES	1,358,483	1,326,116	1,181,880	1,305,150
CONTRACT EDUCATION	20,860	1,785	-	-
RESTRICTED GENERAL FUND	7,825,081	7,785,762	10,067,601	10,262,977
TOTAL GENERAL FUND	43,736,872	47,123,529	51,854,913	54,826,136
INVESTMENT TRUST FUND	34,893	4,843	6,500	25,000
CHILD DEVELOPMENT FUND	532,193	442,335	502,811	553,727
CAPITAL OUTLAY FUND-HAMILTON	707,900	292,527	410,000	425,000
CAPITAL OUTLAY FUND-MEASURE C	755,564	7,379,471	12,761,826	51,235,970
HAMILTON REDEVELOPMENT BOND FUND	56,839	61,414	64,339	68,838
MEASURE C INTEREST/REDEMPTION FUND	559,158	2,667,065	9,616,938	8,668,236
SELF-INSURANCE FUND	600,058	619,449	609,753	603,500
RETIREE UNFUNDED MEDICAL BENEFITS FUND		-	-	1,000,000
ASSOCIATED STUDENTS ORGANIZATIONS	70,004	51,122	75,333	84,000
TOTAL - ALL FUNDS	\$ 47,053,481	\$ 58,641,755	\$ 75,902,413	\$ 117,490,408

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008
PART IV - UNRESTRICTED GENERAL FUND
A. STATEMENT OF CHANGES IN FUND BALANCES**

FISCAL YEAR	ACTUAL 2004-2005	ACTUAL 2005-2006	ESTIMATED ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008	DOLLAR CHANGE	% CHANGE
SOURCES OF FUNDS						
PROGRAM-BASED FUNDING	\$ 32,687,654	\$ 35,122,034	\$ 37,316,552	\$ 38,768,504	\$ 1,451,951	4.1%
FEDERAL	366	341	300	300	-	0.0%
OTHER STATE	2,245,877	2,706,747	3,553,412	2,689,535	(863,877)	-31.9%
OTHER LOCAL	1,234,395	1,270,080	1,143,212	943,500	(199,712)	-15.7%
TOTAL SOURCES	36,168,292	39,099,202	42,013,477	42,401,839	388,362	1.0%
USE OF FUNDS						
SALARIES	22,850,200	24,222,421	26,632,788	28,130,634	\$ 1,497,846	6.2%
BENEFITS	7,423,186	7,907,282	8,643,379	9,338,540	695,160	8.8%
TOTAL SALARIES & BENEFITS	30,273,386	32,129,703	35,276,168	37,469,174	2,193,006	6.8%
FIXED EXPENSES	1,740,151	1,876,936	1,851,554	1,934,460	\$ 82,906	4.4%
OTHER OPERATING	2,100,985	2,719,248	2,934,190	3,017,004	82,814	3.0%
CAPITAL OUTLAY	308,635	300,867	426,911	183,169	(243,742)	-81.0%
OTHER OUTGO	290,125	1,110,003	121,189	130,474	9,285	0.8%
EDUC. EXCELLENCE RESERVE				150,000	150,000	0.0%
UNALLOCATED (Available for Board priorities)				400,000	400,000	0.0%
TOTAL OTHER EXPENSES	4,439,896	6,007,054	5,333,845	5,815,107	481,262	8.0%
TOTAL USES	34,713,282	38,136,757	40,610,012	43,284,281	3,423,475	9.0%
SOURCES OVER (UNDER) USES	1,455,010	962,445	1,403,465	(882,442)	(2,285,907)	-237.5%
TRANSFER IN	180,834	126,891	4,581	26,272	21,691	17.1%
SOURCES OVER (UNDER) USES & TRANSFERS	1,635,844	1,089,336	1,408,045	(856,170)	(2,264,215)	-207.9%
BEGINNING FUND BALANCE	1,281,177	2,917,021	4,006,357	5,414,402	1,408,045	48.3%
ENDING FUND BALANCE	\$ 2,917,021	\$ 4,006,357	\$ 5,414,402	\$ 4,558,232	\$ (856,170)	-21.4%

8.4%

10.5%

13.3%

10.5%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008
UNRESTRICTED GENERAL FUND
STATEMENT OF SOURCES OF FUNDS**

The District is in a basic aid environment, and property tax revenue is the primary funding source. Secured property tax revenues show an approximately 5.99% or \$2 million increase for 2007-08 over 2006-07. However, supplemental property tax revenues, due to the slow down in home sales, is expected to drop by nearly 23%, or approximately \$273,000.

While enrollments are expected to slightly increase, related fee revenues are expected to decline due to the fee reduction to \$20 per unit during Spring semester 2007; this translates into an estimated loss in enrollment fees of \$224,000; Lottery, Part-Time Equity, Office Hours and Medical Reimbursement funding is held even; no amounts for mandated costs nor the 2006-07 one-time funds are included in the 2007-08 Other State revenues.

Miscellaneous Revenues include pool income, telephone, performing arts receipts, bookstore income, commissions, one-time local income, etc. Most categories experience substantial variances from year to year.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008
UNRESTRICTED GENERAL FUND
B. STATEMENT OF SOURCES OF FUNDS**

FISCAL YEAR				ESTIMATED		TENTATIVE	
	ACTUAL	ACTUAL	%	ACTUAL	%	BUDGET	%
	2004-2005	2005-2006	CHANGE	2006-2007	CHANGE	2007-2008	CHANGE
PROGRAM-BASED FUNDING							
STATE APPORTIONMENT	\$ -	\$ -		\$ -			
STATE SUBVENTIONS	286,699	282,928	-1.32%	284,226	0.46%	280,000	-1.49%
TOTAL	286,699	282,928	-1.32%	284,226	0.46%	280,000	-1.49%
PROPERTY TAXES							
SECURED	28,100,100	30,615,880	8.95%	33,444,188	9.24%	35,448,323	5.99%
SUPPLEMENTAL	1,466,253	1,611,902	9.93%	1,213,136	-24.74%	940,180	-22.50%
UNSECURED	853,649	849,442	-0.49%	727,137	-14.40%	725,000	-0.29%
PRIOR-YEAR	93,181	63,309	-32.06%	123,868	95.66%	75,000	-39.45%
TOTAL TAXES	30,513,183	33,140,533	8.61%	35,508,329	7.14%	37,188,504	4.73%
ENROLLMENT FEES	1,887,772	1,698,573	-10.02%	1,523,997	-10.28%	1,300,000	-14.70%
TOTAL PROGRAM-BASED	32,687,654	35,122,034	7.45%	37,316,552	6.25%	38,768,504	3.89%
FEDERAL REVENUE	366	341	-6.83%	300	-12.02%	300	0.00%
STATE REVENUE							
PARTNERSHIP FOR EXCELL	1,265,593	1,531,499	21.01%	1,622,163	5.92%	1,695,647	4.53%
OTHER STATE	980,284	1,175,248	19.89%	1,931,249	64.33%	993,888	-48.54%
TOTAL STATE	2,245,877	2,706,747	20.52%	3,553,412	31.28%	2,689,535	-24.31%
LOCAL REVENUE							
INTEREST	59,144	176,478	198.39%	130,404	-26.11%	200,000	53.37%
NON-RESIDENCE FEES	651,929	421,841	-35.29%	477,450	13.18%	450,000	-5.75%
OTHER STUDENT CHARGES	105,590	95,081	-9.95%	79,014	-16.90%	92,000	16.44%
NON-RESIDENCE INSURANCE	(1,817)	-	-100.00%	58,623	n/a	40,000	n/a
MSAT	142,460	245,134	72.07%	220,000	-10.25%	-	-100.00%
SELF-INSURANCE JPA	3,350	1,750		-			
MISCELLANEOUS	273,739	329,796	20.48%	177,722	-46.11%	161,500	-9.13%
	1,234,395	1,270,080	2.89%	1,143,212	-9.99%	943,500	-17.47%
TOTAL REVENUE	\$ 36,168,292	\$ 39,099,202	8.1%	\$ 42,013,477	7.5%	\$ 42,401,839	0.9%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008**

C. STATEMENT OF USES OF FUNDS

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FISCAL YEAR	ACTUAL 2004-2005	ACTUAL 2005-2006	ESTIMATED ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008	DOLLAR CHANGE	% CHANGE
USE OF FUNDS						
SALARIES	\$ 22,850,200	\$ 24,222,421	\$ 26,632,788	\$ 28,130,634	\$ 1,497,846	6.2%
BENEFITS	7,423,186	7,907,282	8,643,379	9,338,540	695,160	8.8%
TOTAL SALARIES & BENEFITS	30,273,386	32,129,703	35,276,168	37,469,174	2,193,006	6.8%
FIXED EXPENSES	1,740,151	1,876,936	1,851,554	1,934,460	(25,382)	-1.4%
OTHER OPERATING	2,100,985	2,719,248	2,934,190	3,017,004	214,942	7.9%
CAPITAL OUTLAY	308,635	300,867	426,911	183,169	126,044	41.9%
OTHER OUTGO	290,125	1,110,003	121,189	130,474	(988,814)	-89.1%
EDUC. EXCELLENCE RESERVE			-	150,000	-	n/a
DESIGNATED FOR BOARD PRIORITIES		-	-	400,000	-	n/a
TOTAL OTHER EXPENSES	4,439,896	6,007,054	5,333,845	5,815,107	(673,209)	-11.2%
TOTAL USES	\$ 34,713,282	\$ 38,136,757	\$ 40,610,012	\$ 43,284,281	\$ 2,473,255	6.5%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008**

**UNRESTRICTED GENERAL FUND
SALARY ANALYSIS**

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The permanent Faculty salary budget increases approximately \$745,000 due to step and column movements and includes 7 vacant positions.

The Classified Staff salary budget increases \$588,000 due to step movements; thirteen unfilled positions are budgeted.

Classified Hourly and Classified Overtime have been estimated based on salary and step increases, and 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 so is not shown here.

Administrators salaries increase due to step movements.

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008

UNRESTRICTED GENERAL FUND
SALARY ANALYSIS

FISCAL YEAR	ACTUAL		ESTIMATED		TENTATIVE	
	2004-2005	% CHANGE	2005-2006	2006-2007	2007-2008	% CHANGE
SALARIES						
FACULTY	13,341,000	-4.10%	14,341,987	16,139,374	16,886,196	4.63%
CLASSIFIED	7,532,891	1.40%	7,852,157	8,187,007	8,775,221	7.18%
ADMINISTRATORS	1,976,309	-8.64%	2,028,277	2,306,407	2,469,217	7.06%
TOTAL SALARIES	\$ 22,850,200	-2.78%	\$ 24,222,421	\$ 26,632,788	\$ 28,130,634	5.62%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008**

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**UNRESTRICTED GENERAL FUND
BENEFIT ANALYSIS**

The Kaiser Medical rates increased by about 20%, HealthNet approximately 16% as of January 2007. The 2008 rates are budgeted at a blended 16% increase. Dental and vision rates remain flat in 2007-08 but need to be reviewed for a rate increase for 2008-09.

STRS contribution rates are unchanged for 2007-08 while the PERS contribution rates increased modestly over the prior year. SUI rates remain unchanged for 2007-08 and Workers' Compensation Insurance costs are declining for 2007-08 primarily as a result of system reform under SB 899.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008**

**UNRESTRICTED GENERAL FUND
BENEFIT ANALYSIS**

FISCAL YEAR	ACTUAL		ESTIMATED		TENTATIVE			
	2004-2005	% CHANGE	2005-2006	% CHANGE	2006-2007	% CHANGE	2007-2008	% CHANGE
PUBLIC RETIREMENT								
STRS	\$ 1,112,680	-1.3%	\$ 1,161,850	4.4%	\$ 1,319,929	13.6%	\$ 1,381,007	4.6%
PERS	1,249,949	-4.4%	1,265,827	1.3%	1,374,588	8.6%	1,500,000	9.1%
FICA	713,016	31.3%	566,533	-20.5%	619,906	9.4%	645,500	4.1%
MEDICARE	300,391	15.9%	305,985	1.9%	348,324	13.8%	362,500	4.1%
UNEMPLOYMENT	174,515	72.9%	129,543	-25.8%	25,155	-80.6%	30,000	19.3%
WORKERS COMP. INS.	512,564	90.2%	736,958	43.8%	585,947	-20.5%	450,000	-23.2%
OTHER	-	0.0%	-	0.0%	-	0.0%	-	0.0%
TOTAL	4,063,115	11.5%	4,166,696	2.5%	4,273,848	2.6%	4,369,007	2.2%
HEALTH PROTECTION								
MEDICAL	2,757,139	6.4%	3,134,860	13.7%	3,749,597	19.6%	4,349,533	16.0%
DENTAL, VISION	602,932	6.4%	605,726	0.5%	619,933	2.3%	620,000	0.0%
TOTAL	3,360,071	6.4%	3,740,586	11.3%	4,369,531	16.8%	4,969,533	13.7%
TOTAL BENEFITS	\$ 7,423,186	9.15%	\$ 7,907,282	6.52%	\$ 8,643,379	9.31%	\$ 9,338,540	8.04%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008**

**UNRESTRICTED GENERAL FUND
FIXED EXPENSES ANALYSIS**

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Utilities and insurance expenses are categorized as "fixed". Budgeted utilities increased slightly over the 2006-07 actuals.

Insurance expense, property and liability as well as student insurance, are projected to remain stable next year.

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008

UNRESTRICTED GENERAL FUND
FIXED EXPENSES ANALYSIS

FISCAL YEAR	ACTUAL		ESTIMATED		TENTATIVE			
	2004-2005	% CHANGE	2005-2006	% CHANGE	2006-2007	% CHANGE	2007-2008	% CHANGE
FIXED EXPENSES								
UTILITIES								
SEWER SERVICE	\$ 23,415	58.6%	\$ 21,340	-8.9%	\$ 25,952	21.6%	\$ 30,000	15.6%
TELEPHONE	266,888	341.6%	134,505	-49.6%	137,718	2.4%	140,860	2.3%
WATER	84,363	-13.1%	87,012	3.1%	94,779	8.9%	95,000	0.2%
GAS & ELECTRICITY	989,122	-5.9%	1,217,909	23.1%	1,137,295	-6.6%	1,200,000	5.5%
PEST CONTROL	32,678	4.1%	31,916	-2.3%	34,735	8.8%	34,600	-0.4%
	1,396,466	11.2%	1,492,682	6.9%	1,430,480	-4.2%	1,500,460	4.9%
INSURANCE	343,685	-11.3%	384,254	11.8%	421,074	9.6%	434,000	3.1%
TOTAL	\$ 1,740,151	5.9%	\$ 1,876,936	7.9%	\$ 1,851,554	-1.4%	\$ 1,934,460	4.5%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008**

**UNRESTRICTED GENERAL FUND
OTHER OPERATING EXPENSES**

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Most Operating Expense budgets are roll-over amounts from the previous year, including any fiscal year 2005-06 allocations from the Budget Committee. The Election was budgeted at \$120,000 for 2007-08 because four Board seats are up for re-election in November.

Advertising related to staff recruitment previously included in the "Miscellaneous" category, has been reclassified and is now appropriately grouped in "Recruitment".

* Laundry for auto shops; duplicating staff; advertising for staff vacancies and bids; processing costs for new employees.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008**

**UNRESTRICTED GENERAL FUND
OTHER OPERATING EXPENSES**

FISCAL YEAR	ACTUAL		ESTIMATED		TENTATIVE			
	2004-2005	% CHANGE	2005-2006	% CHANGE	2006-2007	% CHANGE	2007-2008	% CHANGE
OTHER OPERATING EXPENSES								
SUPPLIES & MATERIALS	\$ 450,301	-8.3%	\$ 418,054	-7.2%	\$ 632,078	51.2%	\$ 592,985	-6.2%
PERSONAL SVCE, LECTURE	85,297	-13.8%	65,532	-23.2%	44,035	-32.8%	30,966	-29.7%
TRAVEL & CONFERENCE	89,317	39.1%	83,733	-6.3%	134,898	61.1%	117,755	-12.7%
DUES & MEMBERSHIP	61,863	13.9%	70,379	13.8%	81,168	15.3%	51,385	-36.7%
LEGAL	141,827	-11.2%	144,713	2.0%	308,563	113.2%	246,939	-20.0%
AUDITS & ELECTION	126,031	-7.5%	171,152	35.8%	50,075	-70.7%	175,000	249.5%
CONTRACTED SERVICES	718,438	-4.9%	1,369,406	90.6%	1,204,436	-12.0%	1,079,446	-10.4%
POSTAGE	87,079	-29.0%	103,227	18.5%	119,431	15.7%	130,000	8.8%
PRINTING & PUBLICATION	46,362	-47.9%	100,453	116.7%	222,746	121.7%	202,000	-9.3%
RENTAL & LEASES	34,341	-4.1%	42,315	23.2%	40,382	-4.6%	40,268	-0.3%
RECRUITMENT	48,760	381.6%	97,107	99.2%	80,037	-17.6%	148,680	85.8%
OTHER DISTRICT-WIDE EXP.	52,677	1.2%	50,932	-3.3%	13,656	-73.2%	199,000	1357.2%
MISCELLANEOUS *	158,692	60.9%	2,245	-98.6%	2,685	19.6%	2,580	-3.9%
TOTAL	\$ 2,100,985	-3.1%	\$ 2,719,248	29.4%	\$ 2,934,190	7.9%	\$ 3,017,004	2.8%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008**

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

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All construction activities will be funded by remaining funds in the Capital Outlay Fund – Hamilton and State Scheduled Maintenance. Library books and periodicals will be funded at reduced levels using Instructional Equipment funding in Restricted Programs and from the General Fund.

Other Outgo includes a \$1,000,000 interfund transfer to the "Retiree Unfunded Medical Benefits Liability" Fund, and such contributions are expected to be paid into an outside, irrevocable investment vehicle under Governmental Accounting Standards Board (GASB) 45. College of Marin is not required to fund this liability until Fiscal Year 2008-09 and this contribution thus represents early application of the pronouncement.

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008

UNRESTRICTED GENERAL FUND
CAPITAL OUTLAY AND OTHER OUTGO ANALYSIS

FISCAL YEAR	ACTUAL		ACTUAL		ESTIMATED		TENTATIVE	
	2004-2005	% CHANGE	2005-2006	% CHANGE	2006-2007	% CHANGE	2007-2008	% CHANGE
CAPITAL OUTLAY								
LIBRARY BOOKS/PERIODICALS	\$ 14,093	192.8%	\$ 17,449	23.8%	\$ 14,812	-15.1%	\$ 15,000	1.3%
EQUIPMENT NEW & LEASED	294,542	53.6%	283,418	-3.8%	412,099	45.4%	168,169	-59.2%
TOTAL	\$ 308,635	57.0%	\$ 300,867	-2.5%	\$ 426,911	41.9%	\$ 183,169	-57.1%
OTHER OUTGO								
HAMILTON REDEV. LOAN	\$ 30,000	25.3%		-100.0%	\$ 9,000	-	\$ 9,000	-
ENERGY LOAN REPAYMENT	110,173	-0.2%	110,303	0.1%	110,489	-	110,374	-
OTHER			(300)		1,700	-	11,100	-
GASB 45			1,000,000		-	-	-	-
INTERFUND TRANSFERS	149,952							
COMPUTER ACCESS PROJ.								
LOAN REPAYMENT	-		-		-		-	
TOTAL	\$ 290,125	116.0%	\$ 1,110,003	282.6%	\$ 121,189	-89.1%	\$ 130,474	7.7%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008**

D. COMMUNITY SERVICES

FISCAL YEAR	ACTUAL		ESTIMATED		TENTATIVE			
	2004-2005	% CHANGE	2005-2006	% CHANGE	2006-2007	% CHANGE	2007-2008	% CHANGE
REVENUE BY PROGRAM								
C.S. OFFICE/ADVERTISING	\$ 3,270	9.9%	\$ 3,223	-1.4%	\$ 2,230	-30.8%	\$ 4,000	79.4%
FACILITIES USE	93,494	10.6%	170,689	82.6%	83,935	-50.8%	125,000	48.9%
RECREATION COURSES	58,033	48.2%	95,275	64.2%	124,826	31.0%	99,000	-20.7%
INTENSIVE ENGLISH	222,322	57.8%	225,509	1.4%	232,358	3.0%	235,150	1.2%
EMERITUS	308,676	34.1%	248,672	-19.4%	214,643	-13.7%	272,000	26.7%
SHORT COURSES/WORKSHOPS	499,493	-3.5%	429,082	-14.1%	391,058	-8.9%	405,000	3.6%
MICROCOMPUTER CENTER	146,573	50.6%	153,666	4.8%	132,830	-13.6%	165,000	24.2%
MULTI-MEDIA	26,622	23.1%	-		-		-	
Total Revenue	\$ 1,358,483	19.8%	\$ 1,326,116	-2.4%	\$ 1,181,880	-10.9%	\$ 1,305,150	10.4%
EXPENDITURES BY PROGRAM								
C.S. OFFICE/ADVERTISING	\$ 518,599	60.3%	\$ 563,847	8.7%	\$ 582,999	3.4%	\$ 644,790	10.6%
FACILITIES USE	9,247	-26.2%	9,122	-1.4%	7,587	-16.8%	11,500	51.6%
RECREATION COURSES	5,143	-17.5%	3,195	-37.9%	2,429	-24.0%	4,000	64.7%
INTENSIVE ENGLISH	125,329	29.9%	149,435	19.2%	153,442	2.7%	142,738	-7.0%
EMERITUS	151,494	26.0%	144,130	-4.9%	101,252	-29.7%	154,550	52.6%
SHORT COURSES/WORKSHOPS	244,557	-0.4%	199,800	-18.3%	195,792	-2.0%	240,500	22.8%
MICROCOMPUTER CENTER	89,838	76.7%	129,696	44.4%	133,798	3.2%	80,800	-39.6%
MULTI-MEDIA	33,442	263.4%	-	-100.0%	-	n/a	-	n/a
DIRECT SUPPORT & OVERHEAD	180,834	-32.9%	126,891	-29.8%	4,581	-96.4%	26,272	473.6%
Total Expenditures	\$ 1,358,483	19.8%	\$ 1,326,116	-2.4%	\$ 1,181,880	-10.9%	\$ 1,305,150	10.4%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008**

CONTRACT EDUCATION

The Board of the Marin Community College District, under Education Code Section 78020 – 78023, established a Contract Education program that will be collaborating with public as well as private entities to provide specific educational programs or training to meet the specific needs of such organization.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008**

E. CONTRACT EDUCATION

FISCAL YEAR	<u>ACTUAL</u> 2004-2005	<u>ACTUAL</u> 2005-2006	<u>ESTIMATED</u> <u>ACTUAL</u> 2006-2007	<u>TENTATIVE</u> <u>BUDGET</u> 2007-2008
REVENUE				
Local Revenue	\$ 2,960	\$ -	\$ -	\$ -
Interfund transfer	17,900	-	-	-
Total Revenue	20,860	-	-	-
EXPENDITURES				
Non-Instructional Temporary	14,388	1,273	-	-
Benefits	3,949	512	-	-
Supplies	65	-	-	-
Other Operating Expenses	2,458	-	-	-
Equipment	-	-	-	-
Total Expenditures	20,860	1,785	-	-
Excess of Revenue Over Expenditures	-	(1,785)	-	-
Beginning Fund Balance	-	-	(1,785)	(1,785)
ENDING FUND BALANCE	\$ -	\$ (1,785)	\$ (1,785)	\$ (1,785)

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008**

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

Actual expenditures are shown for 2004-05, 2005-06, 2006-07 (Estimated Actuals); Revenue budgets are shown for 2007-08. The expenditure budgets for 2007-08 will 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.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008**

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

FISCAL YEAR	ACTUAL 2004-2005	ACTUAL 2005-2006	ESTIMATED ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
FEDERAL SOURCES				
Academic Competitive Grant	\$ -	\$ -	\$ 45,100	\$ 45,100
Child Development Training Consortium	13,683	13,927	14,000	14,000
Child Development Training Consortium Carry Forward	-	-	2,369	2,369
College Work Study Program	214,589	220,466	249,924	249,924
ECE Mentor Program	3,200	3,200	3,200	3,200
Foster Care Education Program (57% Federal)	55,753	33,891	57,628	57,628
Foster Care Education Program Carry Forward	-	-	23,737	23,737
Independent Living Program	11,079	9,674	10,000	10,000
Office of Emergency Services – Preparedness Plan Carry-Forward	-	-	1,800	1,800
PELL Grant Program	2,697,603	2,578,003	2,713,000	2,713,000
Supplemental Education Opportunity Grants	165,580	230,267	165,580	165,580
Transitional Assistance to Needy Families (50% Federal)	14,114	14,445	13,409	13,409
VTEA - Tech. Prep.	68,800	73,549	67,148	67,148
Vocational & Applied Tech. Education	111,002	108,123	97,429	97,429
Vocational & Applied Tech Education – Carry Forward	-	-	1,537	1,537
Vocational Ed. & Economic Development Mini Grants	6,530	-	-	-
Workforce Invest., Nursing – Marin Employ. Connection	-	-	-	-
TOTAL FEDERAL	\$ 3,361,933	\$ 3,285,545	\$ 3,465,861	\$ 3,465,861

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008**

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

FISCAL YEAR	ACTUAL 2004-2005	ACTUAL 2005-2006	ESTIMATED ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
STATE SOURCES				
Basic Skills	\$ -	\$ -	\$ 50,000	\$ 50,000
Board Financial Assistance Program Admin. Allowance	246,918	201,632	189,249	189,249
CAL Grants	299,924	304,127	300,000	300,000
California Articulation Number System	8,855	-	-	-
California Highway Patrol–Racial Profiling Study Carry Forward	-	-	129	129
CALWORKS	95,098	123,506	117,330	117,330
Capacity Development	-	-	-	-
Career Technical Education			141,678	141,678
Cooperative Agencies Resources for Education	46,615	52,724	48,155	48,155
Disabled Student Programs & Services	1,341,893	1,416,987	1,457,454	1,508,580
Disabled Student Programs & Services Carry Forward	-	-	-	-
Enrollment Fee Waiver - 2% Administrative	20,318	19,312	14,611	14,611
Extended Opportunity Programs & Services	466,161	495,005	617,035	644,987
Extended Opportunity Programs & Services-Carry Forward	-	-	-	-
Faculty and Staff Diversity	3,318	13,846	10,089	10,089
Faculty and Staff Diversity-Carry Forward	-	-	13,983	13,983
Foster Care Education Program (43% State)	47,314	25,567	43,474	43,474
Foster Care Education Program Carry Forward			17,907	17,907
Instructional Equipment and Library Materials	103,002	304	267,262	267,262
Instructional Equipment & Library Materials Carry Forward	-	-	122,159	122,159
Matriculation (Credit)	260,633	262,469	359,977	376,284
SUB-TOTAL	\$ 2,940,049	\$ 2,915,479	\$ 3,720,492	\$ 3,815,876

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008**

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

FISCAL YEAR	ACTUAL 2004-2005	ACTUAL 2005-2006	ESTIMATED ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
STATE SOURCES CONTINUED				
SUB-TOTAL (PREVIOUS PAGE)	\$ 2,940,049	\$ 2,915,479	\$ 3,720,492	\$ 3,815,876
Non-Credit Matriculation	159,986	112,549	127,069	132,825
Multimedia/Economic Development	102,865	265,601	-	-
Nursing/Economic Development	50,103	60,527	77,770	66,660
Nursing/Economic Development Carry Forward	-	-	-	105,345
Peace Officers Training	1,979	1,111	3,000	3,000
Peace Officers Training Carry Forward	-	-	686	686
Physical Plant and Instructional Support	-	234,405	100,000	100,000
Physical Plant and Instructional Support - Carry Forward	-	-	2,424	2,424
Prop. 20 – Lottery – Instructional Supplies	62,180	120,790	108,808	108,808
Prop. 20 – Lottery – Instructional Supplies Carry Forward	-	-	153,561	153,561
Scheduled Maintenance	-	-	167,262	167,262
Student Equity	-	-	-	-
Teacher & Reading Development Partnership	-	-	-	-
Telecommunications Technology Infrastructure	55,105	42,458	36,697	36,697
Telecommunications Tech. Infrastructure Carry Forward	-	-	69,371	69,371
Transfer and Articulation	-	12,029	5,000	5,000
Transfer and Articulation Carry Forward	948	-	-	-
Transitional Assistance to Needy Families (50% State)	14,114	14,114	13,408	13,408
TOTAL STATE	\$ 3,387,329	\$ 3,779,063	\$ 4,585,548	\$ 4,780,923

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008**

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

FISCAL YEAR	ACTUAL 2004-2005	ACTUAL 2005-2006	ESTIMATED ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
LOCAL SOURCES				
Annual Fund Drive	\$ 45,762	\$ 58,031	\$ 45,000	\$ 45,000
Annual Fund Drive Carry Forward	-	-	48,604	48,604
Branson	65,409	107,033	110,000	110,000
Career Education	2,960	-	-	-
COM Foundation:				
Scholarships	45,876	-	50,000	50,000
Donations	10,598	1,686	10,000	10,000
Donations Carry Forward	-	-	9,515	9,515
County of Marin – Soccer	-	200	339	339
Health Services - Restricted	187,208	184,609	185,000	185,000
Kaiser Nursing Pathways	18,870	26,699	1,181	1,181
Marin Child Care Council	1,476	2,374	1,500	1,500
Marin Community Foundation – Technology Plan	6,857	-	12,408	12,408
Marin Community Foundation – Report to the Community	-	14,502	619	619
Marin County – Crisis Intervention Carry-Forward	1,665	1,247	221	221
Marin Education Fund - Alcance Project Carry Forward	3,000	-	-	-
Marin Health Care Training Initiative	-	27,760	15,579	15,579
Marin Municipal Water District- Biology	-	-	-	-
Parking	423,970	272,295	275,000	275,000
Parking Carry Forward	-	-	345,035	345,035
Safety Credit Risk Management	2,032	1,400	1,400	1,400
San Rafael Redevelopment Carry Forward	168,661	10,936	396,792	396,792
Tamalpais High School District - Biology	-	-	-	-
Other (Financial Aid Overawards & Return to Title IV)	5,942	4,582	-	-
TOTAL LOCAL	\$ 990,286	\$ 713,354	\$ 1,508,193	\$ 1,508,193

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008

GENERAL FUND - RESTRICTED PROGRAMS
REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2004-2005	ACTUAL 2005-2006	ESTIMATED ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
OTHER FINANCING SOURCES/OUTGO				
Interfund Transfers In/(Out)	\$ 85,533	\$ 7,800	\$ 8,000	\$ 8,000
Contingency for Additional Grants	-	-	500,000	500,000
TOTAL RESTRICTED PROGRAMS	\$ 7,825,081	\$ 7,785,762	\$ 10,067,601	\$ 10,262,977

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008**

PART V - SPECIAL FUND/PROGRAM BUDGETS

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 2004-05, 2005-06 and 2006-07 Fiscal Years, and a proposed budget for the 2007-08 Fiscal Year. The following funds or programs are included in this section:

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

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008**

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**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. There are thirteen endowments and grants coordinated through this fund. Five Financial Aid/Scholarship endowments were transferred to the College of Marin Foundation. The value of the principal as of June 30, 2004 is \$516,599. The remainder of the fund balance is interest earned on these funds.

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

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008**

B. NARRATIVE TEXT AND FINANCIAL STATEMENTS

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

FISCAL YEAR	ACTUAL 2004-2005	ACTUAL 2005-2006	ESTIMATED ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
REVENUE				
Interest Income	\$ 9,815	\$ 20,607	\$ 32,200	\$ 10,000
Additional Endowment Income	60	1,210	4,500	15,000
Interfund Transfer	67,526			
Total Revenue	77,401	21,817	36,700	25,000
EXPENDITURES				
Financial Aid	-			
Instructional/College Improvements	34,893	4,843	6,500	25,000
Total Expenditures	34,893	4,843	6,500	25,000
Excess of Revenue Over Expenditures	42,508	16,974	30,200	-
Transfer of Endowment to College of Marin Foundation	-	-	-	-
Excess of Revenue Over Expenditures and Transfers	42,508	16,974	30,200	-
Beginning Fund Balance	564,750	607,258	624,232	654,432
ENDING FUND BALANCE	\$ 607,258	\$ 624,232	\$ 654,432	\$ 654,432

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008**

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**CHILD DEVELOPMENT FUND
REVENUE AND EXPENDITURE REPORT**

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

Federal funding has declined significantly over the last two years, mainly the food program and the termination of the CCAMPIS program. And while State funding for the operation of the Centers is expected to remain relatively unchanged for 2007-08, although the Tax Bail Funds were increased for COLA, funding is dependent upon the level of state certified enrollments. MEF continued their child care grant for 2007-08, however, continuation of this funding source is uncertain after 2007-08.

State income is expected to increase by about \$23,000 and expenditures are budgeted approximately \$51,000 over the 2006-07 estimated actuals, reflecting salary (step and column movement) and benefits increases of certificated staff, resulting in a corresponding deficit of approximately \$24,000. The 2007-08 deficit is covered by the program's Fund Balance, but depletes it to \$88,000.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008**

**CHILD DEVELOPMENT FUND
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR	ACTUAL 2004-2005	ACTUAL 2005-2006	ESTIMATED ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
REVENUE				
Interest Income	\$ 2,608	\$ 3,059	\$ 5,500	\$ 2,000
Federal Income	35,951	19,565	10,000	12,000
State Income	289,627	256,544	308,850	333,876
State Income-Renovation & Repair Projects	51,819	1,271	-	-
Other Local Income	80,500	59,928	72,900	58,150
Grants/Contributions	24,236	85,795	80,000	90,000
Interfund Transfer-In - CalWorks	175	7,800	30,000	34,000
Total Revenue	484,916	433,962	507,250	530,026
EXPENDITURES				
Certificated Salaries	310,733	258,968	316,944	344,052
Classified Salaries	36,099	41,283	39,209	50,000
Fringe Benefits	137,370	110,457	126,708	139,275
Supplies	3,829	3,565	4,700	2,700
Food	10,455	9,870	10,000	12,100
Other Operating Expenses	19,588	1,582	3,250	4,600
Other Operating Exp.- Renovation & Repair	-	5,791	-	-
Equipment	14,119	10,819	2,000	1,000
Total Expenditures	532,193	442,335	502,811	553,727
Excess of Revenue Over Expenditures	(47,277)	(8,373)	4,439	(23,701)
Beginning Fund Balance	163,100	115,823	107,450	111,889
ENDING FUND BALANCE	\$ 115,823	\$ 107,450	\$ 111,889	\$ 88,188

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008**

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**CAPITAL OUTLAY FUND
REVENUE AND EXPENDITURE REPORT**

The Special Reserve Fund has been used to finance District-sponsored Deferred Maintenance activities and State-approved, partially supported Scheduled Maintenance and Capital Outlay projects.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008**

**CAPITAL OUTLAY FUND
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR	ACTUAL 2004-2005	ACTUAL 2005-2006	ESTIMATED ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
REVENUE				
Interest Income	\$ 34,340	\$ 18,132	\$ 116,487	\$ 33,000
State Supported Projects-Scheduled Maintenance	126,944	127,016	-	-
Capital Outlay Projects	-	30,898	100,205	100,205
Property Rental	37,895	37,950	38,550	37,500
Hamilton Bond Proceeds	-	-	-	-
Other Local Income/Interfund Transfers	-	-	-	-
Total Revenue	199,179	213,996	255,242	170,705
EXPENDITURES				
Lease Revenue Bond Cost of Issuance				
State-Supported Projects:				
- Scheduled Maintenance	22,318	122,490	-	-
- Capital Outlay	-	40,731	10,000	25,000
Other Projects	-	-	-	-
- Dickson Hall, KTD Roofs, One Stop, Other	642,196	129,306	-	-
- Facilities Master Plan, Other	43,386	-	400,000	400,000
Total Expenditures and Transfers	707,900	292,527	410,000	425,000
Excess of Revenue Over Expenditures	(508,721)	(78,531)	(154,758)	(254,295)
Beginning Fund Balance	2,242,722	1,734,001	1,655,470	1,500,712
ENDING FUND BALANCE	\$ 1,734,001	\$ 1,655,470	\$ 1,500,712	\$ 1,246,417

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008**

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

On November 2, 2004 the voters of Marin County overwhelmingly passed Measure C, a \$249.5 million bond for facilities maintenance, job training and safety, passing with more than 60 percent of the vote, easily surpassing the required 55 percent. With the bond, the College will be able to modernize science labs, classrooms, 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 will be working with COM's faculty, staff and students on reviewing facilities assessment documents, and the educational master plan which will form 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 and delivered to the Marin County Treasury for credit of College of Marin into its building fund.

The 2007-08 budget outlines approximately \$51.2 million in facilities renewal and modernization costs, including continued program definition, assessments and studies (various architectural and engineering services, including space inventory, civil, geotechnical, structural, MEP, a landscape architect, a district architect, industrial hygienist, CEQA and energy consultants). Construction and modernization plans outlined for the upcoming fiscal year will consist of the sixteen projects at both Kentfield and Indian Valley campuses.

The budget also addresses \$2.9 million for the 2007-08 implementation costs of the Sungard/Banner enterprise resource planning (ERP) system, encompassing applications in finance systems, student systems, human resources and payroll, portal applications and work flow tools.

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

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008
CAPITAL OUTLAY FUND FOR MEASURE C
REVENUE AND EXPENDITURE REPORT

FISCAL YEAR	ACTUAL 2004-2005	ACTUAL 2005-2006	ESTIMATED ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
REVENUE				
Measure C Bond Proceeds	\$ 75,000,000	\$ -	\$ -	\$ -
Interest Income	282,353	2,581,035	2,485,000	2,000,000
Total Revenue	75,282,353	2,581,035	2,485,000	2,000,000
EXPENDITURES				
PROGRAM LEVEL				
Assessments and Studies	100,254	3,299,306	1,525,685	599,322
Program Management	314,180	1,044,476	1,007,992	804,000
Program Support	286,352	235,699	457,225	620,400
Program Services and Fees	14,040	77,192	213,557	2,947,950
Non-Project Budget Contingency	-	-	-	-
Subtotal	714,825	4,656,673	3,204,459	4,971,672
DISTRICT WIDE				
Information Technology	-	1,328,399	1,935,168	2,844,750
Miscellaneous Items	390	103,277	119,161	48,000
	390	1,431,676	2,054,329	2,892,750
PROJECTS				
BOLINAS FACILITY				
KENTFIELD CAMPUS				
Roof Repairs	20,160	-	-	-
West Campus Bridge	-	-	91,524	1,823,961
Tree Removal Kentfield	-	35,101	259,037	-
Larkspur Annex Demolition	-	131,904	880,526	90,831
New Math Social & Behavioral and Science Building	-	-	1,061,726	14,265,362
Modernize/ New Performing Arts Center & Exhibition Sp	-	93,840	584,402	1,062,057
New Fine Arts	-	-	-	1,095,671
Diamond PE Center Modernization	-	157,472	2,432,868	14,533,737
Harlan Center Modernization	-	1,459	104,500	50,000
Learning Resource Center	-	1,305	-	-
Kentfield Campus Expenditures	20,160	421,081	5,414,583	32,921,618
INDIAN VALLEY CAMPUS				
Storm Drains	-	4,400	391,906	54,456
Gas Main Replacement	-	57,400	480,207	-
Tree Removal IVC	-	35,997	37,426	-
Fire Mitigation	-	646,945	110,802	1,366,098
Ignacio Creek Erosion Mitigation	-	108,917	129,801	-
Transportation Tech Complex	-	-	443,861	2,021,651
IVC Main Building Complex	20,189	-	464,450	3,967,564
Geothermal Field IVC	-	-	-	1,455,264
Misc IVC	-	-	30,000	1,584,898
Indian Valley Campus Expenditures	20,189	853,659	2,088,454	10,449,931
Total Expenditures	755,564	7,379,471	12,761,826	51,235,970
Excess of Revenue Over Expenditures	74,526,789	(4,798,436)	(10,276,826)	(49,235,970)
Beginning Fund Balance	-	74,526,789	69,728,353	59,451,527
ENDING FUND BALANCE	\$ 74,526,789	\$ 69,728,353	\$ 59,451,527	\$ 10,215,557

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008**

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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 bond is repaid by the stream of revenues due to the District from the Hamilton Redevelopment Project.

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

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

The construction funds of the bond proceeds will be accounted for in the Capital Outlay Fund.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008**

HAMILTON REDEVELOPMENT BOND REDEMPTION FUND

REVENUE AND EXPENDITURE REPORT

FISCAL YEAR	ACTUAL 2004-2005	ACTUAL 2005-2006	ESTIMATED ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
REVENUE				
Interest	\$ 4,132	\$ 7,807	\$ 5,746	\$ 8,150
Proceeds from Hamilton Redevelopment Agency	45,475	51,848	79,255	82,000
Proceeds from Lease Revenue Bond	-	-	-	-
Interfund Transfer In	30,000	13,525		
Total Revenue	79,607	73,180	85,001	90,150
EXPENDITURES				
Bond Principal	15,000	20,000	25,000	30,000
Interest	40,039	39,739	39,339	38,838
Transaction fees	1,800	1,675		
Total Expenditures	56,839	61,414	64,339	68,838
Excess of Revenue Over Expenditures	22,768	11,766	20,662	21,312
Beginning Fund Balance	232,699	255,467	267,233	287,895
ENDING FUND BALANCE	\$ 255,467	\$ 267,233	\$ 287,895	\$ 309,207

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008**

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MEASURE C BOND INTEREST AND REDEMPTION FUND

REVENUE AND EXPENDITURE REPORT

Original Issue Premiums of \$3,015,000 on the sale of the bond, netted against approximately \$559,000 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. This fund is used for the payment of principal and interest on the bond.

2006-07 debt service amounted to \$9.6 million and is expected to be \$8.7 million for 2007-08. Expenditures are covered by proceeds of the ad valorem tax, collected by the Marin County Tax Assessor's office.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008**

MEASURE C BOND INTEREST AND REDEMPTION FUND

REVENUE AND EXPENDITURE REPORT

FISCAL YEAR	ACTUAL 2004-2005	ACTUAL 2005-2006	ESTIMATED ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
REVENUE				
Interest	\$ 9,228	\$ 167,337	\$ 200,000	\$ 200,000
Proceeds from Ad Valorem Tax	-	8,601,771	8,777,938	9,277,938
Measure C Original Issue Premium	3,015,266	-	-	-
Total Revenue	3,024,494	8,769,108	8,977,938	9,477,938
EXPENDITURES				
Revenue Bond - Cost of Issuance	559,158	-	-	-
Bond Principal	-	-	6,200,000	5,485,000
Miscellaneous Expenses	-	525	-	-
Interest	-	2,666,540	3,416,938	3,183,236
Total Expenditures	559,158	2,667,065	9,616,938	8,668,236
Excess of Revenue Over Expenditures	2,465,336	6,102,043	(639,001)	809,702
Beginning Fund Balance	-	2,465,336	8,567,379	7,928,378
ENDING FUND BALANCE	\$ 2,465,336	\$ 8,567,379	\$ 7,928,378	\$ 8,738,080

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008**

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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 2007-08 Tentative Budget does not include any rate increases.

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008

SELF-INSURANCE FUND

REVENUE AND EXPENDITURE REPORT

FISCAL YEAR	ACTUAL 2004-2005	ACTUAL 2005-2006	ESTIMATED ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
REVENUE				
Vision Care	\$ 64,956	\$ 65,983	\$ 67,425	\$ 68,000
Dental	537,976	539,743	543,358	550,000
Interest Income	1,315	3,328	2,637	2,000
Total Revenue	604,247	609,054	613,420	620,000
EXPENDITURES				
Vision Care:				
Administrative Fees	7,505	8,022	7,500	7,500
Claims	47,033	50,135	48,000	48,000
Dental:				
Administrative Fees	36,766	37,390	37,467	38,000
Claims	508,754	523,902	516,786	510,000
Total Expenditures	600,058	619,449	609,753	603,500
Excess of Revenue Over Expenditures	4,189	(10,395)	3,667	16,500
Beginning Fund Balance	13,827	18,016	7,621	11,288
ENDING FUND BALANCE	\$ 18,016	\$ 7,621	\$ 11,288	\$ 27,788

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008**

**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 postemployment 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 begins 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 spring of 2007 Total Compensation System, Inc. updated the OPEB actuarial study (through December 2006) which showed that the unfunded liability had diminished from about \$8.5 million down to \$7.3 million. The Board also authorized participation in the Retiree Benefits Joint Powers Association administered by the California Community College League to fund the District's OPEB.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008**

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

FISCAL YEAR	<u>ACTUAL 2005-2006</u>	<u>ESTIMATED ACTUAL 2006-2007</u>	<u>TENTATIVE BUDGET 2007-2008</u>
REVENUE			
Interfund Transfer-In - General Fund	\$ 1,000,000	\$ -	\$ -
Total Revenue	<u>1,000,000</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
Other Outgo	-	-	1,000,000
Total Expenditures	<u>-</u>	<u>-</u>	<u>1,000,000</u>
Excess of Revenue Over Expenditures	1,000,000	-	(1,000,000)
Beginning Fund Balance	-	1,000,000	1,000,000
ENDING FUND BALANCE	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ -</u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008**

ASSOCIATED STUDENTS ORGANIZATIONS

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Tentative Budget for Fiscal Year 2007-08

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 2007-2008**

ASSOCIATED STUDENTS COLLEGE OF MARIN

FISCAL YEAR	ACTUAL 2004-2005	ACTUAL 2005-2006	ESTIMATED ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
REVENUE				
Other Local Income	\$ 37,437	\$ 34,544	\$ 38,100	\$ 38,000
Contingency	-	-	-	3,000
Total Revenue	37,437	34,544	38,100	41,000
EXPENDITURES				
Supplies	6,914	8,837	8,637	8,600
Contracted Services	395	660	-	-
Postage	18	18	13	50
Rents	-	-	-	-
Telephone	494	642	347	-
Travel/Conference	4,013	-	-	-
Membership & Dues	-	-	45	50
Printing	4,695	5,315	1,422	1,400
Other Operating Expense-Donation	-	-	400	200
Site Improvement	3,752	-	-	-
Equipment	-	-	1,740	1,200
Other Outgo:				
Intrafund Transfers-ICC Support & Emergency Loan Fund	3,206	1,946	7,435	6,000
Interfund Transfers-MCCD	6,700	6,858	14,000	14,000
Intrafund Transfer-COMF	-	-	-	-
Grants/Scholarships	2,000	1,000	1,000	1,000
Bookstore Vouchers	3,964	5,500	5,500	5,500
Contingency	-	-	-	3,000
Total Expenditures	36,151	30,776	40,539	41,000
Excess of Revenue Over Expenditures	1,286	3,768	(2,439)	-
Beginning Fund Balance	50,668	51,954	55,722	53,283
ENDING FUND BALANCE	\$ 51,954	\$ 55,722	\$ 53,283	\$ 53,283

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008**

ASSOCIATED STUDENTS INDIAN VALLEY CAMPUS

FISCAL YEAR			ESTIMATED	TENTATIVE
	ACTUAL	ACTUAL	ACTUAL	BUDGET
	2004-2005	2005-2006	2006-2007	2007-2008
REVENUE				
Other Local Income	\$ 5,119	\$ 4,477	\$ 4,353	\$ 4,400
Contingency		-	-	500
Total Revenue	5,119	4,477	4,353	4,900
EXPENDITURES				
Supplies	3,570	3,420	3,400	3,400
Printing	-	-	-	-
Other Outgo:				
Interfund Transfer	-	-	-	200
Grants/Scholarships	800	800	800	800
Contingency	-	-	-	500
Total Expenditures	4,370	4,220	4,200	4,900
Excess of Revenue Over Expenditures	749	257	153	-
Beginning Fund Balance	22,446	23,195	23,452	23,605
ENDING FUND BALANCE	\$ 23,195	\$ 23,452	\$ 23,605	\$ 23,605

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008**

ASSOCIATED STUDENTS EMERITUS COLLEGE

FISCAL YEAR			ESTIMATED	TENTATIVE
	ACTUAL	ACTUAL	ACTUAL	BUDGET
	2004-2005	2005-2006	2006-2007	2007-2008
REVENUE				
Other Local Income	\$ 8,409	\$ 8,190	\$ 7,767	\$ 7,650
Contingency		-	-	500
Total Revenue	8,409	8,190	7,767	8,150
 EXPENDITURES				
Supplies	2,944	2,868	3,493	2,800
Travel/Conference	252	40	141	200
Contracted Services	505	847	715	700
Postage	2,920	1,964	1,792	2,000
Printing	3,178	2,413	2,581	2,700
Equipment	1,207	-	-	-
Other Outgo:				
Grants/Scholarships	2,999	1,056	877	1,700
Contingency	-	-	-	500
Total Expenditures	14,005	9,188	9,599	10,600
 Excess of Revenue Over Expenditures	(5,596)	(998)	(1,832)	(2,450)
Beginning Fund Balance	21,021	15,425	14,427	12,595
 ENDING FUND BALANCE	\$ 15,425	\$ 14,427	\$ 12,595	\$ 10,145

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008**

ASSOCIATED STUDENTS REPRESENTATION FEE FUND

FISCAL YEAR	ACTUAL 2004-2005	ACTUAL 2005-2006	ESTIMATED ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
REVENUE				
Other Local Income	\$ 14,440	\$ 12,825	\$ 27,444	\$ 27,500
Total Revenue	14,440	12,825	27,444	27,500
EXPENDITURES				
Supplies	293	284	3,272	5,000
Travel / Conference	13,396	6,654	12,757	16,500
Membership & Dues	204	-	-	-
Telephone		-	-	-
Printing	1,585	-	221	2,000
Postage		-	-	-
Equipment			4,745	4,000
Total Expenditures	15,478	6,938	20,995	27,500
Excess of Revenue Over Expenditures	(1,038)	5,887	6,449	-
Beginning Fund Balance	15,557	14,519	20,406	26,855
ENDING FUND BALANCE	\$ 14,519	\$ 20,406	\$ 26,855	\$ 26,855

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 to \$3, effective Spring 2007.

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008

PART VI INFORMATION DOCUMENTS

A. OVERVIEW

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

Gann Appropriation Limit Worksheet

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

2007-08 Authorized and Budgeted 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 2007-2008**

B. GANN APPROPRIATION LIMIT WORKSHEET

I. 2007-08 Appropriations Limit:

A. 2006-07 Limit		\$	37,479,603
B. Price Factor:	1.0442		
C. Population Factor:			
1. 2005-06 Second Period Actual FTES:	3,949.73		
2. 2006-07 Second Period Actual FTES:	4,045.00		
3. 2006-07 Population Change Factor: (line C.2. divided by line C.1.)	1.02412		
D. 2006-07 Limit Adjusted by inflation and population factors (line A multiplied by line B and Line C.3.)			40,080,192
E. Adjustments to Increase Limit			
1. Transfers in of financial responsibility	-		
2. Temporary voter approved increases	-		
3. Total adjustment - increase			-
Subtotal			40,080,192
F. Adjustments to Decrease Limit			
1. Transfers out of financial responsibility	-		
2. Lapses of voter approved increases	-		
3. Total adjustment - decrease			-
G. 2007-08 Calculated Appropriation Limit		\$	40,080,192
H. Increase in Appropriation Limit per California Government Code 7902.1			-
I. 2007-08 Appropriation Limit		\$	40,080,192

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008

B. GANN APPROPRIATION LIMIT WORKSHEET

II. 2007-08 Appropriations Subject to Limit:

A. State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, Partnership)	\$	1,695,647
B. State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)		280,000
C. Local Property Taxes		37,188,504
D. Estimated Excess Debt Service Taxes		-
E. Estimated Parcel Taxes		-
F. Interest on Proceeds of Taxes		200,000
G. Local Appropriations from taxes for un-reimbursed State, Court and Federal Mandates		-
		<hr/>
H. 2007-08 Appropriations Subject to Limit	\$	<u><u>39,364,151</u></u>

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008

C. AUTHORIZED AND BUDGETED STAFFING

	Faculty	Classified	Administrators	Totals
1. Unrestricted General Fund	104.11	158.17	20.15	282.43
2. Community Education and Services		3.83	1.00	4.83
3. Restricted General Fund	10.44	23.44	0.35	34.23
4. Child Development Fund	7.80	0.58	1.00	9.38
5. Capital Outlay Fund for Measure C		3.00	1.50	4.50
District Totals	122.35	189.02	24.00	335.37

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
COUNSELOR	FLYNN	ROBERT	0.85
COUNSELOR	FURUYA	BRUCE	1.00
COUNSELOR	HLAVACHEK	LETTA	1.00
COUNSELOR	MAGALLANES	ALEXANDRA	0.55
COUNSELOR	MIZE-KURZMAN	PAMELA	1.00
COUNSELOR	NG-JUNG	BESSIE	0.68
COUNSELOR	ROBINSON	KAREN	0.53
COUNSELOR	TENISON-SCOTT	JOETTA	0.50
COUNSELOR	WILLIAMS	CHARLES	1.00
DEPARTMENT CHAIR/COUNSELOR	FUNG	THEODORA	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	FRESCHI	KATHRYN	1.00
DEPARTMENT CHAIR/INSTRUCTOR	GAIZ	RON	1.00
DEPARTMENT CHAIR/INSTRUCTOR	HALL	RICHARD	1.00
DEPARTMENT CHAIR/INSTRUCTOR	JACOB	JOHN	1.00
DEPARTMENT CHAIR/INSTRUCTOR	LOESER	JENNIFER	1.00
DEPARTMENT CHAIR/INSTRUCTOR	PALMER	RONALD	1.00
DEPARTMENT CHAIR/INSTRUCTOR	RANSOM	MICHAEL	1.00
DEPARTMENT CHAIR/INSTRUCTOR	ROLLISON	DAVID	1.00
DEPARTMENT CHAIR/INSTRUCTOR	TURNER	WALTER	1.00
INSTRUCTOR	ABRIGHT	WILLIAM	1.00
INSTRUCTOR	ADAIR	CAROL	1.00
INSTRUCTOR	ADAMS	GEORGE	1.00
INSTRUCTOR	AGUDELO-SILVA	FERNANDO	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
INSTRUCTOR	ALLEN	MAULA	1.00
INSTRUCTOR	ARMENDARIZ	JOAQUIN	1.00
INSTRUCTOR	ARNOLD	CHESTER	1.00
INSTRUCTOR	BELLISIMO	YOLANDA	1.00
INSTRUCTOR	BONANDER	BARBARA	1.00
INSTRUCTOR	BORENSTEIN	BONNIE	1.00
INSTRUCTOR	BOYD	SANDY	1.00
INSTRUCTOR	BRAILOFF	MICHAEL	1.00
INSTRUCTOR	BROWN	BECKY	1.00
INSTRUCTOR	CARROUCHE	CARMEN	1.00
INSTRUCTOR	CAVENDER	NANCY	1.00
INSTRUCTOR	CHAVEZ	ROBERT	1.00
INSTRUCTOR	COAD	VICTORIA	1.00
INSTRUCTOR	COTTLE	WINDEE	1.00
INSTRUCTOR	CROSBY	FRANK	1.00
INSTRUCTOR	DASILVA	PAUL	1.00
INSTRUCTOR	DELANEY	DOUGLAS	1.00
INSTRUCTOR	DENERIS	JAMIE	1.00
INSTRUCTOR	DODGE	MARGARET	1.00
INSTRUCTOR	DOUGAN	MICHAEL	1.00
INSTRUCTOR	DOUGLASS	SANDRA	1.00
INSTRUCTOR	DUNMIRE	ERIK	1.00
INSTRUCTOR	EDWARDS	SHAQUAM	1.00
INSTRUCTOR	FEARNLEY	HENRY	1.00
INSTRUCTOR	FOSS	DONALD	1.00
INSTRUCTOR	GOLDMAN	CHERYL	1.00

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
INSTRUCTOR	GOLITZIN	GEORGE	1.00
INSTRUCTOR	GONZALEZ	JAMES	1.00
INSTRUCTOR	HINDS	JOHN	1.00
INSTRUCTOR	HOLUB	THOMAS	1.00
INSTRUCTOR	HOM	GRACE	1.00
INSTRUCTOR	HRITZ	GEORGE	1.00
INSTRUCTOR	JONES	DAVID	1.00
INSTRUCTOR	KELLY	PATRICK	1.00
INSTRUCTOR	KENNEDY	ROBERT	1.00
INSTRUCTOR	KUHN	KRISTI	1.00
INSTRUCTOR	LACY	CAROL	1.00
INSTRUCTOR	LAGER	WARREN	1.00
INSTRUCTOR	LANGINGER	JEANINE	1.00
INSTRUCTOR	LANSING	IRA	1.00
INSTRUCTOR	LAVIN	ROBIN	1.00
INSTRUCTOR	LAZARRE	EMILY	1.00
INSTRUCTOR	LEFKOWITZ	SARRALYN	1.00
INSTRUCTOR	LOFT	DEBORAH	1.00
INSTRUCTOR	LUTZ	ARTHUR	1.00
INSTRUCTOR	MACKINTOSH	JANET	1.00
INSTRUCTOR	MARMYSZ	JOHN	1.00
INSTRUCTOR	MARTIN	DIKRAN	1.00
INSTRUCTOR	MINASIAN	VICTOR	1.00
INSTRUCTOR	MONAHAN	DONNA	1.00
INSTRUCTOR	MUELLER	JOSEPH	1.00
INSTRUCTOR	O'KEEFE	PATRICIA	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
INSTRUCTOR	ORDIN	LAURIE	1.00
INSTRUCTOR	PACULA	NORMAN	1.00
INSTRUCTOR	PAGANI	ROSSANA	1.00
INSTRUCTOR	RIDLEY	DIANE	1.00
INSTRUCTOR	RITCHIE	ALAN	1.00
INSTRUCTOR	RODERICK	IRINA	1.00
INSTRUCTOR	RUSSELL	MARC	1.00
INSTRUCTOR	RUDDLE	JOANNA	1.00
INSTRUCTOR	SCHMITT	FREDERICK	1.00
INSTRUCTOR	SCHRECK	INGRID	1.00
INSTRUCTOR	SMITH	PAUL	1.00
INSTRUCTOR	SMITH-ZILBER	CARLA	1.00
INSTRUCTOR	SMYTH	KATHLEEN	1.00
INSTRUCTOR	STEINER	LAWRENCE	1.00
INSTRUCTOR	STEINMETZ	POLLY	1.00
INSTRUCTOR	SUTHERLAND	JOHN	1.00
INSTRUCTOR	TAYLOR	WILLIAM	1.00
INSTRUCTOR	TIMMEL	MICHAEL	1.00
INSTRUCTOR	TJERNELL	LARRY	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	1.00
LIBRARIAN	COX	CARL	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
LIBRARIAN	PRIEWE	JOHN	1.00
LIBRARIAN	RISCH	JOAN	1.00
TOTAL FACULTY FTE			<u>104.11</u>
<u>CLASSIFIED</u>			
ACCOMPANIST	PAUL	JEFFREY	0.33
ACCOUNTANT	ISOZAKI	MARGARET	1.00
ACCOUNTANT	VACANT		1.00
ACCOUNTING SPECIALIST	BARZEGAR	NATALIE	1.00
ACCOUNTS PAYABLE SPECIALIST	AVILES	FRANCISCO	1.00
ACCOUNTS PAYABLE SPECIALIST	FRAGATA	MARILOU	1.00
ADMINISTRATIVE ASSISTANT	BANIQUED	JESSE	0.53
ADMINISTRATIVE ASSISTANT	BORISSOVA	OLGA	1.00
ADMINISTRATIVE ASSISTANT	JACQUES	ROSE	1.00
ADMINISTRATIVE ASSISTANT	KUKAHIKO	DIANE	0.92
ADMINISTRATIVE ASSISTANT	LAMKE	VICKI	1.00
ADMINISTRATIVE ASSISTANT	NAMVAR	MINA	1.00
ADMINISTRATIVE ASSISTANT	NGUYEN	DONG	1.00
ADMINISTRATIVE ASSISTANT	OLSEN	VIVIAN	1.00
ADMINISTRATIVE ASSISTANT	OYLE	JULIE	1.00
ADMINISTRATIVE ASSISTANT	PINCKNEY	JOANNA	1.00
ADMINISTRATIVE ASSISTANT	RINALDI	JOAN	1.00
ADMINISTRATIVE ASSISTANT	SCOTT	SUE	1.00
ADMINISTRATIVE ASSISTANT	SMYRL	TANNER	0.50
ADMINISTRATIVE ASSISTANT	ST. JOHN	BARBARA	1.00
ADMINISTRATIVE ASSISTANT	VACANT		0.68

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
ADMINISTRATIVE ASSISTANT	VACANT		1.00
ADMINISTRATIVE ASSISTANT TO THE DEAN/DIR. (CABINET LEVEL)	ACKER	EILEEN	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 DEAN/DIR. (CABINET LEVEL)	PRATT	KAREN	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
ALTERNATE MEDIA SPECIALIST	BRADFORD	BOBBY	0.43
ATHLETIC TRAINER	SCARCELLA	JOSEPH	1.00
ATHLETICS & P.E. EQUIP. MGR.	BERRINGER	STEVE	1.00
BOX OFFICE CASHIER	WEBER	ROLF	0.29
BUYER	ERLENHEIM	DAVID L.	1.00
CARPENTER	RODRIGUEZ	JOHN	1.00
COLLEGE POLICE SVCS. ASST.	MINOIA	MARCO	0.60
COMMUNITY EDUCATION & SERVICES PROG. SPEC.	CARLSON	CHERYL	0.30
COMMUNITY EDUCATION & SERVICES PROG. SPEC.	VAN KRIEDT	KAREN	0.30
COMPUTER ACCESS SPECIALIST	DODSON	STEVE	1.00
CONFIDENTIAL ADMINISTRATIVE ASSISTANT	MOLLOY	MELINDA	1.00
CURRICULUM & ARTICULATION SPECIALIST	FITZGERALD	JODI	1.00
CURRICULUM & ARTICULATION TECHNICIAN	GARCIA	KIM	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
CURRICULUM & ARTICULATION TECHNICIAN	HAGOS	ALGANESH	1.00
CURRICULUM & ARTICULATION TECHNICIAN	VACANT		1.00
CUSTODIAL SERVICES SUP.	OBREGOZO	JUAN	1.00
CUSTODIAN	CRUZ	JULIO	1.00
CUSTODIAN	DEYOUNG	SCOTT	1.00
CUSTODIAN	EBBERT	ROGER	1.00
CUSTODIAN	GALZAGORRY	JEAN-FELIX	1.00
CUSTODIAN	GALZAGORRY	MARY	1.00
CUSTODIAN	KEENER	DAN	1.00
CUSTODIAN	KIDD	MAURICE	1.00
CUSTODIAN	LAROCCA	DAVID	1.00
CUSTODIAN	LARRE	CHRISTELLE	1.00
CUSTODIAN	LEE	STEPHEN	1.00
CUSTODIAN	MARTINEZ	MANUEL	1.00
CUSTODIAN	UGALDE	MAUREEN	1.00
CUSTODIAN	YANEZ	FRANK	1.00
DATABASE ADMINISTRATOR	OSHEROFF	AARON	1.00
DESIGNER/STAGE TECH.	WHITE	DAVID	1.00
ELECTRICIAN	FANTA	PAUL	1.00
ELECTRICIAN	JOHNSON	CYNTHIA	1.00
EOPS COORDINATOR	GARRETSON	CANDICE	0.20
EXECUTIVE ASSISTANT	SCHLAEPFER	BETTY	1.00
FINANCIAL AID ASSISTANT	VACANT		1.00
FINANCIAL AID SPECIALIST, IVC	BANKS	CECILE	0.47
FINANCIAL AID SPECIALIST, KTD	HUNTER	ANDREA	0.81
FINANCIAL AID TECHNICIAN	MADDEN	EILEEN	0.73

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
FINANCIAL AID TECHNICIAN	PEREZ	CAROL	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	GOUCHER	JANICE	1.00
GRAPHIC DESIGN SPECIALIST	MAHONEY	DAVID	1.00
HEALTH & SAFETY COORDINATOR	VACANT		0.60
HIGH SCHOOL OUTREACH FINANCIAL AID COORDINATOR	TORRES-BENAVIDES	MAURICIO	0.50
HP OPERATOR	WALASHEK	RONALD	1.00
HUMAN RESOURCES SPECIALIST	GURKA	CONNIE	1.00
HUMAN RESOURCES SPECIALIST	LEHUA	CONNIE	1.00
HUMAN RESOURCES SPECIALIST	MONEMZADEH	PEARL	1.00
HUMAN RESOURCES SPECIALIST	MULDOWNEY	CLAUDETTE	1.00
HUMAN RESOURCES TECHNICIAN	GISLE	KIRSTEN	0.80
HUMAN RESOURCES TECHNICIAN	KUROMIYA	JAMES	1.00
HUMAN RESOURCES TECHNICIAN	LAKOMSKI	KIMIE	0.53
HVAC MECHANIC	MITCHELL	DAVE	1.00
HVAC MECHANIC	YOHANNES	HAILIE	1.00
INFORMATION TECHNICIAN	CREEL	MELODY	0.60
INSTRL. SPECIALIST - ENGLISH	ALLEN	FRANCINE	0.71
INSTRL. SPECIALIST - ENGLISH	ARIANO	VAUGHN	0.28
INSTRL. SPECIALIST - ENGLISH	BOWSHER	JAMES	0.28

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
INSTRL. SPECIALIST - ENGLISH	GALLAGHER	KAITLYN	0.33
INSTRL. SPECIALIST - ENGLISH	MUILENBURG	JO	0.71
INSTRL. SPECIALIST - ENGLISH	SHEOFSKY	ELIZABETH	0.21
INSTRL. SPECIALIST - ENGLISH	SMITH	RION	0.26
INSTRL. SPECIALIST - ENGLISH	SOUTHARD	ROWENA	0.35
INSTRL. SPECIALIST - ENGLISH/COMMUNICATIONS	PASQUEL	ALICIA	0.71
INSTRL. SPECIALIST - MATHEMATICS	JESTADT	JESSE	0.60
INSTRL. SPECIALIST - MATHEMATICS	LLOYD	SEAN	0.60
INSTRL. SPECIALIST - MODERN LANGUAGES	VACANT		0.44
INSTRUCTIONAL ASST., BUS & INFO SYS	WOODS	JULIA	0.67
INSTRUCTIONAL ASST., COURT REPORTING	VACANT		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
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	STINSON	MICHAEL	1.00
LABORATORY TECH., COMMUNICATIONS	GUDMUNDSSON	JON	0.92
LABORATORY TECH., COMPUTER TECH.	BEYER	MARYGALE	1.00
LABORATORY TECH., COMPUTER TECH.	WEST	KEVIN	1.00
LABORATORY TECH., COMPUTER TECH.	VACANT		1.00
LABORATORY TECH., HEALTH SCIENCE, DENTAL ASST	HEW	CAROLYN	0.17
LABORATORY TECH., HEALTH SCIENCE, NURSING	LUMSDAINE	AGNES	0.33
LABORATORY TECH., MICROBIOLOGY	MARTINEZ	DEIRDRE	0.92
LABORATORY TECH., MUSIC	IRVINE	MIKE	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
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 GLADI	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	DODELE	KATE	1.00
OFFICE TECHNICIAN	JAMES	PATIENCE	1.00
OFFICE TECHNICIAN	KIDD	THELMA	1.00
OFFICE TECHNICIAN	PAULINO	JOAN	1.00
OFFICE TECHNICIAN	PEITZ	HEATHER	1.00
OFFICE TECHNICIAN	SARFERT	LESLIE	1.00
OFFICE TECHNICIAN	SCHILLINGS	SHARON	1.00
OFFICE TECHNICIAN	SHAW	ELLEN	1.00
OFFICE TECHNICIAN	SPEASE	JENNIFER	1.00
OFFICE TECHNICIAN	VACANT		1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
OFFICE TECHNICIAN	VACANT		0.53
OFFICE TECHNICIAN	VACANT		0.30
OFFICE TECHNICIAN	VILLARREAL	SEANNA	1.00
OFFICE TECHNICIAN	YOKELL	JUNE	0.53
PAINTER	OROPEZA	GUADALUPE	1.00
PAYROLL BENEFITS SPECIALIST	TERRY	LINDA	1.00
PAYROLL BENEFITS SPECIALIST	TUCKER	DORIS	1.00
PLUMBER	KUNCE	MARC	1.00
POLICE & SEC. SERGEANT	KESECKER	DARRYL	0.60
POLICE OFFICER	ANDERSON	STEPHEN	0.60
POLICE OFFICER	MOUA	TOU	0.60
POLICE OFFICER	RUIZ	DUSTIN	0.60
POLICE OFFICER	VACANT		0.60
POLICE OFFICER	WIDGER	DANIEL	0.60
POOL MAINT. WORKER	THOMAS	TRACY	1.00
PRINT PRODUCTION SPECIALIST	SO	ALBERT	1.00
PRODUCTION TECH.	JACKSON	ROBIN	1.00
PROGRAMMER	SCHANE	BURTON	1.00
RECEIVING CLERK	PETERSON	MYLO	1.00
REPROGRAPHICS & MAIL SUPERVISOR	RICCIUTI	ANNIE	1.00
REPROGRAPHICS CLERK	HARBISON	JESSE	1.00
REPROGRAPHICS CLERK	KLEIN	MICHAEL	1.00
SENIOR CREATIVE DESIGNER	SEGUEL	HECTOR	1.00
STAFF DEVELOPMENT PROGRAM ADMINISTRATOR	KIRKPATRICK	KATHLEEN	1.00
SYSTEM DEVELOPER	PECK	JEFF	1.00
SYSTEM DEVELOPER	VACANT		1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
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	0.67
TRANSFER & CAREER CENTER TECHNICIAN	AUSTIN	JANICE	0.92
TUTORING CENTER COORDINATOR	REETZ	BECKY	0.80
TOTAL CLASSIFIED FTE			<u>158.17</u>

ADMINISTRATORS

ACADEMIC:

SUPERINTENDENT/PRESIDENT	WHITE	FRANCES	1.00
VICE PRESIDENT OF COLLEGE OPERATIONS	HARRISON	ALBERT	1.00
VICE PRESIDENT OF STUDENT LEARNING	MARTINEZ	ANITA	1.00
EXECUTIVE DEAN OF HR & LABOR RELATIONS	BEAM	LINDA	1.00
INTERIM SR. DIR. OF ENTERPRISE AND LEARNING TECHNOLOGY	SAPANARO	RICK	0.50
DEAN OF ARTS & HUMANITIES	SNYDER	DAVID	1.00
INTERIM DEAN OF ENROLLMENT SERVICES	BALESTRERI	ROBERT	1.00
DEAN OF MATH AND SCIENCES	ARNOLD	JAMES	1.00
DEAN OF STUDENT DEVELOPMENT AND SPECIAL SERVICES	HOYOS	JOSUE	1.00
DEAN OF WORKFORCE DEVELOPMENT	SCHORSKE	NANDA	1.00
DIRECTOR OF FINANCIAL AID	COOK	DAVID	1.00
DIRECTOR OF HEALTH SCIENCES	HARTMAN	ROZ	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>ADMINISTRATORS</u>			
<u>ACADEMIC:</u>			
DIRECTOR OF LEARNING RESOURCES	ANDRIEN	SUSAN	1.00
DIRECTOR OF MAINTENANCE & OPERATIONS	THOMPSON	ROBERT	1.00
DIRECTOR OF ORGANIZATIONAL DEVELOPMENT & GOVERNANCE	BLACKMAN	BERNIE	1.00
DIRECTOR OF PHYSICAL EDUCATION AND ATHLETICS	BROVELLI	JIM	1.00
DIRECTOR OF STUDENT AFFAIRS & HEALTH CENTER	CEDILLO	ARNULFO	0.65
TOTAL ACADEMIC ADMINISTRATORS			<u>16.15</u>
<u>CLASSIFIED:</u>			
DIRECTOR OF ACADEMIC SERVICES & ARTICULATION	POGAN	CARI	1.00
DIRECTOR OF FISCAL SERVICES	LIGIOSO	YULIAN	1.00
DIRECTOR OF COMMUNICATIONS & COMMUNITY RELATIONS	SUMMA-WOLFE	CATHY	1.00
POLICE SERVICES - CHIEF OF POLICE	LACY	CHARLES	1.00
TOTAL CLASSIFIED ADMINISTRATORS			<u>4.00</u>
TOTAL ADMINISTRATIVE FTE			<u>20.15</u>
TOTAL UNRESTRICTED FTE			<u>282.43</u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008**

C. COMMUNITY EDUCATION AND SERVICES AUTHORIZED STAFFING

73

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
ADMINISTRATIVE ASSISTANT	SMYRL	TANNER	0.50
COMMUNITY EDUCATION & SERVICES PROG. SPEC.	CARLSON	CHERYL	0.70
COMMUNITY EDUCATION & SERVICES PROG. SPEC.	VAN KRIEDT	KAREN	0.70
INTENSIVE ESL OFFICE TECHNICIAN	HYLAND	LINDA	0.23
MICROCOMPUTER COORDINATOR	LEWIS	MICHAEL	1.00
OFFICE TECHNICIAN	VACANT		0.70
TOTAL CLASSIFIED FTE			<u>3.83</u>
<u>ADMINISTRATORS</u>			
<u>ACADEMIC</u>			
INTERIM DIR. OF N/C, ESL, COMMUNITY AND CONTRACT EDUCATION	VERDUGO	DIANA	1.00
TOTAL ACADEMIC ADMINISTRATORS			<u>1.00</u>
TOTAL ADMINISTRATIVE FTE			<u>1.00</u>
TOTAL COMMUNITY EDUCATION AND SERVICES FTE			<u>4.83</u>

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008

C. RESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
COUNSELOR	EARLY	RINETTA	1.00
COUNSELOR	FLYNN	ROBERT	0.15
COUNSELOR	MAGALLANES	ALEXANDRA	0.45
COUNSELOR	NG-JUNG	BESSIE	0.32
COUNSELOR	ROBINSON	KAREN	0.47
COUNSELOR	SCHULTZ	CHRIS	1.00
COUNSELOR	TENISON-SCOTT	JOETTA	0.25
COUNSELOR	THOMPSON	ROSE	1.00
COUNSELOR	ULLMAN	WENDY	1.00
COUNSELOR	WITTENMEIER	TONI	0.80
INSTRUCTOR	ESKILDSEN	HARRIET	1.00
INSTRUCTOR	LEE	JUNE	1.00
INSTRUCTOR	NAYTHONS	JESSICA	1.00
INSTRUCTOR	TOLLEN	ELLEN	1.00
TOTAL FACULTY FTE			10.44
<u>CLASSIFIED</u>			
ADMINISTRATIVE ASSISTANT	OYLE	JULIE	0.5
BKSTR. OPERATIONS ASST.	STROUD	JOANNE	1.00
BOOKSTORE CLERK	ARIMA	KATHY	1.00
BOOKSTORE CLERK	CHADWICK	JILL	1.00
BOOKSTORE CLERK	KI-EL		0.53
BOOKSTORE CLERK	RILEY	VONDA	0.53
BOOKSTORE MANAGER II	GOLD	KATHY	1.00
BOOKSTORE RECEIVING CLERK	VACANT		1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008**

C. RESTRICTED AUTHORIZED STAFFING

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TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
COLLEGE POLICE SVCS. ASST.	MINOIA	MARCO	0.40
DSP&S BOOKS ON TAPE/E-TEXT TECH.	SAGE	MARY	0.53
DSPS SPECIALIST	COKINOS	SHILOH	1.00
DSPS SUPPORT SERV.TECH	ZARREHPARVAR	XENIA	0.92
EOPS COORDINATOR	GARRETSON	CANDICE	0.80
EOPS TECHNICIAN	ROOTS	TERESA	1.00
FINANCIAL AID SPECIALIST, IVC	BANKS	CECILE	0.26
FINANCIAL AID SPECIALIST, KTD	HUNTER	ANDREA	0.19
FINANCIAL AID TECH.	BAGTAS-CARMONA	EMY	0.50
GARDENING SERVICES SUPERVISOR	BURKE	THOMAS	1.00
HEALTH SERVICES ASST.	CABONCE	JEAN	0.60
HEALTH SERVICES ASST.	CASTRO	JOSEPHINE	0.40
HIGH SCHOOL OUTREACH FINANCIAL AID COOR.	TORRES-BENAVIDES	MAURICIO	0.50
INFORMATION TECHNICIAN	CREEL	MELODY	0.40
INSTRUCTIONAL ASST., DSPS	SCRANTON	DIANA	0.44
INSTRUCTIONAL ASST., LRNG.DISABILITIES	HEDEMARK	GORDON	0.54
INSTRUCTIONAL SPEC., DSPS	BRADFORD	BOBBY	0.49
INSTRUCTIONAL SPECIALIST - DSPS; COMP CENT-DSPS	WAGNER	DUSJA	0.64
JOB PLACEMENT TECH.	BAGTAS-CARMONA	EMY	0.50
OFFICE TECHNICIAN	TEER	JOANN	1.00
OFFICE TECHNICIAN, RE-ENTRY	SACUZZO	SHERRIE	0.80
OFFICE TECHNICIAN, TESTING	FRAITES	DEE	0.08
POLICE & SEC. SERGEANT	KESECKER	DARRYL	0.40
POLICE OFFICER	ANDERSON	STEPHEN	0.40

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008

C. RESTRICTED AUTHORIZED STAFFING

76

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
POLICE OFFICER	MOUA	TOU	0.40
POLICE OFFICER	RUIZ	DUSTIIN	0.40
POLICE OFFICER	VACANT		0.40
POLICE OFFICER	WIDGER	DANIEL	0.40
PROGRAM TECHNICIAN, DSPS	BURKHARDT	BRIANNA	0.80
PROGRAM TECHNICIAN, DSPS	MAYO	MILES	0.49
TUTORING CENTER COORDINATOR	REETZ	BECKY	0.20
TOTAL CLASSIFIED FTE			<u>23.44</u>
<u>ADMINISTRATORS</u>			
<u>ACADEMIC:</u>			
INTERIM DIRECTOR OF STUDENT AFFAIRS & HEALTH CENTER	CEDILLO	ARNULFO	0.35
TOTAL ACADEMIC ADMINISTRATORS			<u>0.35</u>
TOTAL ADMINISTRATIVE FTE			<u>0.35</u>
TOTAL RESTRICTED FTE			<u>34.23</u>

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008

C. CHILD DEVELOPMENT FUND AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
INSTRUCTOR	BIGGART	MAUREEN	1.00
INSTRUCTOR	BISHOP	JILL	1.00
INSTRUCTOR	BOWEN	NORA	1.00
INSTRUCTOR	DELGADO	MARY	1.00
INSTRUCTOR	GREGORIE	IRIS	1.00
INSTRUCTOR	MALOUF	JANEATTE	1.00
INSTRUCTOR	MORALES	HELEN	0.80
INSTRUCTOR	ROSSI	YOLANDA	1.00
TOTAL FACULTY FTE			<u>7.80</u>
<u>CLASSIFIED</u>			
OFFICE TECHNICIAN	HYLAND	LINDA	0.58
TOTAL CLASSIFIED FTE			<u>0.58</u>
<u>ADMINISTRATORS</u>			
<u>ACADEMIC:</u>			
INTERIM DIRECTOR OF CHILD CARE PROGRAMS	ROOT	ELIZABETH	1.00
TOTAL ADMINISTRATIVE FTE			<u>1.00</u>
TOTAL CHILD DEVELOPMENT FUND FTE			<u>9.38</u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008**

D. CAPITAL OUTLAY FUND FOR MEASURE C AUTHORIZED STAFFING

78

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
ACCOUNTANT	VACANT		1.00
ACCOUNTS PAYABLE SPECIALIST	SEDIE	THEO	1.00
ADMINISTRATIVE ASSISTANT TO THE DEAN/DIR. (CABINET LEVEL)	ADAMS	HEATHER	1.00
TOTAL CLASSIFIED FTE			<u>3.00</u>
<u>ADMINISTRATORS</u>			
<u>ACADEMIC:</u>			
INTERIM SR. DIR. OF ENTERPRISE AND LEARNING TECHNOLOGY	SAPANARO	RICK	0.50
TOTAL ACADEMIC ADMINISTRATORS			<u>0.50</u>
<u>CLASSIFIED:</u>			
DIRECTOR OF MODERNIZATION	CHERNOCK	V-ANNE	1.00
TOTAL CLASSIFIED ADMINISTRATORS			<u>1.00</u>
TOTAL ADMINISTRATIVE FTE			<u>1.50</u>
TOTAL MEASURE C BOND FUND FTE			<u>4.50</u>
DISTRICT TOTALS			<u>335.37</u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008**

D. DICTIONARY OF ACCOUNTING AND BUDGETING TERMS

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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 which 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.

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).

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2007-2008**

D. DICTIONARY OF ACCOUNTING AND BUDGETING TERMS

Full-Time Equivalent Student (FTES)

The unit which 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.

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.