

MARIN COMMUNITY COLLEGE DISTRICT

COLLEGE OF

MARIN

ADOPTION BUDGET

FISCAL YEAR 2006 – 2007

As adopted by the Board of Trustees

August 29, 2006

Marin Community College District

Board of Trustees

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Marin Community College District Adoption Budget Fiscal Year 2006-07

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PART I – BUDGET HIGHLIGHTS

Highlights Of The General Fund

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 2005-06 the District received approximately \$11.6 million more as a Basic Aid district – the “Basic Aid increment” – than it would have received as apportionment. In 2006-07 the Basic Aid increment will be approximately \$14.2 million.

2. The State Budget Process and College of Marin

The most significant elements for the College in the State budget process for 2006-07 are the following:

- As in 2005-06 there are no increases in Student Enrollment fees for 2006-07 fiscal year. In 2004-05 Student Enrollment fees were increased from \$18 to \$26 per unit.
- COLA for 2006-07 is 5.92% which for College of Marin affects the following categorical programs: Basic Skills, Cooperative Agencies Resources for Education [CARE], Disabled Students Programs and Services [DSPS] and Extended Opportunity Programs and Services [EOPS], Childcare Tax Bailout, and Matriculation Programs. The COLA will be worth approximately \$135,000 to the District.
- The California Community Colleges also received six new one-time grants in the 2006-07 Budget Act through education trailer bill AB 1802 and re-appropriations of Prop. 98 reversion accounts as well as basic skills over cap funding. For College of Marin they are:

i.	General Purpose	\$ 79,559
ii.	General Purpose	\$277,188
iii.	Career Tech Equipment	\$141,678
iv.	Basic Skills	\$ 50,000
v.	Scheduled Maintenance	\$167,262
vi.	Instructional Materials	\$167,262

3. Discussion of the Proposed Budget for Fiscal Year 2006-07

The Tentative Budget for 2006-07 has the following key elements:

- Budget revenues exceed planned expenditures, contributing toward the ending Fund Balance
- Ending Fund Balance at 9.8% of total Unrestricted General Fund expenses
- Secured Property tax increase @ 8.24% or \$2.52 million; overall property tax increase @ 6.96% or \$2.31 million.
- No enrollment fee increase for 2006-07.
- Salaries include “step and column” movements and a 6% COLA for UPM and 3% for all others for 2006-07.
- Increase in medical benefits is approximately \$327,000 for 2006-07.
- Non-salaried expenditures were budgeted at 2005-06 levels plus the \$400,000 of operational funds identified by the Board as budget priorities, allocated via the Budget Advisory Committee.
- Other miscellaneous changes to revenues and expenditures.

4. Analysis and Comparison of Revenue and Expense

Projected total General Fund Revenue for 2006-07 is \$52,665,701 compared to \$48,211,080 for 2005-06. This is an increase of \$4,454,621 or 9.2%. The forecast increase in property tax revenues of approximately \$2.42 million is the primary contributor, with increases in the restricted funds, including approximately \$525,000 in new one-time grants, \$1 million in unspent carry-forwards, and a \$500,000 contingency for new grants accounting for the remainder.

Projected total General Funds Expenditures for 2006-07 are \$52,608,690 compared to \$47,123,529 for 2005-06. This is an increase of \$5,485,161 or 12.2%, principally due to the projected cost increases in salaries and employee health care and other benefits of about \$3.5 million and the approximate increases in restricted programs of about \$2 million.

The 2006-07 budgeted unrestricted revenues of \$41,505,476 increased \$2,406,274 or 6.2% over the 2005-06 actual unrestricted revenues of \$39,099,202; the 2006-07 budgeted unrestricted expenditure of \$41,448,465 is an increase of \$3,438,599 or 9.0% over the 2005-06 actual unrestricted expenditures of \$38,009,866.

5. Discussion of Year-end Results for Fiscal Year 2005-06

Fiscal year 2005-06 ended significantly better than originally budgeted due to additional revenue collections and lower spending. Unrestricted revenues were about \$469,000 higher, principally from supplemental property taxes, mandated

cost reimbursements, and interest income; expenditures were approximately \$621,000 lower than budgeted, resulting in revenues exceeding expenditures by \$1.1 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 2005-06 was in the amount of \$9,140,000 and for 2006-07 the note is \$9,500,000.

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 to be transferred is \$115,619. The interest earned portion to be transferred is \$2,695.

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 2005-06 operations ended up with an \$8,373 deficit, close to the budgeted amount. The 2006-07 budget has a \$57,765 deficit, driven by the salary and

benefit increases, as well as the hiring of an interim director. If the Child Care program will not be self-supporting in the near future, the District will need to consider eliminating the program.

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.

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 2005-06 amounted to \$59,739 and is projected to be \$64,339 for 2006-07.

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 2006-07 is projected to be \$9.5 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 Adoption Budget for 2006-07.

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

PART II - FTES STATISTICS, 1997-98 TO 2005-06

FTES DATA

FTES	1997-98	1998-99	% CH.	1999-2000	% CH.	2000-01 *	% CH.	2001-02	% CH.
Credit	5,866	5,642	-3.8%	5,870	4.0%	6,024	2.6%	5,599	-7.1%
Non-Credit	656	673	2.6%	697	3.6%	837	20.1%	684	-18.3%
TOTAL	6,522	6,315	-3.2%	6,567	4.0%	6,861	4.5%	6,283	-8.4%

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

FTES

(a) CCFS 320 as of July 17, 2006

* 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
ADOPTION BUDGET 2006-2007**

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

FISCAL YEAR	ACTUAL	ACTUAL	ACTUAL	ADOPTION
REVENUE SUMMARY	2003-2004	2004-2005	2005-2006	BUDGET
FUND TITLE				2006-2007
UNRESTRICTED GENERAL FUND	\$ 33,986,950	\$ 36,168,292	\$ 39,099,202	\$ 41,505,476
COMMUNITY SERVICES	1,134,358	1,358,483	1,326,116	1,305,150
CONTRACT EDUCATION	-	20,860	-	35,000
RESTRICTED GENERAL FUND	7,686,499	7,825,081	7,785,762	9,820,075
TOTAL GENERAL FUND	42,807,807	45,372,716	48,211,080	52,665,701
INVESTMENT TRUST FUND	56,642	77,401	21,817	25,000
CHILD DEVELOPMENT FUND	610,912	484,916	433,962	445,046
CAPITAL OUTLAY FUND-HAMILTON	213,240	199,179	213,996	162,705
CAPITAL OUTLAY FUND-MEASURE C	-	75,282,353	2,581,035	2,485,000
HAMILTON REDEVELOPMENT BOND FUND	47,898	79,607	73,180	75,150
MEASURE C INTEREST/REDEMPTION FUND	-	3,024,494	8,769,108	8,902,938
SELF-INSURANCE FUND	568,211	604,247	609,054	620,000
RETIREE UNFUNDED MEDICAL BENEFITS FUND			1,000,000	-
ASSOCIATED STUDENTS ORGANIZATIONS	73,426	65,405	60,036	61,430
TOTAL - ALL FUNDS	\$ 44,378,136	\$ 125,190,318	\$ 61,973,268	\$ 65,442,970

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

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

FISCAL YEAR				
EXPENDITURE SUMMARY	ACTUAL 2003-2004	ACTUAL 2004-2005	ACTUAL 2005-2006	ADOPTION BUDGET 2006-2007
FUND TITLE				
UNRESTRICTED GENERAL FUND	\$ 34,173,608	\$ 34,532,448	\$ 38,009,866	\$ 41,448,465
COMMUNITY SERVICES	1,134,358	1,358,483	1,326,116	1,305,150
CONTRACT EDUCATION	-	20,860	1,785	35,000
RESTRICTED GENERAL FUND	7,686,499	7,825,081	7,785,762	9,820,075
TOTAL GENERAL FUND	42,994,465	43,736,872	47,123,529	52,608,690
INVESTMENT TRUST FUND	17,553	34,893	4,843	25,000
CHILD DEVELOPMENT FUND	584,294	532,193	442,335	502,811
CAPITAL OUTLAY FUND-HAMILTON	556,445	707,900	292,527	500,205
CAPITAL OUTLAY FUND-MEASURE C	-	755,564	7,379,471	23,888,428
HAMILTON REDEVELOPMENT BOND FUND	41,951	56,839	61,414	64,339
MEASURE C INTEREST/REDEMPTION FUND	-	559,158	2,667,065	9,513,604
SELF-INSURANCE FUND	608,173	600,058	619,449	603,500
RETIREE UNFUNDED MEDICAL BENEFITS FUND			-	1,000,000
ASSOCIATED STUDENTS ORGANIZATIONS	78,018	70,004	51,122	77,175
TOTAL - ALL FUNDS	\$ 44,880,899	\$ 47,053,481	\$ 58,641,755	\$ 88,783,753

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007
PART IV - UNRESTRICTED GENERAL FUND
A. STATEMENT OF CHANGES IN FUND BALANCES**

FISCAL YEAR						
	<u>ACTUAL 2003-2004</u>	<u>ACTUAL 2004-2005</u>	<u>ACTUAL 2005-2006</u>	<u>ADOPTION BUDGET 2006-2007</u>	<u>DOLLAR CHANGE</u>	<u>% CHANGE</u>
SOURCES OF FUNDS						
PROGRAM-BASED FUNDING	\$ 29,907,642	\$ 32,687,654	\$ 35,122,034	\$ 37,417,878	\$ 2,295,844	6.5%
FEDERAL	271	366	341	300	(41)	-12.0%
OTHER STATE	2,236,587	2,245,877	2,706,747	2,943,798	237,051	8.8%
OTHER LOCAL	1,842,450	1,234,395	1,270,080	1,143,500	(126,580)	-10.0%
TOTAL SOURCES	33,986,950	36,168,292	39,099,202	41,505,476	2,406,274	6.2%
USE OF FUNDS						
SALARIES	23,503,466	22,850,200	24,222,421	26,925,485	2,703,064	11.2%
BENEFITS	6,800,594	7,423,186	7,907,282	8,665,000	757,718	9.6%
TOTAL SALARIES & BENEFITS	30,304,060	30,273,386	32,129,703	35,590,485	3,460,782	10.8%
FIXED EXPENSES	1,642,729	1,740,151	1,876,936	1,839,930	(37,006)	-2.0%
OTHER OPERATING	2,168,563	2,100,985	2,719,248	2,880,429	161,181	5.9%
CAPITAL OUTLAY	196,562	308,635	300,867	183,169	(117,698)	-39.1%
OTHER OUTGO	134,305	290,125	1,110,003	130,724	(979,279)	-88.2%
EDUC. EXCELLENCE RESERVE				250,000	250,000	0.0%
UNALLOCATED (Available for Board priorities)			-	600,000	600,000	0.0%
TOTAL OTHER EXPENSES	4,142,159	4,439,896	6,007,054	5,884,252	(122,802)	-2.0%
TOTAL USES	34,446,219	34,713,282	38,136,757	41,474,737	3,423,475	9.0%
SOURCES OVER (UNDER) USES	(459,269)	1,455,010	962,445	30,739	(492,565)	-51.2%
TRANSFER IN	272,611	180,834	126,891	26,272	(53,943)	-42.5%
SOURCES OVER (UNDER) USES & TRANSFERS	(186,658)	1,635,844	1,089,336	57,011	(546,508)	-50.2%
BEGINNING FUND BALANCE	1,467,835	1,281,177	2,917,021	4,006,357	1,089,336	37.3%
ENDING FUND BALANCE *	\$ 1,281,177	\$ 2,917,021	\$ 4,006,357	\$ 4,063,368	\$ 1,089,336	27.2%

3.7% 8.4% 10.5% 9.8%

* Ending Fund Balance in 04/05 of \$3,193,370 was adjusted downward to \$2,917,021 subsequent to adopting the 05/06 Adoption Budget at the end of August 2005 due to impacts of salary negotiations.

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007
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 8.24% or \$2.52 million increase for 2006-07 over 2005-06.

Enrollment fee revenues and other State revenues are held even as enrollments are estimated to stabilize.

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
ADOPTION BUDGET 2006-2007
UNRESTRICTED GENERAL FUND
B. STATEMENT OF SOURCES OF FUNDS**

FISCAL YEAR	ACTUAL		ACTUAL		ACTUAL		ADOPTION	
	2003-2004	% CHANGE	2004-2005	% CHANGE	2005-2006	% CHANGE	BUDGET 2006-2007	% CHANGE
PROGRAM-BASED FUNDING								
STATE APPORTIONMENT	\$ -		\$ -		\$ -		\$ -	
STATE SUBVENTIONS	282,245	-1.0%	286,699	1.6%	282,928	-1.32%	260,000	-8.10%
TOTAL	282,245	-1.2%	286,699	1.6%	282,928	-1.32%	260,000	-8.10%
PROPERTY TAXES								
SECURED	26,117,080	6.4%	28,100,100	7.6%	30,615,880	8.95%	33,137,440	8.24%
SUPPLEMENTAL	1,073,677	12.2%	1,466,253	36.6%	1,611,902	9.93%	1,375,000	-14.70%
UNSECURED	955,445	14.8%	853,649	-10.7%	849,442	-0.49%	860,000	1.24%
PRIOR-YEAR	60,721	-10.4%	93,181	53.5%	63,309	-32.06%	75,000	18.47%
TOTAL TAXES	28,206,923	6.8%	30,513,183	8.2%	33,140,533	8.61%	35,447,440	6.96%
ENROLLMENT FEES	1,418,474	54.6%	1,887,772	33.1%	1,698,573	-10.02%	1,710,438	0.70%
TOTAL PROGRAM-BASED	29,907,642	8.3%	32,687,654	9.3%	35,122,034	7.45%	37,417,878	6.54%
FEDERAL REVENUE	271	13.4%	366	35.06%	341	-6.83%	300	-12.02%
STATE REVENUE								
PARTNERSHIP FOR EXCELL	1,427,964	-17.3%	1,265,593	-11.4%	1,531,499	21.01%	1,622,163	5.92%
OTHER STATE	808,623	-40.7%	980,284	21.2%	1,175,248	19.89%	1,321,635	12.46%
TOTAL STATE	2,236,587	-27.6%	2,245,877	0.4%	2,706,747	20.52%	2,943,798	8.76%
LOCAL REVENUE								
INTEREST	17,056	-69.1%	59,144	246.8%	176,478	198.39%	150,000	-15.00%
NON-RESIDENCE FEES	684,704	-15.4%	651,929	-4.8%	421,841	-35.29%	350,000	-17.03%
MATERIAL FEES	73,790	-9.6%	-	-100.0%	-	n/a	80,000	n/a
OTHER STUDENT CHARGES	136,059	29.2%	105,590	-22.4%	95,081	-9.95%	92,000	-3.24%
NON-RESIDENCE INSURANCE	51,863	-30.0%	(1,817)	-103.5%	-	-100.00%	40,000	n/a
MSAT	82,715		142,460	72.2%	245,134	72.07%	220,000	-10.25%
SELF-INSURANCE JPA	561,336		3,350		1,750		-	
MISCELLANEOUS	234,927	-25.5%	273,739	16.5%	329,796	20.48%	211,500	-35.87%
	1,842,450	27.9%	1,234,395	-33.0%	1,270,080	2.89%	1,143,500	-9.97%
TOTAL REVENUE	\$ 33,986,950	5.8%	\$ 36,168,292	6.4%	\$ 39,099,202	8.1%	\$ 41,505,476	6.2%

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

C. STATEMENT OF USES OF FUNDS

FISCAL YEAR						
	ACTUAL 2003-2004	ACTUAL 2004-2005	ACTUAL 2005-2006	ADOPTION BUDGET 2006-2007	DOLLAR CHANGE	% CHANGE
USE OF FUNDS						
SALARIES	\$ 23,503,466	\$ 22,850,200	\$ 24,222,421	\$ 26,925,485	\$ 2,703,064	11.2%
BENEFITS	6,800,594	7,423,186	7,907,282	8,665,000	757,718	9.6%
TOTAL SALARIES & BENEFITS	30,304,060	30,273,386	32,129,703	35,590,485	3,460,782	10.8%
FIXED EXPENSES	1,642,729	1,740,151	1,876,936	1,839,930	(37,006)	-2.0%
OTHER OPERATING	2,168,563	2,100,985	2,719,248	2,880,429	161,181	5.9%
CAPITAL OUTLAY	196,562	308,635	300,867	183,169	(117,698)	-39.1%
OTHER OUTGO	134,305	290,125	1,110,003	130,724	(979,279)	-88.2%
EDUC. EXCELLENCE RESERVE				250,000	250,000	n/a
DESIGNATED FOR BOARD PRIORITIES			-	600,000	600,000	n/a
TOTAL OTHER EXPENSES	4,142,159	4,439,896	6,007,054	5,884,252	(122,802)	-2.0%
TOTAL USES	\$ 34,446,219	\$ 34,713,282	\$ 38,136,757	\$ 41,474,737	\$ 3,337,980	8.8%

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

**UNRESTRICTED GENERAL FUND
SALARY ANALYSIS**

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The permanent Faculty Instructors' budget increases due to step and column movements, a 6% salary increase and three vacant budgeted faculty positions. Permanent Non-Instructional Faculty are comparable to the prior year, and are net of step and column movements and also a 6% salary increase. Hourly Instructors' salaries are up significantly in comparison to prior year expenditures, and also include the 6% salary increase as well as an increase in their pay, bringing part-time parity to 95% of the full-time salary schedule.

The Classified Staff and Instructional salary budgets increase due to steps and also a 3% salary increase; fifteen unfilled positions were 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 and a 3% salary increase; three unfilled positions were budgeted, two of which were filled in August.

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

**UNRESTRICTED GENERAL FUND
SALARY ANALYSIS**

FISCAL YEAR	ACTUAL	%	ACTUAL	%	ACTUAL	%	ADOPTION	%
	2003-2004	CHANGE	2004-2005	CHANGE	2005-2006	CHANGE	BUDGET	CHANGE
							2006-2007	
SALARIES								
FACULTY								
INSTRUCTORS-REGULAR	\$ 7,958,029	4.71%	\$ 6,977,986	-12.32%	\$ 7,621,464	9.22%	\$ 8,521,627	11.81%
INSTRUCTORS-HOURLY	4,399,019	-3.72%	4,732,434	7.58%	5,033,233	6.36%	5,631,628	11.89%
NON-INSTRUCTORS-REGULAR	1,005,833	-7.89%	1,148,664	14.20%	1,168,002	1.68%	1,216,165	4.12%
NON-INSTRUCTORS-HOURLY	548,364	6.60%	481,916	-12.12%	519,288	7.75%	581,026	11.89%
TOTAL	13,911,245	0.99%	13,341,000	-4.10%	14,341,987	7.50%	15,950,446	11.22%
CLASSIFIED								
STAFF - REGULAR	6,185,096	-2.07%	6,125,457	-0.96%	6,400,849	4.50%	7,205,533	12.57%
INSTRUCTIONAL - REGULAR	745,893	2.55%	844,695	13.25%	903,793	7.00%	927,985	2.68%
HOURLY INST./NON INST.	408,402	-17.09%	498,768	22.13%	420,184	-15.76%	360,119	-14.29%
OVERTIME	89,730	-16.61%	63,971	-28.71%	127,331	99.04%	107,350	-15.69%
TOTAL	7,429,121	-2.81%	7,532,891	1.40%	7,852,157	4.24%	8,600,987	9.54%
ADMINISTRATORS								
ACADEMIC	1,436,733	0.84%	1,466,806	2.09%	1,543,184	5.21%	1,873,340	21.39%
CLASSIFIED	726,367	6.28%	509,503	-29.86%	485,093	-4.79%	500,712	3.22%
TOTAL	2,163,100	2.60%	1,976,309	-8.64%	2,028,277	2.63%	2,374,052	17.05%
TOTAL SALARIES	\$ 23,503,466	-0.10%	\$ 22,850,200	-2.78%	\$ 24,222,421	6.01%	\$ 26,925,485	11.16%

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

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**UNRESTRICTED GENERAL FUND
BENEFIT ANALYSIS**

STRS contribution rates are unchanged for 2006-07. PERS contribution rates have increased modestly over the prior year. SUI rates declined in 2005-06 but increased in 2006-07. Workers' Compensation Insurance costs have increased for 2005-06 and are declining for 2006-07. Medical rates have increased by up to 16% depending on the health care provider. Dental and vision rates remain flat in 2006-07.

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

**UNRESTRICTED GENERAL FUND
BENEFIT ANALYSIS**

FISCAL YEAR	ACTUAL 2003-2004	% CHANGE	ACTUAL 2004-2005	% CHANGE	ACTUAL 2005-2006	% CHANGE	ADOPTION BUDGET 2006-2007	% CHANGE
PUBLIC RETIREMENT								
STRS	\$ 1,126,912	6.7%	\$ 1,112,680	-1.3%	\$ 1,161,850	4.4%	\$ 1,300,000	11.9%
PERS	1,306,873	87.7%	1,249,949	-4.4%	1,265,827	1.3%	1,405,000	11.0%
FICA	543,034	-5.1%	713,016	31.3%	566,533	-20.5%	645,000	13.9%
MEDICARE	259,082	-3.5%	300,391	15.9%	305,985	1.9%	355,000	16.0%
UNEMPLOYMENT	100,925	96.5%	174,515	72.9%	129,543	-25.8%	180,000	39.0%
WORKERS COMP. INS.	269,501	24.9%	512,564	90.2%	736,958	43.8%	700,000	-5.0%
OTHER	36,645	0.0%	-	0.0%	-	0.0%	-	0.0%
TOTAL	3,642,972	25.8%	4,063,115	11.5%	4,166,696	2.5%	4,585,000	10.0%
HEALTH PROTECTION								
MEDICAL	2,590,788	7.1%	2,757,139	6.4%	3,134,860	13.7%	3,462,000	10.4%
DENTAL, VISION	566,834	-5.5%	602,932	6.4%	605,726	0.5%	618,000	2.0%
TOTAL	3,157,622	4.6%	3,360,071	6.4%	3,740,586	11.3%	4,080,000	9.1%
TOTAL BENEFITS	\$ 6,800,594	14.96%	\$ 7,423,186	9.15%	\$ 7,907,282	6.52%	\$ 8,665,000	9.58%

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

**UNRESTRICTED GENERAL FUND
FIXED EXPENSES ANALYSIS**

Utilities and insurance expenses are categorized as "fixed". Budgeted utilities increased over the prior year's budget but are still slightly less than current year's expense.

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

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

**UNRESTRICTED GENERAL FUND
FIXED EXPENSES ANALYSIS**

FISCAL YEAR	<u>ACTUAL</u> <u>2003-2004</u>	<u>%</u> <u>CHANGE</u>	<u>ACTUAL</u> <u>2004-2005</u>	<u>%</u> <u>CHANGE</u>	<u>ACTUAL</u> <u>2005-2006</u>	<u>%</u> <u>CHANGE</u>	<u>ADOPTION</u> <u>BUDGET</u> <u>2006-2007</u>	<u>%</u> <u>CHANGE</u>
FIXED EXPENSES								
UTILITIES								
SEWER SERVICE	\$ 14,763	-24.3%	\$ 23,415	58.6%	\$ 21,340	-8.9%	\$ 46,000	115.6%
TELEPHONE	60,439	-12.4%	266,888	341.6%	134,505	-49.6%	147,860	9.9%
WATER	97,088	25.3%	84,363	-13.1%	87,012	3.1%	75,000	-13.8%
GAS & ELECTRICITY	1,051,619	-7.3%	989,122	-5.9%	1,217,909	23.1%	1,102,470	-9.5%
PEST CONTROL	31,404	1.3%	32,678	4.1%	31,916	-2.3%	34,600	8.4%
	<u>1,255,313</u>	<u>-5.7%</u>	<u>1,396,466</u>	<u>11.2%</u>	<u>1,492,682</u>	<u>6.9%</u>	<u>1,405,930</u>	<u>-5.8%</u>
INSURANCE	<u>387,416</u>	<u>8.7%</u>	<u>343,685</u>	<u>-11.3%</u>	<u>384,254</u>	<u>11.8%</u>	<u>434,000</u>	<u>12.9%</u>
TOTAL	<u>\$ 1,642,729</u>	<u>-2.6%</u>	<u>\$ 1,740,151</u>	<u>5.9%</u>	<u>\$ 1,876,936</u>	<u>7.9%</u>	<u>\$ 1,839,930</u>	<u>-2.0%</u>

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

**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 Audit & Election budget is down for 2006-07 because there are no Board seats up for re-election.

The printing and publications and recruitment budgets are up sharply over last year due to additional allocations toward marketing campaigns to increase awareness and interest in college and program offerings, and to stem any further loss in student FTEs.

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
ADOPTION BUDGET 2006-2007**

**UNRESTRICTED GENERAL FUND
OTHER OPERATING EXPENSES**

FISCAL YEAR	ACTUAL 2003-2004	% CHANGE	ACTUAL 2004-2005	% CHANGE	ACTUAL 2005-2006	% CHANGE	ADOPTION BUDGET 2006-2007	% CHANGE
OTHER OPERATING EXPENSES								
SUPPLIES & MATERIALS	\$ 491,065	-4.7%	\$ 450,301	-8.3%	\$ 418,054	-7.2%	\$ 592,985	41.8%
PERSONAL SVCE, LECTURE	98,990	18.1%	85,297	-13.8%	65,532	-23.2%	87,905	34.1%
TRAVEL & CONFERENCE	64,220	1.7%	89,317	39.1%	83,733	-6.3%	117,755	40.6%
DUES & MEMBERSHIP	54,326	9.4%	61,863	13.9%	70,379	13.8%	51,385	-27.0%
LEGAL	159,728	7.2%	141,827	-11.2%	144,713	2.0%	130,000	-10.2%
AUDITS & ELECTION	136,261	372.4%	126,031	-7.5%	171,152	35.8%	55,000	-67.9%
CONTRACTED SERVICES	755,608	-6.3%	718,438	-4.9%	1,369,406	90.6%	1,079,446	-21.2%
POSTAGE	122,702	-15.5%	87,079	-29.0%	103,227	18.5%	130,000	25.9%
PRINTING & PUBLICATION	89,056	-6.4%	46,362	-47.9%	100,453	116.7%	245,425	144.3%
RENTAL & LEASES	35,806	-25.9%	34,341	-4.1%	42,315	23.2%	40,268	-4.8%
RECRUITMENT	10,125	-75.8%	48,760	381.6%	97,107	99.2%	148,680	53.1%
OTHER DISTRICT-WIDE EXP.	52,030	-5.1%	52,677	1.2%	50,932	-3.3%	199,000	290.7%
MISCELLANEOUS *	98,646	-42.5%	158,692	60.9%	2,245	-98.6%	2,580	14.9%
TOTAL	\$ 2,168,563	-3.8%	\$ 2,100,985	-3.1%	\$ 2,719,248	29.4%	\$ 2,880,429	5.9%

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

**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
ADOPTION BUDGET 2006-2007**

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

FISCAL YEAR	ACTUAL		ACTUAL		ACTUAL		ADOPTION	
	2003-2004	% CHANGE	2004-2005	% CHANGE	2005-2006	% CHANGE	2006-2007	% CHANGE
CAPITAL OUTLAY								
LIBRARY BOOKS/PERIODICALS	\$ 4,813	-81.7%	\$ 14,093	192.8%	\$ 17,449	23.8%	\$ 15,000	-14.0%
EQUIPMENT NEW & LEASED	191,749	-11.8%	294,542	53.6%	283,418	-3.8%	168,169	-40.7%
TOTAL	\$ 196,562	-19.4%	\$ 308,635	57.0%	\$ 300,867	-2.5%	\$ 183,169	-39.1%
OTHER OUTGO								
HAMILTON REDEV. LOAN	\$ 23,936	1307.2%	\$ 30,000	25.3%		-100.0%	\$ 9,000	-
ENERGY LOAN REPAYMENT	110,369	0.0%	110,173	-0.2%	110,303	0.1%	110,374	-
OTHER					(300)		11,350	-
GASB 45					1,000,000		-	-
INTERFUND TRANSFERS			149,952					
COMPUTER ACCESS PROJ.								
LOAN REPAYMENT	-	-100.0%	-		-		-	
TOTAL	\$ 134,305	116.5%	\$ 290,125	116.0%	\$ 1,110,003	282.6%	\$ 130,724	-88.2%

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

D. COMMUNITY SERVICES

FISCAL YEAR	ACTUAL		ACTUAL		ACTUAL		ADOPTION	
	2003-2004	% CHANGE	2004-2005	% CHANGE	2005-2006	% CHANGE	2006-2007	% CHANGE
REVENUE BY PROGRAM								
C.S. OFFICE/ADVERTISING	\$ 2,975	676.8%	\$ 3,270	9.9%	\$ 3,223	-1.4%	\$ 4,000	24.1%
FACILITIES USE	84,556	21.5%	93,494	10.6%	170,689	82.6%	125,000	-26.8%
RECREATION COURSES	39,162	290.1%	58,033	48.2%	95,275	64.2%	99,000	3.9%
INTENSIVE ENGLISH	140,923	3.0%	222,322	57.8%	225,509	1.4%	235,150	4.3%
EMERITUS	230,200	29.1%	308,676	34.1%	248,672	-19.4%	272,000	9.4%
SHORT COURSES/WORKSHOPS	517,581	11.9%	499,493	-3.5%	429,082	-14.1%	405,000	-5.6%
MICROCOMPUTER CENTER	97,335	11.2%	146,573	50.6%	153,666	4.8%	165,000	7.4%
MULTI-MEDIA	21,626	-10.5%	26,622	23.1%	-	-	-	-
Total Revenue	\$ 1,134,358	17.0%	\$ 1,358,483	19.8%	\$ 1,326,116	-2.4%	\$ 1,305,150	-1.6%
EXPENDITURES BY PROGRAM								
C.S. OFFICE/ADVERTISING	\$ 323,547	16.6%	\$ 518,599	60.3%	\$ 563,847	8.7%	\$ 644,790	14.4%
FACILITIES USE	12,525	14.1%	9,247	-26.2%	9,122	-1.4%	11,500	26.1%
RECREATION COURSES	6,237	-30.3%	5,143	-17.5%	3,195	-37.9%	4,000	25.2%
INTENSIVE ENGLISH	96,480	-16.9%	125,329	29.9%	149,435	19.2%	142,738	-4.5%
EMERITUS	120,259	38.7%	151,494	26.0%	144,130	-4.9%	154,550	7.2%
SHORT COURSES/WORKSHOPS	245,599	19.5%	244,557	-0.4%	199,800	-18.3%	240,500	20.4%
MICROCOMPUTER CENTER	50,834	-15.6%	89,838	76.7%	129,696	44.4%	80,800	-37.7%
MULTI-MEDIA	9,203	-24.1%	33,442	263.4%	-	-100.0%	-	n/a
DIRECT SUPPORT & OVERHEAD	269,674	40.7%	180,834	-32.9%	126,891	-29.8%	26,272	-79.3%
Total Expenditures	\$ 1,134,358	17.0%	\$ 1,358,483	19.8%	\$ 1,326,116	-2.4%	\$ 1,305,150	-1.6%

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

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
ADOPTION BUDGET 2006-2007**

E. CONTRACT EDUCATION

FISCAL YEAR	<u>ACTUAL</u> <u>2004-2005</u>	<u>ACTUAL</u> <u>2005-2006</u>	<u>ADOPTION</u> <u>BUDGET</u> <u>2006-2007</u>
REVENUE			
Local Revenue	\$ 2,960	\$ -	\$ 35,000
Interfund transfer	17,900	-	-
Total Revenue	<u>20,860</u>	<u>-</u>	<u>35,000</u>
EXPENDITURES			
Non-Instructional Temporary	14,388	1,273	15,000
Benefits	3,949	512	750
Supplies	65	-	2,000
Other Operating Expenses	2,458	-	16,000
Equipment	-	-	1,250
Total Expenditures	<u>20,860</u>	<u>1,785</u>	<u>35,000</u>
Excess of Revenue Over Expenditures	-	(1,785)	-
Beginning Fund Balance	-	-	(1,785)
ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ (1,785)</u>	<u>\$ (1,785)</u>

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

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

Actual expenditures are shown for 2003-04, 2004-05, 2005-06. Revenue budgets are shown for 2006-07. The expenditure budgets for 2006-07 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
ADOPTION BUDGET 2006-2007**

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

FISCAL YEAR	ACTUAL 2003-2004	ACTUAL 2004-2005	ACTUAL 2005-2006	ADOPTION BUDGET 2006-2007
FEDERAL SOURCES				
Academic Competitive Grant	\$ -	\$ -	\$ -	\$ 45,100
Child Development Training Consortium	9,796	13,683	13,927	14,000
Child Development Training Consortium Carry Forward	-	-		2,369
College Work Study Program	233,656	214,589	220,466	249,924
ECE Mentor Program	-	3,200	3,200	3,200
Foster Care Education Program (57% Federal)	46,501	55,753	33,891	57,628
Foster Care Education Program Carry Forward				23,737
Independent Living Program	10,590	11,079	9,674	10,000
Office of Emergency Services – Preparedness Plan Carry-Forward	3,200	-	-	1,800
PELL Grant Program	2,638,633	2,697,603	2,578,003	2,713,000
Supplemental Education Opportunity Grants	165,580	165,580	230,267	165,580
Transitional Assistance to Needy Families (50% Federal)	14,857	14,114	14,445	13,409
VTEA - Tech. Prep.	91,970	68,800	73,549	67,148
Vocational & Applied Tech. Education	102,870	111,002	108,123	97,429
Vocational & Applied Tech Education – Carry Forward	-	-	-	1,537
Vocational Ed. & Economic Development Mini Grants	10,175	6,530	-	-
Workforce Invest., Nursing – Marin Employ. Connection	7,146	-	-	-
TOTAL FEDERAL	\$ 3,334,974	\$ 3,361,933	\$ 3,285,545	\$ 3,465,861

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

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

FISCAL YEAR	ACTUAL 2003-2004	ACTUAL 2004-2005	ACTUAL 2005-2006	ADOPTION BUDGET 2006-2007
STATE SOURCES				
Basic Skills	\$ -	\$ -	\$ -	\$ 50,000
Board Financial Assistance Program Admin. Allowance	230,802	246,918	201,632	189,249
CAL Grants	273,429	299,924	304,127	300,000
California Articulation Number System	4,355	8,855	-	-
California Highway Patrol–Racial Profiling Study Carry Forward	1,668	-	-	129
CALWORKS	128,728	95,098	123,506	117,330
Capacity Development	7,622	-	-	-
Career Technical Education				141,678
Cooperative Agencies Resources for Education	33,937	46,615	52,724	48,155
Disabled Student Programs & Services	1,340,515	1,341,893	1,416,987	1,366,141
Disabled Student Programs & Services Carry Forward	-	-		8,251
Enrollment Fee Waiver - 2% Administrative	10,920	20,318	19,312	14,611
Extended Opportunity Programs & Services	454,872	466,161	495,005	465,860
Extended Opportunity Programs & Services-Carry Forward	-	-		1,462
Faculty and Staff Diversity	14,840	3,318	13,846	10,089
Faculty and Staff Diversity-Carry Forward	-	-		13,983
Foster Care Education Program (43% State)	40,324	47,314	25,567	43,474
Foster Care Education Program Carry Forward				17,907
Instructional Equipment and Library Materials	157,740	103,002	304	267,262
Instructional Equipment & Library Materials Carry Forward	-	-		122,159
Matriculation (Credit)	284,923	260,633	262,469	249,346
SUB-TOTAL	\$ 2,984,675	\$ 2,940,049	\$ 2,915,479	\$ 3,377,086

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

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

FISCAL YEAR	ACTUAL 2003-2004	ACTUAL 2004-2005	ACTUAL 2005-2006	ADOPTION BUDGET 2006-2007
STATE SOURCES CONTINUED				
SUB-TOTAL (PREVIOUS PAGE)	\$ 2,984,675	\$ 2,940,049	\$ 2,915,479	\$ 3,377,086
Non-Credit Matriculation	138,144	159,986	112,549	56,275
Multimedia/Economic Development	-	102,865	265,601	-
Nursing/Economic Development	59,481	50,103	60,527	66,660
Nursing/Economic Development Carry Forward	-	-	-	177,784
Peace Officers Training	3,442	1,979	1,111	3,000
Peace Officers Training Carry Forward	-	-	-	686
Physical Plant and Instructional Support	-	-	234,405	100,000
Physical Plant and Instructional Support - Carry Forward	-	-	-	2,424
Prop. 20 – Lottery – Instructional Supplies	84,683	62,180	120,790	108,808
Prop. 20 – Lottery – Instructional Supplies Carry Forward	-	-	-	153,561
Scheduled Maintenance	-	-	-	167,262
Student Equity	5,000	-	-	-
Teacher & Reading Development Partnership	126,869	-	-	-
Telecommunications Technology Infrastructure	62,323	55,105	42,458	36,697
Telecommunications Tech. Infrastructure Carry Forward	-	-	-	69,371
Transfer and Articulation	-	-	12,029	5,000
Transfer and Articulation Carry Forward	2,109	948	-	-
Transitional Assistance to Needy Families (50% State)	14,857	14,114	14,114	13,408
TOTAL STATE	\$ 3,481,583	\$ 3,387,329	\$ 3,779,063	\$ 4,338,022

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

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

FISCAL YEAR	ACTUAL 2003-2004	ACTUAL 2004-2005	ACTUAL 2005-2006	ADOPTION BUDGET 2006-2007
LOCAL SOURCES				
Annual Fund Drive	\$ 40,579	\$ 45,762	\$ 58,031	\$ 45,000
Annual Fund Drive Carry Forward	-	-		48,604
Branson	-	65,409	107,033	110,000
Career Education	-	2,960	-	-
COM Foundation:				
Scholarships	48,600	45,876	-	50,000
Donations	15,092	10,598	1,686	10,000
Donations Carry Forward	-	-		9,515
County of Marin – Soccer	661	-	200	339
Health Services - Restricted	180,410	187,208	184,609	185,000
Kaiser Nursing Pathways	-	18,870	26,699	1,181
Marin Child Care Council	1,476	1,476	2,374	1,500
Marin Community Foundation – Technology Plan	30,735	6,857	-	12,408
Marin Community Foundation – Report to the Community	34,879	-	14,502	619
Marin County – Crisis Intervention Carry-Forward	1,413	1,665	1,247	221
Marin Education Fund - Alcance Project Carry Forward	-	3,000	-	-
Marin Health Care Training Initiative			27,760	15,579
Marin Municipal Water District- Biology	1,892	-	-	-
Parking	483,979	423,970	272,295	275,000
Parking Carry Forward	-	-		345,035
Safety Credit Risk Management	4,586	2,032	1,400	1,400
San Rafael Redevelopment Carry Forward	428	168,661	10,936	396,792
Tamalpais High School District - Biology	6,574	-	-	-
Other (Financial Aid Overawards & Return to Title IV)	11,938	5,942	4,582	-
TOTAL LOCAL	\$ 863,242	\$ 990,286	\$ 713,354	\$ 1,508,193

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

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

FISCAL YEAR	ACTUAL 2003-2004	ACTUAL 2004-2005	ACTUAL 2005-2006	ADOPTION BUDGET 2006-2007
OTHER FINANCING SOURCES/OUTGO				
Interfund Transfers In/(Out)	\$ 6,700	\$ 85,533	\$ 7,800	\$ 8,000
Contingency for Additional Grants	-	-	-	500,000
TOTAL RESTRICTED PROGRAMS	\$ 7,686,499	\$ 7,825,081	\$ 7,785,762	\$ 9,820,075

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

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 2003-04, 2004-05 and 2005-06 Fiscal Years, and a proposed budget for the 2006-07 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
ADOPTION BUDGET 2006-2007**

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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
ADOPTION BUDGET 2006-2007**

B. NARRATIVE TEXT AND FINANCIAL STATEMENTS

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

FISCAL YEAR	ACTUAL 2003-2004	ACTUAL 2004-2005	ACTUAL 2005-2006	ADOPTION BUDGET 2006-2007
REVENUE				
Interest Income	\$ 6,582	\$ 9,815	\$ 20,607	\$ 10,000
Additional Endowment Income	50,060	60	1,210	15,000
Interfund Transfer		67,526		
Total Revenue	56,642	77,401	21,817	25,000
EXPENDITURES				
Financial Aid		-		
Instructional/College Improvements	17,553	34,893	4,843	25,000
Total Expenditures	17,553	34,893	4,843	25,000
Excess of Revenue Over Expenditures	39,089	42,508	16,974	-
Transfer of Endowment to College of Marin Foundation	(118,314)	-	-	-
Excess of Revenue Over Expenditures and Transfers	(79,225)	42,508	16,974	-
Beginning Fund Balance	643,975	564,750	607,258	624,232
ENDING FUND BALANCE	\$ 564,750	\$ 607,258	\$ 624,232	\$ 624,232

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

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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 2006-07, 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 2006-07, however, continuation of this funding source is uncertain after 2006-07.

Expenditures are budgeted approximately \$60,000 over the 2005-06 actuals, reflecting the costs of a new program director plus negotiated salary and benefits increases of certificated staff, resulting in a corresponding deficit of approximately \$60,000. The 2006-07 deficit is covered by the program's Fund Balance, but depletes it to below \$50,000, half of the previous year's balance.

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

**CHILD DEVELOPMENT FUND
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR	ACTUAL	ACTUAL	ACTUAL	ADOPTION
	2003-2004	2004-2005	2005-2006	BUDGET
				2006-2007
REVENUE				
Interest Income	\$ 1,706	\$ 2,608	\$ 3,059	\$ 2,000
Federal Income	41,244	35,951	19,565	12,000
State Income	344,158	289,627	256,544	287,046
State Income-Renovation & Repair Projects	-	51,819	1,271	-
Other Local Income	67,335	80,500	59,928	55,200
Grants/Contributions	131,353	24,236	85,795	80,000
Interfund Transfer-In - CalWorks	25,116	175	7,800	8,800
Total Revenue	610,912	484,916	433,962	445,046
EXPENDITURES				
Certificated Salaries	369,363	310,733	258,968	316,944
Classified Salaries	43,791	36,099	41,283	39,209
Fringe Benefits	151,007	137,370	110,457	126,708
Supplies	2,600	3,829	3,565	4,700
Food	13,022	10,455	9,870	10,000
Other Operating Expenses	4,511	19,588	1,582	3,250
Other Operating Exp.- Renovation & Repair	-	-	5,791	-
Equipment	-	14,119	10,819	2,000
Total Expenditures	584,294	532,193	442,335	502,811
Excess of Revenue Over Expenditures	26,618	(47,277)	(8,373)	(57,765)
Beginning Fund Balance	136,482	163,100	115,823	107,450
ENDING FUND BALANCE	\$ 163,100	\$ 115,823	\$ 107,450	\$ 49,685

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

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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
ADOPTION BUDGET 2006-2007**

**CAPITAL OUTLAY FUND
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR	ACTUAL 2003-2004	ACTUAL 2004-2005	ACTUAL 2005-2006	ADOPTION BUDGET 2006-2007
REVENUE				
Interest Income	\$ 20,159	\$ 34,340	\$ 18,132	\$ 25,000
State Supported Projects-Scheduled Maintenance	90,588	126,944	127,016	-
Capital Outlay Projects	-	-	30,898	100,205
Property Rental	38,091	37,895	37,950	37,500
Hamilton Bond Proceeds	-	-	-	-
Other Local Income/Interfund Transfers	64,402	-	-	-
Total Revenue	213,240	199,179	213,996	162,705
EXPENDITURES				
Lease Revenue Bond Cost of Issuance				
State-Supported Projects:				
- Scheduled Maintenance	235,656	22,318	122,490	-
- Capital Outlay	6,350	-	40,731	100,205
Other Projects				
- Dickson Hall, KTD Roofs, One Stop, Other	65,852	642,196	129,306	-
- Facilities Master Plan, Other	248,587	43,386	-	400,000
Total Expenditures and Transfers	556,445	707,900	292,527	500,205
Excess of Revenue Over Expenditures	(343,205)	(508,721)	(78,531)	(337,500)
Beginning Fund Balance	2,585,927	2,242,722	1,734,001	1,655,470
ENDING FUND BALANCE	\$ 2,242,722	\$ 1,734,001	\$ 1,655,470	\$ 1,317,970

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

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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 2006-07 budget outlines approximately \$23.5 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 \$6.3 million for the implementation costs of an 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
ADOPTION BUDGET 2006-2007
CAPITAL OUTLAY FUND FOR MEASURE C
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR	ACTUAL 2004-2005	ACTUAL 2005-2006	ADOPTION BUDGET 2006-2007
REVENUE			
Measure C Bond Proceeds	\$ 75,000,000	\$ -	\$ -
Interest Income	282,353	2,581,035	2,485,000
Total Revenue	75,282,353	2,581,035	2,485,000
EXPENDITURES			
PROGRAM LEVEL			
Assessments and Studies	100,254	3,299,306	1,811,800
Program Management	314,180	1,044,476	1,040,000
Program Support	286,352	235,699	609,195
Program Services and Fees	14,040	77,192	155,000
Non-Project Budget Contingency	-	-	997,100
Subtotal	714,825	4,656,673	4,613,095
DISTRICT WIDE			
Information Technology	-	1,328,399	5,895,000
Miscellaneous Items	390	103,277	460,000
	390	1,431,676	6,355,000
PROJECTS			
BOLINAS FACILITY			
KENTFIELD CAMPUS			
Roof Repairs	20,160	-	-
Tree Removal Kentfield	-	35,101	267,007
Larkspur Annex Demolition	-	131,904	1,069,064
New Math Social & Behavioral and Science Building	-	-	1,103,835
Modernize/ New Performing Arts Center & Exhibition Space	-	93,840	983,896
Diamond PE Center Modernization	-	157,472	5,366,422
New Child Care Center	-	-	-
Campus Landscaping Green House	-	-	96,785
New Central Plant/ Sewer Line/ Joint Trench	-	-	811,729
Harlan Center Modernization	-	1,459	-
Learning Resource Center	-	1,305	-
FF&E Student Services	-	-	50,000
Kentfield Campus Expenditures	20,160	421,081	9,748,738
INDIAN VALLEY CAMPUS			
Storm Drains	-	4,400	528,548
Gas Main Replacement	-	57,400	523,168
Tree Removal IVC	-	35,997	66,511
FF&E Site Improvement	-	-	15,000
Fire Mitigation	-	646,945	115,100
Ignacio Creek Erosion Mitigation	-	108,917	61,026
New IVC Bldg	-	-	718,527
Auto Tech #1 &2	-	-	584,429
Pool Lockers/ Refurbish/Mothball/Demo	-	-	409,287
Admin. Cluster Modernization	20,189	-	-
Demo Miwok Buildings	-	-	150,000
Indian Valley Campus Expenditures	20,189	853,659	3,171,596
Total Expenditures	755,564	7,379,471	23,888,428
Excess of Revenue Over Expenditures	74,526,789	(4,798,436)	(21,403,428)
Beginning Fund Balance	-	74,526,789	69,728,353
ENDING FUND BALANCE	\$ 74,526,789	\$ 69,728,353	\$ 48,324,925

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

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
ADOPTION BUDGET 2006-2007**

HAMILTON REDEVELOPMENT BOND REDEMPTION FUND

REVENUE AND EXPENDITURE REPORT

FISCAL YEAR	ACTUAL 2003-2004	ACTUAL 2004-2005	ACTUAL 2005-2006	ADOPTION BUDGET 2006-2007
REVENUE				
Interest	\$ 1,123	\$ 4,132	\$ 7,807	\$ 8,150
Proceeds from Hamilton Redevelopment Agency	22,706	45,475	51,848	67,000
Proceeds from Lease Revenue Bond	-	-	-	-
Interfund Transfer In	24,069	30,000	13,525	
Total Revenue	47,898	79,607	73,180	75,150
EXPENDITURES				
Bond Principal	5,000	15,000	20,000	25,000
Interest	36,951	40,039	39,739	39,339
Transaction fees		1,800	1,675	
Total Expenditures	41,951	56,839	61,414	64,339
Excess of Revenue Over Expenditures	5,947	22,768	11,766	10,811
Beginning Fund Balance	226,752	232,699	255,467	267,233
ENDING FUND BALANCE	\$ 232,699	\$ 255,467	\$ 267,233	\$ 278,044

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

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.

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

MEASURE C BOND INTEREST AND REDEMPTION FUND

REVENUE AND EXPENDITURE REPORT

FISCAL YEAR	<u>ACTUAL</u> 2004-2005	<u>ACTUAL</u> 2005-2006	<u>ADOPTION</u> <u>BUDGET</u> 2006-2007
REVENUE			
Interest	\$ 9,228	\$ 167,337	\$ 125,000
Proceeds from Ad Valorem Tax	-	8,601,771	8,777,938
Measure C Original Issue Premium	3,015,266	-	-
Total Revenue	<u>3,024,494</u>	<u>8,769,108</u>	<u>8,902,938</u>
EXPENDITURES			
Revenue Bond - Cost of Issuance	559,158	-	-
Bond Principal	-	-	6,200,000
Miscellaneous Expenses	-	525	
Interest	-	2,666,540	3,313,604
Total Expenditures	<u>559,158</u>	<u>2,667,065</u>	<u>9,513,604</u>
Excess of Revenue Over Expenditures	2,465,336	6,102,043	(610,667)
Beginning Fund Balance	-	2,465,336	8,567,379
ENDING FUND BALANCE	<u>\$ 2,465,336</u>	<u>\$ 8,567,379</u>	<u>\$ 7,956,712</u>

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

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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 2006-07 Adoption Budget does not include any rate increases.

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

SELF-INSURANCE FUND

REVENUE AND EXPENDITURE REPORT

FISCAL YEAR	ACTUAL 2003-2004	ACTUAL 2004-2005	ACTUAL 2005-2006	ADOPTION BUDGET 2006-2007
REVENUE				
Vision Care	\$ 61,054	\$ 64,956	\$ 65,983	\$ 68,000
Dental	505,780	537,976	539,743	550,000
Interest Income	1,377	1,315	3,328	2,000
Total Revenue	568,211	604,247	609,054	620,000
EXPENDITURES				
Vision Care:				
Administrative Fees	7,422	7,505	8,022	7,500
Claims	44,861	47,033	50,135	48,000
Dental:				
Administrative Fees	37,381	36,766	37,390	38,000
Claims	518,509	508,754	523,902	510,000
Total Expenditures	608,173	600,058	619,449	603,500
Excess of Revenue Over Expenditures	(39,962)	4,189	(10,395)	16,500
Beginning Fund Balance	53,789	13,827	18,016	7,621
ENDING FUND BALANCE	\$ 13,827	\$ 18,016	\$ 7,621	\$ 24,121

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

**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 \$200,000 of pre-funding the obligation was set aside and transferred out of the General Fund into the Retiree Unfunded Medical Benefits Liability Fund. Once the District determines funding approaches and how it will manage this liability in the future, such amounts set aside will be transferred to an appropriate third party GASB 45 compliant trust fund.

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

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

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

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

ASSOCIATED STUDENTS ORGANIZATIONS

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Adoption Budget for Fiscal Year 2006-07

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
ADOPTION BUDGET 2006-2007**

ASSOCIATED STUDENTS COLLEGE OF MARIN

FISCAL YEAR	ACTUAL 2003-2004	ACTUAL 2004-2005	ACTUAL 2005-2006	ADOPTION BUDGET 2006-2007
REVENUE				
Other Local Income	\$ 39,994	\$ 37,437	\$ 34,544	\$ 34,630
Contingency	-	-	-	2,000
Total Revenue	39,994	37,437	34,544	36,630
EXPENDITURES				
Supplies	6,834	6,914	8,837	10,975
Contracted Services	796	395	660	325
Postage	18	18	18	25
Rents	-	-	-	-
Telephone	610	494	642	650
Travel/Conference	1,000	4,013	-	200
Membership & Dues	50	-	-	50
Printing	6,550	4,695	5,315	2,450
Other Operating Expense-Donation	300	-	-	-
Site Improvement	-	3,752	-	-
Equipment	-	-	-	200
Other Outgo:				
Intrafund Transfers-ICC Support & Emergency Loan Fund	9,416	3,206	1,946	4,000
Interfund Transfers-MCCD	6,700	6,700	6,858	14,000
Intrafund Transfer-COMF	1,000	-	-	-
Grants/Scholarships	2,800	2,000	1,000	1,000
Bookstore Vouchers	4,070	3,964	5,500	5,500
Contingency	-	-	-	3,900
Total Expenditures	40,144	36,151	30,776	43,275
Excess of Revenue Over Expenditures	(150)	1,286	3,768	(6,645)
Beginning Fund Balance	50,818	50,668	51,954	55,722
ENDING FUND BALANCE	\$ 50,668	\$ 51,954	\$ 55,722	\$ 49,077

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

ASSOCIATED STUDENTS INDIAN VALLEY CAMPUS

FISCAL YEAR	ACTUAL		ADOPTION	
	2003-2004	2004-2005	2005-2006	BUDGET
				2006-2007
REVENUE				
Other Local Income	\$ 5,831	\$ 5,119	\$ 4,477	\$ 4,700
Contingency	-	-	-	500
Total Revenue	5,831	5,119	4,477	5,200
EXPENDITURES				
Supplies	4,531	3,570	3,420	3,400
Printing	-	-	-	-
Other Outgo:				
Interfund Transfer		-	-	500
Grants/Scholarships	800	800	800	800
Contingency	500	-	-	500
Total Expenditures	5,831	4,370	4,220	5,200
Excess of Revenue Over Expenditures	-	749	257	-
Beginning Fund Balance	22,446	22,446	23,195	23,452
ENDING FUND BALANCE	\$ 22,446	\$ 23,195	\$ 23,452	\$ 23,452

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

ASSOCIATED STUDENTS EMERITUS COLLEGE

FISCAL YEAR	ACTUAL 2003-2004	ACTUAL 2004-2005	ACTUAL 2005-2006	ADOPTION BUDGET 2006-2007
REVENUE				
Other Local Income	\$ 10,757	\$ 8,409	\$ 8,190	\$ 8,100
Contingency			-	500
Total Revenue	10,757	8,409	8,190	8,600
EXPENDITURES				
Supplies	2,342	2,944	2,868	2,800
Travel/Conference	217	252	40	200
Contracted Services	-	505	847	600
Postage	1,303	2,920	1,964	2,200
Printing	2,313	3,178	2,413	2,700
Equipment	-	1,207	-	-
Other Outgo:				
Grants/Scholarships	3,889	2,999	1,056	1,700
Contingency	-	-	-	500
Total Expenditures	10,064	14,005	9,188	10,700
Excess of Revenue Over Expenditures	693	(5,596)	(998)	(2,100)
Beginning Fund Balance	20,328	21,021	15,425	14,427
ENDING FUND BALANCE	\$ 21,021	\$ 15,425	\$ 14,427	\$ 12,327

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

ASSOCIATED STUDENTS REPRESENTATION FEE FUND

FISCAL YEAR	ACTUAL 2003-2004	ACTUAL 2004-2005	ACTUAL 2005-2006	ADOPTION BUDGET 2006-2007
REVENUE				
Other Local Income	\$ 16,844	\$ 14,440	\$ 12,825	\$ 11,000
Total Revenue	16,844	14,440	12,825	11,000
EXPENDITURES				
Supplies	224	293	284	3,000
Travel / Conference	21,379	13,396	6,654	8,500
Membership & Dues	255	204	-	
Telephone	-		-	
Printing	121	1,585	-	300
Postage	-		-	200
Equipment				6,000
Total Expenditures	21,979	15,478	6,938	18,000
Excess of Revenue Over Expenditures	(5,135)	(1,038)	5,887	(7,000)
Beginning Fund Balance	20,692	15,557	14,519	20,406
ENDING FUND BALANCE	\$ 15,557	\$ 14,519	\$ 20,406	\$ 13,406

The Associated Students' Representation Fee Fund was established in 1993-94. The students held an election in 1992-93 to consider the implementation of this fee, and it was approved. The fee is one dollar per student per semester. 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
ADOPTION BUDGET 2006-2007**

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.

2006-07 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
ADOPTION BUDGET 2006-2007**

B. GANN APPROPRIATION LIMIT WORKSHEET

I. 2006-07 Appropriations Limit:

A. 2005-06 Limit		\$	34,521,369
B. Price Factor:	1.0396		
C. Population Factor:			
1. 2004-05 Second Period Actual FTES:	4,446.43		
2. 2005-06 Second Period Actual FTES:	3,949.73		
3. 2005-06 Population Change Factor:	0.88829		
(line C.2. divided by line C.1.)			
D. 2005-06 Limit Adjusted by inflation and population factors (line A multiplied by line B and Line C.3.)			31,879,407
E. Adjustments to Increase Limit			
1. Transfers in of financial responsibility		-	
2. Temporary voter approved increases		-	
3. Total adjustment - increase		<hr style="width: 50%; margin-left: auto; margin-right: 0;"/>	-
Subtotal			<hr style="width: 50%; margin-left: auto; margin-right: 0;"/> 31,879,407
F. Adjustments to Decrease Limit			
1. Transfers out of financial responsibility		-	
2. Lapses of voter approved increases		-	
3. Total adjustment - decrease		<hr style="width: 50%; margin-left: auto; margin-right: 0;"/>	-
G. 2006-07 Calculated Appropriation Limit		\$	31,879,407
H. Increase in Appropriation Limit per California Government Code 7902.1			<hr style="width: 50%; margin-left: auto; margin-right: 0;"/> 5,600,196
I. 2006-07 Appropriation Limit		\$	<u><u>37,479,603</u></u>

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

B. GANN APPROPRIATION LIMIT WORKSHEET

II. 2006-07 Appropriations Subject to Limit:

A. State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, Partnership)	\$ 1,622,163
B. State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)	260,000
C. Local Property Taxes	35,447,440
D. Estimated Excess Debt Service Taxes	-
E. Estimated Parcel Taxes	-
F. Interest on Proceeds of Taxes	150,000
G. Local Appropriations from taxes for un-reimbursed State, Court and Federal Mandates	-
	<hr/>
H. 2006-07 Appropriations Subject to Limit	<u><u>\$ 37,479,603</u></u>

MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007

C. AUTHORIZED AND BUDGETED STAFFING

	Faculty	Classified	Administrators	Totals
1. Unrestricted General Fund	108.89	152.91	21.11	282.91
2. Community Education and Services		4.33	1.04	5.37
3. Restricted General Fund	11.66	25.84	0.35	37.85
4. Child Development Fund	7.80	0.58	0.88	9.26
5. Capital Outlay Fund for Measure C		3.00	1.50	4.50
District Totals	128.35	186.66	24.88	339.89

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
COUNSELOR	FURUYA	BRUCE	1.00
COUNSELOR	HLAVACHEK	LETTA	0.78
COUNSELOR	MAGALLANES	ALEXANDRA	0.55
COUNSELOR	NG-JUNG	BESSIE	0.68
COUNSELOR	ROBINSON	KAREN	0.53
COUNSELOR	TENISON-SCOTT	JOETTA	0.50
COUNSELOR	WILLIAMS	CHARLES	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	LOESER	JENNIFER	1.00
DEPARTMENT CHAIR/INSTRUCTOR	MONTEITH	ANTHONY	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	RUSSELL	MARC	1.00
DEPARTMENT CHAIR/INSTRUCTOR	TURNER	WALTER	1.00
DEPARTMENT CHAIR/INSTRUCTOR	ZILBERSMITH	CARLA	1.00
DEPARTMENT CO-CHAIR/COUNSELOR	FLYNN	ROBERT	0.85
DEPARTMENT CO-CHAIR/COUNSELOR	FUNG	THEODORA	1.00
DEPARTMENT CO-CHAIR/INSTRUCTOR	DASILVA	PAUL	1.00
DEPARTMENT CO-CHAIR/INSTRUCTOR	EGERT	DAVID	1.00
INSTRUCTOR	ABRIGHT	WILLIAM	1.00
INSTRUCTOR	ADAIR	CAROL	1.00
INSTRUCTOR	ADAMS	GEORGE	1.00
INSTRUCTOR	AGUDELO	FERNANDO	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

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	CHRISTENSEN	PAUL	1.00
INSTRUCTOR	COAD	VICTORIA	1.00
INSTRUCTOR	COTTLE	WINDEE	1.00
INSTRUCTOR	CROSBY	FRANK	1.00
INSTRUCTOR	DELANEY	DOUGLAS	1.00
INSTRUCTOR	DENERIS	JAMIE	1.00
INSTRUCTOR	DODGE	MARGARET	1.00
INSTRUCTOR	DOUGAN	MICHAEL	1.00
INSTRUCTOR	DOUGLAS	SANDRA	1.00
INSTRUCTOR	DRISCOLL	JULIE	1.00
INSTRUCTOR	DUNMIRE	ERIK	1.00
INSTRUCTOR	EDWARDS	SHAQUAM	1.00
INSTRUCTOR	FEARNLEY	HENRY	1.00
INSTRUCTOR	FLANDREAU	TARA	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
INSTRUCTOR	FOSS	DONALD	1.00
INSTRUCTOR	GOLDMAN	CHERYL	1.00
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	JACOB	JOHN	1.00
INSTRUCTOR	JONES	DAVID	1.00
INSTRUCTOR	KASSEBAUM	PETER	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-MURRAY	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

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
INSTRUCTOR	MINASIAN	VICTOR	1.00
INSTRUCTOR	MONAHAN	DONNA	1.00
INSTRUCTOR	MUELLER	JOSEPH	1.00
INSTRUCTOR	O'KEEFE	PATRICIA	1.00
INSTRUCTOR	ORDIN	LAURIE	1.00
INSTRUCTOR	OWEN	JAMES	1.00
INSTRUCTOR	PACULA	NORMAN	1.00
INSTRUCTOR	PAGANI	ROSSANA	1.00
INSTRUCTOR	PANSINI	JANIE	1.00
INSTRUCTOR	RIDLEY	DIANE	1.00
INSTRUCTOR	RITCHIE	ALAN	1.00
INSTRUCTOR	RODERICK	IRINA	1.00
INSTRUCTOR	RUDDLE	JOANNA	1.00
INSTRUCTOR	SCHMITT	JR	1.00
INSTRUCTOR	SCHRECK	INGRID	1.00
INSTRUCTOR	SMITH	PAUL	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	VIEIRA	VICTORIA	1.00
INSTRUCTOR	WAGNER	KATHERINE	1.00
INSTRUCTOR	WALSH	WENDY	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
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
LIBRARIAN	PRIEWE	JOHN	1.00
LIBRARIAN	RISCH	JOAN	1.00
TOTAL FACULTY FTE			<u><u>108.89</u></u>

<u>CLASSIFIED</u>			
ACCOMPANIST	PAUL	JEFFREY	0.33
ACCOUNTANT	BRADY	KATHLEEN	1.00
ACCOUNTANT	ISOZAKI	MARGARET	1.00
ACCOUNTING TECHNICIAN	BARZEGAR	NATALIE	1.00
ACCOUNTS PAYABLE TECHNICIAN	AVILES	FRANCISCO	1.00
ACCOUNTS PAYABLE TECHNICIAN	FRAGATA	MARILOU	1.00
ADMINISTRATIVE ASSISTANT	BANIQUED	JESSE	0.53
ADMINISTRATIVE ASSISTANT	DOAK	MAUREEN	0.50
ADMINISTRATIVE ASSISTANT	GOLLIDAY	LETITIA	0.68
ADMINISTRATIVE ASSISTANT	KUKAHIKO	DIANE	0.92
ADMINISTRATIVE ASSISTANT	NAMVAR	MINA	1.00
ADMINISTRATIVE ASSISTANT	NGUYEN	DONG	1.00
ADMINISTRATIVE ASSISTANT	OLSEN	VIVIAN	1.00
ADMINISTRATIVE ASSISTANT	PRATT	KAREN	1.00
ADMINISTRATIVE ASSISTANT	RINALDI	JOAN	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
ADMINISTRATIVE ASSISTANT	SCOTT	SUE	1.00
ADMINISTRATIVE ASSISTANT	SMYRL	TANNER	0.50
ADMINISTRATIVE ASSISTANT	ST. JOHN	BARBARA	1.00
ADMINISTRATIVE ASSISTANT	SUKOSKI	MARTI	1.00
ADMINISTRATIVE ASSISTANT TO THE DEAN/DIR. (CABINET LEVEL)	ACKER	EILEEN	1.00
ADMINISTRATIVE ASSISTANT TO THE DEAN/DIR. (CABINET LEVEL)	FAW	DIANE	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)	VACANT		1.00
ADMINISTRATIVE ASSISTANT TO THE DEAN/DIR. (CABINET LEVEL)	VACANT		1.00
ADMINISTRATIVE ASSISTANT TO THE DEAN/DIR. (CABINET LEVEL)	VACANT		1.00
ADMINISTRATIVE ASSISTANT TO THE DEAN/DIR. (CABINET LEVEL)	VACANT		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	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

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
CONFIDENTIAL ADMINISTRATIVE ASSISTANT	VACANT		1.00
CURRICULUM & ARTICULATION SPECIALIST	FITZGERALD	JODI	1.00
CURRICULUM & ARTICULATION TECHNICIAN	GARCIA	KIM	1.00
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	EGBERT	ROGER	1.00
CUSTODIAN	GALZAGORRY	JEAN-FELIX	1.00
CUSTODIAN	GALZAGORRY	MARY	1.00
CUSTODIAN	KEENER	DAN	1.00
CUSTODIAN	KIDD	MAURICE	1.00
CUSTODIAN	LAROCCA	DAVID	1.00
CUSTODIAN	LARRE	CHRISTELLE	1.00
CUSTODIAN	LEE	STEPHEN	1.00
CUSTODIAN	MARTINEZ	MANUEL	1.00
CUSTODIAN	UGALDE	MAUREEN	1.00
CUSTODIAN	YANEZ	FRANK	1.00
DATABASE ADMINISTRATOR	OSHEROFF	AARON	1.00
DESIGNER/STAGE TECH.	WHITE	DAVID	1.00
ELECTRICIAN	FANTA	PAUL	1.00
ELECTRICIAN	JOHNSON	CYNTHIA	1.00
EOPS COORDINATOR	GARRETSON	CANDICE	0.20
EXECUTIVE ASSISTANT	SCHLAEPFER	BETTY	1.00
FINANCIAL AID ASSISTANT	SIMON	JACOB	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
FINANCIAL AID SPECIALIST, IVC	BANKS	CECILE	0.47
FINANCIAL AID SPECIALIST, KTD	HUNTER	ANDREA	0.81
FINANCIAL AID TECHNICIAN	MADDEN	EILEEN	0.73
FINANCIAL AID TECHNICIAN	PEREZ	CAROL	1.00
GARDENER	AMOS	SCOTT	1.00
GARDENER	CHAMBERLAIN	BOB	1.00
GARDENER	DOMINGUEZ	PAUL	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	VIDAL	MAIR	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
INSTR. SPECIALIST - ENGLISH	ALLEN	FRANCINE	0.71
INSTR. SPECIALIST - ENGLISH	ARIANO	VAUGHN	0.28

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
INSTR. SPECIALIST - ENGLISH	BOWSHER	JAMES	0.28
INSTR. SPECIALIST - ENGLISH	GALLAGHER	KAITLYN	0.33
INSTR. SPECIALIST - ENGLISH	MUILENBURG	JO	0.71
INSTR. SPECIALIST - ENGLISH	SHEOFSKY	ELIZABETH	0.21
INSTR. SPECIALIST - ENGLISH	SMITH	RION	0.26
INSTR. SPECIALIST - ENGLISH	SOUTHARD	ROWENA	0.35
INSTR. SPECIALIST - MODERN LANGUAGES	VACANT		0.44
INSTRUCTIONAL ASST., BUS & INFO SYS	WOODS	JULIA	0.67
INSTRUCTIONAL ASST., COURT REPORTING	KISZONAS	LEE	0.38
INSTRUCTIONAL ASST., MACHINE & METALS	DEINES	MARK	0.28
INSTRUCTIONAL ASST., SCULPTURE	HARGREAVES	GORDON	0.17
INSTRUCTIONAL SPEC. - ENGLISH/COMM.	PASQUEL	ALICIA	0.71
INSTRUCTIONAL SPEC., MATHEMATICS	JESTADT	JESSE	0.46
INSTRUCTIONAL SPEC., MATHEMATICS	VACANT		0.60
INSTRUCTIONAL SPECIALIST, BUS & INFO SYS	SMITH	GREGORY	0.83
IT SYSTEMS DEVELOPER	VACANT		1.00
LABORATORY TECH., ART	VACANT		1.00
LABORATORY TECH., AUTO TECHNOLOGY	LOEFFLER	PETER	1.00
LABORATORY TECH., BIOLOGY	VACANT		1.00
LABORATORY TECH., BIOLOGY	VACANT		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.	MENDOZA	MIGUEL	1.00
LABORATORY TECH., COMPUTER TECH.	RODGERS	RICHARD	0.50
LABORATORY TECH., COMPUTER TECH.	WEST	KEVIN	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
LABORATORY TECH., HEALTH SCIENCE, DENTAL ASST	HEW	CAROLYN	0.17
LABORATORY TECH., HEALTH SCIENCE, NURSING	LUMSDAINE	AGNES	0.33
LABORATORY TECH., MUSIC	IRVINE	MIKE	1.00
LABORATORY TECH., PHYSICS	VACANT		1.00
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 GLAD	1.00
LOCKSMITH/CARPENTER	DOUGLAS	BARRY	1.00
MAIL AND SUPPLY CLERK	KLEIN	MICHAEL	0.40
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	0.92
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	LAMKE	VICKI	1.00
OFFICE TECHNICIAN	PEITZ	HEATHER	1.00
OFFICE TECHNICIAN	SCHILLINGS	SHARON	1.00
OFFICE TECHNICIAN	SHAW	ELLEN	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
OFFICE TECHNICIAN	SPEASE	JENNIFER	1.00
OFFICE TECHNICIAN	VACANT		1.00
OFFICE TECHNICIAN	VACANT		0.84
OFFICE TECHNICIAN	VILLARREAL	SEANNA	1.00
OFFICE TECHNICIAN	WENDT	MICKI	0.30
OFFICE TECHNICIAN	YOKELL	JUNE	0.53
OFFICE TECHNICIAN, TESTING	FRAITES	DEE	0.67
PAINTER	LORENZI	PRU	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	PINEDO	JOHN	0.60
POLICE OFFICER	TREVINO	HUGO	0.60
POLICE OFFICER	VACANT		0.60
POOL MAINT. WORKER	THOMAS	TRACY	1.00
PRINT PRODUCTION SPECIALIST	VACANT		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	0.60
SENIOR CREATIVE DESIGNER	SEGUEL	HECTOR	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
STAFF DEVELOPMENT PROGRAM ADMINISTRATOR	KIRKPATRICK	KATHLEEN	1.00
SYSTEM DEVELOPER	PECK	JEFF	1.00
SYSTEM SUPPORT ADMINISTRATOR	KAEHLER	MARYANN	1.00
SYSTEM SUPPORT TECHNICIAN	LEE	WENDY	1.00
TELCOMM. & ELECTRONICS SPECIALIST	HABER	ANDY	0.80
TESTING TECHNICIAN	TORRES	PATRICIA	1.00
TRANSFER & CAREER CENTER TECHNICIAN	AUSTIN	JANICE	0.92
TUTORING CENTER COORDINATOR	REETZ	BECKY	0.80
TOTAL CLASSIFIED FTE			<u>152.91</u>

ADMINISTRATORS

ACADEMIC:

SUPERINTENDENT/PRESIDENT	WHITE	FRAN	1.00
VICE PRESIDENT OF COLLEGE OPERATIONS	HARRISON	AL	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
DEAN OF ENROLLMENT SERVICES	MIZE	PAMELA	1.00
INTERIM DEAN OF MATH AND SCIENCES	VACANT (DUNMIRE, ERIK)		1.00
DEAN OF STUDENT DEVELOPMENT AND SPECIAL SERVICES	VACANT		1.00
DEAN OF WORKFORCE DEVELOPMENT	SCHORSKE	NANDA	0.96
DIRECTOR OF FINANCIAL AID	COOK	DAVID	1.00
DIRECTOR OF HEALTH SCIENCES	HARTMAN	ROZ	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>ADMINISTRATORS</u>			
<u>ACADEMIC:</u>			
DIRECTOR OF LEARNING RESOURCES	VACANT (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
INTERIM DIRECTOR OF STUDENT AFFAIRS & HEALTH CENTER	CEDILLO	ARNULFO	0.65
TOTAL ACADEMIC ADMINISTRATORS			<u>16.11</u>
<u>CLASSIFIED:</u>			
DIRECTOR OF ACADEMIC SERVICES & ARTICULATION	POGAN	CARI	1.00
DIRECTOR OF FISCAL SERVICES	LIGIOSO	YULIAN	1.00
DIRECTOR OF INFORMATION TECHNOLOGIES	WACHALOVSKY	RAINER	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>5.00</u>
TOTAL ADMINISTRATIVE FTE			<u>21.11</u>
TOTAL UNRESTRICTED FTE			<u>282.91</u>

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

C. COMMUNITY EDUCATION AND SERVICES AUTHORIZED STAFFING

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TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
ADMINISTRATIVE ASSISTANT	DOAK	MAUREEN	0.50
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	FEARNLEY	AMY	0.23
MICROCOMPUTER COORDINATOR	LEWIS	MICHAEL	1.00
OFFICE TECHNICIAN	WENDT	MICKI	0.70
TOTAL CLASSIFIED FTE			<u>4.33</u>
<u>ADMINISTRATORS</u>			
<u>ACADEMIC:</u>			
DEAN OF WORKFORCE DEVELOPMENT	SCHORSKE	NANDA	0.04
TOTAL ACADEMIC ADMINISTRATORS			<u>0.04</u>
<u>CLASSIFIED:</u>			
DIRECTOR OF N/C, ESL, COMMUNITY AND CONTRACT EDUCATION	VACANT		1.00
TOTAL CLASSIFIED ADMINISTRATORS			<u>1.00</u>
TOTAL ADMINISTRATIVE FTE			<u>1.04</u>
TOTAL COMMUNITY EDUCATION AND SERVICES FTE			<u>5.37</u>

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

C. RESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
COUNSELOR	EARLY	RINETTA	1.00
COUNSELOR	FLYNN	ROBERT	0.15
COUNSELOR	HLAVACHEK	LETTA	0.22
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	ROUDA	FRANCES	1.00
INSTRUCTOR	TOLLEN	ELLEN	1.00
TOTAL FACULTY FTE			<u>11.66</u>

<u>CLASSIFIED</u>			
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

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

C. RESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
BOOKSTORE RECEIVING CLERK	VACANT		1.00
COLLEGE POLICE SVCS. ASST.	MINOIA	MARCO	0.40
DSP&S BOOKS ON TAPE/E-TEXT TECH.	VACANT		1.00
DSPS SPECIAL NEEDS TECH	BRADFORD	BOBBY	0.43
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
EOPS TECHNICIAN	VACANT		1.00
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	0.40
HEALTH SERVICES ASST.	FEARNLEY	AMY	0.60
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	OYLE	JULIE	1.00
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

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

C. RESTRICTED AUTHORIZED STAFFING

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TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
POLICE OFFICER	ANDERSON	STEPHEN	0.40
POLICE OFFICER	MOUA	TOU	0.40
POLICE OFFICER	PINEDO	JOHN	0.40
POLICE OFFICER	TREVINO	HUGO	0.40
POLICE OFFICER	VACANT		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>25.84</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>37.85</u>

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

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	0.88
TOTAL ADMINISTRATIVE FTE			<u>0.88</u>
TOTAL CHILD DEVELOPMENT FUND FTE			<u>9.26</u>

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

D. CAPITAL OUTLAY FUND FOR MEASURE C AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
ACCOUNTANT	WELDIE	WUBITU	1.00
ACCOUNTS PAYABLE TECHNICIAN	SEDIE	THEO	1.00
ADMINISTRATIVE ASSISTANT TO THE DEAN/DIR. (CABINET LEVEL)	VACANT		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>339.89</u>

**MARIN COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2006-2007**

D. DICTIONARY OF ACCOUNTING AND BUDGETING 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 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
ADOPTION BUDGET 2006-2007**

D. DICTIONARY OF ACCOUNTING AND BUDGETING TERMS

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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.