

**MARIN COMMUNITY COLLEGE DISTRICT**

**COLLEGE OF**

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**MARIN**

**ADOPTION BUDGET**

**FISCAL YEAR 2008 – 2009**

**As adopted by the Board of Trustees**

**AUGUST 26, 2008**

**Marin Community College District**

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# Marin Community College District Adoption Budget Fiscal Year 2008-09

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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 2007-08 the District received approximately \$12.7 million more as a Basic Aid district – the “Basic Aid increment” – than it would have received from apportionment. In 2008-09 the Basic Aid increment will be approximately \$13.1 million.

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

The most significant elements for the College in the State budget process for 2008-09 are the following:

- Student Enrollment for 2008-09 fiscal year remains at \$20 per unit.
- The May revise did not include a COLA for 2008-09. COLA affects the College of Marin for 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. These programs are budgeted at 90% in the Adoption Budget.

##### **3. Discussion of the Proposed Budget for Fiscal Year 2008-09**

The Adoption Budget for 2008-09 has the following key elements:

- Budget expenditures exceed planned revenues, reducing the ending Fund Balance.
- The Ending Fund Balance for 2008-09 is 7.5% of total Unrestricted General Fund expenses as compared to the estimated 10.5% for 2007-08.

### **3. Discussion of the Proposed Budget for Fiscal Year 2008-09 (continued)**

- Secured Property tax increase @ 3.5% or \$1.26 million; overall property tax increase @ 1.4% or \$522,000.
- Enrollment fees remain at \$20 per unit for 2008-09.
- Salaries include “step and column” movements.
- Increase in medical benefits is approximately \$533,000 for 2008-09.
- Non-salaried expenditures were budgeted at 6.9% lower than 2007-08 levels.
- All three bargaining unit contracts are up for renewal.

### **4. Analysis and Comparison of Revenue and Expense**

Projected total General Fund Revenue for 2008-09 is \$55.9 million compared to \$52.6 million for 2007-08. This is an increase of \$3.3 million or 6.4%, principally due to carryforwards of categorical programs from prior years.

Projected total General Funds Expenditures for 2008-09 are \$57.1 million compared to \$53.5 million for 2007-08. This is an increase of \$3.6 million or 6.8%, principally due carryforwards of categorical programs from prior years.

The 2008-09 budgeted unrestricted revenues of \$43.5 million increased \$220,000 or 0.5% over the 2007-08 actual unrestricted revenues of \$43.2 million; 2008-09 budgeted unrestricted expenditures of \$44.7 million is an increase of \$498,000 or 1.1% over the 2007-08 actual unrestricted expenditures of \$44.2 million.

### **5. Discussion of Year-end Results for Fiscal Year 2007-08**

Fiscal year 2007-08 ended higher than originally budgeted due to higher than anticipated revenues and lower than anticipated expenditures. Unrestricted expenditures were approximately \$815,000 lower than budgeted, primarily due to increased salary costs offset by other expenditures being lower than budgeted; unrestricted revenues were about

\$369,000 higher, principally from secured and supplemental taxes, and enrollment fees, resulting in revenues exceeding expenditures by almost \$1.2 million.

## **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 2007-08 was in the amount of \$10,500,000 and for 2008-09 the note is \$9,835,000.

### **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.

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 2007-08 operations are estimated at \$46,802 in expenditures exceeding revenues. The 2008-09 budget has a \$63,994 deficit, driven by the salary and benefits increases coupled with declining revenues. The 2008-2009 ending fund balance is budgeted at (\$31,264).

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

**Capital Outlay Fund – Measure C Building Fund** On November 2, 2004 the voters of Marin County overwhelmingly passed Measure C, a \$249.5 million bond for facilities maintenance, job training and safety, passing with more than 60 percent of the vote, easily surpassing the required 55 percent. With the bond, the College will be able to modernize science labs, classrooms, and libraries; provide modern computer technology; upgrade fire safety, campus security, disabled access, energy conservation systems and electrical wiring for computer technology; and repair, construct, acquire, and/or equip classrooms, labs, sites and facilities. To that end the College has retained the services of Swinerton Management & Consulting, Inc. as its Measure C Program Management/Construction Management firm. Swinerton 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.

Based on the 2008-09 planned construction and modernization projects of \$99.1 million, the District will need to plan the sale of a second issue during 2008-09.

**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 2007-08 amounted to \$68,838 and is projected to be \$73,201 for 2008-09.

**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 2008-09 is projected to be \$8.9 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 2008-09.

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

GASB 45 requires that Districts with annual revenue between \$10 million and \$100 million must comply in the fiscal year after December 15, 2007, thus for College of Marin mandated compliance 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 2007-08, an additional \$500,000 was transferred from the General Fund into the Retiree Unfunded Medical Benefits Liability Fund.

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2008-2009**

**PART II - FTES STATISTICS, 1999-00 TO 2007-08**

**FTES DATA**

<b>FTES</b>	<b>1999-00</b>	<b>2000-01 *</b>	<b>% CH.</b>	<b>2001-02</b>	<b>% CH.</b>	<b>2002-03</b>	<b>% CH.</b>	<b>2003-04</b>	<b>% CH.</b>
Credit	5,870	6,024	2.6%	5,599	-7.1%	5,463	-2.4%	5,096	-6.7%
Non-Credit	697	837	20.1%	684	-18.3%	501	-26.8%	276	-44.9%
<b>TOTAL</b>	<b>6,567</b>	<b>6,861</b>	<b>4.5%</b>	<b>6,283</b>	<b>-8.4%</b>	<b>5,964</b>	<b>-5.1%</b>	<b>5,372</b>	<b>-9.9%</b>

<b>FTES</b>	<b>2004-05</b>	<b>% CH.</b>	<b>2005-06</b>	<b>% CH.</b>	<b>2006-07</b>	<b>% CH.</b>	<b>(a) 2007-08</b>	<b>% CH.</b>
Credit	4,375	-14.1%	4,040	-7.7%	4,030	-0.2%	4,033	0.1%
Non-Credit	-	-	-	-	248	254.3%	391	57.7%
<b>TOTAL</b>	<b>4,467</b>	<b>-16.8%</b>	<b>4,110</b>	<b>-8.0%</b>	<b>4,278</b>	<b>4.1%</b>	<b>4,424</b>	<b>3.4%</b>

**FTES**

(a) CCFS 320 as of July 15, 2008

\* 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 2008-2009

PART III - SUMMARY OF FUNDS  
A. REVENUES

FISCAL YEAR			ESTIMATED	ADOPTION
REVENUE SUMMARY	ACTUAL 2005-2006	ACTUAL 2006-2007	ACTUAL 2007-2008	BUDGET 2008-2009
<b>FUND TITLE</b>				
UNRESTRICTED GENERAL FUND	\$ 39,099,202	\$ 42,455,894	\$ 43,243,674	\$ 43,463,990
COMMUNITY SERVICES	1,326,116	1,305,950	1,175,603	1,092,000
RESTRICTED GENERAL FUND	7,785,762	7,994,493	8,148,246	11,365,122
<b>TOTAL GENERAL FUND</b>	<b>48,211,080</b>	<b>51,756,337</b>	<b>52,567,523</b>	<b>55,921,112</b>
INVESTMENT TRUST FUND	21,817	30,012	32,081	35,000
CHILD DEVELOPMENT FUND	437,128	509,345	535,598	486,400
CAPITAL OUTLAY FUND-HAMILTON	213,996	153,542	107,029	109,750
CAPITAL OUTLAY FUND-MEASURE C	2,581,035	3,191,346	2,532,328	77,000,000
HAMILTON REDEVELOPMENT BOND FUND	73,180	97,330	93,163	102,000
MEASURE C INTEREST/REDEMPTION FUND	8,769,108	8,902,782	8,621,803	9,477,938
SELF-INSURANCE FUND	609,054	644,843	641,133	670,000
RETIREE UNFUNDED MEDICAL BENEFITS FUND	1,000,000	48,002	546,806	-
ASSOCIATED STUDENTS ORGANIZATIONS	60,036	87,465	92,945	95,905
<b>TOTAL - ALL FUNDS</b>	<b>\$ 61,976,434</b>	<b>\$ 65,421,004</b>	<b>\$ 65,770,409</b>	<b>\$ 143,898,105</b>

MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2008-2009

PART III - SUMMARY OF FUNDS  
B. EXPENDITURES

FISCAL YEAR			ESTIMATED	ADOPTION
EXPENDITURE SUMMARY	ACTUAL 2005-2006	ACTUAL 2006-2007	ACTUAL 2007-2008	BUDGET 2008-2009
<b>FUND TITLE</b>				
UNRESTRICTED GENERAL FUND	\$ 38,161,020	\$ 41,027,714	\$ 44,215,772	\$ 44,713,444
COMMUNITY SERVICES	1,326,116	1,305,950	1,175,603	1,092,000
RESTRICTED GENERAL FUND	7,785,762	7,994,493	8,148,246	11,365,122
<b>TOTAL GENERAL FUND</b>	<b>47,272,898</b>	<b>50,328,157</b>	<b>53,539,621</b>	<b>57,170,566</b>
INVESTMENT TRUST FUND	4,843	9,266	8,906	25,000
CHILD DEVELOPMENT FUND	442,335	540,429	582,400	550,394
CAPITAL OUTLAY FUND-HAMILTON	292,527	14,058	18,538	400,000
CAPITAL OUTLAY FUND-MEASURE C	7,379,471	12,052,086	21,174,642	99,073,813
HAMILTON REDEVELOPMENT BOND FUND	61,414	66,072	70,488	74,851
MEASURE C INTEREST/REDEMPTION FUND	2,667,065	9,617,463	8,668,238	8,927,350
SELF-INSURANCE FUND	619,449	652,464	641,133	663,042
RETIREE UNFUNDED MEDICAL BENEFITS FUND	-	-	-	1,594,808
ASSOCIATED STUDENTS ORGANIZATIONS	51,122	75,076	73,446	98,355
<b>TOTAL - ALL FUNDS</b>	<b>\$ 58,791,124</b>	<b>\$ 73,355,071</b>	<b>\$ 84,777,412</b>	<b>\$ 168,578,179</b>

MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2008-2009

PART IV - UNRESTRICTED GENERAL FUND

A. STATEMENT OF CHANGES IN FUND BALANCES

FISCAL YEAR	ESTIMATED		ADOPTION	DOLLAR CHANGE	% CHANGE	
	ACTUAL 2005-2006	ACTUAL 2006-2007	ACTUAL 2007-2008			BUDGET 2008-2009
<b>SOURCES OF FUNDS</b>						
BEGINNING FUND BALANCE	\$ 2,917,021	\$ 3,982,094	\$ 5,469,895	\$ 4,622,041	\$ (847,854)	-15.5%
<b>REVENUES</b>						
PROGRAM-BASED FUNDING	\$ 35,122,034	\$ 37,404,859	\$ 39,524,583	\$ 39,934,614	\$ 410,031	1.0%
FEDERAL	341	270	232	250	18	7.8%
OTHER STATE	2,706,747	3,644,845	2,800,848	2,534,126	(266,722)	-9.5%
OTHER LOCAL	1,270,080	1,405,920	918,011	995,000	76,989	8.4%
TOTAL REVENUE	39,099,202	42,455,894	43,243,674	43,463,990	220,316	0.5%
<b>TOTAL SOURCES</b>	<b>42,016,223</b>	<b>46,437,988</b>	<b>48,713,569</b>	<b>48,086,031</b>	<b>(627,538)</b>	<b>-1.3%</b>
<b>USE OF FUNDS</b>						
SALARIES	24,241,175	27,312,713	28,913,254	29,163,123	249,869	0.9%
BENEFITS	7,911,737	8,685,491	9,211,960	10,018,460	806,500	8.8%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>32,152,912</b>	<b>35,998,204</b>	<b>38,125,214</b>	<b>39,181,583</b>	<b>1,056,369</b>	<b>2.8%</b>
FIXED EXPENSES	1,875,449	1,825,634	1,894,965	1,973,487	78,522	4.1%
OTHER OPERATING	2,720,004	2,726,540	3,104,997	2,903,731	(201,266)	-6.5%
CAPITAL OUTLAY	300,867	357,839	330,630	183,169	(147,461)	-44.6%
OTHER OUTGO	1,111,788	119,497	609,966	121,474	(488,492)	-80.1%
EDUC. EXCELLENCE RESERVE			-	150,000	150,000	n/a
BOARD PRIORITIES			-	200,000	200,000	n/a
<b>TOTAL OTHER EXPENSES</b>	<b>6,008,108</b>	<b>5,029,510</b>	<b>5,940,558</b>	<b>5,531,861</b>	<b>(408,697)</b>	<b>-6.9%</b>
<b>TOTAL USES</b>	<b>38,161,020</b>	<b>41,027,714</b>	<b>44,065,772</b>	<b>44,713,444</b>	<b>3,447,738</b>	<b>7.8%</b>
<b>SOURCES OVER (UNDER) USES</b>	<b>3,855,203</b>	<b>5,410,274</b>	<b>4,647,797</b>	<b>3,372,587</b>	<b>(1,275,210)</b>	<b>-27.4%</b>
TRANSFER IN	126,891	59,621	(25,756)	-	25,756	-100.0%
<b>ENDING FUND BALANCE</b>	<b>\$ 3,982,094</b>	<b>\$ 5,469,895</b>	<b>\$ 4,622,041</b>	<b>\$ 3,372,587</b>	<b>\$ (1,249,454)</b>	<b>-27.0%</b>
	10.4%	13.3%	10.5%	7.5%		

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET FISCAL YEAR 2008-09**

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**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 increase of approximately 3.5% or \$1.26 million for 2008-09 over 2007-08. However, supplemental property tax revenues, due to the slow down in home sales, is expected to drop by nearly 44.6%, or approximately \$524,000.

Lottery, Part-Time Equity, Office Hours and Medical Reimbursement funding is held even.

The reduction in interest income is caused by an offset of interest expense associated with the UPM retirement settlement.

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 2008-2009  
UNRESTRICTED GENERAL FUND  
B. STATEMENT OF SOURCES OF FUNDS**

FISCAL YEAR				ESTIMATED		ADOPTION	
	ACTUAL	ACTUAL	%	ACTUAL	%	BUDGET	%
	2005-2006	2006-2007	CHANGE	2007-2008	CHANGE	2008-2009	CHANGE
<b>PROGRAM-BASED FUNDING</b>							
STATE SUBVENTIONS	\$ 282,928	\$ 287,630	1.7%	\$ 286,240	-0.5%	\$ 280,000	-2.2%
<b>TOTAL</b>	<b>282,928</b>	<b>287,630</b>	<b>1.7%</b>	<b>286,240</b>	<b>-0.5%</b>	<b>280,000</b>	<b>-2.2%</b>
<b>PROPERTY TAXES</b>							
SECURED	30,615,880	33,450,987	9.3%	35,766,615	6.9%	37,029,614	3.5%
SUPPLEMENTAL	1,611,902	1,247,943	-22.6%	1,174,183	-5.9%	650,000	-44.6%
UNSECURED	849,442	727,137	-14.4%	777,392	6.9%	600,000	-22.8%
PRIOR-YEAR	63,309	133,711	111.2%	114,687	-14.2%	75,000	-34.6%
<b>TOTAL TAXES</b>	<b>33,140,533</b>	<b>35,559,778</b>	<b>7.3%</b>	<b>37,832,877</b>	<b>6.4%</b>	<b>38,354,614</b>	<b>1.4%</b>
ENROLLMENT FEES	1,698,573	1,557,451	-8.3%	1,405,466	-9.8%	1,300,000	-7.5%
<b>TOTAL PROGRAM-BASED</b>	<b>35,122,034</b>	<b>37,404,859</b>	<b>6.5%</b>	<b>39,524,583</b>	<b>5.7%</b>	<b>39,934,614</b>	<b>1.0%</b>
FEDERAL REVENUE	341	270	-20.8%	232	-14.1%	250	7.8%
<b>STATE REVENUE</b>							
PARTNERSHIP FOR EXCELL	1,531,499	1,622,163	5.9%	1,667,129	2.8%	1,509,126	-9.5%
OTHER STATE	1,175,248	2,022,682	72.1%	1,133,719	-43.9%	1,025,000	-9.6%
<b>TOTAL STATE</b>	<b>2,706,747</b>	<b>3,644,845</b>	<b>34.7%</b>	<b>2,800,848</b>	<b>-23.2%</b>	<b>2,534,126</b>	<b>-9.5%</b>
<b>LOCAL REVENUE</b>							
INTEREST	176,478	356,567	102.0%	22,712	-93.6%	200,000	780.6%
NON-RESIDENCE FEES	421,841	477,506	13.2%	493,225	3.3%	500,000	1.4%
OTHER STUDENT CHARGES	95,081	91,330	-3.9%	97,166	6.4%	85,000	-12.5%
NON-RESIDENCE INSURANCE	-	29,501	n/a	39,583	34.2%	35,000	-11.6%
MSAT	245,134	219,996	-10.3%	-	-100.0%	-	n/a
MISCELLANEOUS	331,546	231,020	-30.3%	265,325	14.8%	175,000	-34.0%
	<b>1,270,080</b>	<b>1,405,920</b>	<b>10.7%</b>	<b>918,011</b>	<b>-34.7%</b>	<b>995,000</b>	<b>8.4%</b>
<b>TOTAL REVENUE</b>	<b>\$ 39,099,202</b>	<b>\$ 42,455,894</b>	<b>8.6%</b>	<b>\$ 43,243,674</b>	<b>1.9%</b>	<b>\$ 43,463,990</b>	<b>0.5%</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2008-2009**

**C. STATEMENT OF USES OF FUNDS**

<b>FISCAL YEAR</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>ADOPTION</b>	<b>DOLLAR</b>	<b>%</b>
	<b>2005-2006</b>	<b>2006-2007</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>CHANGE</b>	<b>CHANGE</b>
			<b>2007-2008</b>	<b>2008-2009</b>		
<b>USE OF FUNDS</b>						
SALARIES	\$ 24,241,175	\$ 27,312,713	\$ 28,913,254	\$ 29,163,123	\$ 249,869	0.9%
BENEFITS	7,911,737	8,685,491	9,211,960	10,018,460	806,500	8.8%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>32,152,912</b>	<b>35,998,204</b>	<b>38,125,214</b>	<b>39,181,583</b>	<b>1,056,369</b>	<b>2.8%</b>
FIXED EXPENSES	1,875,449	1,825,634	1,894,965	1,973,487	78,522	4.1%
OTHER OPERATING	2,720,004	2,726,540	3,104,997	2,903,731	(201,266)	-6.5%
CAPITAL OUTLAY	300,867	357,839	330,630	183,169	(147,461)	-44.6%
OTHER OUTGO	1,111,788	119,497	609,966	121,474	(488,492)	-80.1%
EDUC. EXCELLENCE RESERVE		-	150,000	150,000	-	0.0%
BOARD PRIORITIES				200,000	200,000	n/a
<b>TOTAL OTHER EXPENSES</b>	<b>6,008,108</b>	<b>5,029,510</b>	<b>6,090,558</b>	<b>5,531,861</b>	<b>(558,697)</b>	<b>-9.2%</b>
<b>TOTAL USES</b>	<b>\$ 38,161,020</b>	<b>\$ 41,027,714</b>	<b>\$ 44,215,772</b>	<b>\$ 44,713,444</b>	<b>\$ 497,672</b>	<b>1.1%</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET FISCAL YEAR 2008-09**

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**UNRESTRICTED GENERAL FUND  
SALARY ANALYSIS**

The Faculty salary budget decreases approximately \$424,000 due to a one-time charge to salaries in 2007-08 of \$2.2 million, offset by step and column movements.

The Classified Staff salary budget increases \$495,000 due to step movements. 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  
ADOPTION BUDGET 2008-2009**

**UNRESTRICTED GENERAL FUND  
SALARY ANALYSIS**

FISCAL YEAR	ESTIMATED			ADOPTION			
	ACTUAL	ACTUAL	%	ACTUAL	%	BUDGET	%
	<u>2005-2006</u>	<u>2006-2007</u>	<u>CHANGE</u>	<u>2007-2008</u>	<u>CHANGE</u>	<u>2008-2009</u>	<u>CHANGE</u>
<b>SALARIES</b>							
FACULTY	14,341,987	16,809,339	17.2%	18,020,560	7.2%	17,596,618	-2.4%
CLASSIFIED	7,870,911	8,178,528	3.9%	8,642,777	5.7%	9,137,989	5.7%
ADMINISTRATORS	2,028,277	2,324,846	14.6%	2,249,917	-3.2%	2,428,516	7.9%
<b>TOTAL SALARIES</b>	<b>\$ 24,241,175</b>	<b>\$ 27,312,713</b>	<b>12.7%</b>	<b>\$ 28,913,254</b>	<b>5.9%</b>	<b>\$ 29,163,123</b>	<b>0.9%</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET FISCAL YEAR 2008-09**

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**UNRESTRICTED GENERAL FUND  
BENEFIT ANALYSIS**

The Kaiser Medical rates increased by about 5%, HealthNet approximately 15% as of January 2008. The 2008-09 rates are budgeted at a blended 12.0% increase. Dental and vision rates remain flat in 2008-09 but need to be reviewed for a rate increase for 2009-10.

STRS contribution rates are unchanged for 2008-09 while the PERS contribution rates increased modestly over the prior year. SUI rates are increasing from 0.05% to 0.30% and Workers' Compensation Insurance costs are increasing from 1.542% to 1.602% for 2008-09.

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2008-2009**

**UNRESTRICTED GENERAL FUND  
BENEFIT ANALYSIS**

FISCAL YEAR				ESTIMATED		ADOPTION	
	ACTUAL	ACTUAL	%	ACTUAL	%	BUDGET	%
	2005-2006	2006-2007	CHANGE	2007-2008	CHANGE	2008-2009	CHANGE
<b>PUBLIC RETIREMENT</b>							
STRS	\$ 1,161,850	\$ 1,353,875	16.5%	\$ 1,388,722	2.6%	\$ 1,363,378	-1.8%
PERS	1,270,282	1,356,760	6.8%	1,489,883	9.8%	1,590,940	6.8%
FICA	566,533	617,120	8.9%	665,784	7.9%	700,882	5.3%
MEDICARE	305,985	350,608	14.6%	373,948	6.7%	422,865	13.1%
UNEMPLOYMENT	129,543	28,825	-77.7%	42,249	46.6%	131,234	210.6%
WORKERS COMP. INS.	736,958	558,224	-24.3%	442,456	-20.7%	467,193	5.6%
OTHER	-	-	0.0%		0.0%		0.0%
<b>TOTAL</b>	<b>4,171,151</b>	<b>4,265,412</b>	<b>2.3%</b>	<b>4,403,042</b>	<b>3.2%</b>	<b>4,676,492</b>	<b>6.2%</b>
<b>HEALTH PROTECTION</b>							
MEDICAL	3,134,860	3,780,295	20.6%	4,173,186	10.4%	4,673,968	12.0%
DENTAL, VISION	605,726	639,784	5.6%	635,732	-0.6%	668,000	5.1%
<b>TOTAL</b>	<b>3,740,586</b>	<b>4,420,079</b>	<b>18.2%</b>	<b>4,808,918</b>	<b>8.8%</b>	<b>5,341,968</b>	<b>11.1%</b>
<b>TOTAL BENEFITS</b>	<b>\$ 7,911,737</b>	<b>\$ 8,685,491</b>	<b>9.8%</b>	<b>\$ 9,211,960</b>	<b>6.1%</b>	<b>\$ 10,018,460</b>	<b>8.8%</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET FISCAL YEAR 2008-09**

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**UNRESTRICTED GENERAL FUND  
FIXED EXPENSES ANALYSIS**

Utilities and insurance expenses are categorized as "fixed". For 2008-09, utilities were budgeted at the same level as 2007-08 estimated actuals.

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

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2008-2009**

**UNRESTRICTED GENERAL FUND  
FIXED EXPENSES ANALYSIS**

FISCAL YEAR				ESTIMATED		ADOPTION	
	ACTUAL	ACTUAL	%	ACTUAL	%	BUDGET	%
	2005-2006	2006-2007	CHANGE	2007-2008	CHANGE	2008-2009	CHANGE
<b>FIXED EXPENSES</b>							
<b>UTILITIES</b>							
SEWER SERVICE	\$ 21,340	\$ 24,223	13.5%	\$ 43,650	80.2%	\$ 43,650	0.0%
TELEPHONE	134,505	125,211	-6.9%	135,438	8.2%	\$ 135,438	0.0%
WATER	87,012	99,866	14.8%	126,191	26.4%	\$ 126,191	0.0%
GAS & ELECTRICITY	1,216,422	1,200,206	-1.3%	1,199,190	-0.1%	\$ 1,199,190	0.0%
PEST CONTROL	31,916	31,823	-0.3%	35,018	10.0%	\$ 35,018	0.0%
	<u>1,491,195</u>	<u>1,481,329</u>	<u>-0.7%</u>	<u>1,539,487</u>	<u>3.9%</u>	<u>1,539,487</u>	<u>0.0%</u>
<b>INSURANCE</b>	<u>384,254</u>	<u>344,305</u>	<u>-10.4%</u>	<u>355,478</u>	<u>3.2%</u>	<u>434,000</u>	<u>22.1%</u>
<b>TOTAL</b>	<u>\$ 1,875,449</u>	<u>\$ 1,825,634</u>	<u>-2.7%</u>	<u>\$ 1,894,965</u>	<u>3.8%</u>	<u>\$ 1,973,487</u>	<u>4.1%</u>

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET FISCAL YEAR 2008-09**

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**UNRESTRICTED GENERAL FUND  
OTHER OPERATING EXPENSES**

Operating Expense budgets are roll-over amounts from the previous year for instructional areas; non-instructional areas had a 10% budget reduction. The Election was budgeted at \$120,000 for 2007-08 because four Board seats were up for re-election in November; no election is budgeted in 2008-09.

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

\* Laundry for auto shops; duplicating staff.

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2008-2009**

**UNRESTRICTED GENERAL FUND  
OTHER OPERATING EXPENSES**

FISCAL YEAR				ESTIMATED		ADOPTION	
	ACTUAL	ACTUAL	%	ACTUAL	%	BUDGET	%
	2005-2006	2006-2007	CHANGE	2007-2008	CHANGE	2008-2009	CHANGE
<b>OTHER OPERATING EXPENSES</b>							
SUPPLIES & MATERIALS	\$ 417,949	\$ 474,877	13.6%	\$ 484,543	2.0%	\$ 583,051	20.3%
PERSONAL SVCE, LECTURE	65,532	44,511	-32.1%	76,434	71.7%	34,966	-54.3%
TRAVEL & CONFERENCE	83,733	142,299	69.9%	111,649	-21.5%	135,356	21.2%
DUES & MEMBERSHIP	70,379	73,002	3.7%	79,177	8.5%	58,432	-26.2%
LEGAL	144,713	400,866	177.0%	412,450	2.9%	246,939	-40.1%
AUDITS & ELECTION	171,152	62,100	-63.7%	234,400	277.5%	55,000	-76.5%
CONTRACTED SERVICES	1,369,677	1,095,661	-20.0%	1,005,579	-8.2%	1,098,252	9.2%
POSTAGE	103,227	105,554	2.3%	116,575	10.4%	126,657	8.6%
PRINTING & PUBLICATION	100,453	133,765	33.2%	158,134	18.2%	182,713	15.5%
RENTAL & LEASES	42,315	38,484	-9.1%	60,345	56.8%	40,268	-33.3%
RECRUITMENT	97,107	100,147	3.1%	237,570	137.2%	129,812	-45.4%
OTHER DISTRICT-WIDE EXP.	51,181	52,625	2.8%	125,040	137.6%	209,705	67.7%
MISCELLANEOUS *	2,586	2,649	2.4%	3,101	17.1%	2,580	-16.8%
<b>TOTAL</b>	<b>\$ 2,720,004</b>	<b>\$ 2,726,540</b>	<b>0.2%</b>	<b>\$ 3,104,997</b>	<b>13.9%</b>	<b>\$ 2,903,731</b>	<b>-6.5%</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET FISCAL YEAR 2008-09**

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

All construction activities will be funded by remaining funds in the Capital Outlay and Scheduled Maintenance funds. 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 \$500,000 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. In 2005-06, the College transferred \$1,000,000 into the Retiree Unfunded Medical Benefits Liability Fund. 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 2008-2009**

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

FISCAL YEAR	ACTUAL 2005-2006	ACTUAL 2006-2007	% CHANGE	ESTIMATED ACTUAL 2007-2008	% CHANGE	ADOPTION BUDGET 2008-2009	% CHANGE
<b>CAPITAL OUTLAY</b>							
LIBRARY BOOKS/PERIODICALS	\$ 17,449	\$ 14,795	-15.2%	\$ 44,597	201.4%	\$ 15,000	-66.4%
EQUIPMENT NEW & LEASED	283,418	343,044	21.0%	283,329	-17.4%	168,169	-40.6%
SITE IMPROVEMENTS				2,704	n/a		
<b>TOTAL</b>	<b>\$ 300,867</b>	<b>\$ 357,839</b>	<b>18.9%</b>	<b>\$ 330,630</b>	<b>-7.6%</b>	<b>\$ 183,169</b>	<b>-44.6%</b>
<b>OTHER OUTGO</b>							
ENERGY LOAN REPAYMENT	\$ 110,303	\$ 110,489	-	\$ 110,216	-	\$ 110,374	-
OTHER	(300)	9,008	-	(250)	-	11,100	-
GASB 45	1,000,000	-	-	500,000	-	-	-
INTERFUND TRANSFERS	1,785	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 1,111,788</b>	<b>\$ 119,497</b>	<b>-89.3%</b>	<b>\$ 609,966</b>	<b>410.4%</b>	<b>\$ 121,474</b>	<b>-80.1%</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2008-2009**

**D. COMMUNITY SERVICES**

FISCAL YEAR				ESTIMATED		ADOPTION	
	ACTUAL	ACTUAL	%	ACTUAL	%	BUDGET	%
	2005-2006	2006-2007	CHANGE	2007-2008	CHANGE	2008-2009	CHANGE
<b>REVENUE BY PROGRAM</b>							
C.S. OFFICE/ADVERTISING	\$ 3,223	\$ 2,470	-23.4%	\$ 1,585	-35.8%	\$ 2,000	26.2%
FACILITIES USE	170,689	115,875	-32.1%	118,192	2.0%	110,000	-6.9%
RECREATION COURSES	95,275	137,640	44.5%	156,004	13.3%	150,000	-3.8%
INTENSIVE ENGLISH	225,509	243,341	7.9%	156,980	-35.5%	150,000	-4.4%
EMERITUS	248,672	222,329	-10.6%	176,196	-20.7%	160,000	-9.2%
SHORT COURSES/WORKSHOPS	429,082	435,589	1.5%	419,422	-3.7%	390,000	-7.0%
MICROCOMPUTER CENTER	153,666	148,706	-3.2%	147,224	-1.0%	130,000	-11.7%
MULTI-MEDIA	-	-		-		-	
<b>Total Revenue</b>	<b>\$ 1,326,116</b>	<b>\$ 1,305,950</b>	<b>-1.5%</b>	<b>\$ 1,175,603</b>	<b>-10.0%</b>	<b>\$ 1,092,000</b>	<b>-7.1%</b>
<b>EXPENDITURES BY PROGRAM</b>							
C.S. OFFICE/ADVERTISING	\$ 563,847	\$ 591,475	4.9%	\$ 549,779	-7.0%	\$ 526,000	-4.3%
FACILITIES USE	9,122	12,069	32.3%	7,036	-41.7%	8,000	13.7%
RECREATION COURSES	3,195	7,865	146.2%	4,051	-48.5%	3,000	-25.9%
INTENSIVE ENGLISH	149,435	154,375	3.3%	172,716	11.9%	150,000	-13.2%
EMERITUS	144,130	121,881	-15.4%	110,177	-9.6%	90,000	-18.3%
SHORT COURSES/WORKSHOPS	199,800	221,122	10.7%	221,528	0.2%	190,000	-14.2%
MICROCOMPUTER CENTER	129,696	137,542	6.0%	136,072	-1.1%	125,000	-8.1%
MULTI-MEDIA	-	-	n/a	-	n/a	-	n/a
DIRECT SUPPORT & OVERHEAD	126,891	59,621	-53.0%	(25,756)	n/a	-	n/a
<b>Total Expenditures</b>	<b>\$ 1,326,116</b>	<b>\$ 1,305,950</b>	<b>-1.5%</b>	<b>\$ 1,175,603</b>	<b>-10.0%</b>	<b>\$ 1,092,000</b>	<b>-7.1%</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2008-2009**

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

Actual expenditures are shown for 2005-06, 2006-07, 2007-08. Revenue budgets are shown for 2008-09. The expenditure budgets for 2008-09 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 2008-2009**

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

FISCAL YEAR	ACTUAL 2005-2006	ACTUAL 2006-2007	ESTIMATED ACTUAL 2007-2008	ADOPTION BUDGET 2008-2009
<b>FEDERAL SOURCES</b>				
Academic Competitive Grant	\$ -	\$ -	\$ 2,700	\$ 45,100
Child Development Training Consortium	13,927	17,196	14,046	14,800
College Work Study Program	220,466	250,953	230,900	249,924
ECE Mentor Program	3,200	3,200	3,200	3,200
Foster Care Education Program (57% Federal)	33,891	46,573	36,656	54,746
Independent Living Program	9,674	10,200	8,947	
Office of Emergency Services – Preparedness Plan Carry-Forward				1,800
PELL Grant Program	2,578,003	2,490,692	2,541,797	2,713,000
Supplemental Education Opportunity Grants	230,267	165,580	162,750	165,580
Transitional Assistance to Needy Families (50% Federal)	14,445	13,408	8,734	13,409
VTEA - Tech. Prep.	73,549	67,121	76,323	81,405
Vocational & Applied Tech. Education	108,123	97,414	102,669	138,323
Vocational & Applied Tech Education – Carry Forward	-	-	-	3,510
<b>TOTAL FEDERAL</b>	<b>\$ 3,285,545</b>	<b>\$ 3,162,337</b>	<b>\$ 3,188,722</b>	<b>\$ 3,484,797</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2008-2009**

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

FISCAL YEAR	ACTUAL 2005-2006	ACTUAL 2006-2007	ESTIMATED ACTUAL 2007-2008	ADOPTION BUDGET 2008-2009
<b>STATE SOURCES</b>				
Basic Skills	\$ -	\$ -	\$ 22,602	\$ 90,000
Basic Skills Carry Forward				196,840
Board Financial Assistance Program Admin. Allowance	201,632	189,249	186,645	189,249
CAL Grants	304,127	263,146	268,931	300,000
California Highway Patrol–Racial Profiling Study Carry Forward			129	
CALWORKS	123,506	114,161	167,777	150,999
Career Explorations			77,635	72,365
Career Technical Education		148,563		
Career Technical Education - Nursing			34,115	
Career Technical Education - Nursing Carry Forward				37,459
Cooperative Agencies Resources for Education	52,724	73,616	68,637	61,773
Disabled Student Programs & Services	1,416,987	1,439,200	1,453,421	1,289,497
Disabled Student Programs & Services Carry Forward				3,282
Enrollment Fee Waiver - 2% Administrative	19,312	14,611	15,044	15,044
Extended Opportunity Programs & Services	495,005	542,722	594,326	543,724
Extended Opportunity Programs & Services-Carry Forward				10,509
Faculty and Staff Diversity	13,846	12,747	5,018	10,089
Faculty and Staff Diversity-Carry Forward				23,947
Faculty/Staff Development - Carry Forward				11,325
Foster Care Education Program (43% State)	25,567	30,327	27,653	41,299
Instructional Equipment and Library Materials	304	186,690	98,191	90,000
Instructional Equipment & Library Materials Carry Forward				181,149
Matriculation (Credit)	262,469	327,643	379,567	342,291
Matriculation (Credit) - Carry Forward				756
<b>SUB-TOTAL</b>	<b>\$ 2,915,479</b>	<b>\$ 3,342,675</b>	<b>\$ 3,399,691</b>	<b>\$ 3,661,597</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2008-2009**

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

FISCAL YEAR	ACTUAL 2005-2006	ACTUAL 2006-2007	ESTIMATED ACTUAL 2007-2008	ADOPTION BUDGET 2008-2009
<b>STATE SOURCES CONTINUED</b>				
SUB-TOTAL (PREVIOUS PAGE)	\$ 2,915,479	\$ 3,342,675	\$ 3,399,691	\$ 3,661,597
Non-Credit Matriculation	112,549	127,174	158,147	142,332
Multimedia/Economic Development	265,601			
Nursing/Economic Development	60,527	229,296	142,449	324,000
Nursing/Economic Development Carry Forward				136,501
Peace Officers Training	1,111	135	187	3,000
Peace Officers Training Carry Forward				385
Physical Plant and Instructional Support	234,405	100,000		
Physical Plant and Instructional Support - Carry Forward				
Prop. 20 – Lottery – Instructional Supplies	120,790	103,522	81,883	86,241
Prop. 20 – Lottery – Instructional Supplies Carry Forward				162,801
Scheduled Maintenance		14,682	134,581	157,500
Scheduled Maintenance - Carry-Forward				201,117
Telecommunications Technology Infrastructure	42,458	49,771	95,946	32,727
Telecommunications Tech. Infrastructure Carry Forward				18,867
Transfer and Articulation	12,029	4,667	3,134	
Transfer and Articulation Carry Forward				2,199
Transitional Assistance to Needy Families (50% State)	14,114	13,408	8,733	13,408
<b>TOTAL STATE</b>	<b>\$ 3,779,063</b>	<b>\$ 3,985,330</b>	<b>\$ 4,024,751</b>	<b>\$ 4,942,674</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2008-2009**

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

<b>FISCAL YEAR</b>	<b>ACTUAL 2005-2006</b>	<b>ACTUAL 2006-2007</b>	<b>ESTIMATED ACTUAL 2007-2008</b>	<b>ADOPTION BUDGET 2008-2009</b>
<b>LOCAL SOURCES</b>				
Annual Fund Drive	\$ 58,031	\$ 28,228	\$ 15,544	\$ 45,000
Annual Fund Drive Carry-Forward				100,432
Bay Area Regional Tech			39,673	
Bay Area Regional Tech - Carry Forward				20,327
Branson	107,033	116,108	118,183	123,600
COM Foundation:				
Donations	1,686	15,903	20,107	10,000
Donations Carry-Forward				10,090
County of Marin – Soccer	200		339	
Health Services - Restricted	184,609	220,555	221,397	226,363
Kaiser Nursing Pathways	26,699			
Marin Child Care Council	2,374		5,242	2,586
Marin Community Foundation – Technology Plan Carry-Forward				12,408
Marin Community Fdtn – Report to the Community Carry Forward	14,502			619
Marin County – Crisis Intervention Carry-Forward	1,247	177		44
Marin Health Care Training Initiative Carry-Forward	27,760	9,320		
Other Scholarships			19,000	
Parking	272,295	339,291	462,083	450,000
Parking Carry-Forward				372,602
President's Circle		33,453	33,005	50,000
President's Circle Carry-Forward				34,869
Safety Credit Risk Management Carry-Forward	1,400	1,400		
San Rafael Redevelopment Carry-Forward	10,936	82,391		443,711
UC Berkeley - Puente Fund				35,000
Other (Financial Aid Overawards & Return to Title IV)	4,582		200	
<b>TOTAL LOCAL</b>	<b>\$ 713,354</b>	<b>\$ 846,826</b>	<b>\$ 934,773</b>	<b>\$ 1,937,651</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2008-2009**

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

FISCAL YEAR	<u>ACTUAL</u> 2005-2006	<u>ACTUAL</u> 2006-2007	<u>ESTIMATED</u> <u>ACTUAL</u> 2007-2008	<u>ADOPTION</u> <u>BUDGET</u> 2008-2009
<b>OTHER FINANCING SOURCES/OUTGO</b>				
Interfund Transfers In/(Out)	\$ 7,800	\$ -	\$ -	\$ -
Contingency for Additional Grants	-	-	-	1,000,000
<b>TOTAL RESTRICTED PROGRAMS</b>	<b>\$ 7,785,762</b>	<b>\$ 7,994,493</b>	<b>\$ 8,148,246</b>	<b>\$ 11,365,122</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2008-2009**

**PART V - SPECIAL FUND/PROGRAM BUDGETS**

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**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 2005-06, 2006-07, 2007-08 Fiscal Years, and a proposed budget for the 2008-09 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 FISCAL YEAR 2008-09**

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**B. NARRATIVE TEXT AND FINANCIAL STATEMENTS**

**INVESTMENT TRUST FUND  
(Formerly Foundation Trust Fund)**

**REVENUE AND EXPENDITURE REPORT**

This fund was established as a result of a very generous donation made in December 1982. The purpose of the donation was to establish two permanent endowment funds of \$50,000 each. One of the endowments is to be used for scholarships and other direct financial aid to students, while the other is to be used for instructional improvement activities. There have been additional gifts made since that time. There are eight endowments and grants coordinated through this fund. Of the original thirteen endowments and grants five Financial Aid/Scholarship endowments were transferred to the College of Marin Foundation. The value of the principal as of June 30, 2008 was \$563,366. 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 2008-2009**

**B. NARRATIVE TEXT AND FINANCIAL STATEMENTS**

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

<b>FISCAL YEAR</b>	<b>ACTUAL 2005-2006</b>	<b>ACTUAL 2006-2007</b>	<b>ESTIMATED ACTUAL 2007-2008</b>	<b>ADOPTION BUDGET 2008-2009</b>
<b>REVENUE</b>				
Interest Income	\$ 20,607	\$ 30,012	\$ 29,081	\$ 32,000
Additional Endowment Income	1,210	-	3,000	3,000
<b>Total Revenue</b>	<b>21,817</b>	<b>30,012</b>	<b>32,081</b>	<b>35,000</b>
<b>EXPENDITURES</b>				
Financial Aid				
Instructional/College Improvements	4,843	9,266	8,906	25,000
<b>Total Expenditures</b>	<b>4,843</b>	<b>9,266</b>	<b>8,906</b>	<b>25,000</b>
Excess of Revenue Over Expenditures	16,974	20,746	23,175	10,000
Beginning Fund Balance	607,258	624,232	644,978	668,153
<b>ENDING FUND BALANCE</b>	<b>\$ 624,232</b>	<b>\$ 644,978</b>	<b>\$ 668,153</b>	<b>\$ 678,153</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET FISCAL YEAR 2008-09**

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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 Child Care Access Means Parents in Schools (CCAMPIS) program. While State funding for the operation of the Centers is expected to remain relatively unchanged for 2008-09, funding is dependent upon the level of state certified enrollments. Marin Education Fund (MEF) continued their child care grant for 2008-09, but their continued funding is uncertain after 2008-09.

State and local (parent fee) income is expected to decrease by about \$12,000 and expenditures are budgeted close to 2007-08 estimated actuals (net of the UPM retro). The 2007-08 estimated deficit is covered by the program's Fund Balance, but depletes it to \$32,730. Thus, the 2008-2009 budgeted deficit of \$63,994 results in an ending fund balance of (\$31,264).

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2008-2009**

**CHILD DEVELOPMENT FUND  
REVENUE AND EXPENDITURE REPORT**

<b>FISCAL YEAR</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>ADOPTION</b>
	<b>2005-2006</b>	<b>2006-2007</b>	<b>ACTUAL</b>	<b>BUDGET</b>
			<b>2007-2008</b>	<b>2008-2009</b>
<b>REVENUE</b>				
Interest Income	\$ 3,059	\$ 3,828	\$ 3,415	\$ 1,500
Federal Income	19,565	15,127	18,191	11,000
State Income	256,544	306,832	361,713	342,200
State Income-Renovation & Repair Projects	1,271	-	-	-
Other Local Income	59,928	70,846	63,734	50,200
Grants/Contributions	85,795	80,000	70,000	71,500
Interfund Transfer-In - CalWorks	10,966	32,712	18,545	10,000
<b>Total Revenue</b>	<b>437,128</b>	<b>509,345</b>	<b>535,598</b>	<b>486,400</b>
<b>EXPENDITURES</b>				
Certificated Salaries	258,968	333,162	366,794	332,654
Classified Salaries	41,283	46,787	49,851	51,400
Fringe Benefits	110,457	140,792	148,870	145,640
Supplies	3,565	4,138	3,456	4,600
Food	9,870	11,397	11,195	14,000
Other Operating Expenses	1,582	2,240	2,234	2,100
Other Operating Exp.- Renovation & Repair	5,791	-	-	-
Equipment	10,819	1,913	-	-
<b>Total Expenditures</b>	<b>442,335</b>	<b>540,429</b>	<b>582,400</b>	<b>550,394</b>
Excess of Revenue Over Expenditures	(5,207)	(31,084)	(46,802)	(63,994)
Beginning Fund Balance	115,823	110,616	79,532	32,730
<b>ENDING FUND BALANCE</b>	<b>\$ 110,616</b>	<b>\$ 79,532</b>	<b>\$ 32,730</b>	<b>\$ (31,264)</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET FISCAL YEAR 2008-09**

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**CAPITAL OUTLAY FUND  
REVENUE AND EXPENDITURE REPORT**

The Capital Outlay Fund has been used to finance various capital projects with lease revenue bond proceeds. Scheduled Maintenance funds, previously in this fund, are now received as part of the Instructional Equipment/Scheduled Maintenance Block grant funding and are accounted for in the General Fund, Restricted area.

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2008-2009**

**CAPITAL OUTLAY FUND  
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR	ACTUAL 2005-2006	ACTUAL 2006-2007	ESTIMATED ACTUAL 2007-2008	ADOPTION BUDGET 2008-2009
<b>REVENUE</b>				
Interest Income	\$ 18,132	\$ 114,992	\$ 67,879	\$ 70,000
State Supported Projects-Scheduled Maintenance	127,016	-	-	-
Capital Outlay Projects	30,898	-	-	-
Property Rental	37,950	38,550	39,150	39,750
<b>Total Revenue</b>	<b>213,996</b>	<b>153,542</b>	<b>107,029</b>	<b>109,750</b>
<b>EXPENDITURES</b>				
Lease Revenue Bond Cost of Issuance				
State-Supported Projects:				
- Scheduled Maintenance	122,490	-	-	-
- Capital Outlay	40,731	3,400	-	-
Other Projects				
- Dickson Hall, KTD Roofs, One Stop, Other	129,306	-	-	-
- Facilities Master Plan, Other	-	10,658	18,538	400,000
<b>Total Expenditures and Transfers</b>	<b>292,527</b>	<b>14,058</b>	<b>18,538</b>	<b>400,000</b>
Excess of Revenue Over Expenditures	(78,531)	139,484	88,491	(290,250)
Beginning Fund Balance	1,734,001	1,655,470	1,794,954	1,883,445
<b>ENDING FUND BALANCE</b>	<b>\$ 1,655,470</b>	<b>\$ 1,794,954</b>	<b>\$ 1,883,445</b>	<b>\$ 1,593,195</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET FISCAL YEAR 2008-09**

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

On November 2, 2004 the voters of Marin County overwhelmingly passed Measure C, a \$249.5 million bond for facilities maintenance, job training and safety, passing with more than 60 percent of the vote, easily surpassing the required 55 percent. With the bond, the College will be able to modernize science labs, classrooms, and libraries; provide modern computer technology; upgrade fire safety, campus security, disabled access, energy conservation systems and electrical wiring for computer technology; and repair, construct, acquire, and/or equip classrooms, labs, sites and facilities. To that end the College has retained the services of Swinerton Management & Consulting, Inc. as its Measure C Program Management/ Construction Management firm. Swinerton 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 2008-09 budget outlines approximately \$99.1 million in facilities renewal and modernization costs, including architectural and civil geotechnical and MEP engineering services, plus landscape architect, industrial hygienist, CEQA and energy consultants. Construction and modernization plans outlined for the upcoming fiscal year will consist of six large building projects and various site improvement projects at both Kentfield and Indian Valley campuses.

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

The district is anticipating selling additional bonds during 2008-09.

MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2008-2009  
CAPITAL OUTLAY FUND FOR MEASURE C  
REVENUE AND EXPENDITURE REPORT

FISCAL YEAR	ACTUAL 2005-2006	ACTUAL 2006-2007	ESTIMATED ACTUAL 2007-2008	ADOPTION BUDGET 2008-2009
<b>REVENUE</b>				
Measure C Bond Proceeds	\$ -	\$ -	\$ -	\$ 75,000,000
Interest Income	2,581,035	3,191,346	2,532,328	2,000,000
<b>Total Revenue</b>	<b>2,581,035</b>	<b>3,191,346</b>	<b>2,532,328</b>	<b>77,000,000</b>
<b>EXPENDITURES</b>				
<b>PROGRAM LEVEL</b>				
Assessments and Studies	3,299,306	1,429,373	278,295	626,490
Program Management	1,044,476	1,007,992	799,992	958,478
Program Support	235,699	569,068	543,205	691,116
Program Services and Fees	77,192	101,258	61,504	90,014
Non-Project Budget Contingency	-	-	-	1,100,000
Subtotal	4,656,673	3,107,691	1,682,996	3,466,098
<b>DISTRICT WIDE</b>				
Information Technology	1,328,399	1,882,286	1,697,159	1,140,696
Swing Space	-	-	1,729,596	4,374,523
Miscellaneous Items	103,277	114,219	8,700	74,109
	1,431,676	1,996,505	3,435,455	5,589,328
<b>PROJECTS</b>				
<b>BOLINAS FACILITY</b>	16,382	-	-	-
<b>KENTFIELD CAMPUS</b>				
New Central Plant/ Sewer Line/ Joint Trench	-	85,089	3,094,176	11,454,863
West Campus Bridge	-	75,419	30,784	1,893,798
Tree Removal Kentfield	35,101	259,037	-	-
Larkspur Annex Demolition	131,904	874,401	85,679	26,319
New Math Social & Behavioral and Science Building	-	983,498	4,040,958	10,511,454
Modernize/ New Performing Arts Center & Exhibition Space	93,840	314,089	707,919	1,873,657
New Fine Arts	-	348,183	900,097	6,586,367
Diamond PE Center Modernization	157,472	1,860,132	2,894,043	20,836,455
Harlan Center Modernization	1,459	-	-	-
Gateway	-	123,122	-	59,800
Learning Resource Center	1,305	-	-	-
Kentfield Campus Expenditures	421,081	4,922,970	11,753,656	53,242,713
<b>INDIAN VALLEY CAMPUS</b>				
Storm Drains	4,400	383,335	-	-
Gas Main Replacement	57,400	476,458	-	-
Tree Removal IVC	35,997	37,426	-	-
Fire Mitigation	646,945	112,566	14,136	14,415
Ignacio Creek Erosion Mitigation	108,917	71,139	61,500	1,393,945
Transportation Tech Complex	-	429,195	863,294	11,422,275
IVC Main Building Complex	-	442,401	1,270,736	19,689,569
Geothermal Field IVC	-	34,034	1,298,379	164,662
Misc IVC	-	38,366	794,490	4,090,808
Indian Valley Campus Expenditures	853,659	2,024,920	4,302,535	36,775,674
<b>Total Expenditures</b>	<b>7,379,471</b>	<b>12,052,086</b>	<b>21,174,642</b>	<b>99,073,813</b>
Excess of Revenue Over Expenditures	(4,798,436)	(8,860,740)	(18,642,314)	(22,073,813)
Beginning Fund Balance	74,526,789	69,728,353	60,867,613	42,225,299
<b>ENDING FUND BALANCE</b>	<b>\$ 69,728,353</b>	<b>\$ 60,867,613</b>	<b>\$ 42,225,299</b>	<b>\$ 20,151,486</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET FISCAL YEAR 2008-09**

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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 are accounted for in accordance with the accounting and financial statement guidelines of the California Community College Chancellor's Office, as set out in the Budget and Accounting Manual (BAM).

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

Debt service for 2007-08 amounted to \$68,838 and is projected to be \$73,201 for 2008-09. The construction funds of the bond proceeds will be accounted for in the Capital Outlay Fund.

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2008-2009**

**HAMILTON REDEVELOPMENT BOND REDEMPTION FUND**

**REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR	ACTUAL 2005-2006	ACTUAL 2006-2007	ESTIMATED ACTUAL 2007-2008	ADOPTION BUDGET 2008-2009
<b>REVENUE</b>				
Interest	\$ 7,807	\$ 12,392	\$ 8,765	\$ 12,000
Proceeds from Hamilton Redevelopment Agency	51,848	84,938	84,398	90,000
Proceeds from Lease Revenue Bond	-	-	-	-
Interfund Transfer In	13,525			
<b>Total Revenue</b>	<b>73,180</b>	<b>97,330</b>	<b>93,163</b>	<b>102,000</b>
<b>EXPENDITURES</b>				
Bond Principal	20,000	25,000	30,000	35,000
Interest	39,739	39,339	38,838	38,201
Transaction fees	1,675	1,733	1,650	1,650
<b>Total Expenditures</b>	<b>61,414</b>	<b>66,072</b>	<b>70,488</b>	<b>74,851</b>
Excess of Revenue Over Expenditures	11,766	31,258	22,675	27,149
Beginning Fund Balance	255,467	267,233	298,491	321,166
<b>ENDING FUND BALANCE</b>	<b>\$ 267,233</b>	<b>\$ 298,491</b>	<b>\$ 321,166</b>	<b>\$ 348,315</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET FISCAL YEAR 2008-09**

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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.

Debt service for 2007-08 amounted to \$8.7 million and is projected to be \$8.9 million for 2008-09. Expenditures are covered by proceeds of the ad valorem property tax which is billed and collected by the Marin County Tax Assessor's Office.

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2008-2009**

**MEASURE C BOND INTEREST AND REDEMPTION FUND**

**REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR	ACTUAL 2005-2006	ACTUAL 2006-2007	ESTIMATED ACTUAL 2007-2008	ADOPTION BUDGET 2008-2009
<b>REVENUE</b>				
Interest	\$ 167,337	\$ 183,561	\$ 113,802	\$ 200,000
Proceeds from Ad Valorem Tax	8,601,771	8,719,221	8,508,001	9,277,938
<b>Total Revenue</b>	<b>8,769,108</b>	<b>8,902,782</b>	<b>8,621,803</b>	<b>9,477,938</b>
<b>EXPENDITURES</b>				
Bond Principal	-	6,200,000	5,485,000	6,135,000
Interest	2,666,540	3,416,938	3,183,238	2,792,350
Miscellaneous Expenses	525	525		
<b>Total Expenditures</b>	<b>2,667,065</b>	<b>9,617,463</b>	<b>8,668,238</b>	<b>8,927,350</b>
Excess of Revenue Over Expenditures	6,102,043	(714,681)	(46,435)	550,588
Beginning Fund Balance	2,465,336	8,567,379	7,852,698	7,806,263
<b>ENDING FUND BALANCE</b>	<b>\$ 8,567,379</b>	<b>\$ 7,852,698</b>	<b>\$ 7,806,263</b>	<b>\$ 8,356,850</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET FISCAL YEAR 2008-09**

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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 2008-09 Adoption Budget does not include any rate increases.

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2008-2009**

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

<b>FISCAL YEAR</b>	<b>ACTUAL 2005-2006</b>	<b>ACTUAL 2006-2007</b>	<b>ESTIMATED ACTUAL 2007-2008</b>	<b>ADOPTION BUDGET 2008-2009</b>
<b>REVENUE</b>				
Vision Care	\$ 65,983	\$ 70,229	\$ 67,704	\$ 68,000
Dental	539,743	569,555	568,028	600,000
Interest Income	3,328	5,059	5,401	2,000
<b>Total Revenue</b>	<b>609,054</b>	<b>644,843</b>	<b>641,133</b>	<b>670,000</b>
<b>EXPENDITURES</b>				
Vision Care:				
Administrative Fees	8,022	8,970	7,302	7,500
Claims	50,135	63,312	42,036	48,000
Dental:				
Administrative Fees	37,390	38,234	38,842	38,000
Claims	523,902	541,948	552,953	569,542
<b>Total Expenditures</b>	<b>619,449</b>	<b>652,464</b>	<b>641,133</b>	<b>663,042</b>
Excess of Revenue Over Expenditures	(10,395)	(7,621)	-	6,958
Beginning Fund Balance	18,016	7,621	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ 7,621</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,958</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET FISCAL YEAR 2008-09**

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

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

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

In 2007-08, an additional \$500,000 was transferred from the General Fund into the Retiree Unfunded Medical Benefits Liability Fund.

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2008-2009**

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

FISCAL YEAR	<u>ACTUAL</u> <u>2005-2006</u>	<u>ACTUAL</u> <u>2006-2007</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>2007-2008</u>	<u>ADOPTION</u> <u>BUDGET</u> <u>2008-2009</u>
<b>REVENUE</b>				
Interfund Transfer-In - General Fund	\$ 1,000,000	\$ -	\$ 500,000	\$ -
Interest Income		48,002	46,806	
<b>Total Revenue</b>	<b>1,000,000</b>	<b>48,002</b>	<b>546,806</b>	<b>-</b>
<b>EXPENDITURES</b>				
Other Outgo	-	-	-	1,594,808
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,594,808</b>
Excess of Revenue Over Expenditures	1,000,000	48,002	546,806	(1,594,808)
Beginning Fund Balance	-	1,000,000	1,048,002	1,594,808
<b>ENDING FUND BALANCE</b>	<b>\$ 1,000,000</b>	<b>\$ 1,048,002</b>	<b>\$ 1,594,808</b>	<b>\$ -</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET FISCAL YEAR 2008-09**

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**ASSOCIATED STUDENTS ORGANIZATIONS**

**Adoption Budget for Fiscal Year 2008-09**

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 2008-2009**

**ASSOCIATED STUDENTS COLLEGE OF MARIN**

FISCAL YEAR	ACTUAL 2005-2006	ACTUAL 2006-2007	ACTUAL 2007-2008	ADOPTION BUDGET 2008-2009
<b>REVENUE</b>				
Other Local Income	\$ 34,544	\$ 41,422	\$ 41,450	\$ 42,250
Contingency	-	-	-	-
<b>Total Revenue</b>	<b>34,544</b>	<b>41,422</b>	<b>41,450</b>	<b>42,250</b>
<b>EXPENDITURES</b>				
Supplies	8,837	8,347	8,870	10,000
Contracted Services	660	-	165	200
Postage	18	13	30	30
Telephone	642	347	-	-
Travel/Conference	-	-	491	2,000
Membership & Dues	-	45	-	-
Printing	5,315	1,421	1,472	2,120
Other Operating Expense-Donation	-	400	-	-
Equipment	-	1,737	4,658	4,700
Other Outgo:				
Intrafund Transfers-ICC Support & Emergency Loan Fund	1,946	7,435	5,150	4,500
Interfund Transfers-MCCD	6,858	14,000	8,975	8,500
Grants/Scholarships	1,000	1,000	500	1,000
Bookstore Vouchers	5,500	5,500	6,500	6,500
Contingency	-	-	-	2,700
<b>Total Expenditures</b>	<b>30,776</b>	<b>40,245</b>	<b>36,811</b>	<b>42,250</b>
Excess of Revenue Over Expenditures	3,768	1,177	4,639	-
Beginning Fund Balance	51,954	55,722	56,899	61,538
<b>ENDING FUND BALANCE</b>	<b>\$ 55,722</b>	<b>\$ 56,899</b>	<b>\$ 61,538</b>	<b>\$ 61,538</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2008-2009**

**ASSOCIATED STUDENTS INDIAN VALLEY CAMPUS**

<b>FISCAL YEAR</b>	<b>ACTUAL 2005-2006</b>	<b>ACTUAL 2006-2007</b>	<b>ACTUAL 2007-2008</b>	<b>ADOPTION BUDGET 2008-2009</b>
<b>REVENUE</b>				
Other Local Income	\$ 4,477	\$ 4,541	\$ 4,083	\$ 4,215
Contingency	-	-	-	500
<b>Total Revenue</b>	<b>4,477</b>	<b>4,541</b>	<b>4,083</b>	<b>4,715</b>
<b>EXPENDITURES</b>				
Supplies	3,420	3,400	3,400	3,400
Other Outgo:				
Interfund Transfer	-	-	-	-
Grants/Scholarships	800	800	800	800
Contingency	-	-	-	515
<b>Total Expenditures</b>	<b>4,220</b>	<b>4,200</b>	<b>4,200</b>	<b>4,715</b>
Excess of Revenue Over Expenditures	257	341	(117)	-
Beginning Fund Balance	23,195	23,452	23,793	23,676
<b>ENDING FUND BALANCE</b>	<b>\$ 23,452</b>	<b>\$ 23,793</b>	<b>\$ 23,676</b>	<b>\$ 23,676</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2008-2009**

**ASSOCIATED STUDENTS EMERITUS COLLEGE**

<b>FISCAL YEAR</b>	<b>ACTUAL 2005-2006</b>	<b>ACTUAL 2006-2007</b>	<b>ACTUAL 2007-2008</b>	<b>ADOPTION BUDGET 2008-2009</b>
<b>REVENUE</b>				
Other Local Income	\$ 8,190	\$ 7,703	\$ 6,670	\$ 7,650
Contingency	-	-	-	500
<b>Total Revenue</b>	<b>8,190</b>	<b>7,703</b>	<b>6,670</b>	<b>8,150</b>
<b>EXPENDITURES</b>				
Supplies	2,868	3,386	2,838	3,000
Travel/Conference	40	141	100	200
Contracted Services	847	715	125	500
Postage	1,964	1,654	1,265	2,000
Printing	2,413	2,751	2,294	2,700
Other Outgo:				
Grants/Scholarships	1,056	877	1,181	1,700
Contingency	-	-	-	500
<b>Total Expenditures</b>	<b>9,188</b>	<b>9,524</b>	<b>7,803</b>	<b>10,600</b>
Excess of Revenue Over Expenditures	(998)	(1,821)	(1,133)	(2,450)
Beginning Fund Balance	15,425	14,427	12,606	11,473
<b>ENDING FUND BALANCE</b>	<b>\$ 14,427</b>	<b>\$ 12,606</b>	<b>\$ 11,473</b>	<b>\$ 9,023</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2008-2009**

**ASSOCIATED STUDENTS REPRESENTATION FEE FUND**

FISCAL YEAR	ACTUAL 2005-2006	ACTUAL 2006-2007	ACTUAL 2007-2008	ADOPTION BUDGET 2008-2009
<b>REVENUE</b>				
Other Local Income	\$ 12,825	\$ 33,799	\$ 40,742	\$ 40,790
<b>Total Revenue</b>	<b>12,825</b>	<b>33,799</b>	<b>40,742</b>	<b>40,790</b>
<b>EXPENDITURES</b>				
Supplies	284	3,272	250	300
Travel / Conference	6,654	12,869	24,382	28,000
Telephone	-	-	-	-
Printing	-	221	-	600
Postage	-	-	-	100
Equipment	-	4,745	-	1,000
Contingency	-	-	-	10,790
<b>Total Expenditures</b>	<b>6,938</b>	<b>21,107</b>	<b>24,632</b>	<b>40,790</b>
Excess of Revenue Over Expenditures	5,887	12,692	16,110	-
Beginning Fund Balance	14,519	20,406	33,098	49,208
<b>ENDING FUND BALANCE</b>	<b>\$ 20,406</b>	<b>\$ 33,098</b>	<b>\$ 49,208</b>	<b>\$ 49,208</b>

The Associated Students' Representation Fee Fund was established in 1993-94. The students held an election in 1992-93 to consider the implementation of a one dollar fee, and it was approved. The funds collected are expended to provide support for students or representatives who may be stating their positions and viewpoints before city, county, and district government, and before offices and agencies of the State and Federal government. During Spring 2006, students voted to increase the Representation Fee from \$1 to \$3, effective Spring 2007.

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET FISCAL YEAR 2008-09**

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**PART VI INFORMATION DOCUMENTS**

**A. OVERVIEW**

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

**Gann Appropriation Limit Worksheet**

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

**2008-09 Authorized Staffing**

A list of all full-time equivalent staff and positions.

**Dictionary of Accounting and Budgeting Terms**

A dictionary of commonly used accounting and budgeting terms is presented for the user's reference.

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2008-2009**

**B. GANN APPROPRIATION LIMIT WORKSHEET**

I. 2008-09 Appropriations Limit:

A. 2007-08 Limit		\$	40,080,192
B. Price Factor:	1.0429		
C. Population Factor:			
1. 2006-07 Second Period Actual FTES:	4,045.00		
2. 2007-08 Second Period Actual FTES:	4,414.00		
3. 2007-08 Population Change Factor: (line C.2. divided by line C.1.)	1.09122		
D. 2007-08 Limit Adjusted by inflation and population factors (line A multiplied by line B and Line C.3.)			45,612,751
E. Adjustments to Increase Limit			
1. Transfers in of financial responsibility	-		
2. Temporary voter approved increases	-		
3. Total adjustment - increase	-		
Subtotal			45,612,751
F. Adjustments to Decrease Limit			
1. Transfers out of financial responsibility	-		
2. Lapses of voter approved increases	-		
3. Total adjustment - decrease	-		
G. 2008-09 Calculated Appropriation Limit		\$	45,612,751
H. Increase in Appropriation Limit per California Government Code 7902.1			-
I. 2008-09 Appropriation Limit		<b>\$</b>	<b><u><u>45,612,751</u></u></b>

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2008-2009**

**B. GANN APPROPRIATION LIMIT WORKSHEET**

II. 2008-09 Appropriations Subject to Limit:

A. State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, Partnership)	\$ 1,509,126
B. State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)	280,000
C. Local Property Taxes	38,354,614
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. 2008-09 Appropriations Subject to Limit	<b><u>\$ 40,343,740</u></b>

MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2008-2009

C. AUTHORIZED STAFFING

	Faculty	Classified	Administrators	Totals
1. Unrestricted General Fund	110.11	157.45	21.50	289.06
2. Community Education and Services		4.33	1.00	5.33
3. Restricted General Fund	10.44	22.55	0.50	33.49
4. Child Development Fund	7.80	0.58	1.00	9.38
5. Capital Outlay Fund for Measure C		3.00	1.00	4.00
District Totals	<b>128.35</b>	<b>187.91</b>	<b>25.00</b>	<b>341.26</b>

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2008-2009**

**C. UNRESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>FACULTY</u></b>			
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/INSTRUCTOR	CHRISTENSEN	PAUL	1.00
DEPARTMENT CHAIR/INSTRUCTOR	EGERT	DAVID	1.00
DEPARTMENT CHAIR/INSTRUCTOR	FLANDREAU	TARA	1.00
DEPARTMENT CHAIR/COUNSELOR	FUNG	THEODORA	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	KELLY	PATRICK	1.00
DEPARTMENT CHAIR/INSTRUCTOR	PALMER	RONALD	1.00
DEPARTMENT CHAIR/INSTRUCTOR	RANSOM	MICHAEL	1.00
DEPARTMENT CHAIR/INSTRUCTOR	SUTHERLAND	JOHN	1.00
DEPARTMENT CHAIR/INSTRUCTOR	TURNER	WALTER	1.00
INSTRUCTOR	ABRIGHT	WILLIAM	1.00
INSTRUCTOR	ADAIR	CAROL	1.00
INSTRUCTOR	ADAMS	GEORGE	1.00
INSTRUCTOR	AGUDELO	FERNANDO	1.00
INSTRUCTOR	ALLEN	MAULA	1.00
INSTRUCTOR	ARMENDARIZ	JOAQUIN	1.00

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2008-2009**

**C. UNRESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>FACULTY</u></b>			
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	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	FRESCHI	KATHRYN	1.00
INSTRUCTOR	GOLITZIN	GEORGE	1.00
INSTRUCTOR	GONZALEZ	JAMES	1.00
INSTRUCTOR	HINDS	JOHN	1.00
INSTRUCTOR	HOLUB	THOMAS	1.00

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2008-2009**

**C. UNRESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>FACULTY</u></b>			
INSTRUCTOR	HOM	GRACE	1.00
INSTRUCTOR	HRITZ	GEORGE	1.00
INSTRUCTOR	JONES	DAVID	1.00
INSTRUCTOR	KELLY	INGRID	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	LAZARRE	EMILY	1.00
INSTRUCTOR	LEFKOWITZ	SARRALYN	1.00
INSTRUCTOR	LOESER	JENNIFER	1.00
INSTRUCTOR	LOFT	DEBORAH	1.00
INSTRUCTOR	LUTZ	ARTHUR	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
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



**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2008-2009**

**C. UNRESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>FACULTY</u></b>			
INSTRUCTOR	VACANT		1.00
LIBRARIAN	COX	CARL	1.00
LIBRARIAN	PRIEWE	JOHN	1.00
LIBRARIAN	RISCH	JOAN	1.00
<b>TOTAL FACULTY FTE</b>			<b><u>110.11</u></b>

<b><u>CLASSIFIED</u></b>			
ACCOMPANIST	PAUL	JEFFREY	0.33
ACCOUNTANT	BARKER	LESLIE	1.00
ACCOUNTANT	INDART	LORETTA	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	1.00
ADMINISTRATIVE ASSISTANT	BORISSOVA	OLGA	1.00
ADMINISTRATIVE ASSISTANT	CRUZ	NICOLE	0.68
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

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2008-2009**

**C. UNRESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>CLASSIFIED</u></b>			
ADMINISTRATIVE ASSISTANT	OYLE	JULIE	0.50
ADMINISTRATIVE ASSISTANT	PINCKNEY	JOANNA	1.00
ADMINISTRATIVE ASSISTANT	RINALDI	JOAN	1.00
ADMINISTRATIVE ASSISTANT	SCOTT	SUE	1.00
ADMINISTRATIVE ASSISTANT	ST. JOHN	BARBARA	1.00
ADMINISTRATIVE ASSISTANT	GARCIA QUINONEZ	DANIEL	0.53
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	VACANT		0.29
BUYER	ERLENHEIM	DAVID L.	1.00
CARPENTER	RODRIGUEZ	JOHN	1.00
COLLEGE POLICE SVCS. ASST.	MINOIA	MARCO	0.60

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2008-2009**

**C. UNRESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>CLASSIFIED</u></b>			
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	VACANT		1.00
CURRICULUM & ARTICULATION TECHNICIAN	HAGOS	ALGANESH	1.00
CURRICULUM & ARTICULATION TECHNICIAN	HUDGENS	MICHAEL	1.00
CURRICULUM & ARTICULATION TECHNICIAN	O'GARA	KIM	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	FURTADO	CHRISTELLE	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	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

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2008-2009**

**C. UNRESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>CLASSIFIED</u></b>			
EOPS COORDINATOR	GARRETSON	CANDICE	0.17
EXECUTIVE ASSISTANT	SCHLAEPFER	BETTY	1.00
FINANCIAL AID ASSISTANT	SMITH	SARAH	1.00
FINANCIAL AID SPECIALIST, IVC	BANKS	CECILE	0.47
FINANCIAL AID SPECIALIST, KTD	HUNTER	ANDREA	0.81
FINANCIAL AID TECHNICIAN	BAGTAS-CARMONA	EMY	0.50
FINANCIAL AID TECHNICIAN	MADDEN	EILEEN	0.73
FINANCIAL AID TECHNICIAN	PEREZ	CAROL	0.50
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
INTERIM HIGH SCHOOL OUTREACH FINANCIAL AID COORDINATOR	ALFONSO	JORGE	0.50
HP OPERATOR	WALASHEK	RONALD	1.00
HUMAN RESOURCES SPECIALIST	VACANT		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

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2008-2009**

**C. UNRESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>CLASSIFIED</u></b>			
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
INSTRUCTIONAL ASST., BUS & INFO SYS	WOODS	JULIA	0.67
INSTRUCTIONAL ASST., COURT REPORTING	RAMON	ROBIN	0.38
INSTRUCTIONAL ASST., MACHINE & METALS	DEINES	MARK	0.28
INSTRUCTIONAL ASST., SCULPTURE	HARGREAVES	GORDON	0.17
INSTRUCTIONAL SPECIALIST - BUS & INFO SYS	SMITH	GREGORY	0.83
INSTRUCTIONAL SPECIALIST - ENGLISH	ALLEN	FRANCINE	0.71
INSTRUCTIONAL SPECIALIST - ENGLISH	BOWSHER	JAMES	0.28
INSTRUCTIONAL SPECIALIST - ENGLISH	GALLAGHER	KAITLYN	0.33
INSTRUCTIONAL SPECIALIST - ENGLISH	MUILENBURG	JO	0.71
INSTRUCTIONAL SPECIALIST - ENGLISH	SHEOFSKY	ELIZABETH	0.21
INSTRUCTIONAL SPECIALIST - ENGLISH	SMITH	RION	0.26
INSTRUCTIONAL SPECIALIST - ENGLISH	SOUTHARD	ROWENA	0.35
INSTRUCTIONAL SPECIALIST - ENGLISH	VACANT		0.28
INSTRUCTIONAL SPECIALIST - ENGLISH/COMMUNICATIONS	PASQUEL	ALICIA	0.71
INSTRUCTIONAL SPECIALIST - MATHEMATICS	JESTADT	JESSE	0.60
INSTRUCTIONAL SPECIALIST - MATHEMATICS	LLOYD	SEAN	0.60
INSTRUCTIONAL SPECIALIST - MODERN LANGUAGES	VACANT		0.44
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

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2008-2009**

**C. UNRESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>CLASSIFIED</u></b>			
LABORATORY TECH., COMPUTER TECH.	BEYER	MARYGALE	1.00
LABORATORY TECH., COMPUTER TECH.	DIELI	ALICE	1.00
LABORATORY TECH., COMPUTER TECH.	WEST	KEVIN	1.00
LABORATORY TECH., HEALTH SCIENCE, DENTAL ASST	HEW	CAROLYN	0.17
LABORATORY TECH., HEALTH SCIENCE, NURSING	POMAJULCA	CESAR	0.33
LABORATORY TECH., MICROBIOLOGY	MARTINEZ	DEIRDRE	0.92
LABORATORY TECH., MUSIC	IRVINE	MIKE	1.00
LABORATORY TECH., PHYSICS	ROBINSON	MARK	1.00
LABORATORY TECH., PHYSICS	RODGERS	RICHARD	0.50
LEARNING RESOURCES ASSISTANT	LONG	LAN LING	1.00
LEARNING RESOURCES ASSISTANT	NGUYEN	TRANG	1.00
LIBRARY TECHNICAL ASSISTANT	URQUHART	GAYLENE	0.83
LIBRARY TECHNICAL SPECIALIST	VANLOAN	FRANCES 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	GAFFNEY	KELI	1.00
OFFICE TECHNICIAN	JAMES	PATIENCE	1.00

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2008-2009**

**C. UNRESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>CLASSIFIED</u></b>			
OFFICE TECHNICIAN	KIDD	THELMA	1.00
OFFICE TECHNICIAN	PEITZ	HEATHER	0.30
OFFICE TECHNICIAN	PAULINO	JOAN	1.00
OFFICE TECHNICIAN	SARFERT	LESLIE	1.00
OFFICE TECHNICIAN	SCHILLINGS	SHARON	1.00
OFFICE TECHNICIAN	SHAW	ELLEN	1.00
OFFICE TECHNICIAN	SPEASE	JENNIFER	1.00
OFFICE TECHNICIAN	VACANT		1.00
OFFICE TECHNICIAN	VACANT		0.42
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

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2008-2009**

**C. UNRESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>CLASSIFIED</u></b>			
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
SYSTEM SUPPORT ADMINISTRATOR	KAEHLER	MARYANN	1.00
SYSTEM SUPPORT TECHNICIAN	LEE	WENDY	1.00
TELCOMM. & ELECTRONICS SPECIALIST	HABER	ANDY	0.80
TESTING CENTER COORDINATOR	TORRES	PATRICIA	1.00
TESTING TECHNICIAN	FRAITES	DEE	0.59
TRANSFER & CAREER CENTER TECHNICIAN	AUSTIN	JANICE	0.92
TUTORING CENTER COORDINATOR	REETZ	BECKY	0.80
<b>TOTAL CLASSIFIED FTE</b>			<b><u>157.45</u></b>

**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 CHIEF INFORMATION OFFICER	NANAVATY	RATNAKAR	1.00
DEAN OF ARTS & HUMANITIES	SNYDER	DAVID	1.00

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2008-2009**

**C. UNRESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>ADMINISTRATORS</u></b>			
<b><u>ACADEMIC:</u></b>			
INTERIM DEAN OF ENROLLMENT SERVICES	BALESTRERI	ROBERT	1.00
DEAN OF MATH AND SCIENCES	ARNOLD	JAMES	1.00
INT. DEAN OF STUDENT DEVELOPMENT AND SPECIAL SERVICES	CHANG	NICHOLAR	1.00
DEAN OF WORKFORCE DEVELOPMENT	SCHORSKE	NANDA	1.00
DIRECTOR OF FINANCIAL AID	COOK	DAVID	1.00
DIRECTOR OF HEALTH SCIENCES	HARTMAN	ROZ	1.00
DIRECTOR OF 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	MARKOVICH	MATT	1.00
DIRECTOR OF STUDENT AFFAIRS & HEALTH CENTER	CEDILLO	ARNULFO	0.50
<b>TOTAL ACADEMIC ADMINISTRATORS</b>			<b><u>16.50</u></b>
<b><u>CLASSIFIED:</u></b>			
DIRECTOR OF ACADEMIC SERVICES & ARTICULATION	TORRES-BENAVIDES	CARI	1.00
DIRECTOR OF COMMUNICATIONS & COMMUNITY RELATIONS	SUMMA-WOLFE	CATHY	1.00
INTERIM DIRECTOR OF FISCAL SERVICES	ISOZAKI	PEGGY	1.00
DIRECTOR OF INFORMATION TECHNOLOGY	VACANT		1.00
POLICE SERVICES - CHIEF OF POLICE	LACY	CHARLES	1.00
<b>TOTAL CLASSIFIED ADMINISTRATORS</b>			<b><u>5.00</u></b>
<b>TOTAL ADMINISTRATIVE FTE</b>			<b><u>21.50</u></b>
<b>TOTAL UNRESTRICTED FTE</b>			<b><u>289.06</u></b>

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2008-2009**

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

TITLE	LAST	FIRST	FTE
<b><u>CLASSIFIED</u></b>			
ADMINISTRATIVE ASSISTANT	RAFANAN	CONSUELO	1.00
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	PEITZ	HEATHER	0.70
<b>TOTAL CLASSIFIED FTE</b>			<b><u>4.33</u></b>
<b><u>ADMINISTRATORS</u></b>			
<b><u>ACADEMIC</u></b>			
DIRECTOR OF N/C, ESL, COMMUNITY AND CONTRACT EDUCATION	VERDUGO	DIANA	1.00
<b>TOTAL ACADEMIC ADMINISTRATORS</b>			<b><u>1.00</u></b>
<b>TOTAL ADMINISTRATIVE FTE</b>			<b><u>1.00</u></b>
<b>TOTAL COMMUNITY EDUCATION AND SERVICES FTE</b>			<b><u>5.33</u></b>

MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2008-2009

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
<b>TOTAL FACULTY FTE</b>			<b><u>10.44</u></b>

<u>CLASSIFIED</u>			
ADMINISTRATIVE ASSISTANT	OYLE	JULIE	0.50
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
CALWORKS PROGRAM SUPERVISOR	GARRETSON	CANDICE	0.17
COLLEGE POLICE SVCS. ASST.	MINOIA	MARCO	0.40

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2008-2009**

**C. RESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>CLASSIFIED</u></b>			
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	0.66
EOPS TECHNICIAN	SACCUZZO	SHERRIE	1.00
FINANCIAL AID SPECIALIST, IVC	BANKS	CECILE	0.26
FINANCIAL AID SPECIALIST, KTD	HUNTER	ANDREA	0.19
FINANCIAL AID TECH.	PEREZ	CAROL	0.50
GARDENING SERVICES SUPERVISOR	BURKE	THOMAS	1.00
HEALTH SERVICES ASST.	VACANT		0.60
HEALTH SERVICES ASST.	CASTRO	JOSEPHINE	0.40
INTERIM HIGH SCHOOL OUTREACH FINANCIAL AID COOR.	ALFONSO	JORGE	0.50
INFORMATION TECHNICIAN	CREEL	MELODY	0.40
INSTRUCTIONAL ASST., LRNG.DISABILITIES	HEDEMARK	GORDON	0.54
INSTRUCTIONAL SPECIALIST, DSPS	BRADFORD	BOBBY	0.49
INSTRUCTIONAL SPECIALIST, DSPS	SCRANTON	DIANA	0.44
INSTRUCTIONAL SPECIALIST, DSPS	WAGNER	DUSJA	0.64
JOB PLACEMENT TECH.	BAGTAS-CARMONA	EMY	0.50
OFFICE TECHNICIAN	TEER	JOANN	1.00
OFFICE TECHNICIAN, RE-ENTRY	VACANT		0.80
POLICE & SEC. SERGEANT	KESECKER	DARRYL	0.40
POLICE OFFICER	ANDERSON	STEPHEN	0.40
POLICE OFFICER	MOUA	TOU	0.40
POLICE OFFICER	RUIZ	DUSTIIN	0.40
POLICE OFFICER	VACANT		0.40
POLICE OFFICER	WIDGER	DANIEL	0.40

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2008-2009**

**C. RESTRICTED AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>CLASSIFIED</u></b>			
PROGRAM TECHNICIAN, DSPTS	BURKHARDT	BRIANNA	0.80
PROGRAM TECHNICIAN, DSPTS	MAYO	MILES	0.49
TESTING TECHNICIAN	FRAITES	DEE	0.16
TUTORING CENTER COORDINATOR	REETZ	BECKY	0.20
<b>TOTAL CLASSIFIED FTE</b>			<b><u>22.55</u></b>
<b><u>ADMINISTRATORS</u></b>			
<b><u>ACADEMIC:</u></b>			
DIRECTOR OF STUDENT AFFAIRS & HEALTH CENTER	CEDILLO	ARNULFO	0.50
<b>TOTAL ACADEMIC ADMINISTRATORS</b>			<b><u>0.50</u></b>
<b>TOTAL ADMINISTRATIVE FTE</b>			<b><u>0.50</u></b>
<b>TOTAL RESTRICTED FTE</b>			<b><u>33.49</u></b>

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2008-2009**

**C. CHILD DEVELOPMENT FUND AUTHORIZED STAFFING**

TITLE	LAST	FIRST	FTE
<b><u>FACULTY</u></b>			
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
<b>TOTAL FACULTY FTE</b>			<b><u><u>7.80</u></u></b>
<b><u>CLASSIFIED</u></b>			
OFFICE TECHNICIAN	HYLAND	LINDA	0.58
<b>TOTAL CLASSIFIED FTE</b>			<b><u><u>0.58</u></u></b>
<b><u>ADMINISTRATORS</u></b>			
<b><u>ACADEMIC:</u></b>			
DIRECTOR OF CHILD CARE PROGRAMS	ROOT	ELIZABETH	1.00
<b>TOTAL ADMINISTRATIVE FTE</b>			<b><u><u>1.00</u></u></b>
<b>TOTAL CHILD DEVELOPMENT FUND FTE</b>			<b><u><u>9.38</u></u></b>

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2008-2009**

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

TITLE	LAST	FIRST	FTE
<b><u>CLASSIFIED</u></b>			
ACCOUNTANT	VACANT		1.00
ACCOUNTS PAYABLE SPECIALIST	SEDIE	THEO	1.00
ADMINISTRATIVE ASSISTANT TO THE DEAN/DIR. (CABINET LEVEL)	HOLLIDAY	HEATHER	1.00
<b>TOTAL CLASSIFIED FTE</b>			<b><u>3.00</u></b>
<b><u>ADMINISTRATORS</u></b>			
<b><u>CLASSIFIED:</u></b>			
DIRECTOR OF MODERNIZATION	CHERNOCK	V-ANNE	1.00
<b>TOTAL CLASSIFIED ADMINISTRATORS</b>			<b><u>1.00</u></b>
<b>TOTAL MEASURE C BOND FUND FTE</b>			<b><u>4.00</u></b>
<b>DISTRICT TOTALS</b>			<b><u>341.26</u></b>

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET FISCAL YEAR 2008-09**

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**D. DICTIONARY OF BUDGETING AND ACCOUNTING TERMS**

**Appropriation**

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

**Average Daily Attendance**

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

**Budget**

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

**Capital Outlay**

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

**Contingency Reserve**

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

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET FISCAL YEAR 2008-09**

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**Current Expense of Education**

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

**Full-Time Equivalent Student (FTES)**

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

**Fund**

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

**Fund Balance**

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

**General Fund**

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

**Operating Budget**

The current General Fund operating expenditures excluding food services, community services, capital outlay, and outgoing transfers.

**MARIN COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET FISCAL YEAR 2008-09**

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**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.