

MARIN COMMUNITY COLLEGE DISTRICT

COLLEGE OF

MARIN

TENTATIVE BUDGET
FISCAL YEAR 2008 – 2009

As adopted by the Board of Trustees

JUNE 24, 2008

Marin Community College District

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**Marin Community College District
Tentative 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 \$12.2 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 \$12.8 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 Tentative Budget.

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

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

- Budget expenditures exceed planned revenues, reducing the ending Fund Balance.
- Ending Fund Balance at 7.4% of total Unrestricted General Fund expenses.

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

- Secured Property tax increase @ 4.0% or \$1.4 million; overall property tax increase @ 1.7% or \$619,000.
- Enrollment fees remain at \$20 per unit for 2008-09.
- Salaries include "step and column" movements.
- Increase in medical benefits is approximately \$370,000 for 2008-09.
- Non-salaried expenditures were budgeted at 16.0% 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 \$54,993,994 compared to \$51,918,388 for 2007-08. This is an increase of \$3,075,606 or 5.9%, principally due to carryforwards of categorical programs from prior years.

Projected total General Funds Expenditures for 2008-09 are \$55,463,610 compared to \$53,693,591 for 2007-08. This is an increase of \$1,770,029 or 3.3%, principally due carryforwards of categorical programs from prior years.

The 2008-09 budgeted unrestricted revenues of \$43,107,956 increased \$306,964 or 0.7% over the 2007-08 actual unrestricted revenues of \$42,800,992; 2008-09 budgeted unrestricted expenditures of \$43,577,573 is a decrease of \$998,612 or 2.2% over the 2007-08 actual unrestricted expenditures of \$44,576,185.

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

Fiscal year 2007-08 ended lower than originally budgeted due to higher than anticipated expenditures offset by higher revenues. Unrestricted expenditures were approximately \$1,292,000 higher than budgeted, primarily due to increased salary costs; unrestricted revenues were about \$399,000 higher, principally from supplemental taxes, enrollment fees and interest income, resulting in expenditures exceeding revenues by \$893,000.

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. A grant from the Marin Educational Foundation for the District's Child Development program is paid to the District through the COM Foundation.

In 2004-05 the District moved five endowments to the College of Marin Foundation. All endowments are for student scholarships/aid and the Foundation already administers an extensive scholarship program. The principal portions of the endowments are: Irwin P. Diamond Outstanding Graduate Award (\$7,444), the Florence Gastonguay Financial Aid Fund (\$6,175), Frank D. Gomez Scholarship Fund (\$50,000), Charles and Aida McLeran Student Loan Fund (\$2,000) and Kim R. Cortright Scholarship Fund (\$50,000). The total endowment principal transferred was \$115,619.

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

As uncertainty regarding state as well as local funding remains, a strategic plan in collaboration with the Marin Education Fund was developed, and the program redesigned accordingly to help it achieve fiscal stability. Results of 2007-08 operations are estimated at \$50,901 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 (\$35,363).

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, 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 Specialist dedicated to activities of the Measure C Capital Improvement Program.

Based on the 2008-09 planned construction and modernization projects of \$77.1 million, the District will need to plan the sale of a second issue by early spring 2009.

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 Tentative Budget for 2008-09.

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

PART II - FTES STATISTICS, 1998-99 TO 2007-08

FTES DATA

<u>FTES</u>	<u>1999-00</u>	<u>2000-01 *</u>	<u>% CH.</u>	<u>2001-02</u>	<u>% CH.</u>	<u>2002-03</u>	<u>% CH.</u>	<u>2003-04</u>	<u>% CH.</u>
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%
TOTAL	6,567	6,861	4.5%	6,283	-8.4%	5,964	-5.1%	5,372	-9.9%

<u>FTES</u>	<u>2004-05</u>	<u>% CH.</u>	<u>2005-06</u>	<u>% CH.</u>	<u>2006-07</u>	<u>% CH.</u>	<u>(a) 2007-08</u>	<u>% CH.</u>
Credit	4,375	-14.1%	4,040	-7.7%	4,030	-0.2%	4,025	-0.1%
Non-Credit	92	-66.8%	70	-23.6%	248	254.3%	389	56.9%
TOTAL	4,467	-16.8%	4,110	-8.0%	4,278	4.1%	4,414	3.2%

FTES

(a) CCFS 320 as of April 30, 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
TENTATIVE BUDGET 2008-2009**

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

FISCAL YEAR				
REVENUE SUMMARY	ACTUAL 2005-2006	ACTUAL 2006-2007	ESTIMATED ACTUAL 2007-2008	TENTATIVE BUDGET 2008-2009
FUND TITLE				
UNRESTRICTED GENERAL FUND	\$ 39,099,202	\$ 42,455,894	\$ 42,800,992	\$ 43,107,956
COMMUNITY SERVICES	1,326,116	1,305,950	1,105,651	1,092,000
RESTRICTED GENERAL FUND	7,785,762	7,994,493	8,011,745	10,794,038
TOTAL GENERAL FUND	48,211,080	51,756,337	51,918,388	54,993,994
INVESTMENT TRUST FUND	21,817	30,012	36,622	35,000
CHILD DEVELOPMENT FUND	437,128	509,345	500,971	486,400
CAPITAL OUTLAY FUND-HAMILTON	213,996	153,542	111,650	109,750
CAPITAL OUTLAY FUND-MEASURE C	2,581,035	3,191,346	2,000,000	2,000,000
HAMILTON REDEVELOPMENT BOND FUND	73,180	97,330	95,750	102,000
MEASURE C INTEREST/REDEMPTION FUND	8,769,108	8,902,782	9,477,938	9,477,938
SELF-INSURANCE FUND	609,054	644,843	642,500	670,000
RETIREE UNFUNDED MEDICAL BENEFITS FUND	1,000,000	48,002	550,000	-
ASSOCIATED STUDENTS ORGANIZATIONS	60,036	87,465	82,361	87,680
TOTAL - ALL FUNDS	\$ 61,976,434	\$ 65,421,004	\$ 65,416,179	\$ 67,962,761

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

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

FISCAL YEAR			ESTIMATED	TENTATIVE
EXPENDITURE SUMMARY	ACTUAL 2005-2006	ACTUAL 2006-2007	ACTUAL 2007-2008	BUDGET 2008-2009
FUND TITLE				
UNRESTRICTED GENERAL FUND	\$ 38,161,020	\$ 41,027,714	\$ 44,576,185	\$ 43,577,573
COMMUNITY SERVICES	1,326,116	1,305,950	1,105,651	1,092,000
RESTRICTED GENERAL FUND	7,785,762	7,994,493	8,011,745	10,794,038
TOTAL GENERAL FUND	47,272,898	50,328,157	53,693,581	55,463,610
INVESTMENT TRUST FUND	4,843	9,266	25,000	25,000
CHILD DEVELOPMENT FUND	442,335	540,429	551,872	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	20,702,411	77,099,480
HAMILTON REDEVELOPMENT BOND FUND	61,414	66,072	70,488	73,201
MEASURE C INTEREST/REDEMPTION FUND	2,667,065	9,617,463	8,576,821	8,927,350
SELF-INSURANCE FUND	619,449	652,464	642,455	666,134
RETIREE UNFUNDED MEDICAL BENEFITS FUND	-	-	-	1,598,002
ASSOCIATED STUDENTS ORGANIZATIONS	51,122	75,076	68,190	90,130
TOTAL - ALL FUNDS	\$ 58,791,124	\$ 73,355,070	\$ 84,349,356	\$ 144,893,301

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

**PART IV - UNRESTRICTED GENERAL FUND
A. STATEMENT OF CHANGES IN FUND BALANCES**

FISCAL YEAR			ESTIMATED	TENTATIVE		
	ACTUAL	ACTUAL	ACTUAL	BUDGET	DOLLAR	%
	2005-2006	2006-2007	2007-2008	2008-2009	CHANGE	CHANGE
SOURCES OF FUNDS						
BEGINNING FUND BALANCE	\$ 2,917,021	\$ 3,982,094	\$ 5,469,894	\$ 3,697,884	\$ (1,772,011)	-32.4%
REVENUES						
PROGRAM-BASED FUNDING	\$ 35,122,034	\$ 37,404,859	39,089,674	39,593,580	503,906	1.3%
FEDERAL	341	270	232	250	18	7.8%
OTHER STATE	2,706,747	3,644,845	2,663,776	2,519,126	(144,650)	-5.4%
OTHER LOCAL	1,270,080	1,405,920	1,047,310	995,000	(52,310)	-5.0%
TOTAL REVENUE	39,099,202	42,455,894	42,800,992	43,107,956	306,964	0.7%
TOTAL SOURCES	42,016,223	46,437,988	48,270,886	46,805,840	(1,465,047)	-3.0%
USE OF FUNDS						
SALARIES	24,241,175	27,312,713	29,033,264	28,426,113	(607,151)	-2.1%
BENEFITS	7,911,737	8,685,491	9,211,379	9,831,812	620,433	6.7%
TOTAL SALARIES & BENEFITS	32,152,912	35,998,204	38,244,643	38,257,925	13,282	0.0%
FIXED EXPENSES	1,875,449	1,825,634	1,967,078	1,967,078	-	0.0%
OTHER OPERATING	2,720,004	2,726,540	3,401,279	2,903,731	(497,548)	-14.6%
CAPITAL OUTLAY	300,867	357,839	343,219	169,450	(173,769)	-50.6%
OTHER OUTGO	1,111,788	119,497	619,966	129,389	(490,577)	-79.1%
EDUC. EXCELLENCE RESERVE				150,000	150,000	n/a
TOTAL OTHER EXPENSES	6,008,108	5,029,510	6,331,542	5,319,648	(1,011,894)	-16.0%
TOTAL USES	38,161,020	41,027,714	44,576,185	43,577,573	(998,612)	-2.2%
SOURCES OVER (UNDER) USES	3,855,203	5,410,273	3,694,702	3,228,267	(466,435)	-12.6%
TRANSFER IN	126,891	59,621	3,182	-	(3,182)	-100.0%
ENDING FUND BALANCE	\$ 3,982,094	\$ 5,469,894	\$ 3,697,884	\$ 3,228,267	\$ (469,617)	-12.7%
	10.4%	13.3%	8.3%	7.4%		

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

**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 4.0% or \$1.4 million increase 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 53.3%, or approximately \$570,000.

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

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

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2008-2009

UNRESTRICTED GENERAL FUND
B. STATEMENT OF SOURCES OF FUNDS

FISCAL YEAR	ACTUAL			ESTIMATED		TENTATIVE	
	2005-2006	2006-2007	% CHANGE	2007-2008	% CHANGE	2008-2009	% CHANGE
PROGRAM-BASED FUNDING							
STATE APPORTIONMENT	\$ -	\$ -					
STATE SUBVENTIONS	282,928	287,630	1.7%	281,495	-2.1%	280,000	-0.5%
TOTAL	282,928	287,630	1.7%	281,495	-2.1%	280,000	-0.5%
PROPERTY TAXES							
SECURED	30,615,880	33,450,987	9.3%	35,429,654	5.9%	36,838,580	4.0%
SUPPLEMENTAL	1,611,902	1,247,943	-22.6%	1,070,615	-14.2%	500,000	-53.3%
UNSECURED	849,442	727,137	-14.4%	777,392	6.9%	600,000	-22.8%
PRIOR-YEAR	63,309	133,711	111.2%	116,519	-12.9%	75,000	-35.6%
TOTAL TAXES	33,140,533	35,559,778	7.3%	37,394,179	5.2%	38,013,580	1.7%
ENROLLMENT FEES	1,698,573	1,557,451	-8.3%	1,414,000	-9.2%	1,300,000	-8.1%
TOTAL PROGRAM-BASED	35,122,034	37,404,859	6.5%	39,089,674	4.5%	39,593,580	1.3%
FEDERAL REVENUE	341	270	-20.8%	232	-14.1%	250	7.8%
STATE REVENUE							
PARTNERSHIP FOR EXCELL	1,531,499	1,622,163	5.9%	1,669,776	2.9%	1,509,126	-9.6%
OTHER STATE	1,175,248	2,022,682	72.1%	994,000	-50.9%	1,010,000	1.6%
TOTAL STATE	2,706,747	3,644,845	34.7%	2,663,776	-26.9%	2,519,126	-5.4%
LOCAL REVENUE							
INTEREST	176,478	356,567	102.0%	325,000	-8.9%	200,000	-38.5%
NON-RESIDENCE FEES	421,841	477,506	13.2%	450,000	-5.8%	500,000	11.1%
OTHER STUDENT CHARGES	95,081	91,330	-3.9%	85,000	-6.9%	85,000	0.0%
NON-RESIDENCE INSURANCE	-	29,501	n/a	35,000	n/a	35,000	0.0%
MSAT	245,134	219,996	-10.3%	-	n/a	-	n/a
MISCELLANEOUS	329,796	231,020	-30.0%	152,310	-34.1%	175,000	14.9%
	1,270,080	1,405,920	10.7%	1,047,310	-25.5%	995,000	-5.0%
TOTAL REVENUE	\$ 39,099,202	\$ 42,455,894	8.6%	\$ 42,800,992	0.8%	\$ 43,107,956	0.7%

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2008-2009

UNRESTRICTED GENERAL FUND
C. STATEMENT OF USES OF FUNDS

FISCAL YEAR				ESTIMATED	TENTATIVE		
	ACTUAL 2004-2005	ACTUAL 2005-2006	ACTUAL 2006-2007	ACTUAL 2007-2008	BUDGET 2008-2009	DOLLAR CHANGE	% CHANGE
USE OF FUNDS							
SALARIES	\$ 22,850,200	\$ 24,222,421	\$ 27,312,713	\$ 29,033,264	\$ 28,426,113	\$ (607,151)	-2.1%
BENEFITS	7,423,186	7,907,282	8,685,491	9,211,379	9,831,812	620,433	6.7%
TOTAL SALARIES & BENEFITS	30,273,386	32,129,703	35,998,204	38,244,643	38,257,925	13,282	0.0%
FIXED EXPENSES	1,740,151	1,876,936	1,825,634	1,967,078	1,967,078	-	0.0%
OTHER OPERATING	2,100,985	2,719,248	2,726,540	3,401,279	2,903,731	(497,548)	-14.6%
CAPITAL OUTLAY	308,635	300,867	357,839	343,219	169,450	(173,769)	-50.6%
OTHER OUTGO	290,125	1,110,003	119,497	619,966	129,389	(490,577)	-79.1%
EDUC. EXCELLENCE RESERVE			-		150,000	150,000	n/a
TOTAL OTHER EXPENSES	4,439,896	6,007,054	5,029,510	6,331,542	5,319,648	(1,011,894)	-16.0%
TOTAL USES	\$ 34,713,282	\$ 38,136,757	\$ 41,027,714	\$ 44,576,185	\$ 43,577,573	\$ (998,612)	-2.2%

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

**UNRESTRICTED GENERAL FUND
SALARY ANALYSIS**

The permanent Faculty salary budget decreases approximately \$1,024,000 due to a one-time charge to salaries in 2007-08 of \$1.4 million, offset by step and column movements.

The Classified Staff salary budget increases \$242,000 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
TENTATIVE BUDGET 2008-2009

UNRESTRICTED GENERAL FUND
SALARY ANALYSIS

FISCAL YEAR	ESTIMATED			TENTATIVE			
	ACTUAL 2005-2006	ACTUAL 2006-2007	% CHANGE	ACTUAL 2007-2008	% CHANGE	BUDGET 2008-2009	% CHANGE
SALARIES							
FACULTY	14,341,987	16,809,339	17.2%	18,118,524	7.8%	17,094,081	-5.7%
CLASSIFIED	7,852,157	8,178,528	4.2%	8,661,304	5.9%	8,903,516	2.8%
ADMINISTRATORS	2,028,277	2,324,846	14.6%	2,253,436	-3.1%	2,428,516	7.8%
TOTAL SALARIES	\$ 24,222,421	\$ 27,312,713	12.8%	\$ 29,033,264	6.3%	\$ 28,426,113	-2.1%

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

**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 8.7% 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 1.604% for 2008-09.

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

**UNRESTRICTED GENERAL FUND
BENEFIT ANALYSIS**

FISCAL YEAR				ESTIMATED		TENTATIVE	
	ACTUAL 2005-2006	ACTUAL 2006-2007	% CHANGE	ACTUAL 2007-2008	% CHANGE	BUDGET 2008-2009	% CHANGE
PUBLIC RETIREMENT							
STRS	\$ 1,161,850	\$ 1,353,875	16.5%	\$ 1,346,563	-0.5%	\$ 1,375,721	2.2%
PERS	1,265,827	1,356,760	7.2%	1,457,377	7.4%	1,561,096	7.1%
FICA	566,533	617,120	8.9%	676,505	9.6%	683,696	1.1%
MEDICARE	305,985	350,608	14.6%	369,244	5.3%	370,821	0.4%
UNEMPLOYMENT	129,543	28,825	-77.7%	38,692	34.2%	127,918	230.6%
WORKERS COMP. INS.	736,958	558,224	-24.3%	436,648	-21.8%	455,386	4.3%
OTHER	-	-	0.0%	-	0.0%	-	0.0%
TOTAL	4,166,696	4,265,412	2.4%	4,325,029	1.4%	4,574,638	5.8%
HEALTH PROTECTION							
MEDICAL	3,134,860	3,800,146	21.2%	4,262,350	12.2%	4,633,174	8.7%
DENTAL, VISION	605,726	619,933	2.3%	624,000	0.7%	624,000	0.0%
TOTAL	3,740,586	4,420,079	18.2%	4,886,350	10.5%	5,257,174	7.6%
TOTAL BENEFITS	\$ 7,907,282	\$ 8,685,491	9.84%	\$ 9,211,379	6.05%	\$ 9,831,812	6.74%

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

**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
TENTATIVE BUDGET 2008-2009**

**UNRESTRICTED GENERAL FUND
FIXED EXPENSES ANALYSIS**

FISCAL YEAR				ESTIMATED		TENTATIVE	
	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>
FIXED EXPENSES							
UTILITIES							
SEWER SERVICE	\$ 21,340	\$ 24,223	13.5%	\$ 47,618	96.6%	\$ 47,618	0.0%
TELEPHONE	134,505	125,211	-6.9%	147,088	17.5%	\$ 147,088	0.0%
WATER	87,012	99,866	14.8%	97,576	-2.3%	\$ 97,576	0.0%
GAS & ELECTRICITY	1,217,909	1,200,206	-1.5%	1,207,892	0.6%	\$ 1,207,892	0.0%
PEST CONTROL	31,916	31,823	-0.3%	32,904	3.4%	\$ 32,904	0.0%
	<u>1,492,682</u>	<u>1,481,329</u>	<u>-0.8%</u>	<u>1,533,078</u>	<u>3.5%</u>	<u>1,533,078</u>	<u>0.0%</u>
INSURANCE	<u>384,254</u>	<u>344,305</u>	<u>-10.4%</u>	<u>434,000</u>	<u>26.1%</u>	<u>434,000</u>	<u>0.0%</u>
TOTAL	<u>\$ 1,876,936</u>	<u>\$ 1,825,634</u>	<u>-2.7%</u>	<u>\$ 1,967,078</u>	<u>7.7%</u>	<u>\$ 1,967,078</u>	<u>0.0%</u>

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

**UNRESTRICTED GENERAL FUND
OTHER OPERATING EXPENSES ANALYSIS**

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; advertising for staff vacancies and bids; processing costs for new employees.

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

**UNRESTRICTED GENERAL FUND
OTHER OPERATING EXPENSES ANALYSIS**

FISCAL YEAR				ESTIMATED		TENTATIVE	
	ACTUAL 2005-2006	ACTUAL 2006-2007	% CHANGE	ACTUAL 2007-2008	% CHANGE	BUDGET 2008-2009	% CHANGE
OTHER OPERATING EXPENSES							
SUPPLIES & MATERIALS	\$ 418,054	\$ 474,877	13.6%	\$ 607,900	28.0%	\$ 583,051	-4.1%
PERSONAL SVCE, LECTURE	65,532	44,511	-32.1%	85,000	91.0%	34,966	-58.9%
TRAVEL & CONFERENCE	83,733	142,299	69.9%	117,798	-17.2%	135,356	14.9%
DUES & MEMBERSHIP	70,379	73,002	3.7%	70,000	-4.1%	58,432	-16.5%
LEGAL	144,713	400,866	177.0%	402,714	0.5%	246,939	-38.7%
AUDITS & ELECTION	171,152	62,100	-63.7%	232,350	274.2%	55,000	-76.3%
CONTRACTED SERVICES	1,369,406	1,095,661	-20.0%	1,185,741	8.2%	1,098,252	-7.4%
POSTAGE	103,227	105,554	2.3%	137,578	30.3%	126,657	-7.9%
PRINTING & PUBLICATION	100,453	133,765	33.2%	162,651	21.6%	182,713	12.3%
RENTAL & LEASES	42,315	38,484	-9.1%	29,237	-24.0%	40,268	37.7%
RECRUITMENT	97,107	100,147	3.1%	271,967	171.6%	129,812	-52.3%
OTHER DISTRICT-WIDE EXP.	50,932	52,625	3.3%	94,349	79.3%	209,705	122.3%
MISCELLANEOUS *	2,245	2,649	18.0%	3,994	50.8%	2,580	-35.4%
TOTAL	\$ 2,719,248	\$ 2,726,540	0.3%	\$ 3,401,279	24.7%	\$ 2,903,731	-14.6%

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

**UNRESTRICTED GENERAL FUND
CAPITAL OUTLAY 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
TENTATIVE BUDGET 2008-2009

UNRESTRICTED GENERAL FUND
CAPITAL OUTLAY ANALYSIS

FISCAL YEAR	ACTUAL			ESTIMATED		TENTATIVE	
	2005-2006	2006-2007	% CHANGE	2007-2008	% CHANGE	2008-2009	% CHANGE
CAPITAL OUTLAY							
LIBRARY BOOKS/PERIODICALS	\$ 17,449	\$ 14,795	-15.2%	\$ 47,880	223.6%	\$ 13,500	-71.8%
EQUIPMENT NEW & LEASED	283,418	343,044	21.0%	295,339	-13.9%	155,950	-47.2%
TOTAL	\$ 300,867	\$ 357,839	18.9%	\$ 343,219	-4.1%	\$ 169,450	-50.6%
OTHER OUTGO							
HAMILTON REDEV. LOAN		\$ -	-	\$ 9,000	-	\$ 9,000	-
ENERGY LOAN REPAYMENT	110,303	110,489	-	110,966	-	110,374	-
OTHER	(300)	9,008	-	-	-	10,015	-
GASB 45	1,000,000	-	-	500,000	-	-	-
INTERFUND TRANSFERS							
COMPUTER ACCESS PROJ.							
LOAN REPAYMENT							
TOTAL	\$ 1,110,003	\$ 119,497	-89.2%	\$ 619,966	418.8%	\$ 129,389	-79.1%

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

D. COMMUNITY SERVICES

FISCAL YEAR				ESTIMATED		TENTATIVE	
	ACTUAL	ACTUAL	%	ACTUAL	%	BUDGET	%
	2005-2006	2006-2007	CHANGE	2007-2008	CHANGE	2008-2009	CHANGE
REVENUE BY PROGRAM							
C.S. OFFICE/ADVERTISING	\$ 3,223	\$ 2,470	-23.4%	\$ 1,675	-32.2%	\$ 2,000	19.4%
FACILITIES USE	170,689	115,875	-32.1%	104,428	-9.9%	110,000	5.3%
RECREATION COURSES	95,275	137,640	44.5%	168,895	22.7%	150,000	-11.2%
INTENSIVE ENGLISH	225,509	243,341	7.9%	153,415	-37.0%	150,000	-2.2%
EMERITUS	248,672	222,329	-10.6%	157,899	-29.0%	160,000	1.3%
SHORT COURSES/WORKSHOPS	429,082	435,589	1.5%	388,571	-10.8%	390,000	0.4%
MICROCOMPUTER CENTER	153,666	148,706	-3.2%	130,768	-12.1%	130,000	-0.6%
MULTI-MEDIA	-	-		-		-	
Total Revenue	\$ 1,326,116	\$ 1,305,950	-1.5%	\$ 1,105,651	-15.3%	\$ 1,092,000	-1.2%
EXPENDITURES BY PROGRAM							
C.S. OFFICE/ADVERTISING	\$ 563,847	\$ 591,475	4.9%	\$ 525,960	-11.1%	\$ 526,000	0.0%
FACILITIES USE	9,122	12,069	32.3%	7,106	-41.1%	8,000	12.6%
RECREATION COURSES	3,195	7,865	146.2%	2,816	-64.2%	3,000	6.5%
INTENSIVE ENGLISH	149,435	154,375	3.3%	168,599	9.2%	150,000	-11.0%
EMERITUS	144,130	121,881	-15.4%	88,808	-27.1%	90,000	1.3%
SHORT COURSES/WORKSHOPS	199,800	221,122	10.7%	183,590	-17.0%	190,000	3.5%
MICROCOMPUTER CENTER	129,696	137,542	6.0%	125,591	-8.7%	125,000	-0.5%
MULTI-MEDIA	-	-	n/a	-	n/a	-	n/a
DIRECT SUPPORT & OVERHEAD	126,891	59,621	-53.0%	3,182	-94.7%	-	n/a
Total Expenditures	\$ 1,326,116	\$ 1,305,950	-1.5%	\$ 1,105,651	-15.3%	\$ 1,092,000	-1.2%

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

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

Actual expenditures are shown for 2005-06, 2006-07, 2007-08 (Estimated Actuals). 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
TENTATIVE BUDGET 2008-2009

E. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2005-2006	ACTUAL 2006-2007	ESTIMATED ACTUAL 2007-2008	TENTATIVE BUDGET 2008-2009
FEDERAL SOURCES				
Academic Competitive Grant	\$ -	\$ -	\$ 2,325	\$ 45,100
Child Development Training Consortium	13,927	17,196	14,230	14,800
College Work Study Program	220,466	250,953	249,924	249,924
ECE Mentor Program	3,200	3,200	3,200	3,200
Foster Care Education Program (57% Federal)	33,891	46,573	36,850	54,746
Independent Living Program	9,674	10,200	10,200	
Office of Emergency Services – Preparedness Plan Carry-Forward			1,800	1,800
PELL Grant Program	2,578,003	2,490,692	2,529,351	2,713,000
Supplemental Education Opportunity Grants	230,267	165,580	161,000	165,580
Transitional Assistance to Needy Families (50% Federal)	14,445	13,408	13,409	13,409
VTEA - Tech. Prep.	73,549	67,121	76,648	81,405
Vocational & Applied Tech. Education	108,123	97,414	106,991	138,323
TOTAL FEDERAL	\$ 3,285,545	\$ 3,162,337	\$ 3,205,928	\$ 3,481,287

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2008-2009

E. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2005-2006	ACTUAL 2006-2007	ESTIMATED ACTUAL 2007-2008	TENTATIVE BUDGET 2008-2009
STATE SOURCES				
Basic Skills	\$ -	\$ -	\$ 13,670	\$ 90,000
Basic Skills Carry Forward				\$ 204,442
Board Financial Assistance Program Admin. Allowance	201,632	189,249	189,249	189,249
CAL Grants	304,127	263,146	262,975	300,000
California Highway Patrol-Racial Profiling Study Carry Forward			129	
CALWORKS	123,506	114,161	167,777	150,999
Career Explorations			75,000	75,000
Career Technical Education		148,563		
Cooperative Agencies Resources for Education	52,724	73,616	68,637	61,773
Disabled Student Programs & Services	1,416,987	1,439,200	1,432,774	1,289,497
Disabled Student Programs & Services Carry Forward				
Enrollment Fee Waiver - 2% Administrative	19,312	14,611	15,044	15,044
Extended Opportunity Programs & Services	495,005	542,722	604,138	543,724
Extended Opportunity Programs & Services-Carry Forward				
Faculty and Staff Diversity	13,846	12,747	6,058	10,089
Faculty and Staff Diversity-Carry Forward				22,698
Foster Care Education Program (43% State)	25,567	30,327	27,799	41,299
Instructional Equipment and Library Materials	304	186,690	66,426	90,000
Instructional Equipment & Library Materials Carry Forward				212,291
Matriculation (Credit)	262,469	327,643	380,323	342,291
SUB-TOTAL	\$ 2,915,479	\$ 3,342,675	\$ 3,296,329	\$ 3,343,954

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

E. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2005-2006	ACTUAL 2006-2007	ESTIMATED ACTUAL 2007-2008	TENTATIVE BUDGET 2008-2009
STATE SOURCES CONTINUED				
SUB-TOTAL (PREVIOUS PAGE)	\$ 2,915,479	\$ 3,342,675	\$ 3,296,329	\$ 3,343,954
Non-Credit Matriculation	112,549	127,174	157,904	142,332
Multimedia/Economic Development	265,601			
Nursing/Economic Development	60,527	229,296	138,235	324,000
Nursing/Economic Development Carry Forward				140,715
Peace Officers Training	1,111	135	188	3,000
Peace Officers Training Carry Forward				3,385
Physical Plant and Instructional Support	234,405	100,000	66,426	90,000
Physical Plant and Instructional Support - Carry Forward				212,914
Prop. 20 – Lottery – Instructional Supplies	120,790	103,522	87,835	179,463
Prop. 20 – Lottery – Instructional Supplies Carry Forward				158,005
Scheduled Maintenance		14,682	175,845	157,500
Scheduled Maintenance - Carry-Forward				159,853
Telecommunications Technology Infrastructure	42,458	49,771	95,946	32,727
Telecommunications Tech. Infrastructure Carry Forward				4,054
Transfer and Articulation	12,029	4,667	5,000	4,500
Transfer and Articulation Carry Forward				333
Transitional Assistance to Needy Families (50% State)	14,114	13,408	13,408	13,408
TOTAL STATE	\$ 3,779,063	\$ 3,985,330	\$ 4,037,116	\$ 4,970,143

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2008-2009

E. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2005-2006	ACTUAL 2006-2007	ESTIMATED ACTUAL 2007-2008	TENTATIVE BUDGET 2008-2009
LOCAL SOURCES				
Annual Fund Drive	\$ 58,031	\$ 28,228	\$ 20,192	\$ 45,000
Annual Fund Drive Carry-Forward				61,953
Branson	107,033	116,108	120,000	123,600
COM Foundation:				
Donations	1,686	15,903	19,292	10,000
Donations Carry-Forward				10,603
County of Marin – Soccer	200		339	
Health Services - Restricted	184,609	220,555	172,559	226,363
Kaiser Nursing Pathways	26,699			1,181
Marin Child Care Council	2,374		2,586	2,586
Marin Community Foundation – 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		15,579
Parking	272,295	339,291	390,173	400,000
Parking Carry-Forward				447,206
President's Circle		33,453	35,560	50,000
President's Circle Carry-Forward				13,212
Safety Credit Risk Management Carry-Forward	1,400	1,400		1,400
San Rafael Redevelopment Carry-Forward	10,936	82,391		390,262
UC Berkeley - Puente Fund				35,000
Other (Financial Aid Overawards & Return to Title IV)	4,582			
TOTAL LOCAL	\$ 713,354	\$ 846,826	\$ 760,701	\$ 1,834,608

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2008-2009

E. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2005-2006	ACTUAL 2006-2007	ESTIMATED ACTUAL 2007-2008	TENTATIVE BUDGET 2008-2009
OTHER FINANCING SOURCES/OUTGO				
Interfund Transfers In/(Out)	\$ 7,800		\$ 8,000	\$ 8,000
Contingency for Additional Grants	-	-	-	500,000
TOTAL RESTRICTED PROGRAMS	\$ 7,785,762	\$ 7,994,493	\$ 8,011,745	\$ 10,794,038

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

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 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
TENTATIVE BUDGET 2008-2009**

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

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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, 2004 was \$516,599. The remainder of the fund balance is interest earned on these funds.

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

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2008-2009

B. NARRATIVE TEXT AND FINANCIAL STATEMENTS

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

FISCAL YEAR			ESTIMATED	TENTATIVE
	ACTUAL	ACTUAL	ACTUAL	BUDGET
	2005-2006	2006-2007	2007-2008	2008-2009
REVENUE				
Interest Income	\$ 20,607	\$ 30,012	\$ 33,622	\$ 32,000
Additional Endowment Income	1,210	-	3,000	3,000
Total Revenue	21,817	30,012	36,622	35,000
EXPENDITURES				
Financial Aid				
Instructional/College Improvements	4,843	9,266	25,000	25,000
Total Expenditures	4,843	9,266	25,000	25,000
Excess of Revenue Over Expenditures	16,974	20,746	11,622	10,000
Beginning Fund Balance	607,258	624,232	644,978	656,600
ENDING FUND BALANCE	\$ 624,232	\$ 644,978	\$ 656,600	\$ 666,600

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

**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 2008-09, funding is dependent upon the level of state certified enrollments. MEF continued their child care grant for 2007-08, although at a lower level and their continued funding is uncertain after 2007-08.

State and local (parent fee) income is expected to decrease by about \$12,000 and expenditures are budgeted close to 2007-08 estimated actuals. The 2007-08 estimated deficit is covered by the program's Fund Balance, but depletes it to \$28,631. Thus 2008-2009's budgeted deficit of \$63,994 results in an ending fund balance of (\$35,363).

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2008-2009

CHILD DEVELOPMENT FUND
REVENUE AND EXPENDITURE REPORT

FISCAL YEAR	ACTUAL 2005-2006	ACTUAL 2006-2007	ESTIMATED ACTUAL 2007-2008	TENTATIVE BUDGET 2008-2009
REVENUE				
Interest Income	\$ 3,059	\$ 3,828	\$ 2,430	\$ 1,500
Federal Income	19,565	15,127	12,802	11,000
State Income	256,544	306,832	340,400	342,200
State Income-Renovation & Repair Projects	1,271	-	-	-
Other Local Income	59,928	70,846	59,232	50,200
Grants/Contributions	85,795	80,000	71,000	71,500
Interfund Transfer-In - CalWorks	10,966	32,712	15,107	10,000
Total Revenue	437,128	509,345	500,971	486,400
EXPENDITURES				
Certificated Salaries	258,968	333,162	341,346	332,654
Classified Salaries	41,283	46,787	48,108	51,400
Fringe Benefits	110,457	140,792	144,191	145,640
Supplies	3,565	4,138	3,006	4,600
Food	9,870	11,397	12,625	14,000
Other Operating Expenses	1,582	2,240	2,596	2,100
Other Operating Exp.- Renovation & Repair	5,791	-	-	-
Equipment	10,819	1,913	-	-
Total Expenditures	442,335	540,429	551,872	550,394
Excess of Revenue Over Expenditures	(5,207)	(31,084)	(50,901)	(63,994)
Beginning Fund Balance	115,823	110,616	79,532	28,631
ENDING FUND BALANCE	\$ 110,616	\$ 79,532	\$ 28,631	\$ (35,363)

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

**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
TENTATIVE BUDGET 2008-2009

CAPITAL OUTLAY FUND
REVENUE AND EXPENDITURE REPORT

FISCAL YEAR	ACTUAL 2005-2006	ACTUAL 2006-2007	ESTIMATED ACTUAL 2007-2008	TENTATIVE BUDGET 2008-2009
REVENUE				
Interest Income	\$ 18,132	\$ 114,992	\$ 72,500	\$ 70,000
State Supported Projects-Scheduled Maintenance	127,016	-	-	-
Capital Outlay Projects	30,898	-	-	-
Property Rental	37,950	38,550	39,150	39,750
Total Revenue	213,996	153,542	111,650	109,750
EXPENDITURES				
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
Total Expenditures and Transfers	292,527	14,058	18,538	400,000
Excess of Revenue Over Expenditures	(78,531)	139,484	93,112	(290,250)
Beginning Fund Balance	1,734,001	1,655,470	1,794,954	1,888,066
ENDING FUND BALANCE	\$ 1,655,470	\$ 1,794,954	\$ 1,888,066	\$ 1,597,816

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

**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 2008-09 budget outlines approximately \$77.1 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, 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.

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE 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	TENTATIVE BUDGET 2008-2009
REVENUE				
Measure C Bond Proceeds	\$ -	\$ -	\$ -	\$ -
Interest Income	2,581,035	3,191,346	2,000,000	2,000,000
Total Revenue	2,581,035	3,191,346	2,000,000	2,000,000
EXPENDITURES				
PROGRAM LEVEL				
Assessments and Studies	3,299,306	1,429,373	295,953	611,103
Program Management	1,044,476	1,007,992	799,992	871,344
Program Support	235,699	569,068	535,985	575,354
Program Services and Fees	77,192	101,258	60,188	78,961
Non-Project Budget Contingency	-	-	-	1,000,000
Subtotal	4,656,673	3,107,691	1,692,118	3,136,762
DISTRICT WIDE				
Information Technology	1,328,399	1,882,286	1,719,536	1,045,253
Swing Space	-	-	791,027	2,473,068
Miscellaneous Items	103,277	114,219	-	-
	1,431,676	1,996,505	2,510,563	3,518,321
PROJECTS				
BOLINAS FACILITY				
KENTFIELD CAMPUS				
New Central Plant/ Sewer Line/ Joint Trench	-	85,089	2,901,910	6,176,976
West Campus Bridge	-	75,419	27,334	1,897,248
Tree Removal Kentfield	35,101	259,037	-	-
Larkspur Annex Demolition	131,904	874,401	102,679	15,119
New Math Social & Behavioral and Science Building	-	983,498	4,026,650	4,724,664
Modernize/ New Performing Arts Center & Exhibition Spt	93,840	314,089	784,184	502,156
New Fine Arts	-	348,183	920,998	4,003,805
Diamond PE Center Modernization	157,472	1,860,132	3,119,684	20,798,807
Harlan Center Modernization	1,459	-	-	-
Gateway	-	123,122	-	54,364
Learning Resource Center	1,305	-	-	-
Kentfield Campus Expenditures	421,081	4,922,970	11,883,439	40,173,139
INDIAN VALLEY CAMPUS				
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	23,520	14,431
Ignacio Creek Erosion Mitigation	108,917	71,139	70,478	1,342,610
Transportation Tech Complex	-	429,195	932,853	9,360,339
IVC Main Building Complex	-	442,401	1,482,618	16,964,119
Geothermal Field IVC	-	34,034	1,268,114	197,577
Misc IVC	-	38,366	838,708	2,392,182
Indian Valley Campus Expenditures	853,659	2,024,920	4,616,291	30,271,258
Total Expenditures	7,379,471	12,052,086	20,702,411	77,099,480
Excess of Revenue Over Expenditures	(4,798,436)	(8,860,740)	(18,702,411)	(75,099,480)
Beginning Fund Balance	74,526,789	69,728,353	60,867,613	42,165,202
ENDING FUND BALANCE	\$ 69,728,353	\$ 60,867,613	\$ 42,165,202	\$ (32,934,278)

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

**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
TENTATIVE BUDGET 2008-2009**

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

FISCAL YEAR	ACTUAL 2005-2006	ACTUAL 2006-2007	ESTIMATED ACTUAL 2007-2008	TENTATIVE BUDGET 2008-2009
REVENUE				
Interest	\$ 7,807	\$ 12,392	\$ 10,750	\$ 12,000
Proceeds from Hamilton Redevelopment Agency	51,848	84,938	85,000	90,000
Proceeds from Lease Revenue Bond	-	-	-	-
Interfund Transfer In	13,525			
Total Revenue	73,180	97,330	95,750	102,000
EXPENDITURES				
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	
Total Expenditures	61,414	66,072	70,488	73,201
Excess of Revenue Over Expenditures	11,766	31,258	25,262	28,799
Beginning Fund Balance	255,467	267,233	298,491	323,753
ENDING FUND BALANCE	\$ 267,233	\$ 298,491	\$ 323,753	\$ 352,552

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

**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 \$8.6 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
TENTATIVE BUDGET 2008-2009**

**MEASURE C BOND INTEREST AND REDEMPTION 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>TENTATIVE</u> <u>BUDGET</u> <u>2008-2009</u>
REVENUE				
Interest	\$ 167,337	\$ 183,561	\$ 200,000	\$ 200,000
Proceeds from Ad Valorem Tax	8,601,771	8,719,221	9,277,938	9,277,938
Total Revenue	<u>8,769,108</u>	<u>8,902,782</u>	<u>9,477,938</u>	<u>9,477,938</u>
EXPENDITURES				
Bond Principal	-	6,200,000	5,485,000	6,135,000
Interest	2,666,540	3,416,938	3,091,821	2,792,350
Miscellaneous Expenses	525	525		
Total Expenditures	<u>2,667,065</u>	<u>9,617,463</u>	<u>8,576,821</u>	<u>8,927,350</u>
Excess of Revenue Over Expenditures	6,102,043	(714,681)	901,117	550,588
Beginning Fund Balance	2,465,336	8,567,379	7,852,698	8,753,814
ENDING FUND BALANCE	<u>\$ 8,567,379</u>	<u>\$ 7,852,698</u>	<u>\$ 8,753,814</u>	<u>\$ 9,304,402</u>

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

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

The District self-insures for vision service and for dental coverage. All revenue for these programs comes from the General Fund. The 2008-09 Tentative Budget does not include any rate increases.

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2008-2009

SELF-INSURANCE FUND
REVENUE AND EXPENDITURE FUND

FISCAL YEAR	ACTUAL	ACTUAL	ESTIMATED	TENTATIVE
	2005-2006	2006-2007	ACTUAL	BUDGET
			2007-2008	2008-2009
REVENUE				
Vision Care	\$ 65,983	\$ 70,229	\$ 66,000	\$ 68,000
Dental	539,743	569,555	570,000	600,000
Interest Income	3,328	5,059	6,500	2,000
Total Revenue	609,054	644,843	642,500	670,000
EXPENDITURES				
Vision Care:				
Administrative Fees	8,022	8,970	7,500	7,500
Claims	50,135	63,312	41,000	48,000
Dental:				
Administrative Fees	37,390	38,234	38,000	38,000
Claims	523,902	541,948	555,955	572,634
Total Expenditures	619,449	652,464	642,455	666,134
Excess of Revenue Over Expenditures	(10,395)	(7,621)	45	3,866
Beginning Fund Balance	18,016	7,621	-	45
ENDING FUND BALANCE	\$ 7,621	\$ -	\$ 45	\$ 3,911

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

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

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

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

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

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

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
TENTATIVE BUDGET 2008-2009

RETIREE UNFUNDED MEDICAL BENEFITS LIABILITY FUND
REVENUE AND EXPENDITURE REPORT

FISCAL YEAR	ACTUAL 2005-2006	ACTUAL 2006-2007	ESTIMATED ACTUAL 2007-2008	TENTATIVE BUDGET 2008-2009
REVENUE				
Interfund Transfer-In - General Fund	\$ 1,000,000	\$ -	\$ 500,000	\$ -
Interest Income		48,002	50,000	
Total Revenue	1,000,000	48,002	550,000	-
EXPENDITURES				
Other Outgo	-	-	-	1,598,002
Total Expenditures	-	-	-	1,598,002
Excess of Revenue Over Expenditures	1,000,000	48,002	550,000	(1,598,002)
Beginning Fund Balance	-	1,000,000	1,048,002	1,598,002
ENDING FUND BALANCE	\$ 1,000,000	\$ 1,048,002	\$ 1,598,002	\$ -

ASSOCIATED STUDENTS ORGANIZATIONS

Tentative 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
TENTATIVE BUDGET 2008-2009**

ASSOCIATED STUDENTS COLLEGE OF MARIN

FISCAL YEAR	ACTUAL 2005-2006	ACTUAL 2006-2007	ESTIMATED ACTUAL 2007-2008	TENTATIVE BUDGET 2008-2009
REVENUE				
Other Local Income	\$ 34,544	\$ 41,422	\$ 41,450	\$ 41,330
Contingency	-	-		
Total Revenue	34,544	41,422	41,450	41,330
EXPENDITURES				
Supplies	8,837	8,347	8,874	10,700
Contracted Services	660	-	65	350
Postage	18	13	30	30
Telephone	642	347	-	-
Travel/Conference	-	-	491	2,000
Membership & Dues	-	45	-	-
Printing	5,315	1,421	1,472	2,331
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	650	500
Interfund Transfers-MCCD	6,858	14,000	8,975	12,000
Grants/Scholarships	1,000	1,000	-	1,000
Bookstore Vouchers	5,500	5,500	6,500	6,500
Contingency	-	-	-	1,219
Total Expenditures	30,776	40,245	31,715	41,330
Excess of Revenue Over Expenditures	3,768	1,177	9,735	-
Beginning Fund Balance	51,954	55,722	56,899	66,634
ENDING FUND BALANCE	\$ 55,722	\$ 56,899	\$ 66,634	\$ 66,634

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

ASSOCIATED STUDENTS INDIAN VALLEY CAMPUS

FISCAL YEAR	ACTUAL 2005-2006	ACTUAL 2006-2007	ESTIMATED ACTUAL 2007-2008	TENTATIVE BUDGET 2008-2009
REVENUE				
Other Local Income	\$ 4,477	\$ 4,541	\$ 4,032	\$ 4,700
Contingency	-	-	-	500
Total Revenue	4,477	4,541	4,032	5,200
EXPENDITURES				
Supplies	3,420	3,400	3,400	3,400
Printing	-	-	-	-
Other Outgo:				
Interfund Transfer	-	-	-	500
Grants/Scholarships	800	800	800	800
Contingency	-	-	-	500
Total Expenditures	4,220	4,200	4,200	5,200
Excess of Revenue Over Expenditures	257	341	(168)	-
Beginning Fund Balance	23,195	23,452	23,793	23,625
ENDING FUND BALANCE	\$ 23,452	\$ 23,793	\$ 23,625	\$ 23,625

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

ASSOCIATED STUDENTS EMERITUS COLLEGE

FISCAL YEAR			ESTIMATED	TENTATIVE
	ACTUAL	ACTUAL	ACTUAL	BUDGET
	2005-2006	2006-2007	2007-2008	2008-2009
REVENUE				
Other Local Income	\$ 8,190	\$ 7,703	\$ 6,779	\$ 7,650
Contingency	-	-		500
Total Revenue	8,190	7,703	6,779	8,150
EXPENDITURES				
Supplies	2,868	3,386	2,778	2,800
Travel/Conference	40	141	-	200
Contracted Services	847	715	125	700
Postage	1,964	1,654	1,541	2,000
Printing	2,413	2,751	2,310	2,700
Equipment	-	-	-	-
Other Outgo:				
Grants/Scholarships	1,056	877	1,181	1,700
Contingency	-	-		500
Total Expenditures	9,188	9,524	7,935	10,600
Excess of Revenue Over Expenditures	(998)	(1,821)	(1,156)	(2,450)
Beginning Fund Balance	15,425	14,427	12,606	11,450
ENDING FUND BALANCE	\$ 14,427	\$ 12,606	\$ 11,450	\$ 9,000

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2008-2009

ASSOCIATED STUDENTS REPRESENTATION FEE FUND

FISCAL YEAR	ACTUAL 2005-2006	ACTUAL 2006-2007	ESTIMATED ACTUAL 2007-2008	TENTATIVE BUDGET 2008-2009
REVENUE				
Other Local Income	\$ 12,825	\$ 33,799	\$ 30,100	\$ 33,000
Total Revenue	12,825	33,799	30,100	33,000
EXPENDITURES				
Supplies	284	3,272	250	4,000
Travel / Conference	6,654	12,869	24,090	27,300
Membership & Dues	-	-	-	-
Telephone	-	-	-	-
Printing	-	221	-	600
Postage	-	-	-	100
Equipment	-	4,745	-	1,000
Total Expenditures	6,938	21,107	24,340	33,000
Excess of Revenue Over Expenditures	5,887	12,692	5,760	-
Beginning Fund Balance	14,519	20,406	33,098	38,858
ENDING FUND BALANCE	\$ 20,406	\$ 33,098	\$ 38,858	\$ 38,858

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

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2008-2009

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
TENTATIVE 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:	4,278.00		
2. 2007-08 Second Period Actual FTES:	4,414.00		
3. 2007-08 Population Change Factor:	1.03179		
(line C.2. divided by line C.1.)			
D. 2007-08 Limit Adjusted by inflation and population factors (line A multiplied by line B and Line C.3.)			43,128,466
E. Adjustments to Increase Limit			
1. Transfers in of financial responsibility	-		
2. Temporary voter approved increases	-		
3. Total adjustment - increase	-		
Subtotal			43,128,466
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		\$	43,128,466
H. Increase in Appropriation Limit per California Government Code 7902.1			-
I. 2008-09 Appropriation Limit		\$	43,128,466

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE 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)	\$	1,669,776
B. State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)		281,495
C. Local Property Taxes		37,394,179
D. Estimated Excess Debt Service Taxes		-
E. Estimated Parcel Taxes		-
F. Interest on Proceeds of Taxes		325,000
G. Local Appropriations from taxes for un-reimbursed State, Court and Federal Mandates		-
H. 2008-09 Appropriations Subject to Limit	\$	<u><u>39,670,450</u></u>

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2008-2009

C. AUTHORIZED STAFFING

	Faculty	Classified	Administrators	Totals
1. Unrestricted General Fund	109.11	157.98	21.00	288.09
2. Community Education and Services		3.83	1.00	4.83
3. Restricted General Fund	10.44	23.52	0.50	34.46
4. Child Development Fund	7.80	0.58	1.00	9.38
5. Capital Outlay Fund for Measure C		3.00	1.50	4.50
District Totals	127.35	188.91	25.00	341.26

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2008-2009

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
COUNSELOR	FLYNN	ROBERT	0.85
COUNSELOR	FURUYA	BRUCE	1.00
COUNSELOR	HLAVACHEK	LETTA	1.00
COUNSELOR	MAGALLANES	ALEXANDRA	0.55
COUNSELOR	MIZE-KURZMAN	PAMELA	1.00
COUNSELOR	NG-JUNG	BESSIE	0.68
COUNSELOR	ROBINSON	KAREN	0.53
COUNSELOR	TENISON-SCOTT	JOETTA	0.50
COUNSELOR	WILLIAMS	CHARLES	1.00
DEPARTMENT CHAIR/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

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2008-2009

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
INSTRUCTOR	ARMENDARIZ	JOAQUIN	1.00
INSTRUCTOR	ARNOLD	CHESTER	1.00
INSTRUCTOR	BELLISIMO	YOLANDA	1.00
INSTRUCTOR	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	CHAVEZ	ROBERT	1.00
INSTRUCTOR	COAD	VICTORIA	1.00
INSTRUCTOR	COTTLE	WINDEE	1.00
INSTRUCTOR	CROSBY	FRANK	1.00
INSTRUCTOR	DASILVA	PAUL	1.00
INSTRUCTOR	DELANEY	DOUGLAS	1.00
INSTRUCTOR	DENERIS	JAMIE	1.00
INSTRUCTOR	DODGE	MARGARET	1.00
INSTRUCTOR	DOUGAN	MICHAEL	1.00
INSTRUCTOR	DOUGLASS	SANDRA	1.00
INSTRUCTOR	DUNMIRE	ERIK	1.00
INSTRUCTOR	EDWARDS	SHAQUAM	1.00
INSTRUCTOR	FEARNLEY	HENRY	1.00
INSTRUCTOR	FOSS	DONALD	1.00
INSTRUCTOR	FRESCHI	KATHRYN	1.00
INSTRUCTOR	GOLITZIN	GEORGE	1.00
INSTRUCTOR	GONZALEZ	JAMES	1.00

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2008-2009

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
INSTRUCTOR	HINDS	JOHN	1.00
INSTRUCTOR	HOLUB	THOMAS	1.00
INSTRUCTOR	HOM	GRACE	1.00
INSTRUCTOR	HRITZ	GEORGE	1.00
INSTRUCTOR	JONES	DAVID	1.00
INSTRUCTOR	KELLY	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	LAVIN	ROBIN	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

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

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
INSTRUCTOR	VACANT		1.00
LIBRARIAN	COX	CARL	1.00
LIBRARIAN	PRIEWE	JOHN	1.00
LIBRARIAN	RISCH	JOAN	1.00
TOTAL FACULTY FTE			<u>109.11</u>
<u>CLASSIFIED</u>			
ACCOMPANIST	PAUL	JEFFREY	0.33
ACCOUNTANT	BARKER	LESLIE	1.00
ACCOUNTANT	VACANT		1.00
ACCOUNTING SPECIALIST	BARZEGAR	NATALIE	1.00
ACCOUNTS PAYABLE SPECIALIST	AVILES	FRANCISCO	1.00
ACCOUNTS PAYABLE SPECIALIST	FRAGATA	MARILOU	1.00
ADMINISTRATIVE ASSISTANT	BANIQUED	JESSE	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
TENTATIVE BUDGET 2008-2009

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
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	ARCHAMBEAU	CONSUELO	0.50
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
TENTATIVE BUDGET 2008-2009**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
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	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

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2008-2009

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
EOPS COORDINATOR	GARRETSON	CANDICE	0.20
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	MADDEN	EILEEN	0.73
FINANCIAL AID TECHNICIAN	PEREZ	CAROL	1.00
GARDENER	AMOS	SCOTT	1.00
GARDENER	CHAMBERLAIN	BOB	1.00
GARDENER	CRAIG	RODNEY	1.00
GARDENER	DOMINGUEZ	PAUL	1.00
GARDENER	FAHY	PHILIP	1.00
GARDENER	GARRETT	STEVEN	1.00
GARDENER	WADSWORTH	BILL	1.00
GRAPHIC DESIGN SPECIALIST	GOUCHER	JANICE	1.00
GRAPHIC DESIGN SPECIALIST	MAHONEY	DAVID	1.00
HEALTH & SAFETY COORDINATOR	VACANT		0.60
HIGH SCHOOL OUTREACH FINANCIAL AID COORDINATOR	VACANT		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
HUMAN RESOURCES TECHNICIAN	LAKOMSKI	KIMIE	0.53

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

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
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
LABORATORY TECH., COMPUTER TECH.	BEYER	MARYGALE	1.00

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2008-2009

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
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
OFFICE TECHNICIAN	KIDD	THELMA	1.00

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

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
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
REPROGRAPHICS & MAIL SUPERVISOR	RICCIUTI	ANNIE	1.00

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2008-2009

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
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
TOTAL CLASSIFIED FTE			<u>157.98</u>

ADMINISTRATORS

ACADEMIC:

SUPERINTENDENT/PRESIDENT	WHITE	FRANCES	1.00
VICE PRESIDENT OF COLLEGE OPERATIONS	HARRISON	ALBERT	1.00
VICE PRESIDENT OF STUDENT LEARNING	MARTINEZ	ANITA	1.00
EXECUTIVE DEAN OF HR & LABOR RELATIONS	BEAM	LINDA	1.00
INTERIM CHIEF INFORMATION OFFICER	VACANT		0.50
DEAN OF ARTS & HUMANITIES	SNYDER	DAVID	1.00
INTERIM DEAN OF ENROLLMENT SERVICES	BALESTRERI	ROBERT	1.00

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

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>ADMINISTRATORS</u>			
<u>ACADEMIC:</u>			
DEAN OF MATH AND SCIENCES	ARNOLD	JAMES	1.00
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	VACANT		1.00
DIRECTOR OF STUDENT AFFAIRS & HEALTH CENTER	CEDILLO	ARNULFO	0.50
TOTAL ACADEMIC ADMINISTRATORS			<u>16.00</u>
<u>CLASSIFIED:</u>			
DIRECTOR OF ACADEMIC SERVICES & ARTICULATION	POGAN	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
TOTAL CLASSIFIED ADMINISTRATORS			<u>5.00</u>
TOTAL ADMINISTRATIVE FTE			<u>21.00</u>
TOTAL UNRESTRICTED FTE			<u>288.09</u>

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2008-2009

C. COMMUNITY EDUCATION AND SERVICES AUTHORIZED STAFFING

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

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 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
TOTAL FACULTY FTE			10.44

<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
BOOKSTORE RECEIVING CLERK	VACANT		1.00

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2008-2009

C. RESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
COLLEGE POLICE SVCS. ASST.	MINOIA	MARCO	0.40
DSP&S BOOKS ON TAPE/E-TEXT TECH.	SAGE	MARY	0.53
DSPS SPECIALIST	COKINOS	SHILOH	1.00
DSPS SUPPORT SERV.TECH	ZARREHPARVAR	XENIA	0.92
EOPS COORDINATOR	GARRETSON	CANDICE	0.80
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.	BAGTAS-CARMONA	EMY	0.50
GARDENING SERVICES SUPERVISOR	BURKE	THOMAS	1.00
HEALTH SERVICES ASST.	CABONCE	JEAN	0.60
HEALTH SERVICES ASST.	CASTRO	JOSEPHINE	0.40
HIGH SCHOOL OUTREACH FINANCIAL AID COOR.	VACANT		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

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2008-2009

C. RESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
POLICE OFFICER	WIDGER	DANIEL	0.40
PROGRAM TECHNICIAN, DSPS	BURKHARDT	BRIANNA	0.80
PROGRAM TECHNICIAN, DSPS	MAYO	MILES	0.49
TESTING TECHNICIAN	FRAITES	DEE	0.16
TUTORING CENTER COORDINATOR	REETZ	BECKY	0.20
TOTAL CLASSIFIED FTE			<u>23.52</u>
<u>ADMINISTRATORS</u>			
<u>ACADEMIC:</u>			
INTERIM DIRECTOR OF STUDENT AFFAIRS & HEALTH CENTER	CEDILLO	ARNULFO	0.50
TOTAL ACADEMIC ADMINISTRATORS			<u>0.50</u>
TOTAL ADMINISTRATIVE FTE			<u>0.50</u>
TOTAL RESTRICTED FTE			<u>34.46</u>

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2008-2009

C. CHILD DEVELOPMENT 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><u>7.80</u></u>
<u>CLASSIFIED</u>			
OFFICE TECHNICIAN**	HYLAND	LINDA	0.58
TOTAL CLASSIFIED FTE			<u><u>0.58</u></u>
<u>ADMINISTRATORS</u>			
<u>ACADEMIC:</u>			
DIRECTOR OF CHILD CARE PROGRAMS	ROOT	ELIZABETH	1.00
TOTAL ADMINISTRATIVE FTE			<u><u>1.00</u></u>
TOTAL CHILD DEVELOPMENT FUND FTE			<u><u>9.38</u></u>

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C. CAPITAL OUTLAY FUND FOR MEASURE C AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
ACCOUNTANT	VACANT		1.00
ACCOUNTS PAYABLE SPECIALIST	SEDIE	THEO	1.00
ADMINISTRATIVE ASSISTANT TO THE DEAN/DIR. (CABINET LEVEL)	HOLLIDAY	HEATHER	1.00
TOTAL CLASSIFIED FTE			<u>3.00</u>
<u>ADMINISTRATORS</u>			
<u>ACADEMIC:</u>			
INTERIM CHIEF INFORMATION OFFICER	VACANT		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>341.26</u>

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 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).

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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.