

MARIN COMMUNITY COLLEGE DISTRICT

COLLEGE OF

MARIN

TENTATIVE BUDGET

FISCAL YEAR 2009 – 2010

As adopted by the Board of Trustees

JUNE 23, 2009

Marin Community College District

Board of Trustees

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Marin Community College District Tentative Budget Fiscal Year 2009-10

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PART I – BUDGET HIGHLIGHTS

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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 2008-09 the District received approximately \$13.7 million more as a Basic Aid district – the “Basic Aid increment” – than it would have received from apportionment. In 2009-10 the Basic Aid increment will be approximately \$14.1 million.

2. The State Budget Process and College of Marin

The most significant elements for the College in the State budget process for 2009-10 are the following:

- The State budget crisis makes all State funding extremely uncertain. The May revise proposes phasing out CalGrants, eliminating Calworks, and severe reductions in funding for certain categorical programs including child care. Categorical programs are budgeted in the 2009-10 Tentative Budget at 85% of the 2008-09 allocations.
- Student Enrollment for 2009-10 fiscal year remains at \$20 per unit.

3. Discussion of the Proposed Budget for Fiscal Year 2009-10

The Tentative Budget for 2009-10 has the following key elements:

- Budget expenditures exceed planned revenues, reducing the ending Fund Balance.
- The Ending Fund Balance for 2009-10 is 8.5% of total Unrestricted General Fund expenses compared to the estimated 10.1% for 2008-09.

3. Discussion of the Proposed Budget for Fiscal Year 2009-10 (continued)

- Secured Property tax increase @ 1.5% or \$552,000; overall property tax increase @ 1.0% or \$390,700.
- Enrollment fees remain at \$20 per unit for 2009-10.
- Salaries include “step and column” movements.
- Increase in medical benefits is approximately \$295,500 for 2009-10.
- Non-salaried expenditures were budgeted at 11.2% lower than 2008-09 levels.
- All three bargaining unit contracts are up for renewal.

4. Analysis and Comparison of Revenue and Expense

Projected total General Fund Revenue for 2009-10 is \$57.4 million compared to \$54.8 million for 2008-09. This is an increase of \$2.6 million or 4.6%, principally due to deferred revenues of categorical programs from prior years.

Projected total General Funds Expenditures for 2009-10 are \$57.9 million compared to \$54.8 million for 2008-09. This is an increase of \$3.1 million or 5.7%, principally due to carryforwards of categorical programs from prior years.

The 2009-10 budgeted unrestricted revenues of \$44.7 million decreased \$79,500 or 0.2% over the 2008-09 unrestricted revenues of \$44.6 million; 2009-10 budgeted unrestricted expenditures of \$45.0 million is an increase of \$504,400 or 1.1% over the 2008-09 unrestricted expenditures of \$44.5 million.

5. Discussion of Year-end Results for Fiscal Year 2008-09

For 2008-09, the fiscal year ended higher than originally budgeted due to higher than anticipated revenues and lower than anticipated expenditures. Unrestricted revenues were about \$1.1 million higher than budgeted, principally from secured and supplemental taxes; unrestricted expenditures were approximately \$180,100 lower than budgeted, primarily due to

other expenditures being higher than budgeted offset by salaries and benefits being lower than budgeted; resulting in revenues exceeding expenditures by \$49,000.

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 2008-09 was in the amount of \$9,835,000 and for 2009-10 the note is \$8,500,000.

Highlights Of The Special Funds

Investment Trust Fund Previously "Foundation Trust Fund", the name of this fund was changed in accordance with the accounting and financial statement guidelines of the California Community Colleges Chancellor's Office. The interest earned on the donations in this fund are used to support scholarships and other direct financial aid to students, and other instructional improvement activities. One grant was shifted to the College of Marin Foundation in 1996-97, and the R. A. Brown Journalism Chair endowment was shifted to the Foundation in 1997-98 at the donor's request.

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.

Uncertainty regarding state as well as local funding remains. Results of 2008-09 operations are estimated at \$67,600 in expenditures exceeding revenues. The 2009-10 budget has a \$42,900 operating deficit, or \$24,740 less than 2008-09 estimated results. The budget improvement is driven by the salary and benefits decreases associated with staffing changes. The 2009-2010 ending fund balance is budgeted at \$0 due to General Fund transfers of \$34,400 (2008-09) and \$42,900 (2009-10).

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. In February 2009, an additional \$75 million in bonds were sold pursuant to a public sale. All proceeds were delivered to the Marin County Treasury for credit of College of Marin into its building fund.

Hamilton Redevelopment Bond Redemption Fund In 2003/04 the District approved the issuance of a lease revenue bond. The financing was accomplished, and a total of \$3.1 million of bond funds were generated. After financing and placement costs, the District had \$2.7 million available to fund capital facilities renewal projects and capital equipment purchases, and \$213,000 held in the required debt service reserve. The bond is repaid by the stream of revenues due to the District from the Hamilton Redevelopment Project. Debt service for 2008-09 amounted to \$73,000 and is projected to be \$77,000 for 2009-10.

Measure C Bond Redemption Fund Original Issue Premiums of \$3.0 million 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.

In relation to the February 2009 bond sale, \$2.0 million issue premiums netted against \$1.2 million cost of issuance. This fund is used for the payment of principal and interest on the bond.

Debt service for 2009-10 is projected to be \$3.1 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 2009-10.

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
TENTATIVE BUDGET 2009-2010**

PART II - FTES STATISTICS, 2000-01 TO 2008-09

FTES DATA

FTES	2000-01 *	2001-02	% CH.	2002-03	% CH.	2003-04	% CH.	2004-05	% CH.
Credit	6,024	5,599	-7.1%	5,463	-2.4%	5,096	-6.7%	4,375	-14.1%
Non-Credit	837	684	-18.3%	501	-26.8%	276	-44.9%	92	-66.8%
TOTAL	6,861	6,283	-8.4%	5,964	-5.1%	5,372	-9.9%	4,467	-16.8%

FTES	2005-06	% CH.	2006-07	% CH.	2007-08	% CH.	2008-09	(a) % CH.
Credit	4,040	-7.7%	4,030	-0.2%	4,033	0.1%	4,205	4.3%
Non-Credit	70	-23.6%	248	254.3%	391	57.7%	211	-46.0%
TOTAL	4,110	-8.0%	4,278	4.1%	4,424	3.4%	4,416	-0.2%

FTES

(a) CCFS 320 as of April 30, 2009

* 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 2009-2010**

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

FISCAL YEAR			ESTIMATED	TENTATIVE
REVENUE SUMMARY	ACTUAL	ACTUAL	ACTUAL	BUDGET
	2006-2007	2007-2008	2008-2009	2009-2010
FUND TITLE				
UNRESTRICTED GENERAL FUND	\$ 42,455,894	\$ 43,261,057	\$ 44,582,368	\$ 44,502,894
COMMUNITY SERVICES	1,305,950	1,175,603	963,604	942,000
RESTRICTED GENERAL FUND	7,994,493	8,189,269	9,293,006	11,919,414
TOTAL GENERAL FUND	51,756,337	52,625,929	54,838,978	57,364,308
INVESTMENT TRUST FUND	30,012	32,081	22,011	33,000
CHILD DEVELOPMENT FUND	509,345	535,598	535,108	556,148
CAPITAL OUTLAY FUND-HAMILTON	153,542	107,029	63,005	53,300
CAPITAL OUTLAY FUND-MEASURE C	3,191,346	2,532,328	77,000,000	2,000,000
HAMILTON REDEVELOPMENT BOND FUND	97,330	93,163	84,916	81,400
MEASURE C INTEREST/REDEMPTION FUND	8,902,782	9,141,347	4,629,613	3,224,000
SELF-INSURANCE FUND	644,843	641,133	618,500	645,000
RETIREE UNFUNDED MEDICAL BENEFITS FUND	48,002	546,806	36,450	-
ASSOCIATED STUDENTS ORGANIZATIONS	87,465	92,945	86,717	92,510
TOTAL - ALL FUNDS	\$ 65,421,004	\$ 66,348,359	\$ 137,915,298	\$ 64,049,666

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2009-2010**

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

FISCAL YEAR				
EXPENDITURE SUMMARY	ACTUAL 2006-2007	ACTUAL 2007-2008	ESTIMATED ACTUAL 2008-2009	TENTATIVE BUDGET 2009-2010
FUND TITLE				
UNRESTRICTED GENERAL FUND	\$ 41,027,714	\$ 44,086,699	\$ 44,533,340	\$ 45,037,722
COMMUNITY SERVICES	1,305,950	1,175,603	963,604	942,000
RESTRICTED GENERAL FUND	7,994,493	8,189,269	9,293,006	11,919,414
TOTAL GENERAL FUND	50,328,157	53,451,571	54,789,950	57,899,136
INVESTMENT TRUST FUND	9,266	8,906	4,000	25,000
CHILD DEVELOPMENT FUND	540,429	581,883	568,355	556,148
CAPITAL OUTLAY FUND-HAMILTON	14,058	18,538	(437)	400,000
CAPITAL OUTLAY FUND-MEASURE C	12,052,086	21,180,251	38,620,398	82,458,735
HAMILTON REDEVELOPMENT BOND FUND	66,072	70,488	74,851	78,976
MEASURE C INTEREST/REDEMPTION FUND	9,617,463	8,668,763	10,235,927	3,083,375
SELF-INSURANCE FUND	652,464	641,133	618,054	641,001
RETIREE UNFUNDED MEDICAL BENEFITS FUND	-	-	1,631,258	-
ASSOCIATED STUDENTS ORGANIZATIONS	75,076	73,447	70,957	93,500
TOTAL - ALL FUNDS	\$ 73,355,070	\$ 84,694,980	\$ 106,613,313	\$ 145,235,871

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2009-10**

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

FISCAL YEAR	ACTUAL 2006-2007	ACTUAL 2007-2008	ESTIMATED ACTUAL 2008-2009	TENTATIVE BUDGET 2009-2010	DOLLAR CHANGE	% CHANGE
SOURCES OF FUNDS						
REVENUES						
PROGRAM-BASED FUNDING	37,404,859	39,539,520	40,879,700	41,302,065	422,365	1.0%
FEDERAL	270	232	245	250	5	2.0%
OTHER STATE	3,644,845	2,800,848	2,689,451	2,300,579	(388,872)	-14.5%
OTHER LOCAL	1,405,920	920,457	1,012,972	900,000	(112,972)	-11.2%
TOTAL SOURCES	42,455,894	43,261,057	44,582,368	44,502,894	(79,474)	-0.2%
USE OF FUNDS						
SALARIES	27,312,713	28,907,717	28,108,250	29,054,641	946,391	3.4%
BENEFITS	8,685,491	9,232,333	9,748,416	10,056,206	307,790	3.2%
TOTAL SALARIES & BENEFITS	35,998,204	38,140,050	37,856,666	39,110,847	1,254,181	3.3%
FIXED EXPENSES	1,825,634	1,894,892	1,978,581	2,163,000	184,419	9.3%
OTHER OPERATING	2,726,540	3,111,161	3,770,908	3,278,822	(492,086)	-13.0%
CAPITAL OUTLAY	357,839	330,630	208,347	172,011	(36,336)	-17.4%
OTHER OUTGO	119,497	609,966	718,838	163,042	(555,796)	-77.3%
EDUC. EXCELLENCE RESERVE				150,000	150,000	n/a
TOTAL OTHER EXPENSES	5,029,510	5,946,649	6,676,674	5,926,875	(749,799)	-11.2%
TOTAL USES	41,027,714	44,086,699	44,533,340	45,037,722	504,382	1.1%
SOURCES OVER (UNDER) USES	1,428,180	(825,642)	49,028	(534,828)	(583,856)	-1190.9%
TRANSFER IN (OUT)	59,621	(25,756)	(153,591)	(158,666)	(5,075)	3.3%
BEGINNING FUND BALANCE	3,982,094	\$ 5,469,895	4,618,497	\$ 4,513,934	\$ (104,563)	-2.3%
ENDING FUND BALANCE	5,469,895	\$ 4,618,497	4,513,934	\$ 3,820,440	\$ (688,419)	-15.3%
	13.3%	10.5%	10.1%	8.5%		

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET FISCAL YEAR 2009-2010**

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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 approximately 1.5% or \$552,000 increase for 2009-10 over 2008-09. However, supplemental property tax revenues, due to the slow down in home sales, are expected to drop by nearly 22.1%, or approximately \$141,900.

Lottery, Office Hours and Medical Reimbursement funding is held even. Part-Time Equity has been reduced by proposed cuts of \$233,500.

The reduction in interest income is caused by the reduction in interest rates.

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 2009-2010**

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

FISCAL YEAR				ESTIMATED		TENTATIVE	
	ACTUAL 2006-2007	ACTUAL 2007-2008	% CHANGE	ACTUAL 2008-2009	% CHANGE	BUDGET 2009-2010	% CHANGE
PROGRAM-BASED FUNDING							
STATE SUBVENTIONS	\$ 287,630	\$ 286,240	-0.5%	272,942	-4.6%	272,942	0.0%
TOTAL	287,630	286,240	-0.5%	272,942	-4.6%	272,942	0.0%
PROPERTY TAXES							
SECURED	33,450,987	35,766,615	6.9%	37,661,106	5.3%	38,213,076	1.5%
SUPPLEMENTAL	1,247,943	1,174,183	-5.9%	641,891	-45.3%	500,000	-22.1%
UNSECURED	727,137	777,392	6.9%	891,047	14.6%	891,047	0.0%
PRIOR-YEAR	133,711	114,687	-14.2%	94,367	-17.7%	75,000	-20.5%
TOTAL TAXES	35,559,778	37,832,877	6.4%	39,288,411	3.8%	39,679,123	1.0%
ENROLLMENT FEES	1,557,451	1,420,403	-8.8%	1,318,347	-7.2%	1,350,000	2.4%
TOTAL PROGRAM-BASED	37,404,859	39,539,520	5.7%	40,879,700	3.4%	41,302,065	1.0%
FEDERAL REVENUE	270	232	-14.1%	245	5.6%	250	2.0%
STATE REVENUE							
PARTNERSHIP FOR EXCELL	1,622,163	1,667,129	2.8%	1,708,810	2.5%	1,509,126	-11.7%
OTHER STATE	2,022,682	1,133,719	-43.9%	980,641	-13.5%	791,453	-19.3%
TOTAL STATE	3,644,845	2,800,848	-23.2%	2,689,451	-4.0%	2,300,579	-14.5%
LOCAL REVENUE							
INTEREST	356,567	22,524	-93.7%	200,000	787.9%	125,000	-37.5%
NON-RESIDENCE FEES	477,506	493,225	3.3%	530,546	7.6%	500,000	-5.8%
OTHER STUDENT CHARGES	91,330	97,166	6.4%	113,325	16.6%	105,000	-7.3%
NON-RESIDENCE INSURANCE	29,501	39,583	34.2%	34,225	-13.5%	35,000	2.3%
MSAT	219,996	-	-100.0%	-	n/a	-	n/a
MISCELLANEOUS	231,020	267,959	16.0%	134,876	-49.7%	135,000	0.1%
	1,405,920	920,457	-34.5%	1,012,972	10.1%	900,000	-11.2%
TOTAL REVENUE	\$ 42,455,894	\$ 43,261,057	1.9%	\$ 44,582,368	3.1%	\$ 44,502,894	-0.2%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2009-2010**

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

FISCAL YEAR	ACTUAL 2006-2007	ACTUAL 2007-2008	ESTIMATED ACTUAL 2008-2009	TENTATIVE BUDGET 2009-2010	DOLLAR CHANGE	% CHANGE
USE OF FUNDS						
SALARIES	\$ 27,312,713	\$ 28,907,717	\$ 28,108,250	\$ 29,054,641	\$ 946,391	3.4%
BENEFITS	8,685,491	9,232,333	9,748,416	10,056,206	307,790	3.2%
TOTAL SALARIES & BENEFITS	35,998,204	38,140,050	37,856,666	39,110,847	1,254,181	3.3%
FIXED EXPENSES	1,825,634	1,894,892	1,978,581	2,163,000	184,419	9.3%
OTHER OPERATING	2,726,540	3,111,161	3,770,908	3,278,822	(492,086)	-13.0%
CAPITAL OUTLAY	357,839	330,630	208,347	172,011	(36,336)	-17.4%
OTHER OUTGO	119,497	609,966	718,838	163,042	(555,796)	-77.3%
EDUC. EXCELLENCE RESERVE	-	-	-	150,000	150,000	n/a
TOTAL OTHER EXPENSES	5,029,510	5,946,649	6,676,674	5,926,875	(749,799)	-11.2%
TOTAL USES	\$ 41,027,714	\$ 44,086,699	\$ 44,533,340	\$ 45,037,722	\$ 504,382	1.1%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET FISCAL YEAR 2009-2010**

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**UNRESTRICTED GENERAL FUND
SALARY ANALYSIS**

The Faculty salary budget increases approximately \$650,800 due to budgeting five full-time faculty vacancies, some of which had been filled with part-time faculty, and step and column movements.

The Classified Staff salary budget decreases \$29,800 due to a 3% off-schedule increase paid in 2008-09 offset by 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 is not shown here.

Administrators' salaries increase primarily due to vacancies that have been filled with contract help in 2008-09, and step movements.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2009-2010**

**UNRESTRICTED GENERAL FUND
SALARY ANALYSIS**

FISCAL YEAR				ESTIMATED		TENTATIVE	
	ACTUAL 2006-2007	ACTUAL 2007-2008	% CHANGE	ACTUAL 2008-2009	% CHANGE	BUDGET 2009-2010	% CHANGE
SALARIES							
FACULTY							
INSTRUCTORS-REGULAR	\$ 8,164,354	8,285,958	1.5%	7,518,458	-9.3%	8,221,323	9.3%
INSTRUCTORS-HOURLY	6,726,607	7,652,931	13.8%	7,533,915	-1.6%	7,534,000	0.0%
NON-INSTRUCTORS-REGULAR	1,330,082	1,449,566	9.0%	1,257,535	-13.2%	1,205,396	-4.1%
NON-INSTRUCTORS-HOURLY	588,296	631,805	7.4%	534,987	-15.3%	535,000	0.0%
FACULTY	16,809,339	18,020,260	7.2%	16,844,895	-6.5%	17,495,719	3.9%
CLASSIFIED							
STAFF - REGULAR	6,855,508	7,091,096	3.4%	7,452,158	5.1%	7,663,595	2.8%
INSTRUCTIONAL - REGULAR	812,962	904,874	11.3%	910,858	0.7%	981,315	7.7%
HOURLY INST./NON INST.	399,844	532,113	33.1%	561,232	5.5%	337,010	-40.0%
OVERTIME	110,214	109,457	-0.7%	173,464	58.5%	86,000	-50.4%
CLASSIFIED	8,178,528	8,637,540	5.6%	9,097,712	5.3%	9,067,920	-0.3%
ADMINISTRATORS							
ACADEMIC	1,873,910	1,859,829	-0.8%	1,821,736	-2.0%	1,981,017	8.7%
CLASSIFIED	450,936	390,088	-13.5%	343,907	-11.8%	509,985	48.3%
ADMINISTRATORS	2,324,846	2,249,917	-3.2%	2,165,643	-3.7%	2,491,002	15.0%
TOTAL SALARIES	\$ 27,312,713	\$ 28,907,717	12.7%	\$ 28,108,250	-2.8%	\$ 29,054,641	3.4%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET FISCAL YEAR 2009-2010**

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**UNRESTRICTED GENERAL FUND
BENEFIT ANALYSIS**

The Kaiser Medical rates increased by about 6%, HealthNet approximately 17% as of January 2009. The 2009-10 rates are budgeted at a blended 6.1% increase. Dental and vision rates remain flat in 2008-09 and 2009-10.

STRS contribution rates are unchanged for 2009-10 while the PERS employer contribution rates increased 3.0% to 9.709%. SUI rates remain unchanged at 0.30% and Workers' Compensation Insurance costs are decreasing from 1.602% to 1.253% for 2009-10.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2009-2010**

**UNRESTRICTED GENERAL FUND
BENEFIT ANALYSIS**

FISCAL YEAR				ESTIMATED		TENTATIVE	
	ACTUAL	ACTUAL	%	ACTUAL	%	BUDGET	%
	2006-2007	2007-2008	CHANGE	2008-2009	CHANGE	2009-2010	CHANGE
PUBLIC RETIREMENT							
STRS	\$ 1,353,875	\$ 1,388,722	2.6%	\$ 1,313,946	-5.4%	\$ 1,440,408	9.6%
PERS	1,356,760	1,494,146	10.1%	1,696,850	13.6%	1,630,805	-3.9%
FICA	617,120	667,073	8.1%	702,113	5.3%	718,900	2.4%
MEDICARE	350,608	373,947	6.7%	397,785	6.4%	421,292	5.9%
UNEMPLOYMENT	28,825	42,262	46.6%	126,487	199.3%	130,746	3.4%
WORKERS COMP. INS.	558,224	451,676	-19.1%	456,718	1.1%	364,055	-20.3%
OTHER	-	-	-	-	-	-	-
TOTAL	4,265,412	4,417,826	3.6%	4,693,899	6.2%	4,706,206	0.3%
HEALTH PROTECTION							
MEDICAL	3,780,295	4,178,775	10.5%	4,436,517	6.2%	4,707,000	6.1%
DENTAL, VISION	639,784	635,732	-0.6%	618,000	-2.8%	643,000	4.0%
TOTAL	4,420,079	4,814,507	8.9%	5,054,517	5.0%	5,350,000	5.8%
TOTAL BENEFITS	\$ 8,685,491	\$ 9,232,333	6.3%	\$ 9,748,416	5.6%	\$ 10,056,206	3.2%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET FISCAL YEAR 2009-2010**

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**UNRESTRICTED GENERAL FUND
FIXED EXPENSES ANALYSIS**

Utilities and insurance expenses are categorized as "fixed". For 2009-10, utilities were budgeted at a 7.8% increase over the 2008-09 estimated actuals.

Insurance expense, property and liability as well as student insurance, are projected to increase.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2009-2010**

**UNRESTRICTED GENERAL FUND
FIXED EXPENSES ANALYSIS**

FISCAL YEAR				ESTIMATED		TENTATIVE	
	ACTUAL	ACTUAL	%	ACTUAL	%	BUDGET	%
	2006-2007	2007-2008	CHANGE	2008-2009	CHANGE	2009-2010	CHANGE
FIXED EXPENSES							
UTILITIES							
SEWER SERVICE	\$ 24,223	\$ 43,650	80.2%	\$ 69,687	59.6%	\$ 75,000	7.6%
TELEPHONE	125,211	135,437	8.2%	148,262	9.5%	155,000	4.5%
WATER	99,866	126,191	26.4%	132,495	5.0%	163,000	23.0%
GAS & ELECTRICITY	1,200,206	1,199,190	-0.1%	1,200,714	0.1%	1,280,000	6.6%
PEST CONTROL	31,823	35,018	10.0%	37,423	6.9%	40,000	6.9%
	<u>1,481,329</u>	<u>1,539,486</u>	<u>3.9%</u>	<u>1,588,581</u>	<u>3.2%</u>	<u>1,713,000</u>	<u>7.8%</u>
INSURANCE	344,305	355,406	3.2%	390,000	9.7%	450,000	15.4%
TOTAL	<u><u>\$ 1,825,634</u></u>	<u><u>\$ 1,894,892</u></u>	<u><u>3.8%</u></u>	<u><u>\$ 1,978,581</u></u>	<u><u>4.4%</u></u>	<u><u>\$ 2,163,000</u></u>	<u><u>9.3%</u></u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET FISCAL YEAR 2009-2010**

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**UNRESTRICTED GENERAL FUND
OTHER OPERATING EXPENSES**

2009-10 Operating Expense budgets are held at the same budget level as 2008-09.

The Election is budgeted at \$165,000 for 2009-10 because three Board seats are up for re-election in November. There was no election in 2008-09.

* Laundry for auto shops; duplicating staff.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2009-2010**

**UNRESTRICTED GENERAL FUND
OTHER OPERATING EXPENSES ANALYSIS**

FISCAL YEAR				ESTIMATED		TENTATIVE	
	ACTUAL	ACTUAL	%	ACTUAL	%	BUDGET	%
	2006-2007	2007-2008	CHANGE	2008-2009	CHANGE	2009-2010	CHANGE
OTHER OPERATING EXPENSES							
SUPPLIES & MATERIALS	\$ 474,877	\$ 484,544	2.0%	\$ 580,364	19.8%	\$ 478,178	-17.6%
PERSONAL SVCE, LECTURE	44,511	76,434	71.7%	111,151	45.4%	30,966	-72.1%
TRAVEL & CONFERENCE	142,299	112,547	-20.9%	128,366	14.1%	130,290	1.5%
DUES & MEMBERSHIP	73,002	79,177	8.5%	87,569	10.6%	86,402	-1.3%
LEGAL	400,866	412,450	2.9%	428,120	3.8%	350,000	-18.2%
AUDITS & ELECTION	62,100	234,400	277.5%	72,450	-69.1%	255,275	252.3%
CONTRACTED SERVICES	1,095,661	1,012,287	-7.6%	1,699,309	67.9%	1,396,397	-17.8%
POSTAGE	105,554	115,131	9.1%	120,992	5.1%	104,800	-13.4%
PRINTING & PUBLICATION	133,765	158,134	18.2%	188,379	19.1%	170,136	-9.7%
RENTAL & LEASES	38,484	60,345	56.8%	56,012	-7.2%	39,268	-29.9%
RECRUITMENT	100,147	237,571	137.2%	250,227	5.3%	175,000	-30.1%
OTHER DISTRICT-WIDE EXP.	52,625	125,040	137.6%	42,247	-66.2%	59,530	40.9%
MISCELLANEOUS *	2,649	3,101	17.1%	5,722	84.5%	2,580	-54.9%
TOTAL	\$ 2,726,540	\$ 3,111,161	14.1%	\$ 3,770,908	21.2%	\$ 3,278,822	-13.0%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET FISCAL YEAR 2009-2010**

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

In 2008-09, transfers out of \$574,000 were made to cover deficits in restricted categorical programs; \$34,400 was transferred to cover the deficit in the Child Care Fund. In 2009-10, \$42,900 is projected to cover the deficit in the Child Care Fund; a determination has not yet been made regarding the funding of categorical programs from the unrestricted fund.

In 2007-08, 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 2009-2010**

**UNRESTRICTED GENERAL FUND
CAPITAL OUTLAY ANALYSIS**

FISCAL YEAR				ESTIMATED		TENTATIVE	
	ACTUAL 2006-2007	ACTUAL 2007-2008	% CHANGE	ACTUAL 2008-2009	% CHANGE	BUDGET 2009-2010	% CHANGE
CAPITAL OUTLAY							
LIBRARY BOOKS/PERIODICALS	\$ 14,795	\$ 44,597	201.4%	\$ 30,940	-30.6%	\$ 23,594	-23.7%
EQUIPMENT NEW & LEASED	343,044	283,329 2,704	-17.4%	177,407	-37.4%	148,417	-16.3%
TOTAL	\$ 357,839	\$ 330,630	-7.6%	\$ 208,347	-37.0%	\$ 172,011	-17.4%
OTHER OUTGO							
HAMILTON REDEV. LOAN							
ENERGY LOAN REPAYMENT	\$ 110,489	\$ 110,216	-0.2%	\$ 110,442	0.2%	\$ 110,374	-0.1%
OTHER	9,008	(250)	-102.8%	-	n/a	9,765	n/a
GASB 45	-	500,000	n/a	-	n/a	-	n/a
INTERFUND / INTRAFUND TRANSFERS:							
CHILD CARE FUND				34,396	n/a	42,903	24.7%
DSPS				475,000	n/a		n/a
BFAP				86,000	n/a		n/a
COLLEGE WORK STUDY				13,000	n/a		n/a
TOTAL	\$ 119,497	\$ 609,966	410.4%	\$ 718,838	17.8%	\$ 163,042	-77.3%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET FISCAL YEAR 2009-2010**

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COMMUNITY SERVICES

Effective fiscal year 2008-09, Community Services is no longer tracking revenues for Recreation Courses separately. Revenues and expenditures for Recreation Courses are now part of Short Courses/Workshops. The decline in Facilities Use Revenue is due to the renovation of the PE Complex but is expected to improve next year when the facilities are available to rent.

Community Services has been in transition as the College reassesses where courses belong. As this process settles, Community Services will reevaluate its course fees to once again contribute toward the College's fund balance and reserve.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2009-2010**

D. COMMUNITY SERVICES

FISCAL YEAR				ESTIMATED		TENTATIVE	
	ACTUAL 2006-2007	ACTUAL 2007-2008	% CHANGE	ACTUAL 2008-2009	% CHANGE	BUDGET 2009-2010	% CHANGE
REVENUE BY PROGRAM							
C.S. OFFICE/ADVERTISING	\$ 2,470	\$ 1,585	-23.4%	\$ 2,623	6.2%	\$ 2,000	-23.8%
FACILITIES USE	115,875	118,192	-32.1%	44,253	-61.8%	110,000	148.6%
RECREATION COURSES	137,640	156,004	44.5%	-	-100.0%	-	n/a
INTENSIVE ENGLISH	243,341	156,980	7.9%	174,382	-28.3%	150,000	-14.0%
EMERITUS	222,329	176,196	-10.6%	191,532	-13.9%	160,000	-16.5%
SHORT COURSES/WORKSHOPS	435,589	419,422	1.5%	414,020	-5.0%	390,000	-5.8%
MICROCOMPUTER CENTER	148,706	147,224	-3.2%	136,795	-8.0%	130,000	-5.0%
MULTI-MEDIA	-	-		-		-	n/a
Total Revenue	\$ 1,305,950	\$ 1,175,603	-1.5%	\$ 963,604	-26.2%	\$ 942,000	-2.2%
EXPENDITURES BY PROGRAM							
C.S. OFFICE/ADVERTISING	\$ 591,475	\$ 549,779	4.9%	\$ 579,646	-2.0%	\$ 548,598	-5.4%
FACILITIES USE	12,069	7,036	32.3%	1,323	-89.0%	8,000	504.7%
RECREATION COURSES	7,865	4,051	146.2%	-	-100.0%	-	n/a
INTENSIVE ENGLISH	154,375	172,716	3.3%	165,068	6.9%	148,218	-10.2%
EMERITUS	121,881	110,177	-15.4%	91,799	-24.7%	90,000	-2.0%
SHORT COURSES/WORKSHOPS	221,122	221,528	10.7%	178,952	-19.1%	190,000	6.2%
MICROCOMPUTER CENTER	137,542	136,072	6.0%	100,407	-27.0%	115,850	15.4%
DIRECT SUPPORT & OVERHEAD	59,621	(25,756)	-53.0%	(153,591)	-357.6%	(158,666)	n/a
Total Expenditures	\$ 1,305,950	\$ 1,175,603	-1.5%	\$ 963,604	-26.2%	\$ 942,000	-2.2%

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET FISCAL YEAR 2009-2010**

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

Actual expenditures are shown for 2006-07, 2007-08, 2008-09. Revenue budgets are shown for 2009-10. The expenditure budgets for 2009-10 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. The State budget crisis makes all State funding extremely uncertain. In the 2009-10 Tentative Budget the categorical programs have been budgeted at 85% of the 2008-09 allocations.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2009-2010**

E. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2006-2007	ACTUAL 2007-2008	ESTIMATED ACTUAL 2008-2009	TENTATIVE BUDGET 2009-2010
FEDERAL SOURCES				
Academic Competitive Grant	\$ -	\$ 2,700	\$ 2,600	\$ 45,100
Child Development Training Consortium	17,196	14,046	12,891	14,800
College Work Study Program	250,953	223,269	253,986	249,924
ECE Mentor Program	3,200	3,200	3,200	3,200
Foster Care Education Program (57% Federal)	46,573	36,656	41,999	41,514
Independent Living Program	10,200	8,947	-	-
Office of Emergency Services – Preparedness Plan Carry-Forward		-	-	1,800
PELL Grant Program	2,490,692	2,552,127	3,212,954	3,400,000
Supplemental Education Opportunity Grants	165,580	162,750	181,625	165,580
Transitional Assistance to Needy Families (50% Federal)	13,408	10,617	14,752	12,539
VTEA - Tech. Prep.	67,121	76,323	81,405	67,750
Vocational & Applied Tech. Education	97,414	102,669	141,883	126,295
TOTAL FEDERAL	\$ 3,162,337	\$ 3,193,304	\$ 3,947,295	\$ 4,128,502

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2009-2010**

E. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2006-2007	ACTUAL 2007-2008	ACTUAL 2008-2009	BUDGET 2009-2010
STATE SOURCES				
Basic Skills	\$ -	\$ 22,602	\$ 52,395	\$ 105,000
Basic Skills Carry Forward				\$ 267,755
Board Financial Assistance Program Admin. Allowance	189,249	186,645	185,771	157,905
CAL Grants	263,146	268,931	233,338	300,000
California Highway Patrol–Racial Profiling Study Carry Forward		129		
CALWORKS	114,161	170,946	214,197	182,067
Career Explorations		77,635	72,365	-
Career Technical Education	148,563			
Career Technical Education - Nursing		34,115	37,459	-
Cooperative Agencies Resources for Education	73,616	68,637	58,909	55,424
Cooperative Agencies Resources for Education Carry Forward				9,781
Disabled Student Programs & Services	1,439,200	1,453,421	1,355,721	1,152,363
Economic Development/Allied Health				106,500
Economic Development/Food Systems				231,015
Economic Development/Food Systems Carry-Forward				143,239
Enrollment Fee Waiver - 2% Administrative	14,611	15,044	13,911	11,824
Extended Opportunity Programs & Services	542,722	593,729	566,700	489,255
Extended Opportunity Programs & Services-Carry Forward				20,000
Faculty and Staff Diversity	12,747	5,018	31,819	8,706
Faculty and Staff Diversity-Carry Forward				2,156
Foster Care Education Program (43% State)	30,327	27,653	31,684	31,317
SUB-TOTAL	<u>\$ 2,828,342</u>	<u>\$ 2,924,505</u>	<u>\$ 2,854,269</u>	<u>\$ 3,274,307</u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2009-2010**

E. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2006-2007	ACTUAL 2007-2008	ESTIMATED ACTUAL 2008-2009	TENTATIVE BUDGET 2009-2010
STATE SOURCES CONTINUED				
SUB-TOTAL (PREVIOUS PAGE)	\$ 2,828,342	\$ 2,924,505	\$ 2,854,269	\$ 3,274,307
Instructional Equipment and Library Materials	186,690	98,191	158,731	85,000
Instructional Equipment & Library Materials Carry Forward				122,416
Matriculation (Credit)	327,643	411,901	361,307	307,111
Non-Credit Matriculation	127,174	158,147	136,838	116,312
Nursing/Economic Development	229,296	142,449	171,501	-
Nursing/Economic Development Carry Forward				329,443
Peace Officers Training	135	36	210	2,550
Peace Officers Training Carry Forward				2,211
Physical Plant and Instructional Support	100,000	-	-	-
Prop. 20 – Lottery – Instructional Supplies	103,522	81,772	79,654	57,408
Prop. 20 – Lottery – Instructional Supplies Carry Forward			-	142,920
Scheduled Maintenance	14,682	134,581	-	85,000
Scheduled Maintenance - Carry-Forward				301,117
Telecommunications Technology Infrastructure	49,771	95,946	49,740	30,631
Telecommunications Tech. Infrastructure Carry Forward				5,163
Transfer and Articulation	4,667	3,134	2,582	3,400
Transfer and Articulation Carry Forward				3,617
Transitional Assistance to Needy Families (50% State)	13,408	10,617	14,751	12,538
TOTAL STATE	\$ 3,985,330	\$ 4,061,279	\$ 3,829,583	\$ 4,881,143

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2009-2010**

E. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2006-2007	ACTUAL 2007-2008	ACTUAL 2008-2009	BUDGET 2009-2010
LOCAL SOURCES				
Annual Fund Drive	\$ 28,228	\$ 15,544	\$ 27,127	\$ 45,000
Annual Fund Drive Carry-Forward				97,863
Bay Area Regional Tech Prep (Peralta)		39,673	17,555	-
Bay Area Regional Tech Prep (Peralta)- Carry-Forward				2,858
Branson	116,108	118,183	120,150	123,600
COM Foundation:				
Donations	15,903	20,070	3,384	10,000
Donations Carry-Forward				7,614
County of Marin – Soccer		339	-	-
Health Services - Restricted	220,555	221,397	231,952	218,151
Marin Child Care Council		5,242	2,791	-
Marin Community Foundation – Report to the Community Carry Forward				619
Marin County – Crisis Intervention Carry-Forward	177			44
Marin Health Care Training Initiative Carry-Forward	9,320			
Outside Scholarships		19,150	19,150	-
Parking	339,291	462,083	372,185	450,000
Parking Carry-Forward				358,352
President's Circle	33,453	33,005	35,469	50,000
President's Circle Carry-Forward				40,301
Safety Credit Risk Management Carry-Forward	1,400		1,579	421
San Rafael Redevelopment Carry-Forward	82,391			443,711
Santa Rosa Multimedia Collaborative			17,600	-
Santa Rosa Multimedia Collaborative Carry-Forward				20,979
Solar Technology	-		34,744	-
Solar Technology Carry-Forward				5,256
UC Berkeley - Puente Fund			48,442	35,000
Other (Financial Aid Overawards & Return to Title IV)			10,000	-
TOTAL LOCAL	\$ 846,826	\$ 934,686	\$ 942,128	\$ 1,909,769

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2009-2010**

E. GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE BUDGET

FISCAL YEAR	ACTUAL 2006-2007	ACTUAL 2007-2008	ESTIMATED ACTUAL 2008-2009	TENTATIVE BUDGET 2009-2010
OTHER FINANCING SOURCES/OUTGO				
Intrafund Transfers In/(Out)	\$ -	\$ -	\$ 574,000	\$ -
Contingency for Additional Grants	-	-	-	1,000,000
TOTAL RESTRICTED PROGRAMS	\$ 7,994,493	\$ 8,189,269	\$ 9,293,006	\$ 11,919,414

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET FISCAL YEAR 2009-2010**

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PART V – SPECIAL FUND/PROGRAM BENEFITS

A. OVERVIEW

The General Fund of the Marin Community College District reflects most of the District's educational activities. There are other funds within the District that support related operations that are either legislatively mandated or directed by the Board. A brief review of each of these funds is provided along with a summary fiscal analysis of the operation for the 2006-07, 2007-08, 2008-09 Fiscal Years, and a proposed budget for the 2009-10 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 FISCAL YEAR 2009-2010**

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

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2009-2010**

B. NARRATIVE TEXT AND FINANCIAL STATEMENTS

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

FISCAL YEAR	ACTUAL 2006-2007	ACTUAL 2007-2008	ESTIMATED ACTUAL 2008-2009	TENTATIVE BUDGET 2009-2010
REVENUE				
Interest Income	\$ 30,012	\$ 29,081	\$ 19,011	\$ 30,000
Additional Endowment Income	-	3,000	3,000	3,000
Total Revenue	30,012	32,081	22,011	33,000
EXPENDITURES				
Financial Aid				
Instructional/College Improvements	9,266	8,906	4,000	25,000
Total Expenditures	9,266	8,906	4,000	25,000
Excess of Revenue Over Expenditures	20,746	23,175	18,011	8,000
Beginning Fund Balance	624,232	644,978	668,153	686,164
ENDING FUND BALANCE	\$ 644,978	\$ 668,153	\$ 686,164	\$ 694,164

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET FISCAL YEAR 2009-2010**

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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 three years, mainly the food program and the termination of the CCAMPIS program. And while State funding for the operation of the Centers is budgeted to remain relatively unchanged for 2009-10, the State budget crisis makes all State funding extremely uncertain and dependent upon the level of state certified enrollments. Early indications show Marin Education Fund (MEF) continuing their child care grant for 2009-10.

State and local (parent fee) income is expected to remain consistent with 2008-09 while expenditures are budgeted down from 2008-09 estimated actuals. The 2008-09 estimated deficit is covered by the program's Fund Balance and the transfer of \$34,396 from the General Fund. Thus 2009-2010's budgeted operational deficit of \$42,903 will need to be funded entirely by the General Fund.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2009-2010**

**CHILD DEVELOPMENT FUND
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR	<u>ACTUAL 2006-2007</u>	<u>ACTUAL 2007-2008</u>	<u>ESTIMATED ACTUAL 2008-2009</u>	<u>TENTATIVE BUDGET 2009-2010</u>
REVENUE				
Interest Income	\$ 3,828	\$ 3,415	\$ 500	\$ 500
Federal Income	15,127	18,191	13,300	13,300
State Income	306,832	361,713	351,550	344,337
State Income-Renovation & Repair Projects	-	-	462	15,408
Other Local Income	70,846	63,734	64,700	64,700
Grants/Contributions	80,000	70,000	70,200	75,000
Interfund Transfer-In - CalWORKS	32,712	18,545		
Interfund Transfer-In - General Fund			34,396	42,903
Total Revenue	509,345	535,598	535,108	556,148
EXPENDITURES				
Certificated Salaries	333,162	366,793	344,421	328,537
Classified Salaries	46,787	49,335	53,266	55,744
Fringe Benefits	140,792	148,870	140,681	135,759
Supplies	4,138	3,456	8,230	3,600
Food	11,397	11,195	13,500	13,500
Other Operating Expenses	2,240	2,234	1,075	2,600
Other Operating Exp.- Renovation & Repair	-	-	6,182	15,408
Equipment	1,913	-	1,000	1,000
Total Expenditures	540,429	581,883	568,355	556,148
Excess of Revenue Over Expenditures	(31,084)	(46,285)	(33,247)	-
Beginning Fund Balance	110,616	79,532	33,247	0
ENDING FUND BALANCE	\$ 79,532	\$ 33,247	\$ 0	\$ 0

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET FISCAL YEAR 2009-2010**

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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
TENTATIVE BUDGET 2009-2010**

**CAPITAL OUTLAY FUND
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR	ACTUAL 2006-2007	ACTUAL 2007-2008	ESTIMATED ACTUAL 2008-2009	TENTATIVE BUDGET 2009-2010
REVENUE				
Interest Income	\$ 114,992	\$ 67,879	\$ 23,255	\$ 13,000
State Supported Projects-Scheduled Maintenance	-	-	-	-
Capital Outlay Projects	-	-	-	-
Property Rental	38,550	39,150	39,750	40,300
Total Revenue	153,542	107,029	63,005	53,300
EXPENDITURES				
Lease Revenue Bond Cost of Issuance				
State-Supported Projects:				
- Scheduled Maintenance	-	-	-	-
- Capital Outlay	3,400	-	-	-
Other Projects				
- Dickson Hall, KTD Roofs, One Stop, Other	-	-	-	-
- Facilities Master Plan, Other	10,658	18,538	(437)	400,000
Total Expenditures and Transfers	14,058	18,538	(437)	400,000
Excess of Revenue Over Expenditures	139,484	88,491	63,442	(346,700)
Beginning Fund Balance	1,655,470	1,794,954	1,883,445	1,946,887
ENDING FUND BALANCE	\$ 1,794,954	\$ 1,883,445	\$ 1,946,887	\$ 1,600,187

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET FISCAL YEAR 2009-2010**

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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 has worked with COM's faculty, staff and students on reviewing facilities assessment documents, and the educational master plan which has formed the basis for the development of the Facilities Development and Master Plan.

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

The 2009-10 budget outlines approximately \$84.7 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 consist of six large building projects and various site improvement projects at both Kentfield and Indian Valley campuses. In addition, Board authorization to proceed with preliminary planning of a Gateway Complex, a new academic and administrative facility at the Kentfield campus, was awarded in January 2009.

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

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2009-2010

CAPITAL OUTLAY FUND FOR MEASURE C
REVENUE AND EXPENDITURE REPORT

FISCAL YEAR	ACTUAL 2006-2007	ACTUAL 2007-2008	ESTIMATED ACTUAL 2008-2009	TENTATIVE BUDGET 2009-2010
REVENUE				
Measure C Bond Proceeds	\$ -	\$ -	\$ 75,000,000	\$ -
Interest Income	3,191,346	2,532,328	2,000,000	2,000,000
Total Revenue	3,191,346	2,532,328	77,000,000	2,000,000
EXPENDITURES				
PROGRAM LEVEL				
Assessments and Studies	1,429,373	278,295	159,080	617,906
Program Management	1,007,992	799,992	933,324	740,733
Program Support	569,068	604,702	474,254	577,732
Program Services and Fees	101,258	-	43,958	80,604
Subtotal	3,107,691	1,682,989	1,610,616	2,016,975
DISTRICT WIDE				
Information Technology	1,882,286	1,695,497	660,858	1,070,456
Swing Space		1,743,916	1,294,465	1,710,716
Miscellaneous Items	114,219	7,800	-	-
	1,996,505	3,447,213	1,955,323	2,781,172
PROJECTS				
KENTFIELD CAMPUS				
New Central Plant/ Sewer Line/ Joint Trench	85,069	3,089,932	6,222,407	6,060,240
West Campus Bridge	75,419	30,784	881,342	1,325,509
Tree Removal Kentfield	259,037		-	69,960
Larkspur Annex Demolition	874,401	85,679	16,074	77,619
New Math Social & Behavioral and Science Building	983,498	4,040,958	986,205	23,968,726
Modernize/ New Performing Arts Center & Exhibition Spa	314,089	707,919	417,833	408,624
New Fine Arts	348,183	900,097	581,678	8,232,664
Diamond PE Center Modernization	1,860,132	2,894,277	13,876,072	8,806,019
Gateway	123,122		455	1,021,562
Kentfield Campus Expenditures	4,922,970	11,749,646	22,982,066	49,970,923
INDIAN VALLEY CAMPUS				
Storm Drains	383,335	-	-	-
Gas Main Replacement	476,458	-	-	-
Tree Removal IVC	37,426	-	-	-
Fire Mitigation	112,566	14,136	18,533	19,802
Ignacio Creek Erosion Mitigation	71,139	61,500	542,747	816,198
Transportation Tech Complex	429,195	863,294	3,407,036	8,711,213
IVC Main Building Complex	442,401	1,270,736	7,033,261	15,685,934
Geothermal Field IVC	34,034	1,298,320	-	167,646
Misc IVC	38,366	792,417	1,070,816	2,288,872
Indian Valley Campus Expenditures	2,024,920	4,300,403	12,072,393	27,689,665
Total Expenditures	12,052,086	21,180,251	38,620,398	82,458,735
Excess of Revenue Over Expenditures	(8,860,740)	(18,647,923)	38,379,602	(80,458,735)
Beginning Fund Balance	69,728,353	60,867,613	42,219,690	80,599,292
ENDING FUND BALANCE	\$ 60,867,613	\$ 42,219,690	\$ 80,599,292	\$ 140,557

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET FISCAL YEAR 2009-2010**

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

In 2003/04 the District approved the issuance of a lease revenue bond. The financing was accomplished, and a total of \$3,070,834 of bond funds were generated. After financing and placement costs, the District had \$2,705,598 available to fund capital facilities renewal projects and capital equipment purchases, and \$213,438 held in the required debt service reserve.

The bond is repaid by the stream of revenues due to the District from the Hamilton Redevelopment Project. Debt service for 2008-09 amounted to \$73,201 and is projected to be \$77,326 for 2009-10.

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.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2009-2010**

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

FISCAL YEAR	<u>ACTUAL 2006-2007</u>	<u>ACTUAL 2007-2008</u>	<u>ESTIMATED ACTUAL 2008-2009</u>	<u>TENTATIVE BUDGET 2009-2010</u>
REVENUE				
Interest	\$ 12,392	\$ 8,765	\$ 2,575	\$ 1,400
Proceeds from Hamilton Redevelopment Agency	84,938	84,398	82,341	80,000
Proceeds from Lease Revenue Bond	-	-	-	-
Interfund Transfer In				
Total Revenue	97,330	93,163	84,916	81,400
EXPENDITURES				
Bond Principal	25,000	30,000	35,000	40,000
Interest	39,339	38,838	38,201	37,326
Transaction fees	1,733	1,650	1,650	1,650
Total Expenditures	66,072	70,488	74,851	78,976
Excess of Revenue Over Expenditures	31,258	22,675	10,065	2,424
Beginning Fund Balance	267,233	298,491	321,166	331,231
ENDING FUND BALANCE	\$ 298,491	\$ 321,166	\$ 331,231	\$ 333,655

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET FISCAL YEAR 2009-2010**

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

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

In relation to the February 2009 bond sale, \$1,982,513 issue premiums netted against \$1,180,240 cost of issuance and underwriting fees. This fund is used for the payment of principal and interest on the bond.

Debt service for 2008-09 amounted to \$9,055,162 and is projected to be \$3,082,850 for 2009-10. 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 2009-2010**

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

FISCAL YEAR	ACTUAL 2006-2007	ACTUAL 2007-2008	ESTIMATED ACTUAL 2008-2009	TENTATIVE BUDGET 2009-2010
REVENUE				
Interest	\$ 183,561	\$ 167,728	\$ 47,100	\$ 24,000
Proceeds from Ad Valorem Tax	8,719,221	8,973,619	2,600,000	3,200,000
Measure C Premium	-	-	1,982,513	-
Total Revenue	8,902,782	9,141,347	4,629,613	3,224,000
EXPENDITURES				
Bond - Cost of Issuance	-	-	1,180,240	-
Bond Principal	6,200,000	5,485,000	6,135,000	325,000
Interest	3,416,938	3,183,238	2,920,162	2,757,850
Miscellaneous Expenses	525	525	525	525
Total Expenditures	9,617,463	8,668,763	10,235,927	3,083,375
Excess of Revenue Over Expenditures	(714,681)	472,584	(5,606,314)	140,625
Beginning Fund Balance	8,567,379	7,852,698	8,325,282	2,718,968
ENDING FUND BALANCE	\$ 7,852,698	\$ 8,325,282	\$ 2,718,968	\$ 2,859,593

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET FISCAL YEAR 2009-2010**

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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 2009-10 Tentative Budget does not include any rate increases.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2009-2010**

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

FISCAL YEAR	ACTUAL 2006-2007	ACTUAL 2007-2008	ESTIMATED ACTUAL 2008-2009	TENTATIVE BUDGET 2009-2010
REVENUE				
Vision Care	\$ 70,229	\$ 67,704	\$ 68,000	\$ 68,000
Dental	569,555	568,028	550,000	575,000
Interest Income	5,059	5,401	500	2,000
Total Revenue	644,843	641,133	618,500	645,000
EXPENDITURES				
Vision Care:				
Administrative Fees	8,970	7,302	7,500	7,500
Claims	63,312	42,036	41,000	48,000
Dental:				
Administrative Fees	38,234	38,842	38,000	38,000
Claims	541,948	552,953	531,554	547,501
Total Expenditures	652,464	641,133	618,054	641,001
Excess of Revenue Over Expenditures	(7,621)	-	446	3,999
Beginning Fund Balance	7,621	-	-	446
ENDING FUND BALANCE	\$ -	\$ -	\$ 446	\$ 4,445

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET FISCAL YEAR 2009-2010**

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

In 2008 Total Compensation System, Inc. updated the OPEB actuarial study (through September 1, 2008) which showed that the unfunded liability had diminished from about \$8.5 million down to \$7.3 million. The Board also authorized participation in the Retiree Benefits Joint Powers Association administered by the California Community College League to fund the District's OPEB.

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2009-2010**

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

FISCAL YEAR	<u>ACTUAL 2006-2007</u>	<u>ACTUAL 2007-2008</u>	<u>ESTIMATED ACTUAL 2008-2009</u>	<u>TENTATIVE BUDGET 2009-2010</u>
REVENUE				
Interfund Transfer-In - General Fund	\$ -	\$ 500,000	\$ -	\$ -
Interest Income	48,002	46,806	36,450	
Total Revenue	48,002	546,806	36,450	-
EXPENDITURES				
Other Outgo	-	-	1,631,258	-
Total Expenditures	-	-	1,631,258	-
Excess of Revenue Over Expenditures	48,002	546,806	(1,594,808)	-
Beginning Fund Balance	1,000,000	1,048,002	1,594,808	-
ENDING FUND BALANCE	\$ 1,048,002	\$ 1,594,808	\$ -	\$ -

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET FISCAL YEAR 2009-2010**

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ASSOCIATED STUDENTS ORGANIZATIONS

Tentative Budget for Fiscal Year 2009-10

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 2009-2010**

ASSOCIATED STUDENTS COLLEGE OF MARIN

FISCAL YEAR			ESTIMATED	TENTATIVE
	ACTUAL	ACTUAL	ACTUAL	BUDGET
	2006-2007	2007-2008	2008-2009	2009-2010
REVENUE				
Other Local Income	\$ 41,422	\$ 41,450	\$ 35,537	\$ 39,750
Contingency	-			
Total Revenue	41,422	41,450	35,537	39,750
EXPENDITURES				
Supplies	8,347	8,870	9,936	7,100
Contracted Services	-	165	145	250
Postage	13	30	26	50
Telephone	347	-	-	-
Travel/Conference	-	491	2,252	3,000
Membership & Dues	45	-	-	-
Printing	1,421	1,472	1,396	1,800
Other Operating Expense-Donation	400	-	-	-
Equipment	1,737	4,658	-	1,000
Other Outgo:				
Intrafund Transfers-ICC Support & Emergency Loan Fund	7,435	5,150	100	4,000
Interfund Transfers-MCCD	14,000	8,975	6,500	8,500
Grants/Scholarships	1,000	500	1,000	1,000
Bookstore Vouchers	5,500	6,500	6,500	6,500
Contingency	-	-	-	6,550
Total Expenditures	40,245	36,811	27,855	39,750
Excess of Revenue Over Expenditures	1,177	4,639	7,682	-
Beginning Fund Balance	55,722	56,899	61,538	69,220
ENDING FUND BALANCE	\$ 56,899	\$ 61,538	\$ 69,220	\$ 69,220

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2009-2010**

ASSOCIATED STUDENTS INDIAN VALLEY CAMPUS

FISCAL YEAR	ACTUAL 2006-2007	ACTUAL 2007-2008	ESTIMATED ACTUAL 2008-2009	TENTATIVE BUDGET 2009-2010
REVENUE				
Other Local Income	\$ 4,541	\$ 4,083	\$ 4,009	\$ 3,700
Contingency	-	-	500	300
Total Revenue	4,541	4,083	4,509	4,000
EXPENDITURES				
Supplies	3,400	3,400	3,400	3,400
Printing	-	-	-	-
Other Outgo:				
Interfund Transfer	-	-	-	-
Grants/Scholarships	800	800	800	600
Contingency	-	-	-	-
Total Expenditures	4,200	4,200	4,200	4,000
Excess of Revenue Over Expenditures	341	(117)	309	-
Beginning Fund Balance	23,452	23,793	23,676	23,985
ENDING FUND BALANCE	\$ 23,793	\$ 23,676	\$ 23,985	\$ 23,985

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2009-2010**

ASSOCIATED STUDENTS EMERITUS COLLEGE

FISCAL YEAR	ACTUAL 2006-2007	ACTUAL 2007-2008	ESTIMATED ACTUAL 2008-2009	TENTATIVE BUDGET 2009-2010
REVENUE				
Other Local Income	\$ 7,703	\$ 6,670	\$ 7,783	\$ 7,860
Contingency	-		500	100
Total Revenue	7,703	6,670	8,283	7,960
EXPENDITURES				
Supplies	3,386	2,838	2,851	2,800
Travel/Conference	141	-	100	100
Contracted Services	715	225	225	150
Postage	1,654	1,265	1,759	1,500
Printing	2,751	2,295	2,824	2,700
Equipment	-	-	-	-
Other Outgo:				
Grants/Scholarships	877	1,181	1,084	1,200
Contingency	-		500	500
Total Expenditures	9,524	7,804	9,343	8,950
Excess of Revenue Over Expenditures	(1,821)	(1,134)	(1,060)	(990)
Beginning Fund Balance	14,427	12,606	11,472	10,412
ENDING FUND BALANCE	\$ 12,606	\$ 11,472	\$ 10,412	\$ 9,422

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2009-2010**

ASSOCIATED STUDENTS REPRESENTATION FEE FUND

FISCAL YEAR			ESTIMATED	TENTATIVE
	ACTUAL	ACTUAL	ACTUAL	BUDGET
	2006-2007	2007-2008	2008-2009	2009-2010
REVENUE				
Other Local Income	\$ 33,799	\$ 40,742	\$ 38,388	\$ 40,800
Total Revenue	33,799	40,742	38,388	40,800
EXPENDITURES				
Supplies	3,272	250	137	200
Travel / Conference	12,869	24,382	28,272	28,000
Membership & Dues	-	-	50	50
Telephone	-	-	-	-
Printing	221	-	100	500
Postage	-	-	-	-
Equipment	4,745	-	-	500
Contingency	-	-	1,000	11,550
Total Expenditures	21,107	24,632	29,559	40,800
Excess of Revenue Over Expenditures	12,692	16,110	8,829	-
Beginning Fund Balance	20,406	33,098	49,208	58,037
ENDING FUND BALANCE	\$ 33,098	\$ 49,208	\$ 58,037	\$ 58,037

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 FISCAL YEAR 2009-2010**

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PART VI INFORMATION DOCUMENTS

A. OVERVIEW

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

Gann Appropriation Limit Worksheet

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

2009-10 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 2009-2010**

B. GANN APPROPRIATION LIMIT WORKSHEET

I. 2009-10 Appropriations Limit:

A. 2008-09 Limit		\$	45,612,751
B. Price Factor:	1.0062		
C. Population Factor:			
1. 2007-08 Second Period Actual FTES:	4,424.00		
2. 2008-09 Second Period Actual FTES:	4,416.00		
3. 2008-09 Population Change Factor:	0.99819		
(line C.2. divided by line C.1.)			
D. 2008-09 Limit Adjusted by inflation and population factors			45,812,556
(line A multiplied by line B and Line C.3.)			
E. Adjustments to Increase Limit			
1. Transfers in of financial responsibility	-		
2. Temporary voter approved increases	-		
3. Total adjustment - increase	-		
Subtotal			45,812,556
F. Adjustments to Decrease Limit			
1. Transfers out of financial responsibility	-		
2. Lapses of voter approved increases	-		
3. Total adjustment - decrease	-		
			-
G. 2009-10 Calculated Appropriation Limit		\$	45,812,556
H. Increase in Appropriation Limit per California Government Code 7902.1			-
I. 2009-10 Appropriation Limit		\$	45,812,556

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2009-2010**

B. GANN APPROPRIATION LIMIT WORKSHEET

II. 2009-10 Appropriations Subject to Limit:

A. State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, Partnership)	\$ 1,708,810
B. State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)	272,942
C. Local Property Taxes	39,288,411
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. 2009-10 Appropriations Subject to Limit	<u>\$ 41,470,163</u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2009-2010**

C. AUTHORIZED STAFFING

	Faculty	Classified	Administrators	Totals
1. Unrestricted General Fund	110.62	157.82	21.50	289.94
2. Community Education and Services		4.33	1.00	5.33
3. Restricted General Fund	10.93	23.75	0.50	35.18
4. Child Development Fund	7.80	0.58	0.88	9.26
5. Capital Outlay Fund for Measure C		3.00	1.00	4.00
District Totals	129.35	189.48	24.88	343.71

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2009-2010**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
COUNSELOR	FLYNN	ROBERT	0.69
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	KELLY	PATRICK	1.00
DEPARTMENT CHAIR/INSTRUCTOR	ORDIN	LAURIE	1.00
DEPARTMENT CHAIR/INSTRUCTOR	PALMER	RONALD	1.00
DEPARTMENT CHAIR/INSTRUCTOR	RANSOM	MICHAEL	1.00
DEPARTMENT CHAIR/INSTRUCTOR	SUTHERLAND	JOHN	1.00
DEPARTMENT CHAIR/INSTRUCTOR	TURNER	WALTER	1.00
INSTRUCTOR	ABRIGHT	WILLIAM	1.00
INSTRUCTOR	ADAMS	GEORGE	1.00
INSTRUCTOR	AGUDELO	FERNANDO	1.00
INSTRUCTOR	ALLEN	MAULA	1.00
INSTRUCTOR	ARMENDARIZ	JOAQUIN	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2009-2010**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
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	0.94
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
TENTATIVE BUDGET 2009-2010**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
INSTRUCTOR	HOM	GRACE	1.00
INSTRUCTOR	HRITZ	GEORGE	1.00
INSTRUCTOR	JACOB	JOHN	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	0.93
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	PACULA	NORMAN	1.00
INSTRUCTOR	PAGANI	ROSSANA	1.00
INSTRUCTOR	PIEPER-WARREN	MARY	1.00
INSTRUCTOR	RIDLEY	DIANE	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2009-2010**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
INSTRUCTOR	RITCHIE	ALAN	1.00
INSTRUCTOR	RODERICK	IRINA	1.00
INSTRUCTOR	ROGOW	CHERYL	1.00
INSTRUCTOR	ROLLISON	DAVID	1.00
INSTRUCTOR	RUDDLE	JOANNA	1.00
INSTRUCTOR	SCHMITT	FREDERICK	1.00
INSTRUCTOR	SMITH	PAUL	1.00
INSTRUCTOR	SMYTH	KATHLEEN	1.00
INSTRUCTOR	STEINMETZ	POLLY	1.00
INSTRUCTOR	TAYLOR	WILLIAM	1.00
INSTRUCTOR	TIMMEL	MICHAEL	1.00
INSTRUCTOR	TJERNELL	LARRY	1.00
INSTRUCTOR	WAGNER	KATHERINE	1.00
INSTRUCTOR	WALSH	WENDY	1.00
INSTRUCTOR	WELDON	SANDRA	1.00
INSTRUCTOR	WILSON	BRIAN	1.00
INSTRUCTOR	WILSON	DEREK	1.00
INSTRUCTOR	WOODLIEF	BLAZE	0.80
INSTRUCTOR	VACANT		1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2009-2010**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
INSTRUCTOR	VACANT		1.00
LIBRARIAN	COX	CARL	1.00
LIBRARIAN	RISCH	JOAN	1.00
LIBRARIAN	PRIEWE	JOHN	1.00
TOTAL FACULTY FTE			<u>110.62</u>

<u>CLASSIFIED</u>			
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	HILDRETH	CARSON	0.68
ADMINISTRATIVE ASSISTANT	JACQUES	ROSE	1.00
ADMINISTRATIVE ASSISTANT	KUKAHIKO	DIANE	0.92
ADMINISTRATIVE ASSISTANT	LAMKE	VICKIE	1.00
ADMINISTRATIVE ASSISTANT	NAMVAR	MINA	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2009-2010**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
ADMINISTRATIVE ASSISTANT	NGUYEN	DONG	1.00
ADMINISTRATIVE ASSISTANT	OLSEN	VIVIAN	1.00
ADMINISTRATIVE ASSISTANT	OYLE	JULIE	0.50
ADMINISTRATIVE ASSISTANT	PINCKNEY	JOANNA	1.00
ADMINISTRATIVE ASSISTANT	RINALDI	JOAN	1.00
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)	CRUZ	NICOLE	1.00
ADMINISTRATIVE ASSISTANT TO THE DEAN/DIR. (CABINET LEVEL)	DAVID	BARBARA	1.00
ADMINISTRATIVE ASSISTANT TO THE DEAN/DIR. (CABINET LEVEL)	FAW	DIANNE	1.00
ADMINISTRATIVE ASSISTANT TO THE DEAN/DIR. (CABINET LEVEL)	JONES	RHONDA	1.00
ADMINISTRATIVE ASSISTANT TO THE DEAN/DIR. (CABINET LEVEL)	LOEFFLER	LAURIE	1.00
ADMINISTRATIVE ASSISTANT TO THE DEAN/DIR. (CABINET LEVEL)	LONGO	GINA	1.00
ADMINISTRATIVE ASSISTANT TO THE VICE PRESIDENT	JOYNER	KATHY	1.00
ADMINISTRATIVE ASSISTANT TO THE VICE PRESIDENT	SCIALLI	CAROL	1.00
ADMISSIONS & RECORDS SPECIALIST	FOSTER	PAULETTE	1.00
ADMISSIONS & RECORDS SPECIALIST	TACHIHARA	SANDRA	1.00
ADMISSIONS & RECORDS SPECIALIST	WIEBERS	DEBORAH	1.00
ATHLETIC TRAINER	SCARCELLA	JOSEPH	1.00
ATHLETICS & P.E. EQUIP. MGR.	BERRINGER	STEVE	1.00
BOX OFFICE CASHIER	VACANT		0.29
BUYER	ERLENHEIM	DAVID L.	1.00
CARPENTER	RODRIGUEZ	JOHN	1.00
COLLEGE POLICE SVCS. ASST.	MINOIA	MARCO	0.60

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2009-2010**

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	O'GARA	KIM	1.00
CURRICULUM & ARTICULATION TECHNICIAN	HAGOS	ALGANESH	1.00
CURRICULUM & ARTICULATION TECHNICIAN	HUDGENS	MICHAEL	1.00
CURRICULUM & ARTICULATION TECHNICIAN	KUROMIYA	JAMES	1.00
CUSTODIAL SERVICES SUP.	OBREGOZO	JUAN	1.00
CUSTODIAN	CRUZ	JULIO	1.00
CUSTODIAN	DEYOUNG	SCOTT	1.00
CUSTODIAN	EBERT	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	LARROCCA	DAVID	1.00
CUSTODIAN	LARRE (FURTADO)	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 2009-2010**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
EOPS COORDINATOR	GARRETSON	CANDICE	0.15
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
HIGH SCHOOL OUTREACH FINANCIAL AID COORDINATOR	ALFONSO	JORGE	0.50
HP OPERATOR	WALASHEK	RONALD	1.00
HUMAN RESOURCES SPECIALIST/ADMINISTRATIVE ASSISTANT	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	VACANT		1.00
HUMAN RESOURCES TECHNICIAN	GISLE	KIRSTEN	0.80

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2009-2010**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
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	ROSS	MARY	0.38
INSTRUCTIONAL ASST., MACHINE & METALS	DEINES	MARK	0.28
INSTRUCTIONAL ASST., SCULPTURE	HARGREAVES	GORDON	0.17
INSTRUCTIONAL SPECIALIST - BUS & INFO SYS	SMITH	GREGORY	0.83
INSTRUCTIONAL SPECIALIST - ENGLISH	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	MURPHY	JASON	0.60
INSTRUCTIONAL SPECIALIST - MODERN LANGUAGES	VACANT		0.44
INSTRUCTIONAL SPECIALIST - TESTING/DISTANCE EDUCATION	MUELLER	FAYE	0.57
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

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2009-2010**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
LABORATORY TECH., COMMUNICATIONS	GUDMUNDSSON	JON	0.92
LABORATORY TECH., COMPUTER TECH.	BEYER	MARYGALE	1.00
LABORATORY TECH., COMPUTER TECH.	DIELI	ALICE	1.00
LABORATORY TECH., COMPUTER TECH.	WEST	KEVIN	1.00
LABORATORY TECH., HEALTH SCIENCE, DENTAL ASST	HEW	CAROLYN	0.17
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	DEO	LEE	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2009-2010**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
OFFICE TECHNICIAN	GAFFNEY	KELI	1.00
OFFICE TECHNICIAN	JAMES	PATIENCE	1.00
OFFICE TECHNICIAN	KIDD	THELMA	1.00
OFFICE TECHNICIAN	PAULINO	JOAN	1.00
OFFICE TECHNICIAN	PEITZ	HEATHER	0.30
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		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	SCHMIDT	WILL	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

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2009-2010**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
RECEIVING CLERK	PETERSON	MYLO	1.00
REPROGRAPHICS & MAIL SUPERVISOR	RICCIUTI	ANNIE	1.00
REPROGRAPHICS CLERK	HARBISON	JESSE	1.00
REPROGRAPHICS CLERK	KLEIN	MICHAEL	1.00
SENIOR CREATIVE DESIGNER	SEGUEL	HECTOR	1.00
STAFF DEVELOPMENT PROGRAM ADMINISTRATOR	KIRKPATRICK	KATHLEEN	1.00
SYSTEM DEVELOPER	PECK	JEFF	1.00
SYSTEM DEVELOPER	VACANT		1.00
SYSTEM SUPPORT ADMINISTRATOR	KAEHLER	MARYANN	1.00
SYSTEM SUPPORT TECHNICIAN	LEE	WENDY	1.00
TELCOMM. & ELECTRONICS SPECIALIST	HABER	ANDY	0.80
TESTING CENTER COORDINATOR	TORRES	PATRICIA	1.00
TESTING TECHNICIAN	FRAITES	DEE	0.59
TRANSFER & CAREER CENTER TECHNICIAN	VACANT		0.92
TUTORING CENTER COORDINATOR	REETZ	BECKY	0.80
WORKFORCE & PARTNERSHIP PROGRAM SPECIALIST	VACANT		0.25
TOTAL CLASSIFIED FTE			<u>157.82</u>

ADMINISTRATORS

ACADEMIC:

SUPERINTENDENT/PRESIDENT	WHITE	FRANCES	1.00
VICE PRESIDENT OF COLLEGE OPERATIONS	HARRISON	ALBERT	1.00
INTERIM VICE PRESIDENT OF STUDENT LEARNING	CHANG	NICHOLAR	1.00
EXECUTIVE DEAN OF HR & LABOR RELATIONS	BEAM	LINDA	1.00
INTERIM CHIEF INFORMATION OFFICER	NORTHCOTT	MARSHALL	1.00
DEAN OF ARTS & HUMANITIES	SNYDER	DAVID	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2009-2010**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>ADMINISTRATORS</u>			
<u>ACADEMIC:</u>			
INTERIM DEAN OF ENROLLMENT SERVICES	BALESTRERI	ROBERT	1.00
DEAN OF MATH AND SCIENCES	ARNOLD	JAMES	1.00
INTERIM DEAN OF STUDENT DEVELOPMENT AND SPECIAL SERVICES	PHILLIPS	ARMOND	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
TOTAL ACADEMIC ADMINISTRATORS			<u>16.50</u>
<u>CLASSIFIED:</u>			
INTERIM DIRECTOR OF ACADEMIC SERVICES & ARTICULATION	AUSTIN	JANICE	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>21.50</u>
TOTAL UNRESTRICTED FTE			<u>289.94</u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2009-2010**

C. COMMUNITY EDUCATION AND SERVICES AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
ADMINISTRATIVE ASSISTANT	VACANT		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	RAFANAN	CONSUELO	1.00
OFFICE TECHNICIAN	PEITZ	HEATHER	0.70
TOTAL CLASSIFIED FTE			<u>4.33</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>5.33</u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2009-2010**

C. RESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
COUNSELOR	EARLY	RINETTA	1.00
COUNSELOR	FLYNN	ROBERT	0.31
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	DODGE	MARGARET	0.06
INSTRUCTOR	ESKILDSEN	HARRIET	1.00
INSTRUCTOR	LEE	JUNE	1.00
INSTRUCTOR	LEFKOWITZ	SARRALYN	0.07
INSTRUCTOR	NAYTHONS	JESSICA	1.00
INSTRUCTOR	WOODLIEF	BLAZE	0.20
INSTRUCTOR	VACANT		1.00
TOTAL FACULTY FTE			<u><u>10.93</u></u>

CLASSIFIED

ADMINISTRATIVE ASSISTANT	OYLE	JULIE	0.50
ALTERNATE MEDIA SPECIALIST-DSPS	BRADFORD	BOBBY	0.43
BKSTR. OPERATIONS ASST.	STROUD	JOANNE	1.00
BOOKSTORE CLERK	ARIMA	KATHY	1.00
BOOKSTORE CLERK	CHADWICK	JILL	1.00

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2009-2010**

C. RESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
BOOKSTORE CLERK	KI-EL		0.53
BOOKSTORE CLERK	RILEY	VONDA	0.53
BOOKSTORE MANAGER II	GOLD	KATHY	1.00
CALWORKS TECHNICIAN	SACCUZZO	SHERRY	0.20
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	0.85
EOPS TECHNICIAN	SACCUZZO	SHERRY	0.80
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.	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.	PEREZ	CAROL	0.50
OFFICE TECHNICIAN	TEER	JOANN	1.00
OFFICE TECHNICIAN, RE-ENTRY	VACANT		0.80
POLICE & SEC. SERGEANT	KESECKER	DARRYL	0.40

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2009-2010**

C. RESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
POLICE OFFICER	ANDERSON	STEPHEN	0.40
POLICE OFFICER	MOUA	TOU	0.40
POLICE OFFICER	RUIZ	DUSTIIN	0.40
POLICE OFFICER	SCHMIDT	WILL	0.40
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
WORKFORCE & PARTNERSHIP PROGRAM SPECIALIST	VACANT		0.75
TOTAL CLASSIFIED FTE			<u>23.75</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>35.18</u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2009-2010**

C. CHILD DEVELOPMENT AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
INSTRUCTOR	BEDI	PUSHPINDER	1.00
INSTRUCTOR	BIGGART	MAUREEN	1.00
INSTRUCTOR	BOWEN	NORA	1.00
INSTRUCTOR	DELGADO	MARY	1.00
INSTRUCTOR	GREGORIE	IRIS	1.00
INSTRUCTOR	MALOUF	JANEATTE	1.00
INSTRUCTOR	MORALES	HELEN	0.80
INSTRUCTOR	ROSSI	YOLANDA	1.00
TOTAL FACULTY FTE			<u>7.80</u>
<u>CLASSIFIED</u>			
OFFICE TECHNICIAN	HYLAND	LINDA	0.58
TOTAL CLASSIFIED FTE			<u>0.58</u>
<u>ADMINISTRATORS</u>			
<u>ACADEMIC:</u>			
INTERIM DIRECTOR OF CHILD CARE PROGRAMS	BEARDSLEY	LYDA	0.88
TOTAL ADMINISTRATIVE FTE			<u>0.88</u>
TOTAL CHILD DEVELOPMENT FUND FTE			<u>9.26</u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2009-2010**

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>CLASSIFIED:</u>			
DIRECTOR OF MODERNIZATION	CHERNOCK	V-ANNE	1.00
TOTAL CLASSIFIED ADMINISTRATORS			<u>1.00</u>
TOTAL ADMINISTRATIVE FTE			<u>1.00</u>
TOTAL MEASURE C BOND FUND FTE			<u>4.00</u>
DISTRICT TOTALS			<u>343.71</u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET FISCAL YEAR 2009-2010**

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D. DICTIONARY OF BUDGETING AND ACCOUNTING TERMS

Appropriation

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

Average Daily Attendance

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

Budget

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

Capital Outlay

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

Contingency Reserve

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

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET FISCAL YEAR 2009-2010**

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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
TENTATIVE BUDGET FISCAL YEAR 2009-2010**

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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.