

MARIN COMMUNITY COLLEGE DISTRICT

C O L L E G E O F

MARIN

TENTATIVE BUDGET

FISCAL YEAR 2006 – 2007

As adopted by the Board of Trustees

JUNE 27, 2006

Marin Community College District

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**Marin Community College District
Tentative Budget Fiscal Year 2006-07**

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

2. The State Budget Process and College of Marin

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

- As in 2005-06 there are no increases in Student Enrollment fees for 2006-07 fiscal year. In 2004-05 Student Enrollment fees were increased from \$18 to \$26 per unit.
- Certain categorical programs, most importantly Disabled Students Programs and Services (DSPS) and Extended Opportunity Programs and Services (EOPS) will see a 5.18% COLA. This will be worth approximately \$95,000 to the District.

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

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

- Budget revenues exceed planned expenditures, contributing toward the ending Fund Balance
- Ending Fund Balance at 9.0% of total Unrestricted General Fund expenses
- Secured Property tax increase @ 8.03% or \$2.46 million; overall property tax increase @ 7.33% or \$2.42 million.

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

- No enrollment fee increase for 2006-07; no increase in 2005-06, in 2004-05 the enrollment fee was increased to \$26/unit from \$18/unit.
- Salaries include “step and column” movements and a 6% COLA for UPM and 3% for all others for 2006-07.
- Increase in medical benefits is approximately \$252,000 for 2006-07.
- Increase in Workers' Compensation Insurance is approximately \$151,000 for 2006-07.
- Non-salaried expenditures were budgeted at 2005-06 levels.
- Other miscellaneous changes to revenues and expenditures.

Analysis and Comparison of Revenue and Expense

Projected total General Fund Revenue for 2006-07 is \$51,389,061 compared to \$49,304,550 for 2005-06. This is an increase of \$2,084,511 or 4.2%. The forecast increase in property tax revenues of approximately \$2.42 million is the primary contributor, while estimated reductions in non-resident tuition of \$300,000 and about \$100,000 in lost lottery funds due to enrollment declines principally make up the revenue offset.

Projected total General Funds Expenditures for 2006-07 are \$51,280,868 compared to \$49,304,550 for 2005-06. This is an increase of \$1,976,318 or 4.0%, principally due to the projected cost increases in salaries and employee health care and other benefits of about \$2.76 million, offset by reductions of \$564,000 in other expenses.

Unrestricted revenues increased from \$38,630,624 to \$40,985,611 an increase of \$2,354,987 or 5.8%. Unrestricted expenditures increased from \$38,630,624 to \$40,877,417, an increase of \$2,246,793 or 5.8%.

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

Unrestricted revenues were about \$112,000 higher, expenditures approximately \$511,000 lower than budgeted, resulting in revenues exceeding expenditures of \$623,000. Expenditure budget savings are essentially salary savings from nine budgeted positions which either were not filled and/or were filled part of the year amounting to about \$500,000.

5. Tax Revenue Anticipation Note Borrowing

The District relies on property taxes for its core funding. Property taxes are collected by the County and distributed to local agencies in December and April. The period from July through December is very difficult from a cash flow perspective and extensive borrowing occurs during that period. The District uses the Community College League Cash Flow Borrowing Program for arranging this financing. The Cash Flow Borrowing Program provides a mechanism for borrowing the needed funds, at an advantageous placement cost, due to the participation of many California Community Colleges in the program. The Tax Revenue Anticipation Note (TRAN) for 2005-06 was in the amount of \$9,140,000 and for 2006-07 the note is \$9,500,000.

Highlights Of The Special Funds

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

In 2004-05 the District moved five endowments to the College of Marin Foundation. All endowments are for student scholarships/aid and the Foundation already administers an extensive scholarship program. The principal portions of the endowments are: Irwin P. Diamond Outstanding Graduate Award (\$7,444), the Florence Gastonguay Financial Aid Fund (\$6,175), Frank D. Gomez Scholarship Fund (\$50,000), Charles and Aida McLeran Student Loan Fund (\$2,000) and Kim R. Cortright Scholarship Fund (\$50,000). The total endowment principal to be transferred is \$115,619. The interest earned portion to be transferred is \$2,695.

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

As uncertainty regarding state as well as local funding remains, a strategic plan in collaboration with the Marin Education Fund was developed, and the program redesigned accordingly to help it achieve fiscal stability. The 2005-06 budget has deficit spending of about \$17,000 funded from reserves. If the Child Care program will not be self-supporting in the near future, the District will need to consider eliminating the program.

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

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

In April 2005 \$75 million in bonds were sold pursuant to the terms of a public sale and delivered to the Marin County Treasury for credit of College of Marin into its building fund.

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

Hamilton Redevelopment Bond Redemption Fund In 2002-03 it was decided that the District would proceed with bonding the facilities funding dedicated to the District through the Hamilton Field Redevelopment Agreement. The financing was accomplished, and a total of \$3,070,834 of bond funds were generated. After financing and placement costs, the District had \$2,704,598 available to fund capital facilities renewal projects and capital equipment purchases, and \$213,438 held in the required debt service reserve. Debt service for 2005-06 amounted to \$59,739 and is projected to be \$64,339 for 2006-07.

Measure C Bond Redemption Fund Original Issue Premiums of \$3,015,000 on the sale of the bond, netted against approximately \$559,000 in issuance and underwriting costs, were deposited and future receipts from the underlying tax rolls as well as accrued interest will be deposited into the Measure C debt service fund. This fund is used for the payment of principal and interest on the bond.

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 2006-07.

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

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

FTES DATA

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

<u>FTES</u>	<u>2002-03</u>	<u>% CH.</u>	<u>2003-04</u>	<u>% CH.</u>	<u>2004-05</u>	<u>% CH.</u>	<u>EST. (a) 2005-06</u>	<u>% CH.</u>
Credit	5,463	-2.4%	5,096	-6.7%	4,375	-14.1%	3,905	-10.7%
Non-Credit	501	-26.8%	276	-44.9%	92	-66.8%	45	-51.2%
TOTAL	5,964	-5.1%	5,372	-9.9%	4,467	-16.8%	3,950	-11.6%

FTES

(a) CCFS 320 as of April 30, 2006

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

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

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

FISCAL YEAR			ESTIMATED	PROPOSED
	ACTUAL	ACTUAL	ACTUAL	BUDGET
REVENUE SUMMARY	2003-2004	2004-2005	2005-2006	2006-2007
FUND TITLE				
UNRESTRICTED GENERAL FUND	\$ 33,986,950	\$ 36,168,292	\$ 38,742,519	\$ 40,985,611
COMMUNITY SERVICES	1,134,358	1,358,483	1,188,767	1,305,150
CONTRACT EDUCATION	-	20,860	-	35,000
RESTRICTED GENERAL FUND	7,686,499	7,825,081	8,780,417	9,063,301
TOTAL GENERAL FUND	42,807,807	45,372,716	48,711,702	51,389,061
INVESTMENT TRUST FUND	56,642	77,401	25,000	25,000
CHILD DEVELOPMENT FUND	610,912	484,916	429,082	427,245
CAPITAL OUTLAY FUND-HAMILTON	213,240	197,171	340,820	162,705
CAPITAL OUTLAY FUND-MEASURE C	-	75,282,353	2,541,171	2,485,000
HAMILTON REDEVELOPMENT BOND FUND	47,898	78,895	58,117	75,150
MEASURE C INTEREST/REDEMPTION FUND	-	3,024,494	8,168,400	8,902,938
SELF-INSURANCE FUND	568,211	604,247	606,150	620,000
ASSOCIATED STUDENTS ORGANIZATIONS	73,426	65,405	57,833	66,200
TOTAL - ALL FUNDS	\$ 44,378,136	\$ 125,187,598	\$ 60,938,276	\$ 64,153,299

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

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

FISCAL YEAR			ESTIMATED	PROPOSED
EXPENDITURE SUMMARY	ACTUAL 2003-2004	ACTUAL 2004-2005	ACTUAL 2005-2006	BUDGET 2006-2007
FUND TITLE				
UNRESTRICTED GENERAL FUND	\$ 34,173,608	\$ 34,532,448	\$ 38,092,011	\$ 40,877,417
COMMUNITY SERVICES	1,134,358	1,358,483	1,188,767	1,305,150
CONTRACT EDUCATION	-	20,860	5,785	35,000
RESTRICTED GENERAL FUND	7,686,499	7,825,081	8,780,417	9,063,301
TOTAL GENERAL FUND	42,994,465	43,736,872	48,066,980	51,280,868
INVESTMENT TRUST FUND	17,553	34,893	25,000	25,000
CHILD DEVELOPMENT FUND	584,294	532,193	436,481	443,523
CAPITAL OUTLAY FUND-HAMILTON	556,445	707,900	255,281	500,205
CAPITAL OUTLAY FUND-MEASURE C	-	746,316	7,175,829	23,585,729
HAMILTON REDEVELOPMENT BOND FUND	41,951	56,839	59,739	64,339
MEASURE C INTEREST/REDEMPTION FUND	-	559,159	4,160,602	9,513,604
SELF-INSURANCE FUND	608,173	600,058	595,312	603,500
ASSOCIATED STUDENTS ORGANIZATIONS	78,018	70,004	57,574	68,750
TOTAL - ALL FUNDS	\$ 44,880,899	\$ 47,044,234	\$ 60,832,798	\$ 86,085,518

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

FISCAL YEAR			ESTIMATED	PROPOSED		
	ACTUAL	ACTUAL	ACTUAL	BUDGET	DOLLAR	%
	2003-2004	2004-2005	2005-2006	2006-2007	CHANGE	CHANGE
SOURCES OF FUNDS						
PROGRAM-BASED FUNDING	\$ 29,907,642	\$ 32,687,654	\$ 35,029,683	\$ 37,417,878	\$ 2,388,195	6.8%
FEDERAL	271	366	341	300	\$ (41)	-12.0%
OTHER STATE	2,236,587	2,245,877	2,565,999	2,445,933	\$ (120,066)	-4.7%
OTHER LOCAL	1,842,450	1,234,395	1,146,496	1,121,500	\$ (24,996)	-2.2%
TOTAL SOURCES	33,986,950	36,168,292	38,742,519	40,985,611	2,243,092	5.8%
USE OF FUNDS						
SALARIES	23,503,466	22,850,200	24,195,966	26,100,317	\$ 1,904,351	7.9%
BENEFITS	6,800,594	7,423,186	8,201,256	8,970,000	\$ 768,744	9.4%
TOTAL SALARIES & BENEFITS	30,304,060	30,273,386	32,397,222	35,070,317	2,673,095	8.3%
FIXED EXPENSES	1,642,729	1,740,151	1,969,012	1,839,930	\$ (129,082)	-6.6%
OTHER OPERATING	2,168,563	2,100,985	3,065,711	3,229,549	\$ 163,838	5.3%
CAPITAL OUTLAY	196,562	308,635	368,561	183,169	\$ (185,392)	-50.3%
OTHER OUTGO	134,305	290,125	319,374	330,724	\$ 11,350	3.6%
EDUC. EXCELLENCE RESERVE				250,000	\$ 250,000	0.0%
UN-ALLOCATED			-		\$ -	0.0%
TOTAL OTHER EXPENSES	4,142,159	4,439,896	5,722,659	5,833,372	110,713	1.9%
TOTAL USES	34,446,219	34,713,282	38,119,881	40,903,689	3,406,599	8.9%
SOURCES OVER (UNDER) USES	(459,269)	1,455,010	622,638	81,921	(832,372)	-133.7%
TRANSFER IN	272,611	180,834	27,870	26,272	(152,964)	-548.8%
SOURCES OVER (UNDER) USES & TRANSFERS	(186,658)	1,635,844	650,508	108,193	(985,336)	-151.5%
BEGINNING FUND BALANCE	1,467,835	1,281,177	2,917,021	3,567,529	650,508	22.3%
ENDING FUND BALANCE *	\$ 1,281,177	\$ 2,917,021	\$ 3,567,529	\$ 3,675,722	\$ 650,508	18.2%
	3.7%	8.4%	9.4%	9.0%		

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

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2006-2007
UNRESTRICTED GENERAL FUND
STATEMENT OF SOURCES OF FUNDS**

The District is in a basic aid environment, and property tax revenue is the primary funding source. Secured property tax revenues show an approximately 8.03% or \$2.463 million increase for 2006-07 over 2005-06.

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

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

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2006-2007
UNRESTRICTED GENERAL FUND
B. STATEMENT OF SOURCES OF FUNDS**

FISCAL YEAR	ACTUAL		ESTIMATED		PROPOSED			
	2003-2004	% CHANGE	2004-2005	% CHANGE	2005-2006	% CHANGE	2006-2007	% CHANGE
PROGRAM-BASED FUNDING								
STATE APPORTIONMENT	\$ -		\$ -		\$ -		\$ -	
STATE SUBVENTIONS	282,245	-1.0%	286,699	1.6%	278,237	-2.95%	260,000	-6.55%
TOTAL	282,245	-1.2%	286,699	1.6%	278,237	-2.95%	260,000	-6.55%
PROPERTY TAXES								
SECURED	26,117,080	6.4%	28,100,100	7.6%	30,674,294	9.16%	33,137,440	8.03%
SUPPLEMENTAL	1,073,677	12.2%	1,466,253	36.6%	1,441,175	-1.71%	1,375,000	-4.59%
UNSECURED	955,445	14.8%	853,649	-10.7%	849,442	-0.49%	860,000	1.24%
PRIOR-YEAR	60,721	-10.4%	93,181	53.5%	62,342	-33.10%	75,000	20.30%
TOTAL TAXES	28,206,923	6.8%	30,513,183	8.2%	33,027,253	8.24%	35,447,440	7.33%
ENROLLMENT FEES	1,418,474	54.6%	1,887,772	33.1%	1,724,193	-8.67%	1,710,438	-0.80%
TOTAL PROGRAM-BASED	29,907,642	8.3%	32,687,654	9.3%	35,029,683	7.16%	37,417,878	6.82%
FEDERAL REVENUE	271	13.4%	366	35.06%	341	-6.83%	300	-12.02%
STATE REVENUE								
PARTNERSHIP FOR EXCELL	1,427,964	-17.3%	1,265,593	-11.4%	1,531,499	21.01%	1,501,933	-1.93%
OTHER STATE	808,623	-40.7%	980,284	21.2%	1,034,500	5.53%	944,000	-8.75%
TOTAL STATE	2,236,587	-27.6%	2,245,877	0.4%	2,565,999	14.25%	2,445,933	-4.68%
LOCAL REVENUE								
INTEREST	17,056	-69.1%	59,144	246.8%	100,000	69.08%	150,000	50.00%
NON-RESIDENCE FEES	684,704	-15.4%	651,929	-4.8%	417,802	-35.91%	350,000	-16.23%
MATERIAL FEES	73,790	-9.6%	-	-100.0%	17,166	n/a	80,000	366.04%
OTHER STUDENT CHARGES	136,059	29.2%	105,590	-22.4%	80,501	-23.76%	92,000	14.28%
NON-RESIDENCE INSURANCE	51,863	-30.0%	(1,817)	-103.5%	32,669	-1897.96%	40,000	22.44%
MSAT	82,715		142,460	72.2%	245,134	72.07%	220,000	-10.25%
SELF-INSURANCE JPA	561,336		3,350		-		-	
MISCELLANEOUS	234,927	-25.5%	273,739	16.5%	253,224	-7.49%	189,500	-25.17%
	1,842,450	27.9%	1,234,395	-33.0%	1,146,496	-7.12%	1,121,500	-2.18%
TOTAL REVENUE	\$ 33,986,950	5.8%	\$ 36,168,292	6.4%	\$ 38,742,519	7.1%	\$ 40,985,611	5.8%

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2006-2007

C. STATEMENT OF USES OF FUNDS

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FISCAL YEAR	ACTUAL 2003-2004	ACTUAL 2004-2005	ESTIMATED ACTUAL 2005-2006	PROPOSED BUDGET 2006-2007	DOLLAR CHANGE	% CHANGE
USE OF FUNDS						
SALARIES	\$ 23,503,466	\$ 22,850,200	\$ 24,195,966	\$ 26,100,317	\$ 1,904,351	7.9%
BENEFITS	6,800,594	7,423,186	8,201,256	8,970,000	\$ 768,744	9.4%
TOTAL SALARIES & BENEFITS	30,304,060	30,273,386	32,397,222	35,070,317	2,673,095	8.3%
FIXED EXPENSES	1,642,729	1,740,151	1,969,012	1,839,930	\$ (129,082)	-6.6%
OTHER OPERATING	2,168,563	2,100,985	3,065,711	3,229,549	\$ 163,838	5.3%
CAPITAL OUTLAY	196,562	308,635	368,561	183,169	\$ (185,392)	-50.3%
OTHER OUTGO	134,305	290,125	319,374	330,724	\$ 11,350	3.6%
EDUC. EXCELLENCE RESERVE			250,000	250,000	\$ -	0.0%
TOTAL OTHER EXPENSES	4,142,159	4,439,896	5,972,659	5,833,372	(139,287)	-2.3%
TOTAL USES	\$ 34,446,219	\$ 34,713,282	\$ 38,369,881	\$ 40,903,689	\$ 3,656,599	9.5%

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

**UNRESTRICTED GENERAL FUND
SALARY ANALYSIS**

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

The Classified Staff and Instructional salary budgets increase due to steps and also a 3% salary increase; eleven unfilled positions were budgeted.

Classified Hourly and Classified Overtime have been estimated based on salary and step increases, and on projected usage of temporary staff and overtime hours. A portion of the Campus Police overtime will be covered by Parking revenues in the Restricted Programs and so is not shown here.

Administrators salaries increase due to step and a 3% salary increase; four unfilled positions were budgeted.

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2006-2007

UNRESTRICTED GENERAL FUND
SALARY ANALYSIS

FISCAL YEAR	ACTUAL		ESTIMATED		PROPOSED			
	2003-2004	% CHANGE	2004-2005	% CHANGE	2005-2006	% CHANGE	2006-2007	% CHANGE
SALARIES								
FACULTY								
INSTRUCTORS-REGULAR	\$ 7,958,029	4.71%	\$ 6,977,986	-12.32%	\$ 7,651,563	9.65%	\$ 8,373,461	9.43%
INSTRUCTORS-HOURLY	4,399,019	-3.72%	4,732,434	7.58%	5,081,337	7.37%	5,116,907	0.70%
NON-INSTRUCTORS-REGULAR	1,005,833	-7.89%	1,148,664	14.20%	1,193,224	3.88%	1,183,492	-0.82%
NON-INSTRUCTORS-HOURLY	548,364	6.60%	481,916	-12.12%	512,109	6.27%	414,994	-18.96%
TOTAL	13,911,245	0.99%	13,341,000	-4.10%	14,438,233	8.22%	15,088,853	4.51%
CLASSIFIED								
STAFF - REGULAR	6,185,096	-2.07%	6,125,457	-0.96%	6,382,558	4.20%	7,115,533	11.48%
INSTRUCTIONAL - REGULAR	745,893	2.55%	844,695	13.25%	907,072	7.38%	927,985	2.31%
HOURLY INST./NON INST.	408,402	-17.09%	498,768	22.13%	322,130	-35.41%	354,150	9.94%
OVERTIME	89,730	-16.61%	63,971	-28.71%	118,460	85.18%	107,350	-9.38%
TOTAL	7,429,121	-2.81%	7,532,891	1.40%	7,730,221	2.62%	8,505,018	10.02%
ADMINISTRATORS								
ACADEMIC	1,436,733	0.84%	1,466,806	2.09%	1,542,220	5.14%	1,883,768	22.15%
CLASSIFIED	726,367	6.28%	509,503	-29.86%	485,292	-4.75%	622,678	28.31%
TOTAL	2,163,100	2.60%	1,976,309	-8.64%	2,027,512	2.59%	2,506,446	23.62%
TOTAL SALARIES	\$ 23,503,466	-0.10%	\$ 22,850,200	-2.78%	\$ 24,195,966	5.89%	\$ 26,100,317	7.87%

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

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**UNRESTRICTED GENERAL FUND
BENEFIT ANALYSIS**

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

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

**UNRESTRICTED GENERAL FUND
BENEFIT ANALYSIS**

FISCAL YEAR	ACTUAL		ACTUAL		ESTIMATED		PROPOSED	
	2003-2004	% CHANGE	2004-2005	% CHANGE	2005-2006	% CHANGE	2006-2007	% CHANGE
PUBLIC RETIREMENT								
STRS	\$ 1,126,912	6.7%	\$ 1,112,680	-1.3%	\$ 1,214,434	9.1%	\$ 1,320,000	8.7%
PERS	1,306,873	87.7%	1,249,949	-4.4%	1,299,640	4.0%	1,415,000	8.9%
FICA	543,034	-5.1%	713,016	31.3%	590,801	-17.1%	655,000	10.9%
MEDICARE	259,082	-3.5%	300,391	15.9%	313,778	4.5%	340,000	8.4%
UNEMPLOYMENT	100,925	96.5%	174,515	72.9%	133,705	-23.4%	180,000	34.6%
WORKERS COMP. INS.	269,501	24.9%	512,564	90.2%	708,564	38.2%	860,000	21.4%
OTHER	36,645	0.0%	-	0.0%	-	0.0%	-	0.0%
TOTAL	3,642,972	25.8%	4,063,115	11.5%	4,260,923	4.9%	4,770,000	11.9%
HEALTH PROTECTION								
MEDICAL	2,590,791	7.1%	2,757,139	6.4%	3,328,333	20.7%	3,580,000	7.6%
DENTAL, VISION	566,831	-5.5%	602,932	6.4%	612,000	1.5%	620,000	1.3%
TOTAL	3,157,622	4.6%	3,360,071	6.4%	3,940,333	17.3%	4,200,000	6.6%
TOTAL BENEFITS	\$ 6,800,594	14.96%	\$ 7,423,186	9.15%	\$ 8,201,256	10.48%	\$ 8,970,000	9.37%

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

**UNRESTRICTED GENERAL FUND
FIXED EXPENSES ANALYSIS**

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

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

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

**UNRESTRICTED GENERAL FUND
FIXED EXPENSES ANALYSIS**

FISCAL YEAR	ACTUAL		ESTIMATED		PROPOSED			
	2003-2004	% CHANGE	2004-2005	% CHANGE	2005-2006	% CHANGE	2006-2007	% CHANGE
FIXED EXPENSES								
UTILITIES								
SEWER SERVICE	\$ 14,763	-24.3%	\$ 23,415	58.6%	\$ 23,280	-0.6%	\$ 46,000	97.6%
TELEPHONE	60,439	-12.4%	266,888	341.6%	136,638	-48.8%	147,860	8.2%
WATER	97,088	25.3%	84,363	-13.1%	92,653	9.8%	75,000	-19.1%
GAS & ELECTRICITY	1,051,619	-7.3%	989,122	-5.9%	1,241,467	25.5%	1,102,470	-11.2%
PEST CONTROL	31,404	1.3%	32,678	4.1%	40,974	25.4%	34,600	-15.6%
	<u>1,255,313</u>	<u>-5.7%</u>	<u>1,396,466</u>	<u>11.2%</u>	<u>1,535,012</u>	<u>9.9%</u>	<u>1,405,930</u>	<u>-8.4%</u>
INSURANCE	<u>387,416</u>	<u>8.7%</u>	<u>343,685</u>	<u>-11.3%</u>	<u>434,000</u>	<u>26.3%</u>	<u>434,000</u>	<u>0.0%</u>
TOTAL	<u>\$ 1,642,729</u>	<u>-2.6%</u>	<u>\$ 1,740,151</u>	<u>5.9%</u>	<u>\$ 1,969,012</u>	<u>13.2%</u>	<u>\$ 1,839,930</u>	<u>-6.6%</u>

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

**UNRESTRICTED GENERAL FUND
OTHER OPERATING EXPENSES**

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Most Operating Expense budgets are roll-over amounts from the previous year, including any fiscal year 2005-06 allocations from the Budget Committee. The Audit & Election budget is down for 2006-07 because there are no Board seats up for re-election.

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

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

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

**UNRESTRICTED GENERAL FUND
OTHER OPERATING EXPENSES**

FISCAL YEAR	ACTUAL		ESTIMATED		PROPOSED			
	2003-2004	% CHANGE	2004-2005	% CHANGE	2005-2006	% CHANGE	2006-2007	% CHANGE
OTHER OPERATING EXPENSES								
SUPPLIES & MATERIALS	\$ 491,065	-4.7%	\$ 450,301	-8.3%	\$ 526,536	16.9%	\$ 592,985	12.6%
PERSONAL SVCE, LECTURE	98,990	18.1%	85,297	-13.8%	71,488	-16.2%	87,905	23.0%
TRAVEL & CONFERENCE	64,220	1.7%	89,317	39.1%	86,416	-3.2%	116,875	35.2%
DUES & MEMBERSHIP	54,326	9.4%	61,863	13.9%	77,470	25.2%	51,385	-33.7%
LEGAL	159,728	7.2%	141,827	-11.2%	121,009	-14.7%	130,000	7.4%
AUDITS & ELECTION	136,261	372.4%	126,031	-7.5%	171,777	36.3%	55,000	-68.0%
CONTRACTED SERVICES	755,608	-6.3%	718,438	-4.9%	1,507,343	109.8%	1,429,446	-5.2%
POSTAGE	122,702	-15.5%	87,079	-29.0%	113,793	30.7%	130,000	14.2%
PRINTING & PUBLICATION	89,056	-6.4%	46,362	-47.9%	108,844	134.8%	245,425	125.5%
RENTAL & LEASES	35,806	-25.9%	34,341	-4.1%	44,626	29.9%	40,268	-9.8%
RECRUITMENT	10,125	-75.8%	48,760	381.6%	47,429	-2.7%	148,680	213.5%
OTHER DISTRICT-WIDE EXP.	52,030	-5.1%	52,677	1.2%	53,435	1.4%	199,000	272.4%
MISCELLANEOUS *	98,646	-42.5%	158,692	60.9%	135,544	-14.6%	2,580	-98.1%
TOTAL	\$ 2,168,563	-3.8%	\$ 2,100,985	-3.1%	\$ 3,065,711	45.9%	\$ 3,229,549	5.3%

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

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

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

Other Outgo includes a \$200,000 interfund transfer to the "Retiree Unfunded Medical Benefits Liability" Fund, and such contributions are expected to be paid into an outside, irrevocable investment vehicle under Governmental Accounting Standards Board (GASB) 45. College of Marin is not required to fund this liability until Fiscal Year 2008-09 and this contribution thus represents early application of the pronouncement.

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2006-2007

UNRESTRICTED GENERAL FUND
CAPITAL OUTLAY AND OTHER OUTGO ANALYSIS

FISCAL YEAR	ACTUAL		ACTUAL		ESTIMATED		PROPOSED	
	2003-2004	% CHANGE	2004-2005	% CHANGE	2005-2006	% CHANGE	2006-2007	% CHANGE
CAPITAL OUTLAY								
LIBRARY BOOKS/PERIODICALS	\$ 4,813	-81.7%	\$ 14,093	192.8%	\$ 19,034	35.1%	\$ 15,000	-21.2%
EQUIPMENT NEW & LEASED	191,749	-11.8%	294,542	53.6%	349,527	18.7%	168,169	-51.9%
TOTAL	\$ 196,562	-19.4%	\$ 308,635	57.0%	\$ 368,561	19.4%	\$ 183,169	-50.3%
OTHER OUTGO								
HAMILTON REDEV. LOAN	\$ 23,936	1307.2%	\$ 30,000	25.3%	\$ 9,000	-70.0%	\$ 9,000	0.0%
ENERGY LOAN REPAYMENT	110,369	0.0%	110,173	-0.2%	110,374	0.2%	110,374	0.0%
OTHER							11,350	
GASB 45					200,000		200,000	
INTERFUND TRANSFERS			149,952					
COMPUTER ACCESS PROJ.								
LOAN REPAYMENT	-	-100.0%	-		-		-	
TOTAL	\$ 134,305	116.5%	\$ 290,125	116.0%	\$ 319,374	10.1%	\$ 330,724	3.6%

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

D. COMMUNITY SERVICES

FISCAL YEAR	ACTUAL		ACTUAL		ESTIMATED		PROPOSED	
	2003-2004	% CHANGE	2004-2005	% CHANGE	2005-2006	% CHANGE	2006-2007	% CHANGE
REVENUE BY PROGRAM								
C.S. OFFICE/ADVERTISING	\$ 2,975	676.8%	\$ 3,270	9.9%	\$ 2,850	-12.8%	\$ 4,000	40.4%
FACILITIES USE	84,556	21.5%	93,494	10.6%	89,455	-4.3%	125,000	39.7%
RECREATION COURSES	39,162	290.1%	58,033	48.2%	96,994	67.1%	99,000	2.1%
INTENSIVE ENGLISH	140,923	3.0%	222,322	57.8%	242,182	8.9%	235,150	-2.9%
EMERITUS	230,200	29.1%	308,676	34.1%	241,119	-21.9%	272,000	12.8%
SHORT COURSES/WORKSHOPS	517,581	11.9%	499,493	-3.5%	376,296	-24.7%	405,000	7.6%
MICROCOMPUTER CENTER	97,335	11.2%	146,573	50.6%	139,871	-4.6%	165,000	18.0%
MULTI-MEDIA	21,626	-10.5%	26,622	23.1%	-		-	
Total Revenue	\$ 1,134,358	17.0%	\$ 1,358,483	19.8%	\$ 1,188,767	-12.5%	\$ 1,305,150	9.8%
EXPENDITURES BY PROGRAM								
C.S. OFFICE/ADVERTISING	\$ 323,547	16.6%	\$ 518,599	60.3%	\$ 549,013	5.9%	\$ 644,790	17.4%
FACILITIES USE	12,525	14.1%	9,247	-26.2%	6,409	-30.7%	11,500	79.4%
RECREATION COURSES	6,237	-30.3%	5,143	-17.5%	4,000	-22.2%	4,000	0.0%
INTENSIVE ENGLISH	96,480	-16.9%	125,329	29.9%	151,331	20.7%	142,738	-5.7%
EMERITUS	120,259	38.7%	151,494	26.0%	136,017	-10.2%	154,550	13.6%
SHORT COURSES/WORKSHOPS	245,599	19.5%	244,557	-0.4%	186,543	-23.7%	240,500	28.9%
MICROCOMPUTER CENTER	50,834	-15.6%	89,838	76.7%	127,584	42.0%	80,800	-36.7%
MULTI-MEDIA	9,203	-24.1%	33,442	263.4%	-	-100.0%	-	n/a
DIRECT SUPPORT & OVERHEAD	269,674	40.7%	180,834	-32.9%	27,870	-84.6%	26,272	-5.7%
Total Expenditures	\$ 1,134,358	17.0%	\$ 1,358,483	19.8%	\$ 1,188,767	-12.5%	\$ 1,305,150	9.8%

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

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CONTRACT EDUCATION

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

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

E. CONTRACT EDUCATION

FISCAL YEAR	ACTUAL 2004-2005	ESTIMATED ACTUAL 2005-2006	PROPOSED BUDGET 2006-2007
REVENUE			
Local Revenue	\$ 2,960	\$ -	\$ 35,000
Interfund transfer	17,900	-	-
Total Revenue	20,860	-	35,000
EXPENDITURES			
Non-Instructional Temporary	14,388	1,273	15,000
Benefits	3,949	512	750
Supplies	65	-	2,000
Other Operating Expenses	2,458	4,000	16,000
Equipment	-	-	1,250
Total Expenditures	20,860	5,785	35,000
Excess of Revenue Over Expenditures	-	(5,785)	-
Beginning Fund Balance	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -

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

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

Actual expenditures are shown for 2003-04, 2004-05, 2005-06. Revenue budgets are shown for 2006-07. The expenditure budgets for 2006-07 will be limited by the amount of revenue actually received, since every attempt is made to end the year with expenditures equal to revenue in every program.

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

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

FISCAL YEAR	ACTUAL 2003-2004	ACTUAL 2004-2005	ESTIMATED ACTUAL 2005-2006	PROPOSED BUDGET 2006-2007
FEDERAL SOURCES				
Child Development Training Consortium	\$ 9,796	\$ 13,683	\$ 14,000	\$ 14,000
Child Development Training Consortium Carry Forward	-	-	2,295	2,295
College Work Study Program	233,656	214,589	249,924	249,924
College Work Study Program Carry Forward	-	-	25,000	25,000
ECE Mentor Program	-	3,200		
Foster Care Education Program (57% Federal)	46,501	55,753	53,314	54,000
Independent Living Program	10,590	11,079	10,590	10,590
National Marine Fishery Service	-	-	-	-
Office of Emergency Services – Preparedness Plan Carry-Forward	3,200	-	1,800	1,800
PELL Grant Program	2,638,633	2,697,603	2,713,558	2,713,558
Supplemental Education Opportunity Grants	165,580	165,580	165,580	165,580
Transitional Assistance to Needy Families (50% Federal)	14,857	14,114	14,114	13,408
VTEA - Tech. Prep.	91,970	68,800	75,250	75,250
Vocational & Applied Tech. Education	102,870	111,002	108,123	97,430
Vocational & Applied Tech Education – Carry Forward	-	-	-	-
Vocational Ed. & Economic Development Mini Grants	10,175	6,530	-	-
Workforce Invest., Nursing – Marin Employ. Connection	7,146	-	-	-
TOTAL FEDERAL	\$ 3,334,974	\$ 3,361,933	\$ 3,433,548	\$ 3,422,835

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

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

FISCAL YEAR	ACTUAL 2003-2004	ACTUAL 2004-2005	ESTIMATED ACTUAL 2005-2006	PROPOSED BUDGET 2006-2007
STATE SOURCES				
Block Grant	\$ -	\$ -	\$ -	\$ -
Board Financial Assistance Program Admin. Allowance	230,802	246,918	200,464	200,464
CAL Grants	273,429	299,924	300,000	300,000
California Articulation Number System	4,355	8,855	-	-
California Articulation Number System-Carry Forward	-	-	1,145	-
California Highway Patrol-Racial Profiling Study Carry Forward	1,668	-	129	-
CALWORKS	128,728	95,098	123,506	117,331
Capacity Development	7,622	-	-	-
Cooperative Agencies Resources for Education	33,937	46,615	50,689	50,689
Disabled Student Programs & Services	1,340,515	1,341,893	1,366,141	1,366,141
Disabled Student Programs & Services Carry Forward	-	-	55,146	-
Enrollment Fee Waiver - 2% Administrative	10,920	20,318	19,312	19,312
Extended Opportunity Programs & Services	454,872	466,161	490,379	495,005
Extended Opportunity Programs & Services-Carry Forward	-	-	1,462	-
Faculty and Staff Development	-	-	-	-
Faculty and Staff Diversity	14,840	3,318	10,290	9,776
Faculty and Staff Diversity-Carry Forward	-	-	16,632	-
Foster Care Education Program (43% State)	40,324	47,314	47,788	48,000
Instructional Equipment and Library Materials	157,740	103,002	-	-
Instructional Equipment & Library Materials Carry Forward	-	-	18,812	-
Matriculation (Credit)	284,923	260,633	262,469	249,346
Matriculation Think Tank Regional Grant	-	-	-	-
SUB-TOTAL	\$ 2,984,675	\$ 2,940,049	\$ 2,964,364	\$ 2,856,063

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

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

FISCAL YEAR	ACTUAL 2003-2004	ACTUAL 2004-2005	ESTIMATED ACTUAL 2005-2006	PROPOSED BUDGET 2006-2007
STATE SOURCES CONTINUED				
SUB-TOTAL (PREVIOUS PAGE)	\$ 2,984,675	\$ 2,940,049	\$ 2,964,364	\$ 2,856,063
Non-Credit Matriculation	138,144	159,986	112,549	106,922
Non-Credit Matriculation Carry Forward	-	-	1,059	-
Multimedia/Economic Development	-	102,865	170,852	-
Multimedia/Economic Development-Carry Forward	-	-	65,164	-
Nursing/Economic Development	59,481	50,103	58,823	-
Nursing/Economic Development Carry Forward	-	-	-	-
Peace Officers Training	3,442	1,979	1,233	3,000
Physical Plant and Instructional Support	-	-	103,651	98,468
Physical Plant and Instructional Support - Carry Forward	-	-	125,101	125,101
Prop. 20 – Lottery – Instructional Supplies	84,683	62,180	76,558	108,808
Prop. 20 – Lottery – Instructional Supplies Carry Forward	-	-	-	185,643
Student Equity	5,000	-	-	-
Teacher & Reading Development Partnership	126,869	-	-	-
Telecommunications Technology Infrastructure	62,323	55,105	36,697	34,862
Telecommunications Tech. Infrastructure Carry Forward	-	-	59,497	59,497
TTIP Video Conferencing Equipment Upgrade	-	-	-	-
Transfer and Articulation Carry Forward	2,109	948	-	-
Transitional Assistance to Needy Families (50% State)	14,857	14,114	14,114	13,408
TOTAL STATE	\$ 3,481,583	\$ 3,387,329	\$ 3,789,662	\$ 3,591,772

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

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

FISCAL YEAR	ACTUAL 2003-2004	ACTUAL 2004-2005	ESTIMATED ACTUAL 2005-2006	PROPOSED BUDGET 2006-2007	
LOCAL SOURCES					
Annual Fund Drive	\$ 40,579	\$ 45,762	\$ 45,000	\$ 45,000	Not
Annual Fund Drive Carry Forward	-	-	49,524	49,524	Looked
Branson	-	65,409	110,000	110,000	At
Career Education	-	2,960	-	-	
COM Foundation:					
Scholarships	48,600	45,876	50,000	50,000	
Donations	15,092	10,598	10,000	10,000	
Donations Carry Forward	-	-	7,331	7,331	
County of Marin – Soccer	661	-	539	539	
Health Services - Restricted	180,410	187,208	166,514	158,000	
Kaiser Nursing Pathways	-	18,870	27,880	27,880	
Marin Child Care Council	1,476	1,476	1,500	1,500	
Marin Community Foundation – Technology Plan	30,735	6,857	12,408	12,408	
Marin Community Foundation – Report to the Community	34,879	-	15,121	15,121	
Marin County – Crisis Intervention Carry-Forward	1,413	1,665	1,468	1,468	
Marin Education Fund - Alcance Project Carry Forward	-	3,000	-	-	
Marin Municipal Water District- Biology	1,892	-	-	-	
Parking	483,979	423,970	480,000	480,000	
Parking Carry Forward	-	-	183,323	183,323	
Safety Credit Risk Management	4,586	2,032	11,900	11,900	
San Rafael Redevelopment Carry Forward	428	168,661	376,699	376,699	
Tamalpais High School District - Biology	6,574	-	-	-	
Other (Financial Aid Overawards & Return to Title IV)	11,938	5,942	-	-	
TOTAL LOCAL	\$ 863,242	\$ 990,286	\$ 1,549,207	\$ 1,540,693	

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

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

FISCAL YEAR	<u>ACTUAL 2003-2004</u>	<u>ACTUAL 2004-2005</u>	<u>ESTIMATED ACTUAL 2005-2006</u>	<u>PROPOSED BUDGET 2006-2007</u>
OTHER FINANCING SOURCES/OUTGO				
Interfund Transfers In/(Out)	\$ 6,700	\$ 85,533	\$ 8,000	\$ 8,000
Contingency for Additional Grants	-	-	-	500,000
TOTAL RESTRICTED PROGRAMS	<u>\$ 7,686,499</u>	<u>\$ 7,825,081</u>	<u>\$ 8,780,417</u>	<u>\$ 9,063,301</u>

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

PART V - SPECIAL FUND/PROGRAM BUDGETS

A. OVERVIEW

The General Fund of the Marin Community College District reflects most of the District's educational activities. There are other funds within the District that support related operations that are either legislatively mandated or directed by the Board. A brief review of each of these funds is provided along with a summary fiscal analysis of the operation for the 2003-04, 2004-05 and 2005-06 Fiscal Years, and a proposed budget for the 2006-07 Fiscal Year. The following funds or programs are included in this section:

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

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

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

REVENUE AND EXPENDITURE REPORT

This fund was established as a result of a very generous donation made in December 1982. The purpose of the donation was to establish two permanent endowment funds of \$50,000 each. One of the endowments is to be used for scholarships and other direct financial aid to students, while the other is to be used for instructional improvement activities. There have been additional gifts made since that time. There are thirteen endowments and grants coordinated through this fund. Five Financial Aid/Scholarship endowments were transferred to the College of Marin Foundation. The value of the principal as of June 30, 2004 is \$516,599. The remainder of the fund balance is interest earned on these funds.

Since the 1992-93 Fiscal Year, the College became a residuary beneficiary of the 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 2006-2007**

B. NARRATIVE TEXT AND FINANCIAL STATEMENTS

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

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

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

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**CHILD DEVELOPMENT FUND
REVENUE AND EXPENDITURE REPORT**

The Child Development fund is utilized to account for the State supported operation of the Child Care Centers located at Indian Valley campus and Kentfield campus. State funding for the operation of the Centers is expected to remain relatively unchanged for 2005-06 with the exception of the CalWorks funds. This funding source and the related expenditures are now being shown in this fund to present a complete picture of the operation. Funds are included from Marin Education Fund, but continuation of this funding source is uncertain after 2006-07.

This budget reflects revenue and expenses related to the two Preschool sites. The Infant/Toddler Program has been closed due to funding shortfalls.

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

**CHILD DEVELOPMENT FUND
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR	ACTUAL 2003-2004	ACTUAL 2004-2005	ESTIMATED ACTUAL 2005-2006	PROPOSED BUDGET 2006-2007
REVENUE				
Interest Income	\$ 1,706	\$ 2,608	\$ 2,127	\$ 2,000
Federal Income	41,244	35,951	17,713	12,000
State Income	344,158	289,627	260,744	277,945
State Income-Renovation & Repair Projects	-	51,819	4,358	-
Other Local Income	67,335	80,500	55,340	46,500
Grants/Contributions	131,353	24,236	80,000	80,000
Interfund Transfer-In - CalWorks	25,116	175	8,800	8,800
Total Revenue	610,912	484,916	429,082	427,245
EXPENDITURES				
Certificated Salaries	369,363	310,733	255,549	253,410
Classified Salaries	43,791	36,099	41,283	44,967
Fringe Benefits	151,007	137,370	111,157	125,196
Supplies	2,600	3,829	3,271	4,700
Food	13,022	10,455	11,170	10,000
Other Operating Expenses	4,511	19,588	1,582	3,250
Other Operating Exp.- Renovation & Repair	-	-	1,271	-
Equipment	-	14,119	11,199	2,000
Total Expenditures	584,294	532,193	436,481	443,523
Excess of Revenue Over Expenditures	26,618	(47,277)	(7,399)	(16,278)
Beginning Fund Balance	136,482	163,100	115,823	108,424
ENDING FUND BALANCE	\$ 163,100	\$ 115,823	\$ 108,424	\$ 92,146

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

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**CAPITAL OUTLAY FUND
REVENUE AND EXPENDITURE REPORT**

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

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

**CAPITAL OUTLAY FUND
REVENUE AND EXPENDITURE REPORT**

FISCAL YEAR	ACTUAL 2003-2004	ACTUAL 2004-2005	ESTIMATED ACTUAL 2005-2006	PROPOSED BUDGET 2006-2007
REVENUE				
Interest Income	\$ 20,159	\$ 32,332	\$ 18,012	\$ 25,000
State Supported Projects-Scheduled Maintenance	90,588	126,944	253,960	-
Capital Outlay Projects		-	30,898	100,205
Property Rental	38,091	37,895	37,950	37,500
Hamilton Bond Proceeds			-	-
Other Local Income/Interfund Transfers	64,402	-	-	-
Total Revenue	213,240	197,171	340,820	162,705
EXPENDITURES				
Lease Revenue Bond Cost of Issuance				
State-Supported Projects:				
- Scheduled Maintenance	235,656	22,318	126,008	-
- Capital Outlay	6,350		-	100,205
Other Projects			-	-
- Dickson Hall, KTD Roofs, One Stop, Other	65,852	642,196	129,273	-
- Facilities Master Plan	248,587	43,386	-	400,000
Total Expenditures and Transfers	556,445	707,900	255,281	500,205
Excess of Revenue Over Expenditures	(343,205)	(510,729)	85,539	(337,500)
Beginning Fund Balance	2,585,927	2,242,722	1,731,993	1,817,532
ENDING FUND BALANCE	\$ 2,242,722	\$ 1,731,993	\$ 1,817,532	\$ 1,480,032

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

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

On November 2, 2004 the voters of Marin County overwhelmingly passed Measure C, a \$249.5 million bond for facilities maintenance, job training and safety, passing with more than 60 percent of the vote, easily surpassing the required 55 percent. With the bond, the College will be able to modernize science labs, classrooms, libraries; provide modern computer technology; upgrade fire safety, campus security, disabled access, energy conservation systems and electrical wiring for computer technology; and repair, construct, acquire, and/or equip classrooms, labs, sites and facilities. To that end the College has retained the services of Swinerton Management & Consulting, Inc. as its Measure C Program Management/ Construction Management firm. Swinerton will be working with COM's faculty, staff and students on reviewing facilities assessment documents, and the educational master plan which will form the basis for the development of the Facilities Development and Master Plan.

In April 2005 \$75 million in bonds were sold pursuant to the terms of a public sale and delivered to the Marin County Treasury for credit of College of Marin into its building fund.

The 2006-07 budget outlines approximately \$23.5 million in facilities renewal and modernization costs, including continued program definition, assessments and studies (various architectural and engineering services, including space inventory, civil, geotechnical, structural, MEP, a landscape architect, a district architect, industrial hygienist, CEQA and energy consultants). Construction and modernization plans outlined for the upcoming fiscal year will consist of the sixteen projects at both Kentfield and Indian Valley campuses.

The budget also addresses \$6.3 million for the implementation costs of an enterprise resource planning (ERP) system, encompassing applications in finance systems, student systems, human resources and payroll, portal applications and work flow tools.

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

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2006-2007
CAPITAL OUTLAY FUND FOR MEASURE C
REVENUE AND EXPENDITURE REPORT

FISCAL YEAR	ACTUAL 2004-2005	ESTIMATED ACTUAL 2005-2006	PROPOSED BUDGET 2006-2007
REVENUE			
Measure C Bond Proceeds	\$ 75,000,000	\$ -	\$ -
	282,353	2,541,171	2,485,000
Total Revenue	75,282,353	2,541,171	2,485,000
EXPENDITURES			
PROGRAM LEVEL			
Assessments and Studies	100,253	3,225,352	1,425,000
Program Management	588,929	1,104,064	1,040,000
Program Support	-	199,773	550,712
Program Services and Fees	16,785	94,439	155,000
Non-Project Budget Contingency	-	-	1,375,071
Subtotal	705,967	4,623,628	4,545,783
DISTRICT WIDE			
Information Technology	-	1,226,392	5,895,000
Miscellaneous Items	-	100,575	435,000
	-	1,326,967	6,330,000
PROJECTS			
BOLINAS FACILITY		13,232	-
	-	13,232	-
KENTFIELD CAMPUS			
Roof Repairs	20,160	-	-
Tree Removal Kentfield	-	29,491	317,007
Larkspur Annex Demolition	-	117,925	392,840
New Math Social & Behavioral and Science Building	-	-	1,326,612
Modernize/ New Performing Arts Center & Exhibition Space	-	89,815	910,995
Diamond PE Center Modernization	-	124,944	5,366,423
New Child Care Center	-	-	138,493
Campus Landscaping Green House	-	-	51,785
New Central Plant/ Sewer Line/ Joint Trench	-	-	811,728
Harlan Center Modernization	-	1,302	-
Learning Resource Center	-	1,300	-
Kentfield Campus Expenditures	20,160	364,777	9,315,883
INDIAN VALLEY CAMPUS			
Storm Drains	-	-	528,548
Gas Main Replacement	-	48,969	733,134
Tree Removal IVC	-	30,220	76,511
Fire Mitigation	-	616,646	282,600
Ignacio Creek Erosion Mitigation	-	151,391	61,026
New IVC Bldg	-	-	718,528
Auto Tech #1 &2	-	-	584,429
Pool Lockers/ Refurbish/Mothball/Demo	-	-	409,288
Admin. Cluster Modernization	20,189	-	-
Indian Valley Campus Expenditures	20,189	847,226	3,394,063
Total Expenditures	746,316	7,175,829	23,585,729
Excess of Revenue Over Expenditures	74,536,037	(4,634,658)	(21,100,729)
Beginning Fund Balance	-	74,536,037	69,901,379
ENDING FUND BALANCE	\$ 74,536,037	\$ 69,901,379	\$ 48,800,650

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

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HAMILTON REDEVELOPMENT BOND REDEMPTION FUND

REVENUE AND EXPENDITURE REPORT

In 2003/04 the District approved the issuance of a lease revenue bond. The bond is repaid by the stream of revenues due to the District from the Hamilton Redevelopment Project.

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

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

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

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

HAMILTON REDEVELOPMENT BOND REDEMPTION FUND

REVENUE AND EXPENDITURE REPORT

FISCAL YEAR	ACTUAL 2003-2004	ACTUAL 2004-2005	ESTIMATED ACTUAL 2005-2006	PROPOSED BUDGET 2006-2007
REVENUE				
Interest	\$ 1,123	\$ 3,420	\$ 7,467	\$ 8,150
Proceeds from Hamilton Redevelopment Agency	22,706	45,475	50,650	67,000
Proceeds from Lease Revenue Bond	-	-	-	-
Interfund Transfer In	24,069	30,000	-	-
Total Revenue	47,898	78,895	58,117	75,150
EXPENDITURES				
Bond Principal	5,000	15,000	20,000	25,000
Interest	36,951	40,039	39,739	39,339
Transaction fees		1,800	1,675	
Total Expenditures	41,951	56,839	59,739	64,339
Excess of Revenue Over Expenditures	5,947	22,056	(1,622)	10,811
Beginning Fund Balance	226,752	232,699	254,755	253,133
ENDING FUND BALANCE	\$ 232,699	\$ 254,755	\$ 253,133	\$ 263,944

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

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MEASURE C BOND INTEREST AND REDEMPTION FUND

REVENUE AND EXPENDITURE REPORT

Original Issue Premiums of \$3,015,000 on the sale of the bond, netted against approximately \$559,000 in issuance and underwriting costs, were deposited and future receipts from the underlying tax rolls as well as accrued interest will be deposited into the Measure C debt service fund. This fund is used for the payment of principal and interest on the bond.

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

MEASURE C BOND INTEREST AND REDEMPTION FUND

REVENUE AND EXPENDITURE REPORT

FISCAL YEAR	<u>ACTUAL 2004-2005</u>	<u>ESTIMATED ACTUAL 2005-2006</u>	<u>PROPOSED BUDGET 2006-2007</u>
REVENUE			
Interest	\$ 9,228	\$ 125,171	\$ 125,000
Proceeds from Ad Valorem Tax		8,043,229	8,777,938
Measure C Original Issue Premium	3,015,266	-	-
Total Revenue	<u>3,024,494</u>	<u>8,168,400</u>	<u>8,902,938</u>
EXPENDITURES			
Revenue Bond - Cost of Issuance	559,159		
Bond Principal	-	-	6,200,000
Interest	-	4,160,602	3,313,604
Total Expenditures	<u>559,159</u>	<u>4,160,602</u>	<u>9,513,604</u>
Excess of Revenue Over Expenditures	2,465,335	4,007,798	(610,666)
Beginning Fund Balance	-	2,465,335	6,473,133
ENDING FUND BALANCE	<u>\$ 2,465,335</u>	<u>\$ 6,473,133</u>	<u>\$ 5,862,467</u>

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

SELF-INSURANCE FUND

REVENUE AND EXPENDITURE REPORT

The District self-insures for vision service and for dental coverage. All revenue for these programs comes from the General Fund. The 2006-07 Tentative Budget does not include any rate increases.

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

SELF-INSURANCE FUND

REVENUE AND EXPENDITURE REPORT

FISCAL YEAR	ACTUAL 2003-2004	ACTUAL 2004-2005	ESTIMATED ACTUAL 2005-2006	PROPOSED BUDGET 2006-2007
REVENUE				
Vision Care	\$ 61,054	\$ 64,956	\$ 65,798	\$ 68,000
Dental	505,780	537,976	537,644	550,000
Interest Income	1,377	1,315	2,708	2,000
Total Revenue	568,211	604,247	606,150	620,000
EXPENDITURES				
Vision Care:				
Administrative Fees	7,422	7,505	7,309	7,500
Claims	44,861	47,033	45,682	48,000
Dental:				
Administrative Fees	37,381	36,766	36,736	38,000
Claims	518,509	508,754	505,585	510,000
Total Expenditures	608,173	600,058	595,312	603,500
Excess of Revenue Over Expenditures	(39,962)	4,189	10,838	16,500
Beginning Fund Balance	53,789	13,827	18,016	28,854
ENDING FUND BALANCE	\$ 13,827	\$ 18,016	\$ 28,854	\$ 45,354

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

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

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

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

The District's Board of Trustees elected early application of the GASB pronouncement and in the fall of 2004 commissioned Total Compensation System, Inc. to perform the OPEB actuarial study which was completed in the spring of 2005. The Board further directed funding the obligation in advance rather than on the prior "pay as you go" basis, and in Fiscal Year 2005-06 \$200,000 of pre-funding the obligation was set aside and transferred out of the General Fund into the Retiree Unfunded Medical Benefits Liability Fund. Once the District determines funding approaches and how it will manage this liability in the future, such amounts set aside will be transferred to an appropriate third party GASB 45 compliant trust fund.

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

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

FISCAL YEAR	ESTIMATED ACTUAL 2005-2006	PROPOSED BUDGET 2006-2007
REVENUE		
Interfund Transfer-In - General Fund	\$ 200,000	\$ 200,000
Total Revenue	<u>200,000</u>	<u>200,000</u>
EXPENDITURES		
OTHER OUTGO	-	400,000
Total Expenditures	<u>-</u>	<u>400,000</u>
Excess of Revenue Over Expenditures	200,000	(200,000)
Beginning Fund Balance	-	200,000
ENDING FUND BALANCE	<u><u>\$ 200,000</u></u>	<u><u>\$ -</u></u>

**MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2006-2007
ASSOCIATED STUDENTS ORGANIZATIONS**

Tentative Budget for Fiscal Year 2006-07

The budgets of the Associated Students organizations reflect the financial translation of their major objectives, goals and priorities. The proposed budgets will fund projects to meet the needs of the respective student bodies, promote student activities on the campuses, and provide extended educational experiences for students.

Goals and objectives supported by these budgets include:

- Providing opportunities for students to participate in campus governance and decision-making activities and processes.
- Supporting students in initiating, developing and administering student-oriented and directed projects, programs and services.
- Offering student educational experiences through participation in student government, budget development, and organizational management.
- Promoting student leadership opportunities and contributions on campus.
- Broadening extra-curricular and educational opportunities on campus for students.
- Providing revenues to fund Associated Students' programs, activities and services.
- Scheduling various types of events, readings, extra-curricular activities and community lectures.

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

ASSOCIATED STUDENTS COLLEGE OF MARIN

FISCAL YEAR	ACTUAL		ESTIMATED	PROPOSED
	2003-2004	2004-2005	ACTUAL	BUDGET
	2003-2004	2004-2005	2005-2006	2006-2007
REVENUE				
Other Local Income	\$ 39,994	\$ 37,437	\$ 34,533	\$ 35,550
Contingency	-	-	-	3,900
Total Revenue	39,994	37,437	34,533	39,450
EXPENDITURES				
Supplies	6,834	6,914	10,816	10,975
Contracted Services	796	395	25	150
Postage	18	18	18	25
Rents	-	-	-	-
Telephone	610	494	611	650
Travel/Conference	1,000	4,013	-	100
Membership & Dues	50	-	-	50
Printing	6,550	4,695	5,545	6,200
Other Operating Expense-Donation	300	0.00	-	-
Site Improvement	-	3,752	-	-
Equipment	-	-	5,000	200
Other Outgo:				
Intrafund Transfers-ICC Support & Emergency Loan Fund	9,416	3,206	1,715	2,700
Interfund Transfers-MCCD	6,700	6,700	8,000	8,000
Intrafund Transfer-COMF	1,000	-	-	-
Grants/Scholarships	2,800	2,000	1,000	1,000
Bookstore Vouchers	4,070	3,964	5,500	5,500
Contingency	-	-	-	3,900
Total Expenditures	40,144	36,151	38,230	39,450
Excess of Revenue Over Expenditures	(150)	1,286	(3,697)	-
Beginning Fund Balance	50,818	50,668	51,954	48,257
ENDING FUND BALANCE	\$ 50,668	\$ 51,954	\$ 48,257	\$ 48,257

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

ASSOCIATED STUDENTS INDIAN VALLEY CAMPUS

FISCAL YEAR	ACTUAL 2003-2004	ACTUAL 2004-2005	ESTIMATED ACTUAL 2005-2006	PROPOSED BUDGET 2006-2007
REVENUE				
Other Local Income	\$ 5,831	\$ 5,119	\$ 4,695	\$ 4,700
Contingency	-		-	500
Total Revenue	5,831	5,119	4,695	5,200
EXPENDITURES				
Supplies	4,531	3,570	3,420	3,400
Printing	-	-	-	-
Other Outgo:				
Interfund Transfer		-	-	500
Grants/Scholarships	800	800	800	800
Contingency	500	-	-	500
Total Expenditures	5,831	4,370	4,220	5,200
Excess of Revenue Over Expenditures	-	749	475	-
Beginning Fund Balance	22,446	22,446	23,195	23,670
ENDING FUND BALANCE	\$ 22,446	\$ 23,195	\$ 23,670	\$ 23,670

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

ASSOCIATED STUDENTS EMERITUS COLLEGE

FISCAL YEAR			ESTIMATED	PROPOSED
	ACTUAL	ACTUAL	ACTUAL	BUDGET
	2003-2004	2004-2005	2005-2006	2006-2007
REVENUE				
Other Local Income	\$ 10,757	\$ 8,409	\$ 7,695	\$ 10,050
Contingency			-	500
Total Revenue	10,757	8,409	7,695	10,550
EXPENDITURES				
Supplies	2,342	2,944	2,602	2,300
Travel/Conference	217	252	129	200
Contracted Services	-	505	772	300
Postage	1,303	2,920	1,971	2,400
Printing	2,313	3,178	2,484	3,200
Equipment	-	1,207	-	-
Other Outgo:				
Grants/Scholarships	3,889	2,999	1,056	4,200
Contingency	-	-	-	500
Total Expenditures	10,064	14,005	9,014	13,100
Excess of Revenue Over Expenditures	693	(5,596)	(1,319)	(2,550)
Beginning Fund Balance	20,328	21,021	15,425	14,106
ENDING FUND BALANCE	\$ 21,021	\$ 15,425	\$ 14,106	\$ 11,556

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

ASSOCIATED STUDENTS REPRESENTATION FEE FUND

FISCAL YEAR			ESTIMATED	PROPOSED
	ACTUAL	ACTUAL	ACTUAL	BUDGET
	2003-2004	2004-2005	2005-2006	2006-2007
REVENUE				
Other Local Income	\$ 16,844	\$ 14,440	\$ 10,910	\$ 11,000
Total Revenue	16,844	14,440	10,910	11,000
EXPENDITURES				
Supplies	224	293	284	300
Travel / Conference	21,379	13,396	5,826	8,650
Membership & Dues	255	204	-	
Telephone	-		-	
Printing	121	1,585	-	2,000
Postage	-		-	50
Total Expenditures	21,979	15,478	6,110	11,000
Excess of Revenue Over Expenditures	(5,135)	(1,038)	4,800	-
Beginning Fund Balance	20,692	15,557	14,519	19,319
ENDING FUND BALANCE	\$ 15,557	\$ 14,519	\$ 19,319	\$ 19,319

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

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2006-2007

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PART VI INFORMATION DOCUMENTS

A. OVERVIEW

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

Gann Appropriation Limit Worksheet

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

2006-07 Authorized and Budgeted Staffing

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

Dictionary of Accounting and Budgeting Terms

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

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

B. GANN APPROPRIATION LIMIT WORKSHEET

I. 2006-07 Appropriations Limit:

A. 2005-06 Limit		\$	34,521,369
B. Price Factor:	1.0396		
C. Population Factor:			
1. 2004-05 Second Period Actual FTES:	4,446.43		
2. 2005-06 Second Period Actual FTES:	3,949.73		
3. 2005-06 Population Change Factor:	0.88829		
(line C.2. divided by line C.1.)			
D. 2005-06 Limit Adjusted by inflation and population factors (line A multiplied by line B and Line C.3.)			31,879,407
E. Adjustments to Increase Limit			
1. Transfers in of financial responsibility		-	
2. Temporary voter approved increases		-	
3. Total adjustment - increase		-	
Subtotal			31,879,407
F. Adjustments to Decrease Limit			
1. Transfers out of financial responsibility		-	
2. Lapses of voter approved increases		-	
3. Total adjustment - decrease		-	
G. 2006-07 Calculated Appropriation Limit		\$	31,879,407
H. Increase in Appropriation Limit per California Government Code 7902.1			5,479,966
I. 2006-07 Appropriation Limit		\$	37,359,373

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2006-2007

B. GANN APPROPRIATION LIMIT WORKSHEET

II. 2006-07 Appropriations Subject to Limit:

A. State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, Partnership)	\$	1,501,933
B. State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)		260,000
C. Local Property Taxes		35,447,440
D. Estimated Excess Debt Service Taxes		-
E. Estimated Parcel Taxes		-
F. Interest on Proceeds of Taxes		150,000
G. Local Appropriations from taxes for un-reimbursed State, Court and Federal Mandates		-
		<hr/>
H. 2006-07 Appropriations Subject to Limit	\$	<u><u>37,359,373</u></u>

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

C. AUTHORIZED AND BUDGETED STAFFING

	Faculty	Classified	Administrators	Totals
1. Unrestricted General Fund	110.06	150.39	21.59	282.04
2. Community Education and Services		4.33	1.04	5.37
3. Restricted General Fund	11.49	24.84	0.37	36.70
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	183.14	24.88	337.37

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

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
COUNSELOR	FURUYA	BRUCE	1.00
COUNSELOR	HLAVACHEK	LETTA	0.80
COUNSELOR	MAGALLANES	ALEXANDRA	0.55
COUNSELOR	NG-JUNG	BESSIE	0.68
COUNSELOR	ROBINSON	KAREN	0.53
COUNSELOR	TENISON-SCOTT	JOETTA	0.50
COUNSELOR	WILLIAMS	CHARLES	1.00
DEPARTMENT CHAIR/INSTRUCTOR	FRESCHI	KATHRYN	1.00
DEPARTMENT CHAIR/INSTRUCTOR	GAIZ	RON	1.00
DEPARTMENT CHAIR/INSTRUCTOR	HALL	RICHARD	1.00
DEPARTMENT CHAIR/INSTRUCTOR	LOESER	JENNIFER	1.00
DEPARTMENT CHAIR/INSTRUCTOR	MONTEITH	ANTHONY	1.00
DEPARTMENT CHAIR/INSTRUCTOR	PALMER	RONALD	1.00
DEPARTMENT CHAIR/INSTRUCTOR	RANSOM	MICHAEL	1.00
DEPARTMENT CHAIR/INSTRUCTOR	ROLLISON	DAVID	1.00
DEPARTMENT CHAIR/INSTRUCTOR	RUSSELL	MARC	1.00
DEPARTMENT CHAIR/INSTRUCTOR	TURNER	WALTER	1.00
DEPARTMENT CHAIR/INSTRUCTOR	ZILBERSMITH	CARLA	1.00
DEPARTMENT CO-CHAIR/COUNSELOR	FLYNN	ROBERT	1.00
DEPARTMENT CO-CHAIR/COUNSELOR	FUNG	THEODORA	1.00
DEPARTMENT CO-CHAIR/INSTRUCTOR	DASILVA	PAUL	1.00
DEPARTMENT CO-CHAIR/INSTRUCTOR	EGERT	DAVID	1.00
INSTRUCTOR	ABRIGHT	WILLIAM	1.00
INSTRUCTOR	ADAIR	CAROL	1.00
INSTRUCTOR	ADAMS	GEORGE	1.00
INSTRUCTOR	AGUDELO	FERNANDO	1.00

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

C. UNRESTRICTED AUTHORIZED STAFFING

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

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

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
INSTRUCTOR	FOSS	DONALD	1.00
INSTRUCTOR	GOLDMAN	CHERYL	1.00
INSTRUCTOR	GOLITZIN	GEORGE	1.00
INSTRUCTOR	GONZALEZ	JAMES	1.00
INSTRUCTOR	HINDS	JOHN	1.00
INSTRUCTOR	HOLUB	THOMAS	1.00
INSTRUCTOR	HOM	GRACE	1.00
INSTRUCTOR	HRITZ	GEORGE	1.00
INSTRUCTOR	JACOB	JOHN	1.00
INSTRUCTOR	JONES	DAVID	1.00
INSTRUCTOR	KASSEBAUM	PETER	1.00
INSTRUCTOR	KELLY	PATRICK	1.00
INSTRUCTOR	KENNEDY	ROBERT	1.00
INSTRUCTOR	KUHN	KRISTI	1.00
INSTRUCTOR	LACY	CAROL	1.00
INSTRUCTOR	LAGER	WARREN	1.00
INSTRUCTOR	LANGINGER	JEANINE	1.00
INSTRUCTOR	LANSING	IRA	1.00
INSTRUCTOR	LAVIN-MURRAY	ROBIN	1.00
INSTRUCTOR	LAZARRE	EMILY	1.00
INSTRUCTOR	LEFKOWITZ	SARRALYN	1.00
INSTRUCTOR	LOFT	DEBORAH	1.00
INSTRUCTOR	LUTZ	ARTHUR	1.00
INSTRUCTOR	MACKINTOSH	JANET	1.00
INSTRUCTOR	MARMYSZ	JOHN	1.00
INSTRUCTOR	MARTIN	DIKRAN	1.00

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

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
INSTRUCTOR	MINASIAN	VICTOR	1.00
INSTRUCTOR	MONAHAN	DONNA	1.00
INSTRUCTOR	MUELLER	JOSEPH	1.00
INSTRUCTOR	O'KEEFE	PATRICIA	1.00
INSTRUCTOR	ORDIN	LAURIE	1.00
INSTRUCTOR	OWEN	JAMES	1.00
INSTRUCTOR	PACULA	NORMAN	1.00
INSTRUCTOR	PAGANI	ROSSANA	1.00
INSTRUCTOR	RIDLEY	DIANE	1.00
INSTRUCTOR	RISCH	JOAN	0.13
INSTRUCTOR	RITCHIE	ALAN	1.00
INSTRUCTOR	RODERICK	IRINA	1.00
INSTRUCTOR	RUDDLE	JOANNA	1.00
INSTRUCTOR	SCHMITT	JR	1.00
INSTRUCTOR	SCHRECK	INGRID	1.00
INSTRUCTOR	SMITH	PAUL	1.00
INSTRUCTOR	SMYTH	KATHLEEN	1.00
INSTRUCTOR	STEINER	LAWRENCE	1.00
INSTRUCTOR	STEINMETZ	POLLY	1.00
INSTRUCTOR	SUTHERLAND	JOHN	1.00
INSTRUCTOR	TAYLOR	WILLIAM	1.00
INSTRUCTOR	TIMMEL	MICHAEL	1.00
INSTRUCTOR	TJERNELL	LARRY	1.00
INSTRUCTOR	VIEIRA	VICTORIA	1.00
INSTRUCTOR	WAGNER	KATHERINE	1.00
INSTRUCTOR	WALSH	WENDY	1.00

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

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
INSTRUCTOR	WEBSTER	JAMES	1.00
INSTRUCTOR	WELDON	SANDRA	1.00
INSTRUCTOR	WILSON	BRIAN	1.00
INSTRUCTOR	WILSON	DEREK	1.00
INSTRUCTOR	WOODLIEF	BLAZE	1.00
INSTRUCTOR	VACANT		1.00
LIBRARIAN	COX	CARL	1.00
LIBRARIAN	PRIEWE	JOHN	1.00
LIBRARIAN	RISCH	JOAN	0.87
TOTAL FACULTY FTE			<u>110.06</u>

<u>CLASSIFIED</u>			
ACCOMPANIST	PAUL	JEFFREY	0.33
ACCOUNTANT	BRADY	KATHLEEN	1.00
ACCOUNTANT	ISOZAKI	MARGARET	1.00
ACCOUNTING TECHNICIAN	BARZEGAR	NATALIE	1.00
ACCOUNTS PAYABLE TECHNICIAN	AVILES	FRANCISCO	1.00
ACCOUNTS PAYABLE TECHNICIAN	FRAGATA	MARILOU	1.00
ADMISSIONS & RECORDS SPECIALIST	FOSTER	PAULETTE	1.00
ADMISSIONS & RECORDS SPECIALIST	TACHIHARA	SANDRA	1.00
ADMISSIONS & RECORDS SPECIALIST	WIEBERS	DEBORAH	1.00
ATHLETIC TRAINER	SCARCELLA	JOSEPH	1.00
ATHLETICS & P.E. EQUIP. MGR.	BERRINGER	STEVE	1.00
BOX OFFICE CASHIER	WEBER	ROLF	0.29
BUYER	ERLENHEIM	DAVID L.	1.00
CARPENTER	RODRIGUEZ	JOHN	1.00

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

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
COLLEGE POLICE SVCS. ASST.	MINOIA	MARCO	0.60
COMMUNITY EDUCATION & SERVICES PROG. SPEC.	CARLSON	CHERYL	0.30
COMMUNITY EDUCATION & SERVICES PROG. SPEC.	VAN KRIEDT	KAREN	0.30
COMPUTER ACCESS SPECIALIST	DODSON	STEVE	1.00
CURRICULUM & ARTICULATION SPECIALIST	FITZGERALD	JODI	1.00
CURRICULUM & ARTICULATION TECHNICIAN	GARCIA	KIM	1.00
CURRICULUM & ARTICULATION TECHNICIAN	HAGOS	ALGANESH	1.00
CURRICULUM & ARTICULATION TECHNICIAN	KEENAN	MARY	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	LAROCCA	DAVID	1.00
CUSTODIAN	LARRE	CHRISTELLE	1.00
CUSTODIAN	LEE	STEPHEN	1.00
CUSTODIAN	KIDD	MAURICE	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 2006-2007**

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
EOPS COORDINATOR	GARRETSON	CANDICE	0.20
EXECUTIVE ASSISTANT	SCHLAEPFER	BETTY	1.00
EXECUTIVE SECRETARY	JOYNER	KATHY	1.00
EXECUTIVE SECRETARY	SCIALLI	CAROL	1.00
FINANCIAL AID ASSISTANT	SIMON	JACOB	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	DOMINGUEZ	PAUL	1.00
GARDENER	GARRETT	STEVEN	1.00
GARDENER	WADSWORTH	BILL	1.00
GRAPHIC DESIGN SPEC.	GOUCHER	JANICE	1.00
GRAPHIC DESIGN SPEC.	MAHONEY	DAVID	1.00
HIGH SCHOOL OUTREACH FINANCIAL AID COOR.	TORRES-BENAVIDES	MAURICIO	0.50
HLTH. & SAFETY COORDINATOR	VIDAL	MAIR	0.60
HP OPERATOR	WALASHEK	RONALD	1.00
HUMAN RESOURCES SPECIALIST	GURKA	CONNIE	1.00
HUMAN RESOURCES SPECIALIST	LEHUA	CONNIE	1.00
HUMAN RESOURCES SPECIALIST	MONEMZADEH	PEARL	1.00
HUMAN RESOURCES SPECIALIST	MULDOWNEY	CLAUDETTE	1.00
HUMAN RESOURCES TECHNICIAN	GISLE	KIRSTEN	0.80
HUMAN RESOURCES TECHNICIAN	LAKOMSKI	KIMIE	0.53
HUMAN RESOURCES TECHNICIAN	KUROMIYA	JAMES	1.00

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

C. UNRESTRICTED AUTHORIZED STAFFING

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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
INSTR. SPECIALIST - ENGLISH	ALLEN	FRANCINE	0.71
INSTR. SPECIALIST - ENGLISH	ARIANO	VAUGHN	0.28
INSTR. SPECIALIST - ENGLISH	BOWSHER	JAMES	0.28
INSTR. SPECIALIST - ENGLISH	GALLAGHER	KAITLYN	0.33
INSTR. SPECIALIST - ENGLISH	MUILENBURG	JO	0.71
INSTR. SPECIALIST - ENGLISH	SHEOFSKY	ELIZABETH	0.21
INSTR. SPECIALIST - ENGLISH	SMITH	RION	0.26
INSTR. SPECIALIST - ENGLISH	SOUTHARD	ROWENA	0.35
INSTR. SPECIALIST - MODERN LANGUAGES	VACANT		0.44
INSTRUCTIONAL ASST., BUS & INFO SYS	WOODS	JULIA	0.67
INSTRUCTIONAL ASST., COURT REPORTING	KISZONAS	LEE	0.38
INSTRUCTIONAL ASST., MACHINE & METALS	DEINES	MARK	0.28
INSTRUCTIONAL ASST., SCULPTURE	HARGREAVES	GORDON	0.17
INSTRUCTIONAL SPEC. - ENGLISH/COMM.	PASQUEL	ALICIA	0.71
INSTRUCTIONAL SPEC., MATHEMATICS	JESTADT	JESSE	0.46
INSTRUCTIONAL SPEC., MATHEMATICS	VACANT		0.83
INSTRUCTIONAL SPECIALIST, BUS & INFO SYS	SMITH	GREGORY	0.83
IT SYSTEMS DEVELOPER	VACANT		1.00
LABORATORY TECH., ART	VACANT		1.00
LABORATORY TECH., AUTO TECHNOLOGY	LOEFFLER	PETER	1.00
LABORATORY TECH., BIOLOGY	VACANT		0.69
LABORATORY TECH., BIOLOGY	VACANT		1.00
LABORATORY TECH., CHEMISTRY	STINSON	MICHAEL	1.00

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

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.	MENDOZA	MIGUEL	1.00
LABORATORY TECH., COMPUTER TECH.	RODGERS	RICHARD	0.50
LABORATORY TECH., COMPUTER TECH.	WEST	KEVIN	1.00
LABORATORY TECH., GEOLOGY	VACANT		0.23
LABORATORY TECH., HEALTH SCIENCE, DENTAL ASST	HEW	CAROLYN	0.17
LABORATORY TECH., HEALTH SCIENCE, NURSING	LUMSDAINE	AGNES	0.33
LABORATORY TECH., MUSIC	IRVINE	MIKE	1.00
LABORATORY TECH., PHYSICS	VACANT		0.33
LEARNING RESOURCES ASSISTANT	LONG	LAN LING	1.00
LEARNING RESOURCES ASSISTANT	NGUYEN	TRANG	1.00
LIBRARY TECHNICAL ASSISTANT	URQUHART	GAYLENE	0.83
LIBRARY TECHNICAL SPECIALIST	VANLOAN	FRANCES GLAD	1.00
LOCKSMITH/CARPENTER	DOUGLAS	BARRY	1.00
MAIL AND SUPPLY CLERK	KLEIN	MICHAEL	0.40
MAINTENANCE MECHANIC/CARPENTER	STANGE	DODD	1.00
MAINTENANCE SUPERVISOR	FLOWERS	DONALD	1.00
MEDIA CENTER ASSISTANT	CLAIR	SCOTTI	0.92
MEDIA CENTER SPECIALIST	KUTCHER	NANCY	1.00
MEDIA SERVICES COORDINATOR	BROWN	STEVE	0.92
MEDIA SERVICES COORDINATOR	WHITE-LAMBERT	CATHY	1.00
NETWORK ADMINISTRATOR	EDMONDSON	CHRIS	1.00
NETWORK/PC/TELEPHONE TECHNICIAN	GARDINER	DAVID	1.00
NETWORK/PC/TELEPHONE TECHNICIAN	CHI	BRYAN	1.00
OFFICE TECHNICIAN	DODELE	KATE	1.00

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

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
OFFICE TECHNICIAN	HOLMES	VILMA	1.00
OFFICE TECHNICIAN	JAMES	PATIENCE	1.00
OFFICE TECHNICIAN	KIDD	THELMA	1.00
OFFICE TECHNICIAN	LAMKE	VICKI	1.00
OFFICE TECHNICIAN	PEITZ	HEATHER	1.00
OFFICE TECHNICIAN	SCHILLINGS	SHARON	1.00
OFFICE TECHNICIAN	SHAW	ELLEN	1.00
OFFICE TECHNICIAN	SPEASE	JENNIFER	1.00
OFFICE TECHNICIAN	TELLEZ-TALAVERA	ELIZABETH	0.84
OFFICE TECHNICIAN	VILLARREAL	SEANNA	1.00
OFFICE TECHNICIAN	WENDT	MICKI	0.30
OFFICE TECHNICIAN	YOKELL	JUNE	0.53
OFFICE TECHNICIAN, TESTING	FRAITES	DEE	0.67
PAINTER	LORENZI	PRU	1.00
PAYROLL BENEFITS SPECIALIST	TERRY	LINDA	1.00
PAYROLL BENEFITS SPECIALIST	TUCKER	DORIS	1.00
PLUMBER	KUNCE	MARC	1.00
POLICE & SEC. SERGEANT	KESECKER	DARRYL	0.60
POLICE OFFICER	ANDERSON	STEPHEN	0.60
POLICE OFFICER	MOUA	TOU	0.60
POLICE OFFICER	PINEDO	JOHN	0.60
POLICE OFFICER	TREVINO	HUGO	0.60
POLICE OFFICER	VACANT		0.60
POOL MAINT. WORKER	THOMAS	TRACY	1.00
PRINT PRODUCTION SPECIALIST	VACANT		1.00
PRODUCTION TECH.	JACKSON	ROBIN	1.00

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

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
PROGRAMMER	SCHANE	BURTON	1.00
RECEIVING CLERK	PETERSON	MYLO	1.00
REPROGRAPHICS & MAIL SUPERVISOR	RICCIUTI	ANNIE	1.00
REPROGRAPHICS CLERK	HARBISON	JESSE	1.00
REPROGRAPHICS CLERK	KLEIN	MICHAEL	0.60
SECRETARY TO THE DEAN	ACKER	EILEEN	1.00
SECRETARY TO THE DEAN	FAW	DIANE	1.00
SECRETARY TO THE DEAN	LOEFFLER	LAURIE	1.00
SECRETARY TO THE DEAN	LONGO	GINA	1.00
SENIOR CREATIVE DESIGNER	SEGUEL	HECTOR	1.00
STAFF DEVELOPMENT PROGRAM ADMINISTRATOR	KIRKPATRICK	KATHLEEN	1.00
STAFF SECRETARY	BANIQUED	JESSE	0.53
STAFF SECRETARY	DOAK	MAUREEN	0.50
STAFF SECRETARY	KUKAHIKO	DIANE	0.92
STAFF SECRETARY	NAMVAR	MINA	1.00
STAFF SECRETARY	NGUYEN	DONG	1.00
STAFF SECRETARY	PRATT	KAREN	1.00
STAFF SECRETARY	RINALDI	JOAN	1.00
STAFF SECRETARY	SCOTT	SUE	1.00
STAFF SECRETARY	SMYRL	TANNER	0.50
STAFF SECRETARY	ST. JOHN	BARBARA	1.00
STAFF SECRETARY	SUKOSKI	MARTI	1.00
STAFF SECRETARY	GOLLIDAY	LETITIA	0.68
STAFF SECRETARY	OLSEN	VIVIAN	1.00
STAFF SECRETARY	VACANT		1.00
STAFF SECRETARY	VACANT		1.00

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

C. UNRESTRICTED AUTHORIZED STAFFING

71

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
STAFF SECRETARY	VACANT		1.00
SYSTEM DEVELOPER	PECK	JEFF	1.00
SYSTEM SUPPORT ADMINISTRATOR	KAEHLER	MARYANN	1.00
SYSTEM SUPPORT TECHNICIAN	LEE	WENDY	1.00
TELCOMM. & ELECTRONICS SPECIALIST	HABER	ANDY	0.80
TESTING TECHNICIAN	TORRES	PATRICIA	1.00
TRANSFER & CAREER CENTER TECHNICIAN	AUSTIN	JANICE	0.92
TUTORING CENTER COORDINATOR	REETZ	BECKY	0.80
TOTAL CLASSIFIED FTE			<u>150.39</u>

ADMINISTRATORS

ACADEMIC:

SUPERINTENDENT/PRESIDENT	WHITE	FRAN	1.00
VICE PRESIDENT OF COLLEGE OPERATIONS	HARRISON	AL	1.00
VICE PRESIDENT OF STUDENT LEARNING	MARTINEZ	ANITA	1.00
EXECUTIVE DEAN OF HR & LABOR RELATIONS	BEAM	LINDA	1.00
CHIEF INFORMATION OFFICER	VACANT		1.00
DEAN OF ARTS & HUMANITIES	SNYDER	DAVID	1.00
DEAN OF ENROLLMENT SERVICES	MIZE	PAMELA	1.00
DEAN OF MATH, SCIENCES, AND LEARNING TECH.	SAPANARO	RICHARD	1.00
DEAN OF STUDENT DEVELOPMENT AND SPECIAL SERVICES	VACANT		1.00
DEAN OF WORKFORCE DEVELOPMENT	SCHORSKE	NANDA	0.96
DIRECTOR OF FINANCIAL AID	COOK	DAVID	1.00
DIRECTOR OF HEALTH SCIENCES	HARTMAN	ROZ	1.00
DIRECTOR OF LEARNING RESOURCES	VACANT		1.00

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

C. UNRESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>ADMINISTRATORS</u>			
<u>ACADEMIC:</u>			
DIRECTOR OF MAINTENANCE & OPERATIONS	THOMPSON	ROBERT	1.00
DIRECTOR OF ORGANIZATIONAL DEVELOPMENT & GOVERNANCE	BLACKMAN	BERNIE	1.00
DIRECTOR OF PHYSICAL EDUCATION AND ATHLETICS	BROVELLI	JIM	1.00
INTERIM DIRECTOR OF STUDENT AFFAIRS & HEALTH CENTER	CEDILLO	ARNULFO	0.63
TOTAL ACADEMIC ADMINISTRATORS			<u>16.59</u>
<u>CLASSIFIED:</u>			
DIRECTOR OF ACADEMIC SERVICES & ARTICULATION	POGAN	CARI	1.00
DIRECTOR OF FISCAL SERVICES	LIGIOSO	YULIAN	1.00
DIRECTOR OF INFORMATION TECHNOLOGIES	WACHALOVSKY	RAINER	1.00
DIRECTOR OF COMMUNICATIONS & COMMUNITY RELATIONS	SUMMA-WOLFE	CATHY	1.00
POLICE SERVICES - CHIEF OF POLICE	LACY	CHARLES	1.00
TOTAL CLASSIFIED ADMINISTRATORS			<u>5.00</u>
TOTAL ADMINISTRATIVE FTE			<u>21.59</u>
TOTAL UNRESTRICTED FTE			<u>282.04</u>

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

C. COMMUNITY EDUCATION AND SERVICES AUTHORIZED STAFFING

73

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
COMMUNITY EDUCATION & SERVICES PROG. SPEC.	CARLSON	CHERYL	0.70
COMMUNITY EDUCATION & SERVICES PROG. SPEC.	VAN KRIEDT	KAREN	0.70
INTENSIVE ESL OFFICE TECHNICIAN	FEARNLEY	AMY	0.23
MICROCOMPUTER COORDINATOR	LEWIS	MICHAEL	1.00
OFFICE TECHNICIAN	WENDT	MICKI	0.70
STAFF SECRETARY	DOAK	MAUREEN	0.50
STAFF SECRETARY	SMYRL	TANNER	0.50
TOTAL CLASSIFIED FTE			<u>4.33</u>
<u>ADMINISTRATORS</u>			
<u>ACADEMIC:</u>			
DEAN OF WORKFORCE DEVELOPMENT	SCHORSKE	NANDA	0.04
TOTAL ACADEMIC ADMINISTRATORS			<u>0.04</u>
<u>CLASSIFIED:</u>			
DIRECTOR OF COMMUNITY EDUCATION AND SERVICES	ROBERTS	SANDY	1.00
TOTAL CLASSIFIED ADMINISTRATORS			<u>1.04</u>
TOTAL ADMINISTRATIVE FTE			<u>1.04</u>
TOTAL COMMUNITY EDUCATION AND SERVICES FTE			<u>5.37</u>

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2006-2007

C. RESTRICTED AUTHORIZED STAFFING

TITLE	LAST	FIRST	FTE
<u>FACULTY</u>			
COUNSELOR	EARLY	RINETTA	1.00
COUNSELOR	HLAVACHEK	LETTA	0.20
COUNSELOR	MAGALLANES	ALEXANDRA	0.45
COUNSELOR	NG-JUNG	BESSIE	0.32
COUNSELOR	ROBINSON	KAREN	0.47
COUNSELOR	SCHULTZ	CHRIS	1.00
COUNSELOR	TENISON-SCOTT	JOETTA	0.25
COUNSELOR	THOMPSON	ROSE	1.00
COUNSELOR	ULLMAN	WENDY	1.00
COUNSELOR	WITTENMEIER	TONI	0.80
INSTRUCTOR	ESKILDSEN	HARRIET	1.00
INSTRUCTOR	LEE	JUNE	1.00
INSTRUCTOR	NAYTHONS	JESSICA	1.00
INSTRUCTOR	ROUDA	FRANCES	1.00
INSTRUCTOR	TOLLEN	ELLEN	1.00
TOTAL FACULTY FTE			<u>11.49</u>
<u>CLASSIFIED</u>			
BKSTR. OPERATIONS ASST.	STROUD	JOANNE	1.00
BOOKSTORE CLERK	ARIMA	KATHY	1.00
BOOKSTORE CLERK	CHADWICK	JILL	1.00
BOOKSTORE CLERK	KI-EL		0.53
BOOKSTORE CLERK	RILEY	VONDA	0.53
BOOKSTORE MANAGER II	GOLD	KATHY	1.00

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

C. RESTRICTED AUTHORIZED STAFFING

75

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
BOOKSTORE RECEIVING CLERK	VACANT		1.00
COLLEGE POLICE SVCS. ASST.	MINOIA	MARCO	0.40
DSP&S BOOKS ON TAPE/E-TEXT TECH.	VACANT		1.00
DSPS SPECIAL NEEDS TECH	BRADFORD	BOBBY	0.43
DSPS SPECIALIST	COKINOS	SHILOH	1.00
DSPS SUPPORT SERV.TECH	ZARREHPARVAR	XENIA	0.92
EOPS COORDINATOR	GARRETSON	CANDICE	0.80
EOPS TECHNICIAN	ROOTS	TERESA	1.00
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	0.40
HEALTH SERVICES ASST.	FEARNLEY	AMY	0.60
HIGH SCHOOL OUTREACH FINANCIAL AID COOR.	TORRES-BENAVIDES	MAURICIO	0.50
INFORMATION TECHNICIAN	CREEL	MELODY	0.40
INSTRUCTIONAL ASST., DSPS	SCRANTON	DIANA	0.44
INSTRUCTIONAL ASST., LRNG.DISABILITIES	HEDEMARK	GORDON	0.54
INSTRUCTIONAL SPEC., DSPS	BRADFORD	BOBBY	0.49
INSTRUCTIONAL SPECIALIST - DSPS; COMP CENT-DSPS	WAGNER	DUSJA	0.64
JOB PLACEMENT TECH.	BAGTAS-CARMONA	EMY	0.50
OFFICE TECHNICIAN	OYLE	JULIE	1.00
OFFICE TECHNICIAN	TEER	JOANN	1.00
OFFICE TECHNICIAN, RE-ENTRY	SACUZZO	SHERRIE	0.80

MARIN COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2006-2007

C. RESTRICTED AUTHORIZED STAFFING

76

TITLE	LAST	FIRST	FTE
<u>CLASSIFIED</u>			
OFFICE TECHNICIAN, TESTING	FRAITES	DEE	0.08
POLICE & SEC. SERGEANT	KESECKER	DARRYL	0.40
POLICE OFFICER	ANDERSON	STEPHEN	0.40
POLICE OFFICER	MOUA	TOU	0.40
POLICE OFFICER	PINEDO	JOHN	0.40
POLICE OFFICER	TREVINO	HUGO	0.40
POLICE OFFICER	VACANT		0.40
PROGRAM TECHNICIAN, DSPS	BURKHARDT	BRIANNA	0.80
PROGRAM TECHNICIAN, DSPS	MAYO	MILES	0.49
TUTORING CENTER COORDINATOR	REETZ	BECKY	0.20
TOTAL CLASSIFIED FTE			<u>24.84</u>
<u>ADMINISTRATORS</u>			
<u>ACADEMIC:</u>			
INTERIM DIRECTOR OF STUDENT AFFAIRS & HEALTH CENTER	CEDILLO	ARNULFO	0.37
TOTAL ACADEMIC ADMINISTRATORS			<u>0.37</u>
TOTAL ADMINISTRATIVE FTE			<u>0.37</u>
TOTAL RESTRICTED FTE			<u>36.70</u>

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

C. CHILD DEVELOPMENT FUND AUTHORIZED STAFFING

77

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
	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>			
INTERIM DIRECTOR OF CHILD CARE PROGRAMS	ROOT	ELIZABETH	0.88
TOTAL ADMINISTRATIVE FTE			<u><u>0.88</u></u>
TOTAL CHILD DEVELOPMENT FUND FTE			<u><u>9.26</u></u>

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

D. DICTIONARY OF ACCOUNTING AND BUDGETING TERMS

79

Appropriation

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

Average Daily Attendance

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

Budget

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

Capital Outlay

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

Contingency Reserve

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

Current Expense of Education

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

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

D. DICTIONARY OF ACCOUNTING AND BUDGETING TERMS

80

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.

