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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**MiraCosta Community College District  
California**

For the Fiscal Year Beginning

**July 1, 2016**

Executive Director

**T**he Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to MiraCosta Community College District, California for its annual budget for the fiscal year beginning July 1, 2016. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period of one year only.

Source: <http://www.gfoa.org/2016-results-distinguished-budget-presentation-award>. The Distinguished Budget Presentation 2015-16 award letter.

# MESSAGE *from the* PRESIDENT

September 14, 2017

## **Members of the Board of Trustees and the MiraCosta College Campus Community:**

I am pleased to present the FY2017–18 Annual Budget. Many thanks to the Business and Administrative Services Division, the MiraCosta College Budget and Planning Committee, and the district's divisions/departments for their leadership in this effort. This budget reflects the priorities of the MiraCosta Community College District Board of Trustees, the college's Institutional Goals, and the Comprehensive Master Plan updates.

The budget supports students, employees, and the community in providing quality education in four focused areas: programs and services for students, facilities and infrastructure, financial stability, and personnel needs. Budget development includes short-term factors, program review planning, enrollment management, and local economy needs. It also accounts for long-term regional economic factors, such as property-tax revenue projections and rising costs in salaries and fringe benefits.

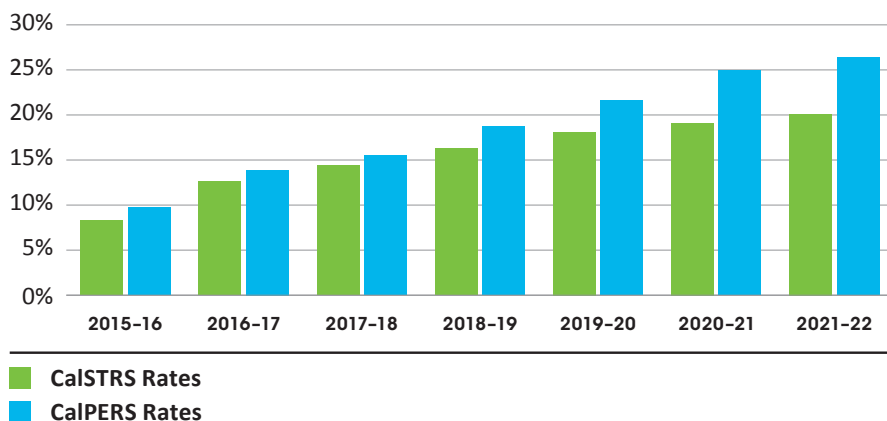
Programs and services that continue from year to year ensure our students have access and support to achieve their educational goals. Funding for student success programs from the state's categorical fund enhances our ability to create learning environments to assist, guide, and counsel students about their educational goals and career paths. As one of only fifteen new bachelor degree programs offered by California community colleges, the first biomanufacturing baccalaureate cohort started upper-division coursework in fall 2017. Additionally, through collaboration with the college, the foundation, and a GEAR UP grant, the MiraCosta Promise Program welcomed over 400 new students to the district this year.

Last year, with the support of the community and the entire college, voters passed a \$455 million general obligation bond (Measure MM) to improve the college's aging facilities and infrastructure. The Facilities Master Plan was updated to inform the board, community, students, and employees of the crucial construction and remodeling needs resulting from the growth in enrollment over past decades. The facilities project plan will span over eight years with construction to three campuses: Community Learning Center (CLC), San Elijo Campus (SAN), and the Oceanside Campus (OC). As a result of our strong financial planning, sound policies and procedures, and prudent management approach, the district earned the highest possible rating (AAA) from both Standard & Poor's and Moody's, thus saving the district taxpayers money as we build out the Measure MM facilities bond. To meet the college's immediate need for a dedicated study, tutoring, and counseling STEM Learning Center space, the MiraCosta College Foundation raised \$438,000 to remodel a section of the library, which opened in fall 2017.

Financial responsibility and stability requires a multi-year approach. Each year, the college budget plan includes the new fiscal year budget and the next four years' financial projection, which make up the rolling 5-Year Financial Plan. Board policy requires a minimum of 15 percent reserve balances to

sustain the district through potential future risks, including an economic downturn. The college has maintained a healthy reserve of 20 percent for the past few years and the plan is to continue that trend. As with other community colleges, salaries and benefits make up 82 percent of the budget. Included

#### CaSTRS & CalPERS RATES



in the benefits are the defined pension plans for CalSTRS and CalPERS. In FY2009–10, the rates were below 10 percent; by FY2020–21, the rates will double, which will put tremendous pressure on rising costs of salaries and benefits. As a community-supported district, local property taxes make up 82 percent of the unrestricted general fund. The Legislative Analyst’s Office (LAO) November 2016 California Fiscal Outlook projects an increase of

5.5 percent on annual assessed property values\*. With careful planning, the college is able to fund the increasing costs with increases to property tax revenues, projected at 6 percent in FY2017–18, down to 3.5 percent over the next five years, which is somewhat more conservative than the LAO report.

This fiscal year’s budget includes eight new, full-time faculty and replacement for vacant positions of both faculty and staff. Salaries are projected to increase from the salary schedules, which includes a 1 percent cost-of-living adjustment (COLA).

The district is well poised to address the needs of students, employees, and the community. The 5-Year Financial Plan also manages expenses to maintain a healthy general fund. MiraCosta College continues its commitment to providing exceptional, affordable, and accessible higher-education opportunities for students and an outstanding work environment for employees. This year’s budget is proof of our strong commitment to financial responsibility and ability to meet the needs of our college.

Sincerely,

Sunita V. Cooke, Ph.D.  
*Superintendent/President*

\*Source: Legislative Analyst’s Office (LAO) California’s Fiscal Outlook, Nov 2016, p. 24. <http://www.lao.ca.gov/reports/2016/3507/fiscal-outlook-111616.pdf>



# BOARD *of* TRUSTEES & MISSION STATEMENT

## BOARD OF TRUSTEES

The seven elected members of the MiraCosta Community College District Board of Trustees each represent and must reside in a specific area of the college district. The term of office is four years, and beginning in 2014, members are elected by trustee areas. The MiraCosta College District includes the communities of Oceanside, Carlsbad, Leucadia, Encinitas, Olivenhain, Rancho Santa Fe, Cardiff, Solana Beach, Del Mar, Carmel Valley, and parts of Camp Pendleton. A student trustee, elected by the student body, also sits on the Board of Trustees.



**David Broad**  
*President*



**William C. Fischer**



**Jacqueline Simon**



**George McNeil**  
*Vice President*



**Frank Merchat**



**Isiah Titus**  
*Student Trustee*



**Rick Cassar**



**Anna Pedroza**

*For a map showing trustee area boundaries and communities served, see page 83.*

## MISSION STATEMENT

The MiraCosta Community College District mission is to provide superior educational opportunities and student-support services to a diverse population of learners with a focus on their success. MiraCosta offers undergraduate degrees, university-transfer courses, career-and-technical education, certificate programs, basic-skills education, and lifelong-learning opportunities that strengthen the economic, cultural, social, and educational well-being of the communities it serves.

# INTRODUCTION

## BUDGET SUMMARY

### Budget Directives from the Board of Trustees

Allocate funding to realistically achieve the district's highest-priority goals and objectives (enrollment, programs, and services) consistent with the MiraCosta Community College District (MCCD) Comprehensive Master Plan, MCCD Strategic Plan, and institutional program review activities, such that planning reflects a realistic assessment of financial resource availability, development of financial resources, partnerships, and expenditure requirements; and ensure financial resources are sufficient to support and sustain student learning and improve institutional effectiveness.

### PROGRAMS & SERVICES

- Increase student access by strategically growing enrollment approximately 1% over FY2016–17
- Maintain support for student success and student-equity initiatives
- Invest in “Achieving the Dream/Guided Pathways” activities
- Invest in biomanufacturing baccalaureate degree
- Invest in workforce development

### FACILITIES & INFRASTRUCTURE

- Invest in capital outlay based on the Master Facilities Plan and general obligation bond (2016)
  - New buildings
  - Improve existing buildings/offices
  - Technology
  - Infrastructure

### FINANCIAL

- Maintain a minimum 15% total fund balance for the FY2017–18 budget

### STAFFING

- Increase full-time/part-time faculty ratio in support of student success
- Maintain competitive salaries and benefits to recruit and retain a quality workforce

### Budget Assumptions

#### REVENUE ASSUMPTIONS

- 6% (\$5.6 million) increase in local property taxes
- No change of \$1.1 million of Proposition 30 Education Protection Act (EPA)

#### EXPENSE ASSUMPTIONS

- Maintain “step-and-column” salary increases
- 1% COLA per 3-year salary contracts
- CalSTRS rates: From 12.58% to 14.43%, an increase of 1.85%
- CalPERS rates: From 13.888% to 15.531%, an increase of 1.643%
- Increase full-time faculty by eight new faculty to increase full-time/part-time faculty ratio in support of student success
- Minimum wage increase from \$10.50 to \$11.00 effective January 1, 2018
- Inflation factored in supplies, services, and equipment, minor impacts
- Other Postemployment Benefits (OPEB) Trust, increase from 87.5% to 100% in the next two years to fully fund the OPEB liability for retirees' health benefits

#### EXPENSE ASSUMPTIONS & OTHER OUTGOING TRANSFERS

- Capital Outlay for Technology:
  - \$1.6 million: maintain for ongoing needs
  - \$0.5 million: for new ERP system. Total estimated cost at \$4.5 million over several years; increase transfers in future years. Current ERP is not being supported by Oracle starting January 1, 2018.
- Capital Outlay for Facilities:
  - \$2 million: maintain for ongoing non-bond projects
  - \$1.7 million: increase towards facilities contingencies, not covered by the general obligation bond



- Debt services for 2010B Lease Revenue Bond (LRB) and 2015 Lease/Purchase Bond (LPB)
  - \$1.6 million: transfer reduction. The 2015 LPB bonds will be paid off by the general obligation bond; this extinguishes the annual \$1 million debt service payment. The 2010B bond debt service ends in FY2020 and reserves in the fund will cover all future liabilities.

### Budget Priorities

- Provide instructions for an estimated 11,182 full-time equivalent students
- Invest in student programs and service to increase success through state initiatives and locally funded programs
- Invest in facilities, technology, and infrastructure for ongoing needs
- Implement the Facilities Master Plan Update with the general obligation bond
- Use portions of the general obligation bond proceeds to payoff the 2015 LPB
- Provide competitive salaries and benefits for faculty, staff, and administrators
- Ensure that increases to CalSTRS and CalPERS are budgeted for future years

### Enrollment Assumptions

The MiraCosta Community College District's (MCCD) Full Time Equivalent Student (FTES) enrollment history for the past five years was at ~10,900 with a high of 11,348 in FY2015–16, and then a 2.4% reduction to 11,071 in FY2016–17. MCCD completed a comprehensive Education Plan Addendum 2016–2020\* to provide direction and guidance for the district for the next five years. The Education Plan provides an analysis of the local economy, labor markets, and trends in demographics that are key drivers to enrollment planning and program planning/development. “MCCD is projecting a 1% increase from the prior fiscal year through targeted partnerships with local high schools and enrollment management.”  
(See page 33 of *Education Plan*.)

*\*Addendum 2016–2020 Education Plan Addendum.  
<http://www.miracosta.edu/officeofthepresident/oiv/downloads/EducationalMasterPlanAddendum2016-2020.pdf>*

### Balanced Budget

The budget is balanced with revenues exceeding expenditures, not including the use of reserves to fund one-time expenditures.

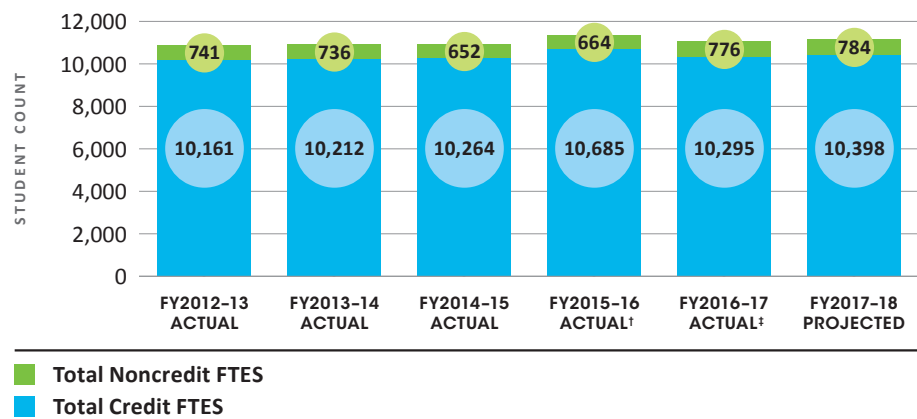
### General Fund—Unrestricted Fund Balance

Fund balance is the difference between fund assets and fund liabilities of governmental and similar trust funds. It is the net assets or available resources of a fund. The board directive for the district is to maintain a minimum of a 15% fund balance of the expenditure budget. The state recommends a minimum of a 5% fund balance. These levels are set to accommodate any unforeseen economic changes that may have a significant impact on the district's operations.

At the end of FY2016–17, the unrestricted general fund balance was \$27 million, or 24.1% of the total unrestricted general fund expenditures. The unrestricted general fund balance is projected to be at \$27 million or 22.3% at the end of FY2017–18.

### MIRACOSTA COMMUNITY COLLEGE DISTRICT FULL TIME EQUIVALENT STUDENTS (FTES)

	FY2012-13 ACTUAL	FY2013-14 ACTUAL	FY2014-15 ACTUAL	FY2015-16 ACTUAL <sup>†</sup>	FY2016-17 ACTUAL <sup>‡</sup>	FY2017-18 PROJECTED
<b>Total Credit FTES</b>	10,161	10,212	10,264	10,685	10,295	10,398
<b>Total Noncredit FTES</b>	741	736	652	664	776	784
<b>Total FTES</b>	10,901	10,948	10,915	11,348	11,071	11,182
<b>Total FTES Annual Change from Prior Year</b>	376	47	(33)	433	(277)	111
<b>Total Credit FTES % Change Year-to-Year</b>	4.4%	0.5%	0.5%	4.1%	-3.6%	1.0%
<b>Total Noncredit FTES % Change Year-to-Year</b>	-6.2%	-0.7%	-11.4%	1.8%	16.9%	1.0%
<b>Total FTES % Change Year-to-Year</b>	3.6%	0.4%	-0.3%	4.0%	-2.4%	1.0%



Sources:

<sup>†</sup>FY2015-16 Actual: [http://extranet.cccco.edu/Divisions/FinanceFacilities/FiscalServicesUnit/Reports/](http://extranet.cccco.edu/Divisions/FinanceFacilities/FiscalServicesUnit/Reports/ApportionmentReports/201516.aspx)  
 ApportionmentReports/201516.aspx

<sup>‡</sup>FY2016-17 Actual: MCCD Admissions & Records 2016-17, P3 320 Report, July 12, 2017

## INSTITUTIONAL GOALS & INSTITUTIONAL OBJECTIVES

Goal I	<p><b>MiraCosta Community College District will become a vanguard educational institution committed to innovation and researched best practices, broad access to higher education, and environmental sustainability.</b></p> <p><b>Institutional Objective I.1.</b> Foster an inclusive community of learning and practice.</p> <p><b>Institutional Objective I.2.</b> Identify and implement best practices for promoting and increasing access to college programs and services.</p> <p><b>Institutional Objective I.3.</b> Integrate sustainability into the college environment, culture, and experience, and extend outreach to the communities we serve.</p>
Goal II	<p><b>MiraCosta Community College District will become the institution where each student has a high probability of achieving academic success.</b></p> <p><b>Institutional Objective II.1.</b> Ensure educational planning tools, processes, and resources are contemporary and optimize student success.</p> <p><b>Institutional Objective II.2.</b> Foster an intellectual environment where faculty have regular access to and opportunities to engage in practices of teaching excellence.</p> <p><b>Institutional Objective II.3.</b> Utilize researched best practices and innovative strategies to develop and/or sustain communities of learning designed to produce equity in student outcomes.</p>
Goal III	<p><b>MiraCosta Community College District will institutionalize effective planning processes through the systematic use of data to make decisions.</b></p> <p><b>Institutional Objective III.1.</b> Advance our culture of evidence by maximizing the access to and use of data.</p> <p><b>Institutional Objective III.2.</b> Employ strategic collaboration throughout the institution to move from evidence to action.</p>
Goal IV	<p><b>MiraCosta Community College District will demonstrate high standards of stewardship and fiscal prudence.</b></p> <p><b>Institutional Objective IV.1.</b> Maintain budget practices that result in sustainable, balanced budgets and sufficient reserves.</p> <p><b>Institutional Objective IV.2.</b> Maintain a system of internal controls that results in unqualified audits.</p> <p><b>Institutional Objective IV.3.</b> Invest in and preserve assets (land and physical plant, technology, and equipment) that serve district needs.</p>
Goal V	<p><b>MiraCosta Community College District will be a conscientious community partner.</b></p> <p><b>Institutional Objective V.1.</b> Collaborate and partner with employers and the business community to address global workforce needs and trends.</p> <p><b>Institutional Objective V.2.</b> Collaborate with community partners to create pathways for students that provide opportunities for learning and development outside of the classroom.</p> <p><b>Institutional Objective V.3.</b> Work with educational and community-based partners to cultivate a “college-going culture” within the district’s region and neighboring communities.</p>

## STATE BUDGET UPDATE

### 2017-18 Letter from the California Community Colleges Chancellor's Office



June 30, 2017

Colleagues,

On Wednesday, June 15th, the Legislature approved a \$122.5 billion (General Fund) budget for the 2017–18 fiscal year. The Governor approved the final budget package on Tuesday, June 27th without vetoing a single appropriation.

The 2017 Budget Act continues to increase the state's Rainy Day Fund and pay down liabilities to counter the potential fiscal impact of federal policy changes, and the potential end of an economic expansion that has surpassed historical averages. The 2017–18 Budget focuses state spending on key state priorities of education, counteracting the effects of poverty, and improving transportation infrastructure.

The 2017–18 Budget includes Proposition 98 funding of \$74.5 billion for 2017–18, an increase of \$2.6 billion over the 2016 Budget Act level. When combined with revenue changes attributable to the 2015–16 and 2016–17 fiscal years, as well as other one-time savings and adjustments in those years, the 2017–18 Budget provides a \$3.3 billion increased investment in K-14 education over the three-year period.

Specific to California Community Colleges (CCCs), the 2017 Budget Act includes \$8.6 billion, an increase of \$270.2 million over the 2016 Budget Act level. When combined with adjustments to the 2015–16 and 2016–17 fiscal years, the 2017–18 Budget provides a \$587.8 million increased investment in CCCs over the three-year period. Major components of the 2017–18 Budget include:

#### Apportionments

- \$183.6 million to support increased community college operating expenses in areas such as employee benefits, facilities, professional development, converting faculty from part-time to full-time, and other general expenses.
- \$97.6 million for a 1.56-percent cost-of-living adjustment.
- \$57.8 million for enrollment growth of 1-percent.
- \$31.7 million one-time to be allocated on an FTES basis to backfill for lower than estimated RDA revenue.
- \$9 million one-time to be allocated on an FTES basis due to 2015–16 Apportionment having revenue in excess of the entitlement.





### **Institutional Redesign**

- \$150 million one-time for Guided Pathways grants to support colleges as they develop an integrated, institution-wide approach to student success based on the Guided Pathways framework.
- \$20 million one-time for Innovation Awards to provide funding for the development and implementation of innovative practices.

### **Technology**

- \$10 million to provide system-wide access to the Online Education Initiative's learning management system.
- \$6 million one-time to facilitate the development of an integrated library system that, once operational, will allow California community college students access to a cloud-based library system.

### **Student Services**

- \$25 million for the Community College Completion Grant to provide grants of up to \$2,000, to students who take at least 15 units per term and are on track to graduate in a timely manner.
- \$25 million to increase the Full-Time Student Success Grant to \$1,000.
- \$12 million, of which \$7 million is one-time, to develop and enhance veterans' resource centers. Of the one-time increase, \$2 million is for Norco College to expand the capacity of its student veterans' service center and establish articulation agreements, policies, and processes related to awarding course credit for prior military service.
- \$5.7 million for a 1.56-percent cost-of-living adjustment for the Apprenticeship, EOPS, DSPS, CalWORKs and the Child Care Tax Bailout programs.
- \$5 million for the Part-Time Faculty Office Hours program.
- \$2.5 million to support the development and expansion of the Umoja program.
- \$1 million to support the administration of financial aid offices.
- \$4.5 million one-time to support mental health services training and support.
- \$2.5 million one-time to support training and compliance with Title IX.
- \$2.5 million one-time for Hunger-Free Campus grants.
- \$1.7 million non-Proposition 98 to increase Cal Grant C from \$547 to \$1,094 annually.
- \$250,000 one-time non-Proposition 98 to expand UC Berkeley's Underground Scholars inmate education program.



### Facilities

- A total of 15 Proposition 51 bond facilities projects was approved.
  - Pasadena CCD—Pasadena City College—Armen Sarafain Building Seismic Replacement
  - San Francisco CCD—Alemany Center—Seismic and Code Upgrade
  - San Francisco CCD—City College of San Francisco—Utility Infrastructure Replacement
  - Allan Hancock Joint CCD—Allan Hancock College—Fine Arts Complex
  - Coast CCD—Orange Coast College—Language Arts & Social Sciences Building
  - Long Beach CCD—Liberal Arts Campus—Multi-Disciplinary Facility Replacement
  - Santa Monica CCD—Santa Monica College—Math/Science Addition
  - Sonoma County JCD—Santa Rosa Junior College—Science & Mathematics Replacement
  - West Hills CCD—North District Center—Center Expansion
  - Compton CCD—Compton College—Instructional Building 2 Replacement
  - Long Beach CCD—Pacific Coast Campus—Construction Trades 1
  - North Orange County CCD—Fullerton College—Business 300 & Humanities 500 Buildings
  - Rancho Santiago CCD—Santa Ana College—Russell Hall Replacement
  - Solano CCD—Solano College—Library Building 100 Replacement
  - West Valley-Mission CCD—Mission College—MT Portables Replacement Building
- \$76.9 million one-time for deferred maintenance, instructional equipment, and specified water conservation projects.

### Other

- \$11.3 million one-time to support the transition of Compton Community College from a learning center back to a community college. In addition, the college is provided three-years of enrollment stability.
- \$1 million to support the Academic Senate as they continue to implement C-ID. In addition, the Chancellor's Office can enter into direct contracts with the Academic Senate to support statewide initiatives funded with Proposition 98.

### Staffing

- \$618,000 General Fund for six new positions and funding for an additional executive position, to support the Chancellor's priorities to provide greater leadership and technical assistance.



Overall this a very good budget year for the CCCs. We will be able to provide a higher quality experience for our students through our increased per student funding rate and improved facilities. In addition, we are better able to better support the wide-ranging needs of our diverse student population by expanding and strengthening our financial aid programs, veterans resource centers, and mental health services.

As we move towards the next budget cycle, it is important to keep in mind our system has received \$552 million in base increases over the last three years to support increased operating expenses, primarily attributable to escalating employer pension rates. While the employer pension rate increases have only totaled \$317 million between 2013–14 and 2017–18, the Legislative Analyst's Office expects this to reach \$902 million between through 2024–25. It is important for colleges to properly plan for how they will absorb the remaining rate increases between now and 2024–25, and to use wisely their share of the \$552 million in base increase to mitigate its impacts on their students and employees.

Over the next weeks and months our office will work with internal and external stakeholders to roll-out the programs and grants developed in this budget. In the meantime, please reach out to me directly if you have any questions, comments, or concerns related to the budget.

Please see the below links for additional information on the budget bill and correspond trailer bills.

- Budget Bill—AB 97 <https://goo.gl/ztmA6T>
- Higher Education Trailer Bill—SB 85 <https://goo.gl/KgjEBZ>
- K12 Trailer Bill—AB 99 <https://goo.gl/r9wyFz>

Regards,

**Mario Rodriguez**

*Vice Chancellor Finance and Facilities Division  
California Community Colleges Chancellor's Office*

Source: 2017–18 Final Budget Update, June 30, 2017 Email communication to California Community College's Chief Business Officers (CBO)

# GENERAL INFORMATION

## ABOUT THE DISTRICT

### Description of the District

In 1934, the Oceanside-Carlsbad Union High School District Board of Education voted to establish a community college to be located in one wing of Oceanside High School. Known then as the Oceanside-Carlsbad Junior College Department of the Oceanside-Carlsbad High School District, the school



opened on September 3, 1934, with 20 faculty members who taught about 120 students.

Today, the MiraCosta Community College District is located in San Diego County along the southern California coast, between Orange County to the north and the metropolitan area of San Diego to the south. The district is approximately 35 miles north of San Diego and 90 miles south of Los Angeles.

The district includes the communities of Oceanside, Carlsbad, Leucadia, Encinitas, Olivenhain, Rancho Santa Fe, Cardiff, Solana Beach, Del Mar, Carmel Valley, and parts of Camp Pendleton.

MiraCosta College is accredited by the Accrediting Commission for Community and Junior Colleges (ACCJC) of the Western Association of Schools and Colleges (WASC). ACCJC is an institutional accrediting body recognized by the Commission on Recognition of Postsecondary Accreditation and the U.S. Department of Education, and approved by the California State Department of Education Office of Private Post-Secondary Education for

training veterans and other eligible persons under the provisions of the GI Bill. The University of California, California State Universities, and private universities of high rank give credit for transfer courses completed at MiraCosta College.

The district operates two campuses and two centers.

The **Oceanside Campus** (OC) moved to its 121.5-acre site in 1964 and houses a comprehensive public community college offering credit, fee-based, and noncredit courses. In the 2013 academic year, the college offered general education credit courses that applied toward 66 degrees, 50 Certificates of Proficiency, and 61 Certificates of Achievement. Some noncredit classes and community services courses are also offered on this campus. Approximately 10,500 students, the majority of the district's students, attend the Oceanside Campus.

The **San Elijo Campus** (SAN) in Cardiff offers a wide range of credit courses leading to transfer and almost 40 associate degrees and career certificates. Each semester, more than 200 sections are offered on this campus to a student body of more than 3,000 students, with support services in tutoring, counseling, library, and student activities. A rich variety of community service courses are also offered year round at the San Elijo Campus.

The **Community Learning Center** (CLC) opened in fall 2000, serves approximately 2,500 students, and is located on 7.6 acres in downtown Oceanside. The CLC hosts a wide variety of noncredit



Oceanside Campus



San Elijo Campus



programs, including English as a Second Language, the Adult High School Diploma Program, classes for older adults, health classes, parenting classes, and classes for those who are physically and mentally challenged. The center also houses the Cisco Networking Academy, which prepares students for computer industry certifications. Credit courses that fulfill general education requirements are also offered at this site. The credit courses offered at the CLC are intended to support students' transition from noncredit to credit enrollment.

MiraCosta College's **Technology Career Institute (TCI)** is part of MiraCosta College's Career Education Department. It offers our local community members the opportunity to enhance their lives and their careers with low-cost, convenient classes, workshops, and programs. From enrichment classes to job training programs, the TCI provides the types of classes that make it easy for students to reach their goals, no matter what age. All of the programs and classes at the TCI are fee-based and not-for-credit.

### Developments at the College

Over the years, the college's per semester enrollment has ballooned to just over 15,000 credit students and an additional 3,000 noncredit students. In addition, the Community Education & Workforce Development fee-based and not-for-credit enrollment is approximately 2,300 and that will vary within a semester since many courses are less than a semester's duration. As the student population has

grown, so have the campuses. On the Oceanside Campus, in 2013, the college added a new high-tech science laboratory. The building is the first of its kind at a California community college—it can run completely on photovoltaic power generated from the sun. A new science facility at the college's San Elijo Campus in Cardiff was added in 2014.

With the increase in student enrollment, the college has increased the availability of courses. Students are taking more online classes than ever before, and on-campus offerings have expanded to include more core classes on Fridays and Saturdays, allowing students to get into the classes they need most.

There was a lot of growth at the college during the early part of the decade, and perhaps none as dramatic as the growth in the number of students who are currently serving in the military or who are military veterans. A significant percentage of MiraCosta College's student population is active-duty military and veterans, and members of their families. Given the college's proximity to Camp Pendleton, the needs of active-duty and veteran students are a top priority. The college currently serves more than 1,500 military students and over 1,200 military spouses and children. In response to this, the college has made it a priority to meet the needs of these students, and has been named a Military Friendly Institution by Victory Media, a distinction given to the top 15% of colleges and universities doing the most to ensure the success of military service members, veterans, and spouses.



Community Learning Center



Technology Career Institute

The college's partnership with local elementary, middle, and high schools continues to be strong. In 2011, MiraCosta College received a seven-year, \$7 million federal GEAR UP grant, which provides multiple services to ensure middle school students and their families are prepared for college and career choices. In fall 2013, the first cohort of GEAR UP students moved from middle schools to either Oceanside or El Camino High School as freshmen students.

To further encourage high school students to start their college career early and to better serve the community of Carlsbad, the college partnered with the Carlsbad Unified School District to share several classrooms at the new Sage Creek High School. Beginning in spring 2014, high school students, the public, and other currently enrolled high school students from any school district can take MiraCosta College courses on the high school campus. MiraCosta College has gone a step further by waiving the enrollment fees for any high school student who takes a college-level course offered by MiraCosta College.

The move to Sage Creek High School removes a substantial financial barrier for local high school students while giving them a chance to earn college credit, get a taste of college life, and inspire them to continue their education.

MiraCosta College continues to play a strong role in preparing local adult students for high-tech jobs. In fall 2013, the Department of Labor awarded MiraCosta College a \$2.75 million federal grant to start a Technology Career Institute (TCI) aimed at filling a growing demand for qualified machinists and industrial technicians in North San Diego County.

The federal grant helps support a comprehensive training facility that prepares participants—including returning military veterans and the unemployed—for high-skilled, high-paying employment in the manufacturing and technology industries.

With more than 50 years since MiraCosta passed a facilities bond to repair or improve its facilities, the district placed Measure MM on the November 2016 general election ballot to continue providing a high-quality education for local students. The measure passed and will generate \$455 million to upgrade the college's facilities and cost approximately \$14.99 per \$100,000 of assessed property value per year.

As the decades roll by, MiraCosta College is preparing to continue its expansion and growth, attract new populations of students, and adapt facilities and programs to meet the changing needs of students and the community.

## ORGANIZATION DESCRIPTIONS

### Divisional Descriptions

MiraCosta College is divided into four divisions. Each of the divisions is headed by either the college president or a vice president.

- Office of the President
- Office of Instruction
- Office of Student Support Services
- Office of Business & Administrative Services

#### *Office of the President*

The superintendent/president of MiraCosta College serves as the chief executive officer and provides districtwide leadership and direction to fulfill the institutional goals. The Office of the President contains the support staff for the president and Board of Trustees. This division oversees the following offices:

- **Office of Institutional Advancement**—responsible for the College Foundation raising private donations through fundraising activities to fund scholarships, stimulate new academic programs, and enhance college outreach to the community and the alumni constituents.
- **Office of Research, Planning & Institutional Effectiveness**—responsible for providing evidence, resources, and support to facilitate districtwide decision making
- **Public Information Office**—responsible for creating and implementing the district's governmental relations, marketing, and communications programs, including public affairs and legislative advocacy, public information, media and community relations, advertising and recruitment, social media, crisis communication, and public events

### *Office of Instruction*

The MiraCosta College Instructional Services Division is responsible for all of the college's educational programs. With the assistance of department chairs, deans, and faculty, the college's instructional programs are proposed, developed, and implemented for the primary purpose of providing opportunities for students to reach their desired educational goals. Such goals include associate degrees, certificates of achievement and proficiency in many career and technical education areas, and diplomas and certificates in the noncredit program for adults seeking to finish their basic or high school education.

The division, led by the vice president, instructional services, oversees articulation, catalog production, class scheduling, curriculum, and the administration of the college's educational programs. It is organized into five schools and four areas of instructional responsibility as follows:

#### SCHOOLS

- Arts & International Languages
- Behavioral Sciences, History & Adult Education
- Career Education
- Letters & Communication Studies
- Mathematics & Sciences

#### INSTRUCTIONAL AREAS

- San Elijo Campus Site Administration
- Community Learning Center Site Administration
- Library & Academic Information Services
- Curriculum & Articulation Support

### **Office of Student Services**

The Student Services Division is responsible for supporting students in the areas of admissions, counseling, student development, and a variety of special programs so that students are successful in their academic pursuits.

- **Admissions & Records**—provides enrollment services, including registration, transcripts, and graduation
- **Athletics**—puts equal emphasis on the academic and athletic achievements of our student-athletes
- **College Police & Safety**—responsible for safety and security of students, staff, and property throughout the district
- **Counseling**—provides student counseling and career services
- **Disabled Students Programs & Services (DSPS)**—ensures access for educational opportunities for students with visual, hearing, physical, learning and mental disabilities
- **Extended Opportunities Programs & Services (EOPS)**—provides supplemental services and financial aid to academically and financially at-risk students
- **Financial Aid**—oversees application for and disbursement of federal and state financial aid
- **Health Services**—provides first aid, urgent care, and mental health services
- **Institute for International Perspectives**—promotes global awareness by recruiting international students and creating opportunities for students to study abroad
- **School Relations & Diversity Recruitment**—participates in community outreach to local school districts through the Student Ambassador Program
- **Student Life & Leadership**—promotes student engagement in clubs and co-curricular activities; supports and guides the Associated Student Government
- **Transfer Center**—provides information and guidance about transfer opportunities, as well as support for the transfer process

### **Office of Business & Administrative Services**

The vice president of business and administrative services is responsible for overseeing the following operational units:

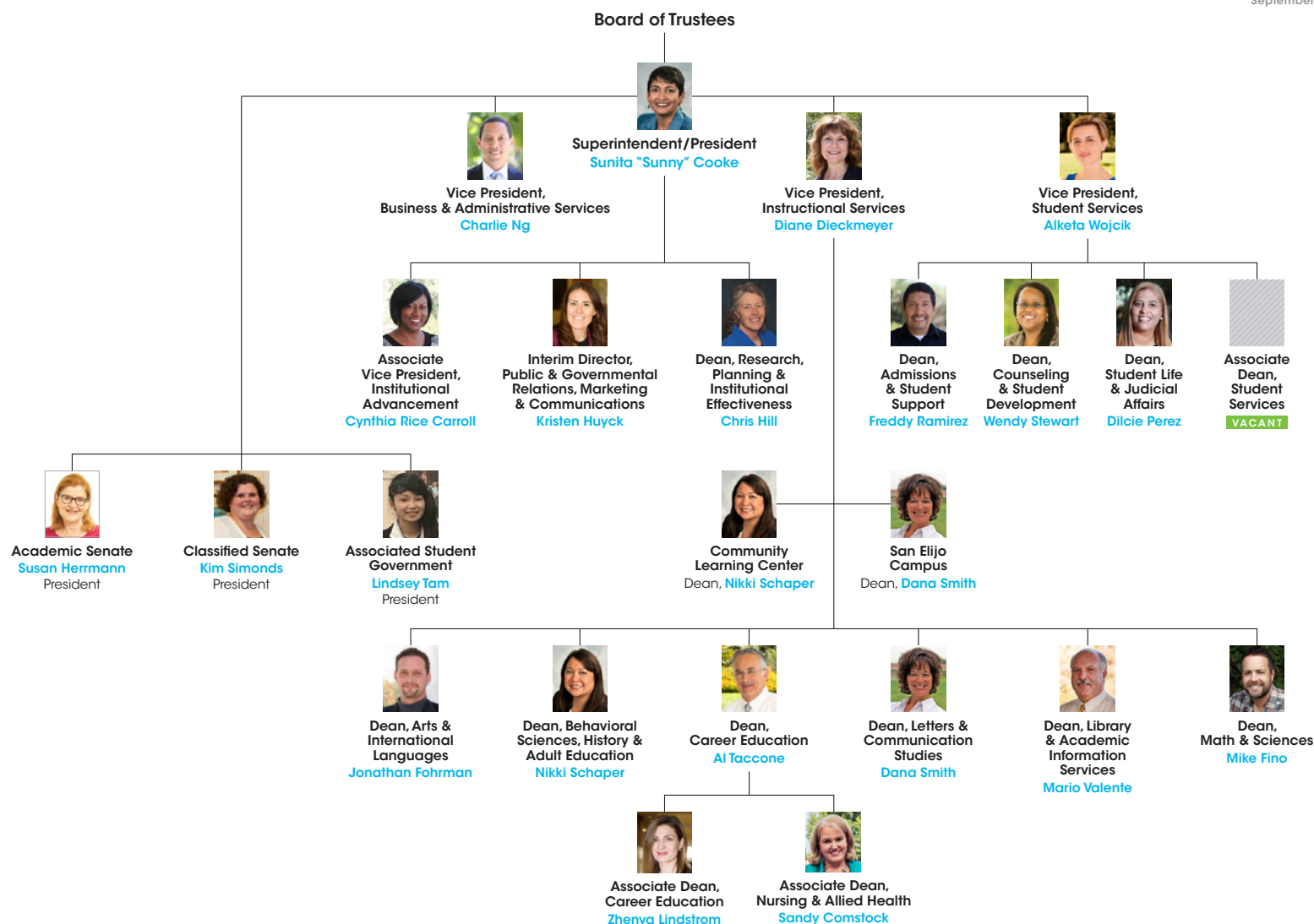
- **Cashiering Services**—cash receipts, petty cash, student accounts, ticket sales
- **Facilities**—construction projects, facilities planning, grounds, maintenance, transportation
- **Fiscal Services**—budgeting, accounting, audit, payroll, auxiliary services, financial reporting
- **Human Resources**—recruiting, equal opportunity, employee benefits, compensation, employee training and development, labor relations, Title IX, organization development
- **Purchasing & Material Management**—purchasing, contracting, bidding, asset management, shipping and receiving, copy/printing services, mail services, records management
- **Risk Management**—health and safety, insurance, risk management programs, workers' compensation, loss control





# Organizational Chart

September 15, 2017





## Office of the Superintendent/President Functional Chart

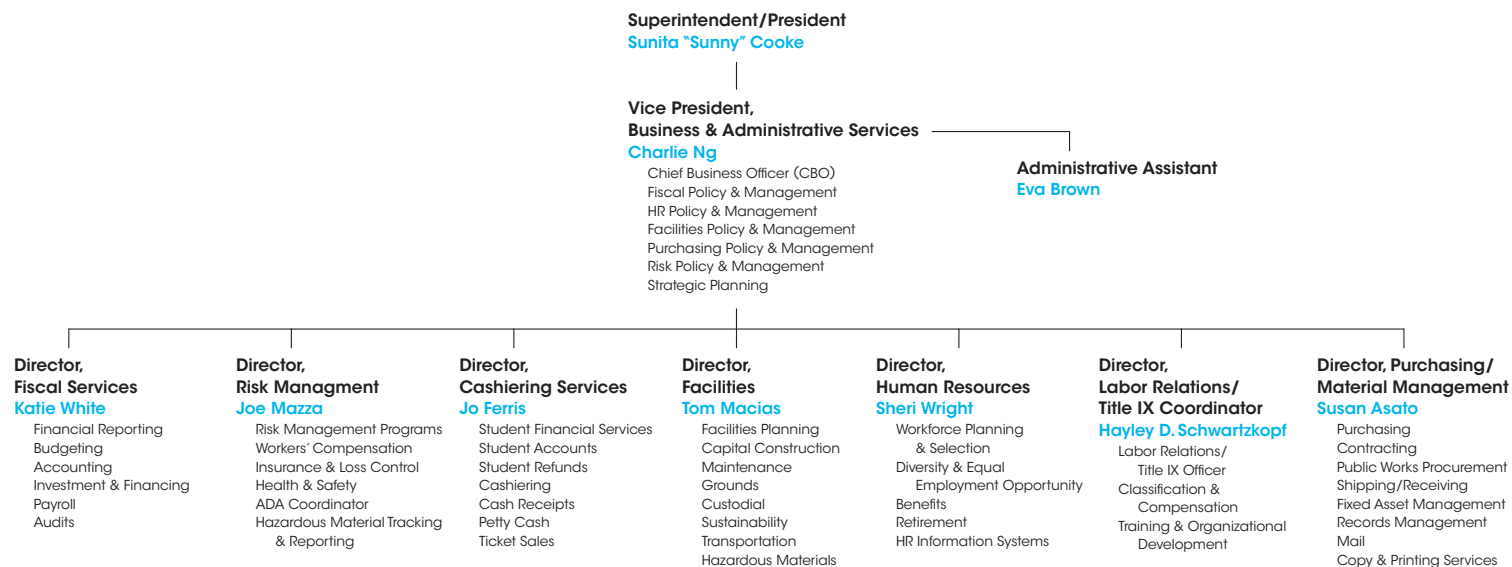
September 15, 2017





## Business & Administrative Services Division Functional Chart

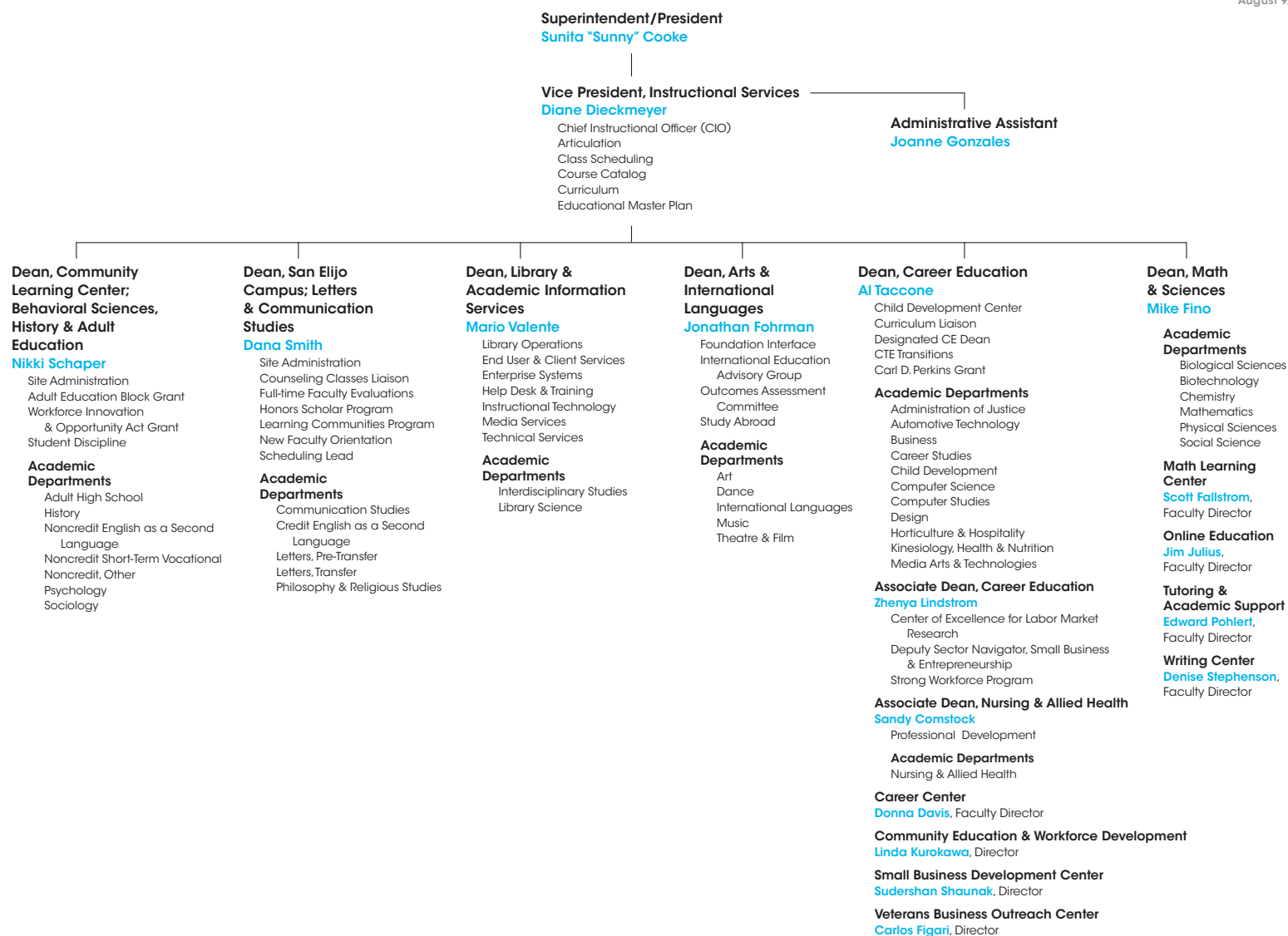
February 15, 2017





# Instructional Services Division Functional Chart

August 9, 2017

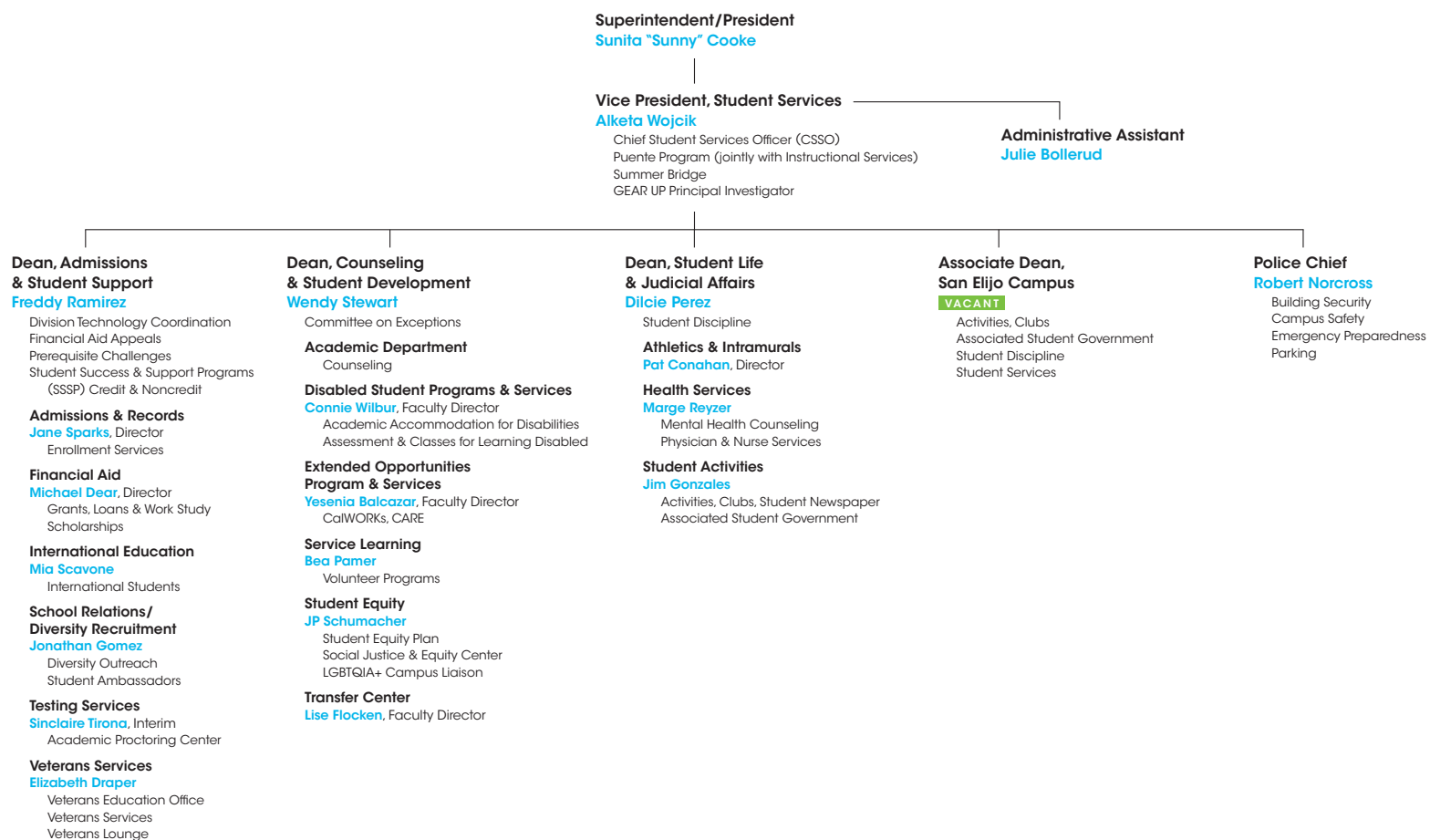






## Student Services Division Functional Chart

September 15, 2017



## FINANCIAL POLICIES

### Delegation of Authority, Business & Administrative Services

(BOARD POLICY 6100)

The Board of Trustees delegates to the superintendent/president the authority to supervise the general business procedures of the district to assure the proper administration of property and contracts; the budget, audit, and accounting of funds; the acquisition of supplies, equipment and property; and the protection of assets and persons. All transactions shall comply with applicable laws and regulations, and with the California Community Colleges Budget and Accounting Manual. The superintendent/president may delegate such authority as necessary to other officers of the district. No contract shall constitute an enforceable obligation against the district until it has been approved or ratified by the board. The superintendent/president shall make appropriate periodic reports to the board and shall keep the board fully advised regarding the financial status of the district.

### Budget Preparation (BOARD POLICY 6200)

Each year, the superintendent/president shall present to the Board of Trustees a budget prepared in accordance with Title 5 and the California Community Colleges Budget and Accounting Manual. The schedule for presentation and review of budget proposals shall comply with state laws and regulations and provide adequate time for board study. Budget development shall meet the following criteria:

- A. The annual budget shall support the district's mission statement and educational master plan.
- B. Results of program review shall be linked to the annual budget development process.
- C. Assumptions upon which the budget is based are presented to the board for review.
- D. A schedule is provided to the board by December of each year, which includes dates for presentation of the tentative budget, required public hearings, board study sessions, and approval of the final budget. At the public hearings, interested persons may appear and address the board regarding the proposed budget or any item in the proposed budget.

- E. Unrestricted general reserves are defined in Administrative Procedure 6305 but shall be not less than the prudent reserve defined by the California Community Colleges Chancellor's Office as a general fund balance of not less than five percent of expenditures.
- F. Changes in the assumptions upon which the budget was based shall be reported to the board in a timely manner.
- G. Budget projections address long-term goals and commitments.

### Budget Management (BOARD POLICY 6250)

The budget shall be managed in accordance with Title 5 and the California Community Colleges Budget and Accounting Manual. Budget revisions shall be made only in accordance with these policies and as provided by law.

Revenues accruing to the district in excess of amounts budgeted shall be added to the district's available reserves, which are available for appropriation only upon a resolution of the board that sets forth the need according to major budget classifications in accordance with applicable law.

Approval by the Board of Trustees is required for changes between major expenditure classifications. Transfers from general reserves to any expenditure classification must be approved by a two-thirds vote of the members of the board. Transfers between expenditure classifications must be approved by a majority vote of the members of the board. Board approval of transfers between major expenditure classifications (Major Object Classifications 10, 20, 30, 40, 50, 60, 70, and 80) may be on a ratification basis. The board may adopt an annual resolution to be filed with the County Superintendent of Schools, permitting the County Superintendent of Schools to originate intrabudget transfers necessary for closing the district's records by authority given under Education Code §70902.

**Fiscal Management** (BOARD POLICY 6300)

The superintendent/president shall establish procedures to assure that the district's fiscal management is in accordance with the principles contained in Title 5, §58311, including:

- A. Adequate internal controls exist.
- B. Fiscal objectives, procedures, and constraints are communicated to the Board of Trustees and employees.
- C. Adjustments to the budget are made in a timely manner, when necessary.
- D. The management information system provides timely, accurate, and reliable fiscal information.
- E. Responsibility and accountability for fiscal management are clearly delineated.

The books and records of the district shall be maintained pursuant to the California Community Colleges Budget and Accounting Manual. The books, records, and internal controls of the district shall be compliant with Generally Accepted Government Auditing Standards and/or Generally Accepted Accounting Principles, as applicable. As required by law, the Board of Trustees shall be presented with a quarterly report showing the financial and budgetary conditions of the district. As required by the Budget and Accounting Manual, expenditures shall be recognized in the accounting period in which the liability is incurred, and shall be limited to the amount budgeted for each major classification of accounts and to the total amount of the budget for each fund.

**Investments** (BOARD POLICY 6320)

The superintendent/president is responsible for ensuring that funds not required for the immediate needs of the district are invested in accordance with law, including California Government Code §§53600, et seq.

Investments shall be made based on the following criteria:

- A. The preservation of principal shall be of primary importance.
- B. The investment program must remain sufficiently liquid to permit the district to meet all operating requirements.
- C. Return on investment shall be sought for funds not required for the immediate needs of the district.

Transactions should be avoided that might impair public confidence.

**Financial Audits** (BOARD POLICY 6400)

There shall be an annual outside audit of all funds, books, and accounts of the district in accordance with the regulations of Title 5. The superintendent/president shall assure that an annual outside audit is completed. The superintendent/president shall recommend a certified public accountancy firm to the board with which to contract for the annual audit.

## FUND DESCRIPTIONS

GOVERNMENTAL	PROPRIETARY	FIDUCIARY
Governmental funds are used to track information on resources associated with the district's educational objectives.	Proprietary funds are for tracking district activities similar to those used in private-sector accounting due to their income-producing character.	Fiduciary funds account for assets held on behalf of another party for which the district has some discretionary authority.
<b>GENERAL FUND</b> <ul style="list-style-type: none"> <li>Restricted</li> <li>Unrestricted</li> </ul> <b>DEBT SERVICE</b> <ul style="list-style-type: none"> <li>Bond Interest &amp; Redemption</li> </ul> <b>CAPITAL PROJECTS</b> <ul style="list-style-type: none"> <li>Capital Outlay Projects</li> <li>General Obligation Bond</li> </ul>	<b>ENTERPRISE FUNDS</b> <ul style="list-style-type: none"> <li>Bookstore</li> <li>Cafeteria</li> </ul> <b>INTERNAL SERVICE</b> <ul style="list-style-type: none"> <li>Self-Insurance</li> </ul>	<b>TRUST FUNDS</b> <ul style="list-style-type: none"> <li>Associated Student Government</li> <li>Student Center Fee</li> <li>Student Financial Aid</li> </ul>

FUND	PURPOSE
<b>11 General Fund—Restricted</b>	Restricted monies are from an external source that requires the monies be used for a specific purpose or purposes.
<b>11 General Fund—Unrestricted</b>	Used to account for resources available for the general district operations and support for educational programs.
<b>29 Debt Service</b>	Used only for the accumulation of resources for, and the payment of, other types of general long-term debt principal and interest.
<b>41 Capital Outlay Projects</b>	Used to account for the accumulation and expenditure of monies for the acquisition or construction of significant capital outlay items and scheduled maintenance and special repairs projects.
<b>43 General Obligation Bond</b>	Designated to account for the proceeds from the sale of the bonds under Proposition 39, and the related expenditures related to the acquisition and construction of the projects voted and approved by the local property owners.
<b>51 Bookstore</b>	Receives the proceeds derived from the bookstore operations. All necessary expenses for the bookstore may be paid from generated revenue.
<b>52 Cafeteria</b>	Receives all monies from the sale of food or any other services performed by the cafeteria. Costs incurred from the operation and maintenance of the cafeteria are paid from this fund.
<b>61 Self-Insurance</b>	Used to account for income and expenditures of authorized self-insurance programs.
<b>71 Associated Student Government</b>	These monies are held in trust by the district for its organized student body associations, excluding clubs.
<b>73 Student Center Fee</b>	Accounts for monies collected by the district for the purpose of establishing an annual building and operating fee to finance, construct, enlarge, remodel, refurbish, and operate a student center.
<b>74 Student Financial Aid</b>	Accounts for the deposit and direct payment of government-funded student financial aid.

## BUDGET PROCESS

### Fund Accounting, Measurement Focus, & Basis of Accounting

The community college fund structure presented here is based largely on concepts and principles contained in Governmental Accounting and Financial Reporting. This structure allows districts to establish any number of funds for internal reporting but requires that all accounts be consolidated for external financial reporting purposes. Fund accounting, therefore, is used as a control device to separate financial resources and ensure that they are used for their intended purposes with the fund as the basic recording entity for reporting specified assets, liabilities, and related transactional movements of its resources.

Generally accepted accounting principles further require that all accounts reported within a single fund group use the same “basis of accounting” for timing the recognition of revenues, expenditures, and transfers. For financial reporting purposes, the district is considered a special purpose government engaged only in business-type activities. Accordingly, the district’s financial statements have been presented using the total economic resources measurement focus and the accrual basis of accounting. The district records revenues and expenses when they occur regardless of the timing of the related cash flow.

### Basis of Budgeting

The district budget is a plan of proposed expenditure for operations and estimated revenue for a given period of time called a fiscal year. The budget represents the operational plans of the district in terms of economic decisions. The budgetary accounts have been recorded and maintained in accordance with the Budget and Accounting Manual developed by the California Community Colleges Chancellor’s Office.

### Budget Preparation

(ADMINISTRATIVE PROCEDURE 6200)

The annual budget shall support the district’s mission statement and educational master plan. Assumptions upon which the budget is based shall be presented to the Board of Trustees for review. Unrestricted general fund reserves are defined in Administrative Procedure 6305, District Reserves, but shall be not less than the prudent reserve defined by the California Community Colleges Chancellor’s Office as a general fund balance of not less than 5% of expenditures. Material changes in any assumptions upon which the budget was based shall be reported to the board in a timely manner.

Budget projections shall address long-term district goals and commitments. A budget calendar shall be established and approved by the Budget and Planning Committee, including information for the dates of the preliminary, tentative, and final budget presentations.

The preliminary budget review shall be presented to the board in February of each year.

The tentative budget shall be presented to the board no later than July 1, and the final adoption budget no later than September 15. A public hearing on the final adoption budget shall be held on or before September 15. The September 15 deadline may be extended when adoption of the state budget is delayed. On or before September 30, the district shall complete the preparation of its adopted annual financial and budget report and submit a copy to the Chancellor’s Office on or before October 10.

The Budget and Planning Committee will involve the appropriate groups in defining a consultation process for budget development. The vice president, business and administrative services shall be responsible for the timely submission of all financial forms, including the 311 forms required by the Chancellor’s Office.



## Budget Management

(ADMINISTRATIVE PROCEDURE 6250)

Budget management shall conform to the following standards:

1. Total amounts budgeted as the proposed expenditure for each major classification of expenditures shall be the maximum expended for that classification for the fiscal year, except as specifically authorized by the Board of Trustees.
2. The term “major classification” shall refer to the major object code classifications from the Budget and Accounting Manual (1000, 2000, 3000...).
3. Transfers may be made from the available reserves to any expenditure classification by written resolution of the board and must be approved by a two-thirds vote of the members of the board.
4. Transfers may be made between expenditure classifications by written resolution of the board and may be approved by a majority of the members of the board. The board approval may be on a ratification basis.
5. The board may adopt an annual resolution to be filed with the County Superintendent of Schools permitting the County Superintendent of Schools to originate intrabudget transfers necessary for closing the district’s records. Excess funds must be added to the general reserve of the district and are not available for appropriation except by resolution of the board setting forth the need according to major classification.
6. Transfers of money within the same major classification of accounts may be made without prior board approval.

The district’s budget development and management process exhibits the following budgetary principles:

1. The Board of Trustees vests in the superintendent/president the authority and responsibility to implement the approved annual budget while exercising its appropriate oversight responsibilities.
2. The budgeting process is transparent in design and application to include the district’s compliance with the 50% Law, the 75:25 Ratio for full-time and associate faculty, and the other required standards established by the state.
3. All divisions and programs are the subject of a program review process.

## Resource Allocation

Resource allocation processes link institutional program reviews and institutional objectives to the resources needed to accomplish the institutional goals identified in the Comprehensive Master Plan (CMP). The guiding principles for all resource allocation processes are as follows:

1. Resources include all assets of the district, including its fiscal resources, personnel, facilities, equipment, and the time and talents of its faculty, staff, and administrators.
2. The processes for allocating resources are transparent. All members of the district community are informed about the routines and components of planning that lead to resource allocations.
3. The resource allocation process begins with a review of the effectiveness of prior years’ resource allocations and a forecast of potential funds for faculty, staff, and administrative positions and the institutional program review fund.
4. Priority is given to resource requests that support:
  - Achievement of institutional goals and objectives
  - Health, safety, and accessibility
  - Compliance/legal requirements

To ensure a clear link between planning and resource allocation, the responsible party for a specific action plan includes the request for funding in the program review for his/her program or unit. In addition, the Budget and Planning Committee (BPC) assesses funding requests based on a rubric that requires funding requests to address the link between the request and:

- The district's mission statement
- Institutional program review
- Institutional objectives and action plans
- Student learning outcomes, administrative unit outcomes, or service area outcomes
- Assessment measures/evaluation plan

The Resource Allocation Process starts at the beginning of the fall semester, where constituents within their division submit their program review for consideration of additional resource funding for the next fiscal year. The divisions, (Instructional Services, Student Services, Business & Administrative Services, and the Office of the President) review and prioritize the division's program review items and forwards them to the Executive Management Team (EMT). EMT evaluates the program reviews and provides their ranking with high, medium, or low priorities. During the spring semester, the program reviews will be consolidated with the division ranking and the EMT ranking for BPC's four Resource Category Plan (RCP) subcommittees of Facilities, Staffing, Equipment/Supplies, and Technology to review, analyze, and rank the program reviews using the rubric ranking guidelines. RCP's recommendations are forwarded to the Budget Subcommittee for analysis and fiscal impact for consideration the next fiscal year and are presented to the BPC at the April meeting. In May, BPC forwards the final resource allocation program review items to the superintendent/president for funding consideration. If approved, the budget will be incorporated into the final budget for the new fiscal year. See Appendix, page 75, Resource Allocation Process & Flowchart.

## Budget Calendar

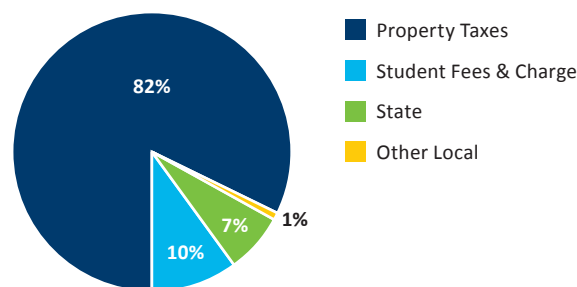
<b>SEPTEMBER 1, 2017</b> <ul style="list-style-type: none"> <li>Budget and Planning Committee (BPC) reviews and approves the draft 2018–19 budget calendar (Administrative Procedure 6200)</li> </ul>	<b>FEBRUARY 2018</b> <ul style="list-style-type: none"> <li>Board of Trustees reviews status of 2017–18 budget and approves assumptions/directions for 2018–19 budget</li> </ul>	<b>APRIL–MAY 2018</b> <ul style="list-style-type: none"> <li>Budget development worksheets, instruction packets, and due dates are forwarded to budget managers</li> </ul>
<b>MAY 18, 2017</b> <ul style="list-style-type: none"> <li>BPC reviews draft of tentative 2018–19 budget</li> </ul>	<b>JUNE 2018</b> <ul style="list-style-type: none"> <li>Tentative 2018–19 budget workshop for Board of Trustees</li> <li>Tentative 2018–19 budget approved by Board of Trustees</li> </ul>	<b>JULY 1, 2018</b> <ul style="list-style-type: none"> <li>State of California budget enacted</li> </ul>
<b>SEPTEMBER 2018</b> <ul style="list-style-type: none"> <li>BPC reviews draft of final 2018–19 budget</li> <li>Final 2018–19 budget workshop for Board of Trustees</li> <li>Final 2018–19 budget adopted by Board of Trustees</li> </ul>	<b>OCTOBER 10, 2018</b> <ul style="list-style-type: none"> <li>Submit adopted annual financial and budget report to California Community Colleges Chancellor's Office (Administrative Procedure 6200)</li> </ul>	

## REVENUES

### General Fund—Unrestricted

The General Fund, Unrestricted is the primary operating fund of the district. It is used to account for those transactions that, in general, cover the full scope of operations of the district (instruction, administration, student services, and maintenance and operations). There are three major sources of revenue available to the district for this fund. These include local property taxes, enrollment fees, and state apportionment. The remaining revenue sources include interest, mandated costs, and other local fees.

#### FY2017–18 UNRESTRICTED GENERAL FUND REVENUES



### Property Taxes

The largest source of revenue for the district comes from property taxes. The County of San Diego Tax Assessor's Office is responsible for the assessment of all taxable real property. Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on November 1 and February 1. Unsecured property taxes are payable in one installment on or before August 31. The County of San Diego bills and collects the taxes on behalf of the district. The assumptions used to project property tax revenue are based on information compiled by the county on locally assessed values within the district's boundaries.

Assessed values have increased in San Diego County and within the district's boundaries. As a result, property tax revenue is expected to increase and is budgeted at 6% (\$5.6 million) higher than last year's actual receipts.

### Enrollment Fees

The cost of enrollment fees is determined by the state of California. The current fee is \$46 per unit and an additional \$234/unit for nonresidents of California. The district establishes a budget for enrollment fees based on current enrollment data and past trends. The information is evaluated by the Enrollment Management Committee and a recommendation for the upcoming fiscal year is determined. The full-time equivalent student (FTES) projection for FY2017–18 is expected to grow 1%; thus, the budget is estimated to be \$8.3 million. Enrollment fees from Community Education (not-for-credit) is projected at \$3.4 million. The total enrollment fees revenue makes up 10% of the general unrestricted revenues.

### Proposition 30—The Schools & Local Public Safety Protection Act of 2012/ Other State Revenue

Proposition 30, The Schools & Local Public Safety Protection Act of 2012, passed in November 2012. This proposition temporarily raises the sales and use tax by .25% for four years (ending December 2016) and raises the income tax rate for high-income earners for seven years (ending December 2018) to provide continuing funding for local school districts and community colleges. Proposition 55, the California extension of the Proposition 30 Income Tax Increase Initiative, was approved in November 2016 to continue the income tax portion for 12 more years through December 2030. The Education Protection Account (EPA) revenue is accounted for in the General Fund and the district is expected to receive \$1.1 million annually (\$100 per FTES) from this revenue source in FY2017–18. Other unrestricted state revenues include mandated block grants, state lottery funds, and state tax subvention revenue. A new Governmental Accounting Standards Board rule requires community colleges to report the state's direct contribution to the CalSTRS pension plan in both the revenue and expenses for a zero dollar (\$0) impact to the fund balance (MCCD does not receive nor spend this; it is only for reporting and accounting purposes). The projected revenue and expenses are \$3.1 million. The unrestricted revenue from the state is 7%.

### **Other Local Revenues**

Additional revenue generated from Other Local Sources includes the following fees: course fees, transcripts fees, testing fees, student ID cards, and business development contracts. The district will continue to receive revenue from Successor Agencies formerly known as Redevelopment Agencies (RDA) for the cities of Oceanside, Solana Beach, and Carlsbad, and are considered Other Local Sources.

### **Highlights of General Fund—Restricted & Other Funds**

Revenues in these funds are restricted by the parameters of each respective fund in accordance with the California Community Colleges Budget and Accounting Manual.

#### **General Fund—Restricted**

General Fund, Restricted revenues are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditures. Such externally imposed restrictions are to be contrasted with internally created designations imposed by the Board of Trustees on unrestricted monies.

Federal restricted grants are projected at \$8.6 million. The largest grant is from the Department of Labor (DOL) America's Promise Job-Driven Grant Program for \$6 million that was awarded in FY2016-17 and will be spent over several years.

State restricted revenues are projected at \$18.4 million, primarily from general categorical programs:

- Basic Skills
- Student Financial Aid Programs (BOG Fee Waivers and SFAA—Student Financial Aid Administration)
- EOPS—Extended Opportunity Programs & Services
- CARE—Cooperative Agencies Resources for Education
- DSPS—Disabled Students Programs & Services

- CalWORKs—California Work Opportunities and Responsibility to Kids
- SSSP—Student Success and Support & Equity Programs
- EEO—Equal Employment Opportunity
- Part-Time Faculty Compensation
- Strong Workforce Program
- PPIS—Physical Plant & Instructional Support
- Nursing Education
- Full-Time Student Success Grant
- Basic Skills & Student Outcome Grant

Locally restricted revenues are projected at \$1.7 million, primarily from health service and parking fees. These fees typically correlate to enrollment patterns.

#### **Capital Outlay Projects Fund**

The district issued a lease/purchase bond during FY2015 to fund projects identified in the 5-Year Facilities Plan. The loan proceeds of \$12.5 million funded projects in FY2016 and FY2017.

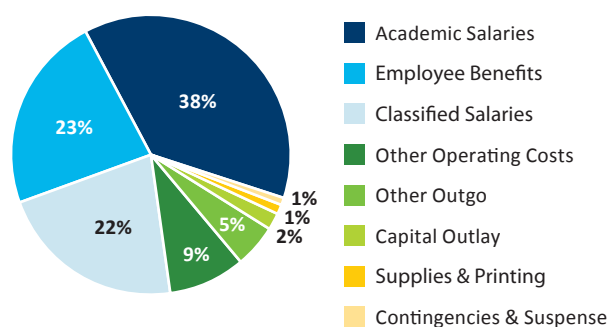


## EXPENDITURES

### General Fund—Unrestricted

There are six major object codes to record the district's expenditures. These object codes include academic salaries, classified salaries, benefits, supplies, other expenses and services, and capital outlay.

#### FY2017-18 UNRESTRICTED GENERAL FUND EXPENDITURES



#### Academic & Classified Salaries and Benefits

Salaries and employee benefits are the district's greatest expense, accounting for approximately 82.6% of the annual operating budget. Academic salaries are budgeted at \$46.3 million, which represents an increase from last year due to the approval of eight new, full time faculty positions. Classified salaries are budgeted at \$26.3 million. Both increase in salaries are due to replacement of vacant positions, annual salary step-and-column increases, and a 1% cost-of-living adjustment (COLA) increase. The expenditures for benefits is expected to increase due to the following factors: CalSTRS rate increase from 10.73% to 14.43%, CalPERS rate increase from 11.85% to 15.53%, and a 5% annual increase for health benefits.

#### Supplies & Other Operating Expenses

The budgets for supplies and Other Operating Expenses is projected to be higher due to inflationary costs.

### Other Outgo

The budget for Other Outgo are inter-fund transfers from the general unrestricted fund to other special use funds: Fund 29—Debt Services, Fund 41—Capital Outlay, Fund 52—Cafeteria, and Fund 61—Self Insurance. Total Other Outgo transfers are budgeted at \$6.1 million, an increase of \$0.5 million from the prior year. Transfer to Fund 41 for technology is budgeted at \$2.1 million, an increase of \$0.5 million in support of the initial cost of a new Enterprise Resource Planning (ERP) system assessment and implementation. The ERP project will require additional funds in future years. In addition, transfers to Fund 41 for facilities is budgeted at \$2 million for ongoing facilities projects (not covered by the general obligation bond) and an additional \$1.7 million for facilities reserves. Due to the payment of the 2015 Lease/Purchase Bond in 2017 from the general obligation bond proceeds, there will be no transfers to Fund 29—Debt Service, which is a reduction of \$1.6 million; this reduction was used for the facilities contingent reserves, so the impact to the general fund is minimized.

### Highlights of General Fund—Restricted & Other Funds

#### General Fund—Restricted

Expenses are budgeted at the same level as the projected restricted funding sources. Some restricted funding sources allow carryovers up to the end of the grant contract or categorical funds with specified end dates. Thus expenses will vary year to year from new grants, spend down of grants, and allowable carryovers.

#### Capital Projects Funds

Expenses in Fund 41—Capital Outlay Projects are in support of ongoing technology and facility needs for the college that are not funded by the general obligation bond. The major facilities expenses in FY2017-18 are for the storage for Art/Music and the new space for Theatre/Film and Dance. Fund 43—General Obligation Bond is a new fund established with the passage of the

\$455 million general obligation bond (Measure MM) in November 2016. The first issue of the bonds sold in August 2017 for \$100 million; these funds will be used for new buildings and improvement/renovations of existing buildings. Future bond issues will be sold for phase II and phase III of the Master Facilities Plan Update. See section Resource Allocation (page 59) for additional information.

***All Other Funds***

Other Fund Expenses are budgeted based on the projected revenues for those respective funds. See each fund statement sections for additional information.

## FISCAL YEAR 2017-18 BUDGETED REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

	GENERAL FUND		DEBT SERVICE	CAPITAL PROJECTS		ENTERPRISE FUNDS		INTERNAL SERVICE	TRUST FUNDS			TOTAL
	RESTRICTED	UNRESTRICTED	BONDS/ INTEREST	CAPITAL PROJECTS	GENERAL OBLIGATION BOND	BOOKSTORE	CAFETERIA	SELF- INSURANCE	ASSOCIATED STUDENT GOVERNMENT	STUDENT CENTER FEE	STUDENT FINANCIAL AID	ALL FUNDS
<b>REVENUES</b>												
TOTAL FEDERAL REVENUES	\$8,593,783	—	—	—	—	—	—	—	—	—	\$18,070,000	\$26,663,783
TOTAL STATE REVENUES	18,355,665	\$8,685,304	—	—	—	—	—	—	—	—	1,644,043	28,685,012
TOTAL LOCAL REVENUES	1,724,426	112,273,455	\$92,750	\$50,000	—	\$226,500	\$26,000	\$1,000	\$31,000	\$127,800	—	114,552,931
<b>OTHER FINANCING SOURCES</b>												
Incoming Transfers	—	—	—	5,600,000	—	—	145,000	50,000	125,000	—	—	5,920,000
Proceeds from Financing	—	—	—	—	\$100,000,000	—	—	—	—	—	—	100,000,000
Sale of Fixed Assets	—	10,000	—	—	—	—	—	—	—	—	—	10,000
NET OTHER FINANCING SOURCES	—	10,000	—	5,600,000	100,000,000	—	145,000	50,000	125,000	—	—	105,930,000
<b>TOTAL REVENUES</b>	<b>28,673,874</b>	<b>120,968,759</b>	<b>92,750</b>	<b>5,650,000</b>	<b>100,000,000</b>	<b>226,500</b>	<b>171,000</b>	<b>51,000</b>	<b>156,000</b>	<b>127,800</b>	<b>19,714,043</b>	<b>275,831,726</b>
<b>EXPENDITURES</b>												
Academic Salaries	3,501,803	46,261,571	—	—	—	—	—	—	—	—	—	49,763,374
Classified Salaries	7,902,486	26,278,396	—	—	—	13,300	5,000	—	15,000	105,000	—	34,319,182
Employee Benefits	3,768,220	25,941,515	—	—	—	6,000	2,092	—	1,000	37,500	—	29,756,327
Supplies & Printing	1,394,553	1,754,609	—	5,000	—	—	—	2,000	60,000	500	—	3,216,662
Other Operating Costs	5,270,047	10,691,049	1,250	514,306	—	46,400	158,000	28,000	62,000	20,000	—	16,791,052
Capital Outlay	3,668,070	1,959,137	—	5,074,248	87,451,292	—	5,908	30,000	—	100,000	—	98,288,655
Other Outgo	357,776	5,873,700	417,575	—	12,384,069	205,000	—	—	18,000	—	19,714,043	38,970,163
Contingencies & Suspense	2,993,004	706,135	—	2,500,000	—	—	—	100,000	—	100,000	20,000	6,419,139
<b>TOTAL EXPENDITURES</b>	<b>28,855,959</b>	<b>119,466,112</b>	<b>418,825</b>	<b>8,093,554</b>	<b>99,835,361</b>	<b>270,700</b>	<b>171,000</b>	<b>160,000</b>	<b>156,000</b>	<b>363,000</b>	<b>19,734,043</b>	<b>277,524,554</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>(182,085)</b>	<b>1,502,647</b>	<b>(326,075)</b>	<b>(2,443,554)</b>	<b>164,639</b>	<b>(44,200)</b>	<b>—</b>	<b>(109,000)</b>	<b>—</b>	<b>(235,200)</b>	<b>(20,000)</b>	<b>(1,692,828)</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>(182,085)</b>	<b>1,502,647</b>	<b>(326,075)</b>	<b>(2,443,554)</b>	<b>164,639</b>	<b>(44,200)</b>	<b>—</b>	<b>(109,000)</b>	<b>—</b>	<b>(235,200)</b>	<b>(20,000)</b>	<b>(1,692,828)</b>
<b>FUND BALANCE</b>												
FUND BALANCE, JULY 1	1,997,132	26,973,992	1,492,864	9,614,183	—	645,816	94,276	294,085	103,763	246,420	—	41,462,530
FUND BALANCE, JUNE 30	1,815,047	28,476,639	1,166,789	7,170,629	164,639	601,616	94,276	185,085	103,763	11,220	(20,000)	39,769,702
FUND BALANCE % OF EXPENDITURE	6.3%	23.8%	278.6%	88.6%	0.2%	222.2%	55.1%	115.7%	66.5%	3.1%	-0.1%	14.3%

## FUNDS

### Fund 11

#### General Fund—Restricted

General Fund, Restricted resources are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditures. Such externally imposed restrictions do not include internally designated restrictions imposed by governing boards on unrestricted moneys. Matching contributions for categorical programs and other programs are included in the Unrestricted General Fund.

The beginning balance for the Restricted General Fund is \$2 million. This balance consists of allowable carryover amounts from FY2016–17 to FY2017–18 of unspent funds.

Federal restricted awards include:

- Perkins for Career Education
- Adult Basic Education Programs
- Small Business Development Center Trade and Commerce funds
- Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR UP)
- Department of Labor (DOL) America's Promise Grant.

State restricted categorical and grant programs include:

- Basic Skills
- Student Financial Aid Programs (BOG Fee Waivers & SFAA-Student Financial Aid Administration)
- EOPS—Extended Opportunity Programs & Services
- CARE—Cooperative Agencies Resources for Education
- DSPS—Disabled Student Programs & Services
- CalWORKs—California Work Opportunities & Responsibility to Kids
- SSSP—Student Success, Support & Equity Programs
- EEP—Equal Employment Opportunity
- Part-Time Faculty Compensation

- Strong Workforce Program
- PPIS—Physical Plant & Instructional Support
- Nursing Education
- Full-Time Student Success Grant
- Basic Skills & Student Outcome Grant
- Guided Pathways funding to be announced at a later time

Local restricted resources are primarily for health services and parking fees. These fees typically correlate to some extent to enrollment patterns.

State categorical programs are from the advance apportionment report from the Chancellor's Office. Budgets will be updated when revisions to the apportionment reports and updates to grants become available later in the year.

Contingent expense budgets are for grants or categorical programs that have carryovers or are multi-year funded. Budget transfers from contingent to other budget lines are done during the fiscal year, as budgets are adjusted from original estimates to actual program needs.

### Fund 11

#### General Fund—Unrestricted

The Unrestricted General Fund is the primary operating fund of the district. It is used to account for those transactions that, in general, cover the full scope of operations of the district (instruction, administration, student services, and maintenance and operations).

The largest source of revenue in the general fund comes from local property taxes. The assumptions used to project the FY2017–18 property taxes are from locally assessed values provided by the San Diego County Assessor's Office. The district expects property taxes to increase by 6% from the FY2016–17 revenue of \$94 million to \$99.6 million in FY2017–18.

The district will continue to receive temporary revenue from Proposition 30, The Schools and Local Public Safety Protection Act of 2012 (EPA—Education Protection account). This proposition temporarily raised the sales and use tax by .25% for

four years (ending December 2016) and raises the income tax rate for high-income earners for seven years (ending December 2018). Proposition 55, the California extension of the Proposition 30, Income Tax Increase Initiative, was approved in November 2016 to continue the income tax portion for 12 more years through December 2030. The EPA revenue is accounted for in the General Fund and the district is expected to receive \$1.1 million annually (\$100 per FTES) from this revenue source in FY2017–18.

Other Special State Funding revenues include Lottery funds estimated at \$1.7 million and mandated block grants estimated at \$1.3 million, for a total of \$3 million.

A new Governmental Accounting Standards Board 68 rule was announced in FY2015–16 to be in line with Generally Accepted Accounting Principles (GAAP) where community colleges are required to record the state's contribution to CalSTRS for both revenues and expenses, where it nets to \$0. Consequently, Other State Revenues of \$3.1 million are included to account for the state's on-demand contribution made directly to the CalSTRS plan. This does not impact the college's operating fund or expenses.

Revenue generated from Other Local Sources includes the following fees: enrollment fees and nonresident fees, course fees, transcripts fees, testing fees, student ID cards, and business development contracts. The district will continue to receive revenue from Successor Agencies formerly known as Redevelopment Agencies (RDA) for the cities of Oceanside, Solana Beach, and Carlsbad.

Expenditures budgeted for the FY2017–18 Final Budget total \$121.7 million. The Academic and Classified salaries along with benefits represent 82.6% of total expenses. The combined total of salaries and benefits for FY2017–18 reflects an increase of \$7.2 million from FY2016–17 actuals. This is primarily due to the eight, new, full-time faculty hires, replacement of vacant classified positions, along with new hires from program review, annual salary increases from the step-and-column schedules, and higher contributions for CalSTRS and CalPERS due to higher rates (combined STRS and PERS total is \$1.3 million for existing employees).

The budgets for Supplies/Printing, Other Operating Costs, and Capital Outlay are budgeted at \$14.4 million, an increase of \$1.3 million from prior year actuals and \$0.2 million higher from prior year budget.

Program Review budget of \$710 thousand is included in the expense budget.

Expenditures in the Other Outgo category of \$6.1 million represents the transfers out of the General Fund to the following funds as incoming revenue: \$5.8 million to Fund 41—Capital Outlay Projects, \$50 thousand to Fund 61—Self-Insurance, \$65 thousand to Fund 52—Cafeteria, and \$158.7 thousand to Fund 11—Financial Aid/Scholarships/Supplemental Educational Opportunity Grant (SEOG) match.

## Fund 29

### Debt Service

The Debt Service Fund is used for the payment of long-term debt principal and interest from the borrowing and/or issues (sale) of long-term debt bonds. Funds are transferred from the general fund to the Debt Service fund to process the debt payments.

In 2006, the district entered into a debt financing agreement with SunTrust for the energy conservation retrofit projects. Final payment on the lease agreement with SunTrust was in FY2016–17 for \$128 thousand.

In 2010, the district issued a lease revenue bond of \$3.1 million for capital improvements at the Community Learning Center (CLC). The debt matures in 2020.

In 2015, the district issued a second lease/purchase bond of \$12.6 million for major repair, renovation and modernization of its classrooms, parking lots, and other projects outlined in the 5-Year Facilities Project Plan.

Additional income to this fund is generated from a lease agreement between Arby's and the district at \$90,750 annually.

Debt Service Expenses are in the Other Outgo Expenses; \$417.5 thousand is the annual debt



payment for the 2010 CLC bond. The 2015 Lease/Purchase bond will be fully paid with the proceeds from the general obligation bond in Fund 43; thus, the annual \$1.1 million debt is extinguished in FY2017–18. The fund ending balance of \$1.2 million will be used to pay the future 2010 CLC debt through FY2019–20.

#### Fund 41

### Capital Outlay Projects

The Capital Outlay Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities. Other activities recorded in this fund are improvements or extensions to the life of existing capital facilities, including major repair and remodeling projects such as scheduled maintenance.

The district may provide for the accumulation of moneys over a period of years for specific capital outlay purposes through inter-fund transfers of general purpose moneys into this fund. Income in this fund is generated through annual inter-fund transfers from the General Fund to support facilities projects and information technology costs. Other income sources are from the sale of the lease/purchase bond (\$12.6 million, FY2014–15) to support major facilities projects that will be completed by summer 2017. Other Local Revenue of \$438 thousand in FY2016–17 included Foundation-raised funds for the STEM Learning Center project transferred to Fund 41. The incoming transfer from the general fund for FY2017–18 is \$5.8 million, comprised of \$2.1 million to support technology, \$2 million for ongoing, non-bond facilities projects, and \$1.7 million to build up reserves for future contingencies for the Facilities Master Plan.

The expenditures in the Capital Outlay Projects Fund will vary by project and duration, from single-year projects to multi-year projects that span several fiscal years. Technology expenses in software and hardware costs are budgeted at \$1.6 million for ongoing support and \$500 thousand in contingency for a new enterprise resource planning system project. The capital outlay expenses for the summer 2017 projects include Art/Music Storage and the

Theatre/Film/Dance. Contingency for facilities is at \$2 million for the two summer projects and any unforeseen needs in FY2017–18. The fund's ending balance is projected to be \$7.4 million.

#### Fund 43

### General Obligation Bond

In November 2016, the voters approved Measure MM, general obligation bond measure, with 62.39% of the votes (minimum requirement was 55%). The \$455 million bond will fund facilities projects outlined in the Facilities Master Plan.

The first issue of the General Obligation (GO), series A, for \$100 million, sold on August 22, 2017. The Board of Trustees approved the use of the GO bond to pay for the remaining liability of the 2015 Lease/Purchase Agreement of \$12.1 million; the cost of issuance of the GO bond was \$300 thousand, for a total expense of \$12.4 million. There were bond expenses incurred in FY2016–17 of \$165 thousand. As a result of these expenses, the remaining amount of \$87.5 million is available for the first phase of the updated Facilities Master Plan.

#### Fund 51

### Bookstore

The bookstore is operated by a third-party company and the district receives commission revenues of approximately \$225 thousand to \$270 thousand annually. Revenues for FY2017–18 are projected to be at the same level as FY2016–17 at \$226.5 thousand. All proceeds are to support student-based activities, and funds are transferred to the Cafeteria Fund 52 (\$80 thousand) and the Associated Student Government Fund 71 (\$125 thousand), reflected in the Other Outgo line.

The district is reimbursed for equipment, facilities maintenance and replacement, insurance, and 15% of an accounting technician's salary and benefits, which is reflected on the Expenditure section. The fund's ending balance is projected to be \$601.6 thousand.

**Fund  
52****Cafeteria**

The agreement for food services includes both the Oceanside Campus (OC) and San Elijo Campus (SAN). The service offered at SAN historically resulted in a net loss to the Food Service Fund. The projected loss for FY2017–18 will be offset by a transfer of \$145 thousand from the Unrestricted General Fund for \$65 thousand and the Bookstore Fund for \$80 thousand. The district could eliminate the loss in the Food Service Fund by radically reducing hours of service and reducing the quality of the operations. The district has chosen to maintain its quality food services as an additional incentive for students to remain on campus and improve the students' educational success. The future loss in this fund may diminish over time as a result of expanded course offerings at SAN. The fund's ending balance is projected to be \$94.3 thousand.

**Fund  
61****Self Insurance**

The Self-Insurance Fund is used for payments of insurance policy deductibles and any uninsured perils. All insurance premium payments are paid from general funds and are listed under Other Operating Expenses in the Unrestricted General Fund budget. A transfer from the General Fund is processed yearly to cover the anticipated deductibles and uninsured losses when necessary.

Insurance for property and liability losses is provided through the San Diego County Office of Education Risk Management Joint Powers Authority.

The Self-Insurance Fund expenses vary annually between \$20 thousand and \$50 thousand; due to the uncertain nature of insurance needs, the district budgeted a contingency expense of \$100 thousand. The fund's ending balance is projected to be \$185 thousand.

**Fund  
71****Associated Student Government**

The FY2017–18 Final Budget for the Associated Student Government (ASG) is estimated at \$156 thousand. Revenue sources are from the sale of ID cards of \$30 thousand and incoming transfers from the bookstore proceeds of \$125 thousand. All expenditures are approved by a district administrator and are audited as part of the overall annual district audit. The fund's ending balance is projected to be \$103.8 thousand.

**Fund  
73****Student Center Fee**

The restricted Student Center Fee Fund is used to account for funds collected from students for the construction, remodel, and operation of the Student Center. The Associated Student Government and the district administration jointly determine the projects to be funded with a portion of the Student Center fees collected. Recommended projects to be funded are determined at a Student Senate meeting in the coming fiscal year.

The Student Center Fee Fund revenue and expenditures are budgeted similar to FY2016–17 actuals except for the capital outlay and contingencies for unforeseen expenses. The fund's ending balance is projected to be \$11.2 thousand.

**Fund  
74****Student Financial Aid**

The district is required to establish and maintain a specific fund for certain types of financial aid programs. The allowable expenditures are strictly regulated by the funding sources, and any unused budget must be returned to the funding agency. Due to the regulations requiring the return of any unused student financial aid funds, no beginning or ending balance is reflected. The budget for FY2017–18 is projected at \$19.7 million, relatively flat from the prior fiscal year actual of \$19.8 million.

## BUDGETED REVENUES & EXPENDITURES BY FUND

### Total All Funds

#### REVENUES

##### FEDERAL REVENUES

Higher Education Act	\$1,236,338	\$1,238,962	\$1,316,052
Student Financial Aid	17,851,695	18,194,948	18,095,000
Perkins: Vocational & Technical Education Act (VTEA)	326,303	436,551	374,878
Temporary Assistance for Needy Families (TANF)	59,817	64,623	64,623
Veterans Education	8,026	75	27,376
Workforce Investment Act (WIA)	990,920	340,023	220,271
Other Federal Revenues	598,643	1,332,775	6,565,583
<b>TOTAL FEDERAL REVENUES</b>	<b>21,071,741</b>	<b>21,607,958</b>	<b>26,663,783</b>

##### STATE REVENUES

General Apportionments	284,806	1,419,366	750,051
General Categorical Programs	8,334,614	10,147,287	14,414,239
Reimbursable Categorical	1,542,393	2,680,641	3,934,048
Other Special State Funding	1,122,429	1,149,718	1,282,285
Other State Revenues	602,322	3,548,542	4,093,124
State Non-Tax Revenue	8,420,455	3,589,753	3,531,265
State Tax Subventions	673,520	670,468	680,000
<b>TOTAL STATE REVENUES</b>	<b>20,980,540</b>	<b>23,205,776</b>	<b>28,685,012</b>

##### LOCAL REVENUES

Local Property Taxes	88,403,642	93,929,699	99,581,455
Student Fees & Charges	13,284,365	13,174,855	13,268,255
Contract Services	59,363	78,674	83,671
Interest & Investment Income	258,402	475,712	159,300
Rentals & Leases	153,048	120,757	141,750
Sales & Commissions	388,312	331,353	313,000
Other Local Revenues	828,668	1,606,030	1,005,500
<b>TOTAL LOCAL REVENUES</b>	<b>103,375,800</b>	<b>109,717,081</b>	<b>114,552,931</b>

##### OTHER FINANCING SOURCES

Incoming Transfers	7,034,527	5,531,877	5,920,000
Proceeds from Financing	—	—	100,000,000
Sale of Fixed Assets	14,462	17,430	10,000
<b>NET OTHER FINANCING SOURCES</b>	<b>7,048,989</b>	<b>5,549,307</b>	<b>105,930,000</b>
<b>TOTAL REVENUES</b>	<b>152,477,070</b>	<b>160,080,121</b>	<b>275,831,726</b>

(continued on next page)

**Total All Funds** (continued)

	FY2015-16 ACTUAL	FY2016-17 ACTUAL UNAUDITED	FY2017-18 FINAL BUDGET
<b>EXPENDITURES</b>			
Academic Salaries	44,805,170	46,692,922	49,763,374
Classified Salaries	28,407,137	30,563,983	34,319,182
Employee Benefits	23,755,908	26,863,641	29,756,327
Supplies & Printing	2,433,776	2,435,433	3,216,662
Other Operating Costs	11,641,049	12,495,461	16,791,052
Capital Outlay	11,861,975	13,737,698	98,288,655
Other Outgo	28,526,867	27,521,529	38,970,163
Contingencies & Suspense	—	37	6,419,139
<b>TOTAL EXPENDITURES</b>	<b>151,431,882</b>	<b>160,310,706</b>	<b>277,524,554</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>1,045,189</b>	<b>(230,585)</b>	<b>(1,692,828)</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>1,045,189</b>	<b>(230,585)</b>	<b>(1,692,828)</b>
<b>FUND BALANCES</b>			
FUND BALANCE, JULY 1	40,483,953	41,529,141	41,298,556
<b>FUND BALANCE, JUNE 30</b>	<b>41,529,141</b>	<b>41,298,556</b>	<b>39,605,728</b>
<b>FUND BALANCE % OF EXPENDITURE</b>	<b>27.4%</b>	<b>25.8%</b>	<b>14.3%</b>

Fund  
11

## General Fund—Total

	FY2015-16 ACTUAL	FY2016-17 ACTUAL UNAUDITED	FY2017-18 FINAL BUDGET
<b>REVENUES</b>			
<i>FEDERAL REVENUES</i>			
Higher Education Act	\$1,236,338	\$1,238,962	\$1,316,052
Student Financial Aid	24,160	23,280	25,000
Perkins: Vocational & Technical Education Act (VTEA)	326,303	436,551	374,878
Temporary Assistance for Needy Families (TANF)	59,817	64,623	64,623
Veterans Education	8,026	75	27,376
Workforce Investment Act (WIA)	990,920	340,023	220,271
Other Federal Revenues	598,643	1,332,775	6,565,583
<b>TOTAL FEDERAL REVENUES</b>	<b>3,244,207</b>	<b>3,436,290</b>	<b>8,593,783</b>
<i>STATE REVENUES</i>			
General Apportionments	284,806	1,419,366	750,051
General Categorical Programs	6,978,858	8,554,364	12,770,196
Reimbursable Categorical	1,542,393	2,680,641	3,934,048
Other Special State Funding	1,122,429	1,149,718	1,282,285
Other State Revenues	2,885,110	3,548,542	4,093,124
State Non-Tax Revenue	8,420,455	3,589,753	3,531,265
State Tax Subventions	673,520	670,468	680,000
<b>TOTAL STATE REVENUES</b>	<b>21,907,572</b>	<b>21,612,853</b>	<b>27,040,969</b>
<i>LOCAL REVENUES</i>			
Local Property Taxes	88,403,642	93,929,699	99,581,455
Student Fees & Charges	13,154,412	13,051,650	13,145,255
Contract Services	51,363	78,674	83,671
Interest & Investment Income	161,299	356,883	100,000
Rentals & Leases	60,248	28,857	50,000
Sales & Commissions	102,530	81,117	62,000
Other Local Revenues	804,510	1,124,358	975,500
<b>TOTAL LOCAL REVENUES</b>	<b>102,738,004</b>	<b>108,651,237</b>	<b>113,997,881</b>
<i>OTHER FINANCING SOURCES</i>			
Sale of Fixed Assets	14,462	17,430	10,000
<b>NET OTHER FINANCING SOURCES</b>	<b>14,462</b>	<b>17,430</b>	<b>10,000</b>
<b>TOTAL REVENUES</b>	<b>127,904,244</b>	<b>133,717,809</b>	<b>149,642,633</b>

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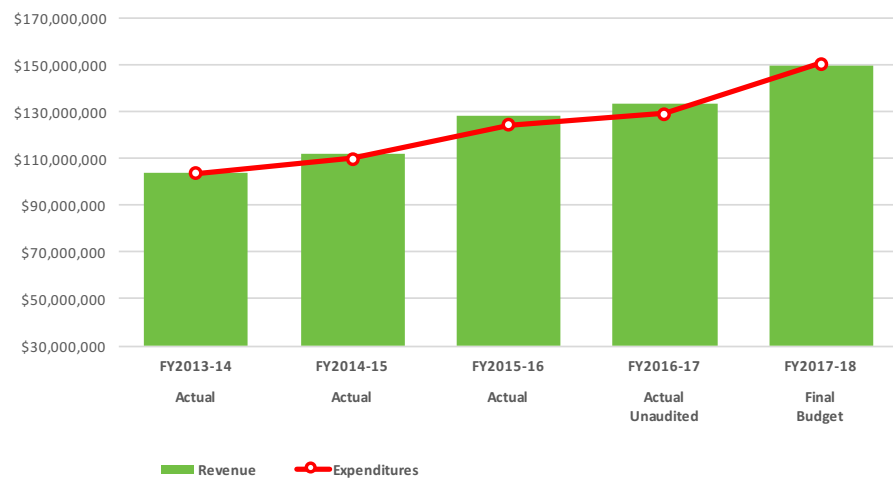


Fund  
11

## General Fund—Total (continued)

	FY2015-16 ACTUAL	FY2016-17 ACTUAL UNAUDITED	FY2017-18 FINAL BUDGET
<b>EXPENDITURES</b>			
Academic Salaries	44,805,170	46,692,922	49,763,374
Classified Salaries	28,296,211	30,427,750	34,180,882
Employee Benefits	26,017,492	26,816,441	31,709,735
Supplies & Printing	2,361,201	2,376,631	3,149,162
Other Operating Costs	11,130,352	11,840,993	15,961,096
Capital Outlay	4,366,098	5,004,907	5,627,207
Other Outgo	7,379,668	5,921,877	6,431,476
Contingencies & Suspense	—	37	3,699,139
<b>TOTAL EXPENDITURES</b>	<b>124,356,191</b>	<b>129,081,559</b>	<b>150,522,071</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>3,548,053</b>	<b>4,636,251</b>	<b>(879,438)</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>3,548,053</b>	<b>4,636,251</b>	<b>(879,438)</b>
<b>FUND BALANCES</b>			
FUND BALANCE, JULY 1	20,786,820	24,334,874	28,971,124
<b>FUND BALANCE, JUNE 30</b>	<b>24,334,874</b>	<b>28,971,124</b>	<b>28,091,686</b>
<b>FUND BALANCE % OF EXPENDITURE</b>	<b>19.6%</b>	<b>22.4%</b>	<b>18.7%</b>

## GENERAL FUND—TOTAL: REVENUE &amp; EXPENDITURES

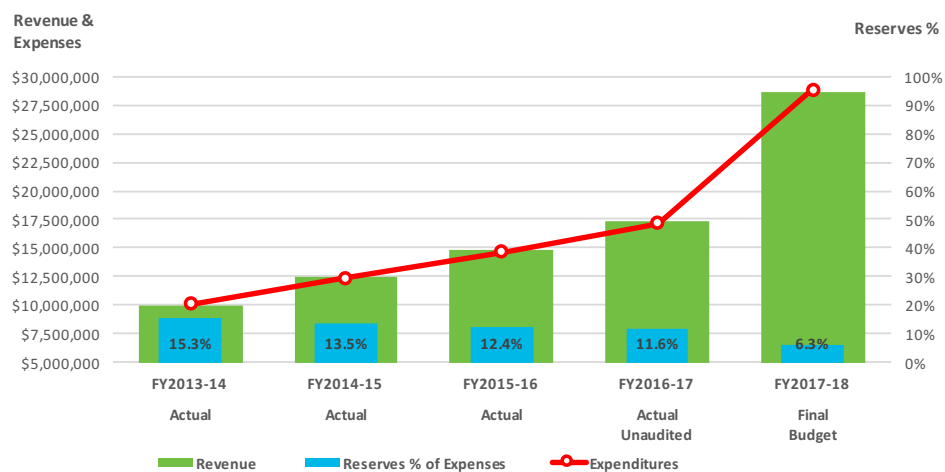


Fund  
11

## General Fund—Restricted

	FY2015-16 ACTUAL	FY2016-17 ACTUAL UNAUDITED	FY2017-18 FINAL BUDGET
<b>REVENUES</b>			
<i>FEDERAL REVENUES</i>			
Higher Education Act	\$1,236,338	\$1,238,962	\$1,316,052
Student Financial Aid	24,160	23,280	25,000
Perkins: Vocational & Technical Education Act (VTEA)	326,303	436,551	374,878
Temporary Assistance for Needy Families (TANF)	59,817	64,623	64,623
Veterans Education	8,026	75	27,376
Workforce Investment Act (WIA)	990,920	340,023	220,271
Other Federal Revenues	598,643	1,332,775	6,565,583
<b>TOTAL FEDERAL REVENUES</b>	<b>3,244,207</b>	<b>3,436,290</b>	<b>8,593,783</b>
<i>STATE REVENUES</i>			
General Categorical Programs	6,978,858	8,554,364	12,770,196
Reimbursable Categorical	1,534,427	2,572,153	3,934,048
Other State Revenues	685,105	424,674	969,256
State Non-Tax Revenue	598,448	576,780	550,000
<b>TOTAL STATE REVENUES</b>	<b>9,796,839</b>	<b>12,162,393</b>	<b>18,355,665</b>
<i>LOCAL REVENUES</i>			
Student Fees & Charges	1,464,631	1,459,468	1,445,255
Contract Services	51,363	78,674	83,671
Sales & Commissions	21,632	2,611	—
Other Local Revenues	198,233	194,021	195,500
<b>TOTAL LOCAL REVENUES</b>	<b>1,735,860</b>	<b>1,734,775</b>	<b>1,724,426</b>
<b>TOTAL REVENUES</b>	<b>14,776,906</b>	<b>17,333,457</b>	<b>28,673,874</b>
<b>EXPENDITURES</b>			
Academic Salaries	2,122,393	2,519,274	3,501,803
Classified Salaries	4,476,095	5,410,054	7,902,486
Employee Benefits	2,081,826	2,737,147	3,768,220
Supplies & Printing	844,631	784,490	1,394,553
Other Operating Costs	1,907,658	1,952,908	5,270,047
Capital Outlay	2,821,718	3,362,078	3,668,070
Other Outgo	374,715	388,373	357,776
Contingencies & Suspense	—	—	2,993,004
<b>TOTAL EXPENDITURES</b>	<b>14,629,036</b>	<b>17,154,323</b>	<b>28,855,959</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>147,870</b>	<b>179,133</b>	<b>(182,085)</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>147,870</b>	<b>179,133</b>	<b>(182,085)</b>
<b>FUND BALANCES</b>			
FUND BALANCE, JULY 1	1,670,128	1,817,998	1,997,132
<b>FUND BALANCE, JUNE 30</b>	<b>1,817,998</b>	<b>1,997,132</b>	<b>1,815,047</b>
<b>FUND BALANCE % OF EXPENDITURE</b>	<b>12.4%</b>	<b>11.6%</b>	<b>6.3%</b>

GENERAL FUND—RESTRICTED: REVENUE, RESERVES & EXPENDITURES



Fund  
11

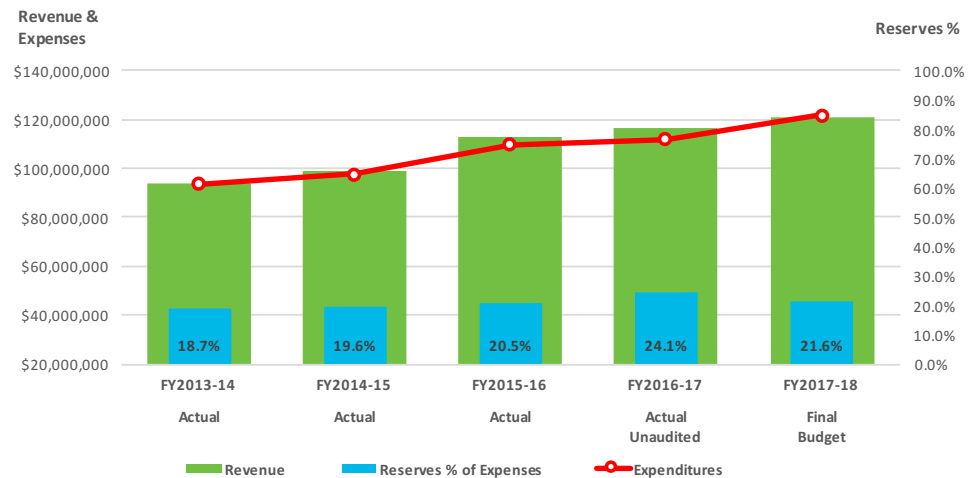
## General Fund—Unrestricted

	FY2015-16 ACTUAL	FY2016-17 ACTUAL UNAUDITED	FY2017-18 FINAL BUDGET
<b>REVENUES</b>			
<i>FEDERAL REVENUES</i>	—	—	—
<i>STATE REVENUES</i>			
General Apportionments	\$284,806	\$1,419,366	\$750,051
Reimbursable Categorical	7,966	108,488	—
Other Special State Funding	1,122,429	1,115,297	1,150,120
Other State Revenues	2,200,005	3,123,868	3,123,868
State Non-Tax Revenue	7,822,007	3,012,973	2,981,265
State Tax Subventions	673,520	670,468	680,000
<b>TOTAL STATE REVENUES</b>	<b>12,110,733</b>	<b>9,450,460</b>	<b>8,685,304</b>
<i>LOCAL REVENUES</i>			
Local Property Taxes	88,403,642	93,929,699	99,581,455
Student Fees & Charges	11,689,781	11,592,182	11,700,000
Interest & Investment Income	161,299	356,883	100,000
Rentals & Leases	60,248	28,857	50,000
Sales & Commissions	80,897	78,506	62,000
Other Local Revenues	606,276	930,337	780,000
<b>TOTAL LOCAL REVENUES</b>	<b>101,002,144</b>	<b>106,916,463</b>	<b>112,273,455</b>
<i>OTHER FINANCING SOURCES</i>			
Sale of Fixed Assets	14,462	17,430	10,000
<b>NET OTHER FINANCING SOURCES</b>	<b>14,462</b>	<b>17,430</b>	<b>10,000</b>
<b>TOTAL REVENUES</b>	<b>113,127,339</b>	<b>116,384,353</b>	<b>120,968,759</b>
<b>EXPENDITURES</b>	35.99%	34.80%	38.52%
Academic Salaries	42,682,776	44,173,648	46,261,571
Classified Salaries	23,820,116	25,017,697	26,278,396
Employee Benefits	23,935,666	24,079,294	27,941,515
Supplies & Printing	1,516,570	1,592,141	1,754,609
Other Operating Costs	9,222,694	9,888,085	10,691,049
Capital Outlay	1,544,380	1,642,829	1,959,137
Other Outgo	7,004,953	5,533,503	6,073,700
Contingencies & Suspense	—	37	706,135
<b>TOTAL EXPENDITURES</b>	<b>109,727,155</b>	<b>111,927,235</b>	<b>121,666,112</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>3,400,183</b>	<b>4,457,117</b>	<b>(697,353)</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>3,400,183</b>	<b>4,457,117</b>	<b>(697,353)</b>
<b>FUND BALANCES</b>			
FUND BALANCE, JULY 1	19,116,692	22,516,875	26,973,992
<b>FUND BALANCE, JUNE 30</b>	<b>22,516,875</b>	<b>26,973,992</b>	<b>26,276,639</b>
<b>FUND BALANCE % OF EXPENDITURE</b>	<b>20.5%</b>	<b>24.1%</b>	<b>21.6%</b>

(continued on next page)

Fund  
11**General Fund—Unrestricted** (continued)**ENDING RESERVE BALANCES**

	FY2015-16 ACTUAL	FY2016-17 ACTUAL UNAUDITED	FY2017-18 FINAL BUDGET
General Reserves	5,486,358	5,596,362	6,083,306
Reserves for Emergencies	5,486,358	11,192,724	12,166,611
Reserves for Health Benefits	3,000,000	3,000,000	3,000,000
Unavailable Ending Balance	13,972,716	19,789,085	21,249,917
Available Ending Balance	8,544,160	7,184,907	5,026,723
Total Ending Reserves Balance	22,516,875	26,973,992	26,276,639

**GENERAL FUND—UNRESTRICTED: REVENUE, RESERVES & EXPENDITURES**

Fund  
29

## Debt Service

## REVENUES

## LOCAL REVENUES

Interest &amp; Investment Income

Rentals &amp; Leases

TOTAL LOCAL REVENUES

## OTHER FINANCING SOURCES

Incoming Transfers

NET OTHER FINANCING SOURCES

TOTAL REVENUES

## EXPENDITURES

Other Operating Costs

Other Outgo

Contingencies &amp; Suspense

TOTAL EXPENDITURES

REVENUES OVER/(UNDER) EXPENDITURES

NET INCREASE/(DECREASE) IN FUND BALANCE

## FUND BALANCES

FUND BALANCE, JULY 1

FUND BALANCE, JUNE 30

FUND BALANCE % OF EXPENDITURE

FY2015-16  
ACTUALFY2016-17  
ACTUAL  
UNAUDITEDFY2017-18  
FINAL  
BUDGET

\$4,155

\$8,299

\$2,000

90,750

90,750

90,750

94,905

99,049

92,750

1,555,400

1,608,641

—

1,555,400

1,608,641

—

1,650,305

1,707,690

92,750

1,250

1,250

1,250

1,737,014

1,608,363

417,575

—

—

—

1,738,264

1,609,613

418,825

(87,959)

98,077

(326,075)

(87,959)

98,077

(326,075)

1,482,746

1,394,787

1,492,864

1,394,787

1,492,864

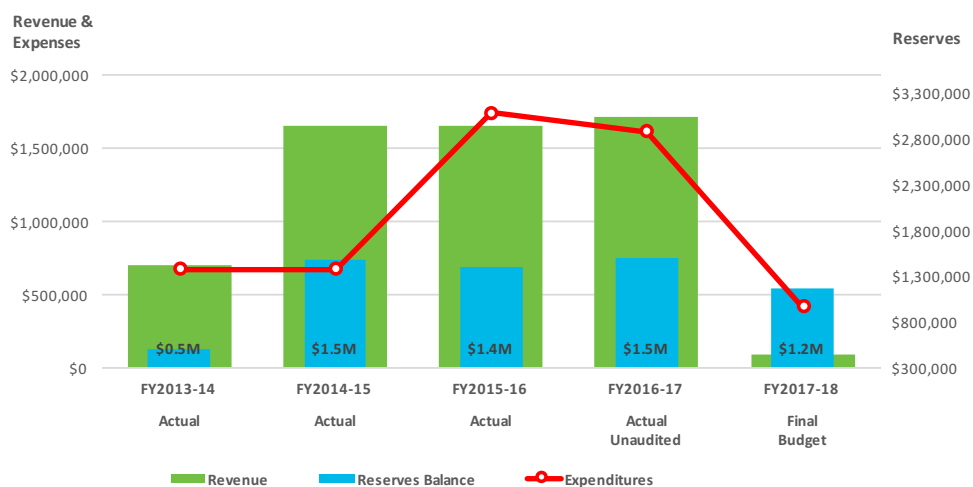
1,166,789

80.2%

92.7%

278.6%

## DEBT SERVICE FUND: REVENUE, RESERVES &amp; EXPENDITURES





Fund  
41

## Capital Outlay Projects

## REVENUES

TOTAL STATE REVENUES

## LOCAL REVENUES

Interest &amp; Investment Income

Sales &amp; Commissions

Other Local Revenues

TOTAL LOCAL REVENUES

## OTHER FINANCING SOURCES

Incoming Transfers

Proceeds from Financing

NET OTHER FINANCING SOURCES

TOTAL REVENUES

## EXPENDITURES

Supplies &amp; Printing

Other Operating Costs

Capital Outlay

Contingencies &amp; Suspense

TOTAL EXPENDITURES

REVENUES OVER/(UNDER) EXPENDITURES

NET INCREASE/(DECREASE) IN FUND BALANCE

## FUND BALANCES

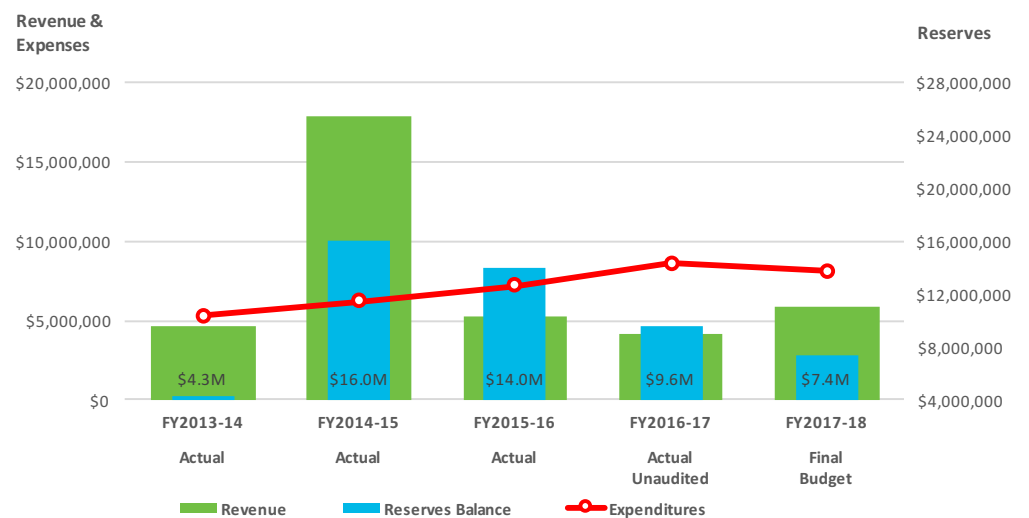
FUND BALANCE, JULY 1

FUND BALANCE, JUNE 30

FUND BALANCE % OF EXPENDITURE

	FY2015-16 ACTUAL	FY2016-17 ACTUAL UNAUDITED	FY2017-18 FINAL BUDGET
TOTAL STATE REVENUES	—	—	—
LOCAL REVENUES			
Interest & Investment Income	\$83,154	\$101,019	\$50,000
Sales & Commissions	—	—	—
Other Local Revenues	1,200	438,780	—
TOTAL LOCAL REVENUES	84,354	539,799	50,000
OTHER FINANCING SOURCES			
Incoming Transfers	5,154,324	3,600,000	5,800,000
Proceeds from Financing	—	—	—
NET OTHER FINANCING SOURCES	5,154,324	3,600,000	5,800,000
TOTAL REVENUES	5,238,678	4,139,799	5,850,000
EXPENDITURES			
Supplies & Printing	9,803	5,043	5,000
Other Operating Costs	233,305	375,256	514,306
Capital Outlay	6,905,979	8,186,270	5,074,248
Contingencies & Suspense	—	—	2,500,000
TOTAL EXPENDITURES	7,153,834	8,566,569	8,093,554
REVENUES OVER/(UNDER) EXPENDITURES	(1,915,156)	(4,426,770)	(2,243,554)
NET INCREASE/(DECREASE) IN FUND BALANCE	(1,915,156)	(4,426,770)	(2,243,554)
FUND BALANCES			
FUND BALANCE, JULY 1	15,956,108	14,040,953	9,614,183
FUND BALANCE, JUNE 30	14,040,953	9,614,183	7,370,629
FUND BALANCE % OF EXPENDITURE	196.3%	112.2%	91.1%

## CAPITAL OUTLAY PROJECTS FUND: REVENUE, RESERVES &amp; EXPENDITURES



Fund  
43

## General Obligation Bond

	FY2016-17 ACTUAL UNAUDITED	FY2017-18 FINAL BUDGET
<b>REVENUES</b>		
<i>OTHER FINANCING SOURCES</i>		
Proceeds From Financing	—	\$100,000,000
NET OTHER FINANCING SOURCES	—	100,000,000
<b>TOTAL REVENUES</b>	—	<b>100,000,000</b>
<b>EXPENDITURES</b>		
Other Operating Costs	\$1,788	—
Capital Outlay	162,851	87,451,292
Other Outgo	—	12,384,069
Contingencies & Suspense	—	—
<b>TOTAL EXPENDITURES</b>	<b>164,639</b>	<b>99,835,361</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>(164,639)</b>	<b>164,639</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>(164,639)</b>	<b>164,639</b>
<b>FUND BALANCES</b>		
FUND BALANCE, JULY 1	—	(164,639)
<b>FUND BALANCE, JUNE 30</b>	<b>(164,639)</b>	<b>—</b>
<b>FUND BALANCE % OF EXPENDITURE</b>	<b>-100.0%</b>	<b>0.0%</b>

Note: \$100,000,000 Series A sold on 8/22/2017 with final closing funding to the district on 9/12/2017. Remaining general obligation bond will be sold in future series based on cash flow requirements of the Facilities/Construction Plan.

Fund  
51

## Bookstore

## REVENUES

## LOCAL REVENUES

Interest & Investment Income  
Sales & Commissions  
TOTAL LOCAL REVENUES

## OTHER FINANCING SOURCES

Incoming Transfers  
NET OTHER FINANCING SOURCES  
TOTAL REVENUES

## EXPENDITURES

Classified Salaries  
Employee Benefits  
Other Operating Costs  
Other Outgo  
TOTAL EXPENDITURES

REVENUES OVER/(UNDER) EXPENDITURES

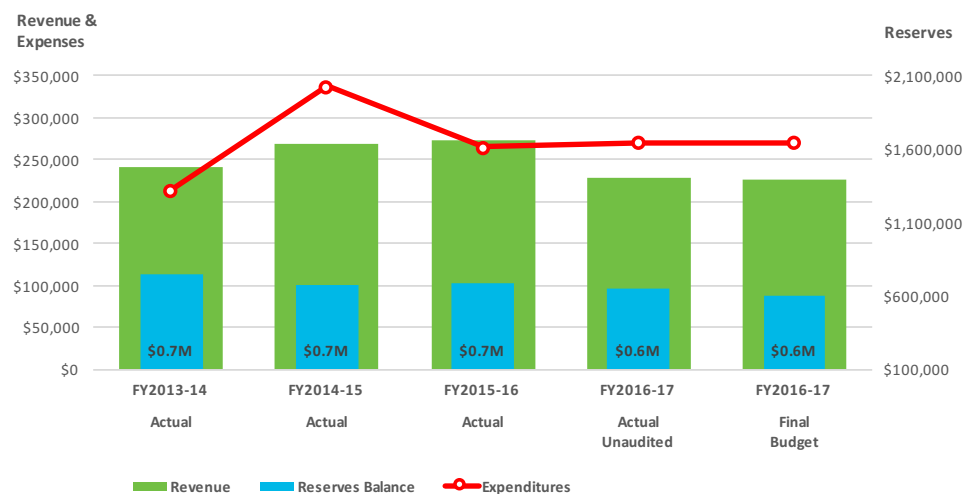
NET INCREASE/(DECREASE) IN FUND BALANCE

## FUND BALANCES

FUND BALANCE, JULY 1  
FUND BALANCE, JUNE 30  
FUND BALANCE % OF EXPENDITURE

	FY2015-16 ACTUAL	FY2016-17 ACTUAL UNAUDITED	FY2017-18 FINAL BUDGET
<b>REVENUES</b>			
<b>LOCAL REVENUES</b>			
Interest & Investment Income	\$1,915	\$1,917	\$1,500
Sales & Commissions	259,229	223,777	225,000
<b>TOTAL LOCAL REVENUES</b>	<b>261,144</b>	<b>225,693</b>	<b>226,500</b>
<b>OTHER FINANCING SOURCES</b>			
Incoming Transfers	12,522	3,236	—
<b>NET OTHER FINANCING SOURCES</b>	<b>12,522</b>	<b>3,236</b>	<b>—</b>
<b>TOTAL REVENUES</b>	<b>273,666</b>	<b>228,929</b>	<b>226,500</b>
<b>EXPENDITURES</b>			
Classified Salaries	12,956	13,282	13,300
Employee Benefits	5,271	5,941	6,000
Other Operating Costs	49,355	45,596	46,400
Other Outgo	197,000	205,000	205,000
<b>TOTAL EXPENDITURES</b>	<b>264,582</b>	<b>269,931</b>	<b>270,700</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>9,084</b>	<b>(41,002)</b>	<b>(44,200)</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>9,084</b>	<b>(41,002)</b>	<b>(44,200)</b>
<b>FUND BALANCES</b>			
FUND BALANCE, JULY 1	677,734	686,817	645,816
<b>FUND BALANCE, JUNE 30</b>	<b>686,817</b>	<b>645,816</b>	<b>601,616</b>
<b>FUND BALANCE % OF EXPENDITURE</b>	<b>259.6%</b>	<b>239.3%</b>	<b>222.2%</b>

## BOOKSTORE FUND: REVENUE, RESERVES &amp; EXPENDITURES



Fund  
52

## Cafeteria

## REVENUES

## LOCAL REVENUES

Sales &amp; Commissions

TOTAL LOCAL REVENUES

## OTHER FINANCING SOURCES

Incoming Transfers

NET OTHER FINANCING SOURCES

TOTAL REVENUES

## EXPENDITURES

Classified Salaries

Employee Benefits

Supplies &amp; Printing

Other Operating Costs

Capital Outlay

Other Outgo

TOTAL EXPENDITURES

REVENUES OVER/(UNDER) EXPENDITURES

NET INCREASE/(DECREASE) IN FUND BALANCE

## FUND BALANCES

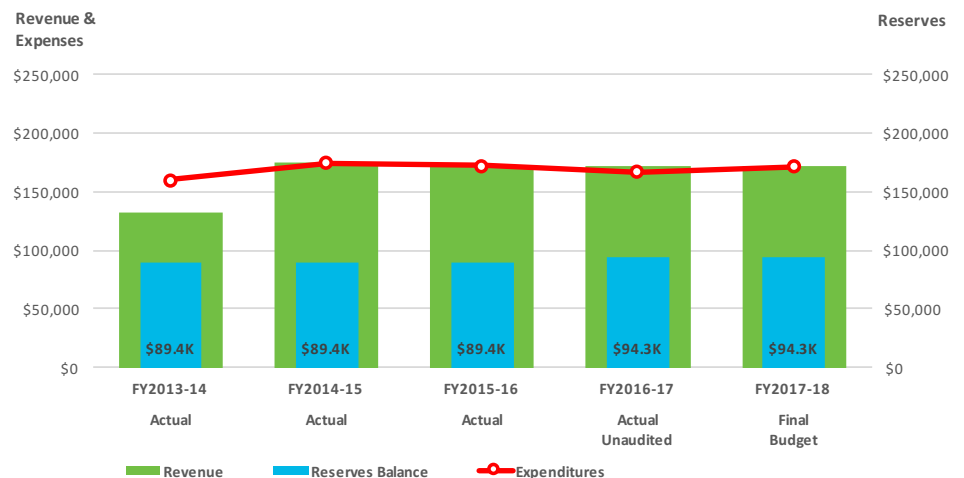
FUND BALANCE, JULY 1

FUND BALANCE, JUNE 30

FUND BALANCE % OF EXPENDITURE

	FY2015-16 ACTUAL	FY2016-17 ACTUAL UNAUDITED	FY2017-18 FINAL BUDGET
<b>REVENUES</b>			
<b>LOCAL REVENUES</b>			
Sales & Commissions	\$26,553	\$26,459	\$26,000
TOTAL LOCAL REVENUES	26,553	26,459	26,000
<b>OTHER FINANCING SOURCES</b>			
Incoming Transfers	145,281	145,000	145,000
NET OTHER FINANCING SOURCES	145,281	145,000	145,000
<b>TOTAL REVENUES</b>	<b>171,834</b>	<b>171,459</b>	<b>171,000</b>
<b>EXPENDITURES</b>			
Classified Salaries	4,319	4,427	5,000
Employee Benefits	1,757	1,980	2,092
Supplies & Printing	—	—	—
Other Operating Costs	153,236	156,921	158,000
Capital Outlay	0	—	5,908
Other Outgo	12,522	3,236	—
<b>TOTAL EXPENDITURES</b>	<b>171,834</b>	<b>166,564</b>	<b>171,000</b>
REVENUES OVER/(UNDER) EXPENDITURES	(0)	4,896	—
NET INCREASE/(DECREASE) IN FUND BALANCE	(0)	4,896	—
<b>FUND BALANCES</b>			
FUND BALANCE, JULY 1	89,380	89,380	94,276
FUND BALANCE, JUNE 30	<b>89,380</b>	<b>94,276</b>	<b>94,276</b>
FUND BALANCE % OF EXPENDITURE	<b>52.0%</b>	<b>56.6%</b>	<b>55.1%</b>

## CAFETERIA FUND: REVENUE, RESERVES &amp; EXPENDITURES



Fund  
61

## Self-Insurance

## REVENUES

## LOCAL REVENUES

Interest & Investment Income  
Other Local Revenues  
TOTAL LOCAL REVENUES

## OTHER FINANCING SOURCES

Incoming Transfers  
NET OTHER FINANCING SOURCES  
TOTAL REVENUES

## EXPENDITURES

Supplies & Printing  
Other Operating Costs  
Capital Outlay  
Contingencies & Suspense  
TOTAL EXPENDITURES

REVENUES OVER/(UNDER) EXPENDITURES

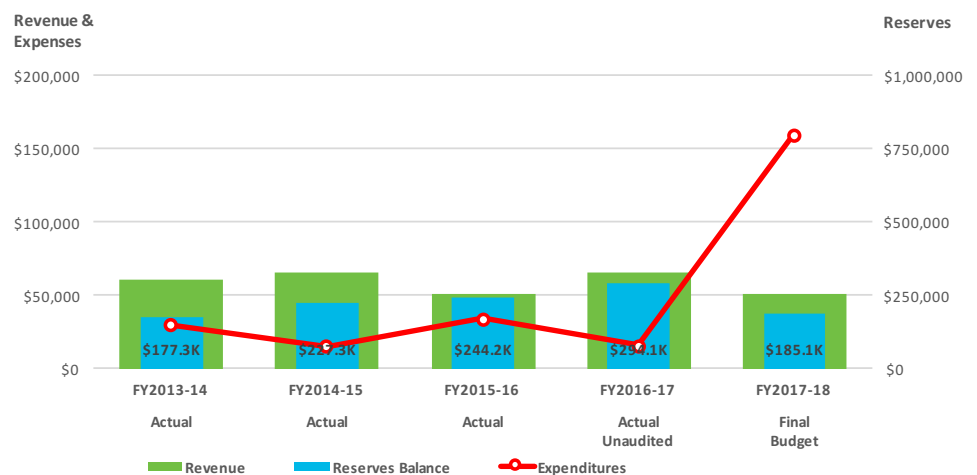
NET INCREASE/(DECREASE) IN FUND BALANCE

## FUND BALANCES

FUND BALANCE, JULY 1  
FUND BALANCE, JUNE 30  
FUND BALANCE % OF EXPENDITURE

	FY2015-16 ACTUAL	FY2016-17 ACTUAL UNAUDITED	FY2017-18 FINAL BUDGET
<b>REVENUES</b>			
<b>LOCAL REVENUES</b>			
Interest & Investment Income	\$1,354	\$2,740	\$1,000
Other Local Revenues	—	13,200	—
TOTAL LOCAL REVENUES	1,354	15,940	1,000
<b>OTHER FINANCING SOURCES</b>			
Incoming Transfers	50,000	50,000	50,000
NET OTHER FINANCING SOURCES	50,000	50,000	50,000
<b>TOTAL REVENUES</b>	<b>51,354</b>	<b>65,940</b>	<b>51,000</b>
<b>EXPENDITURES</b>			
Supplies & Printing	720	404	2,000
Other Operating Costs	6,837	13,864	28,000
Capital Outlay	26,955	1,771	30,000
Contingencies & Suspense	—	—	100,000
<b>TOTAL EXPENDITURES</b>	<b>34,512</b>	<b>16,039</b>	<b>160,000</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>16,842</b>	<b>49,902</b>	<b>(109,000)</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>16,842</b>	<b>49,902</b>	<b>(109,000)</b>
<b>FUND BALANCES</b>			
FUND BALANCE, JULY 1	227,341	244,183	294,085
FUND BALANCE, JUNE 30	244,183	294,085	185,085
FUND BALANCE % OF EXPENDITURE	707.5%	1833.6%	115.7%

## SELF-INSURANCE FUND: REVENUE, RESERVES &amp; EXPENDITURES



Note: FY2016-17 Expenditures has \$100K Contingent Budget

Fund  
71

## Associated Student Government

**REVENUES****LOCAL REVENUES**

Rentals & Leases	\$2,050	\$1,150	\$1,000
Other Local Revenues	30,959	29,693	30,000
<b>TOTAL LOCAL REVENUES</b>	<b>33,009</b>	<b>30,843</b>	<b>31,000</b>

**OTHER FINANCING SOURCES**

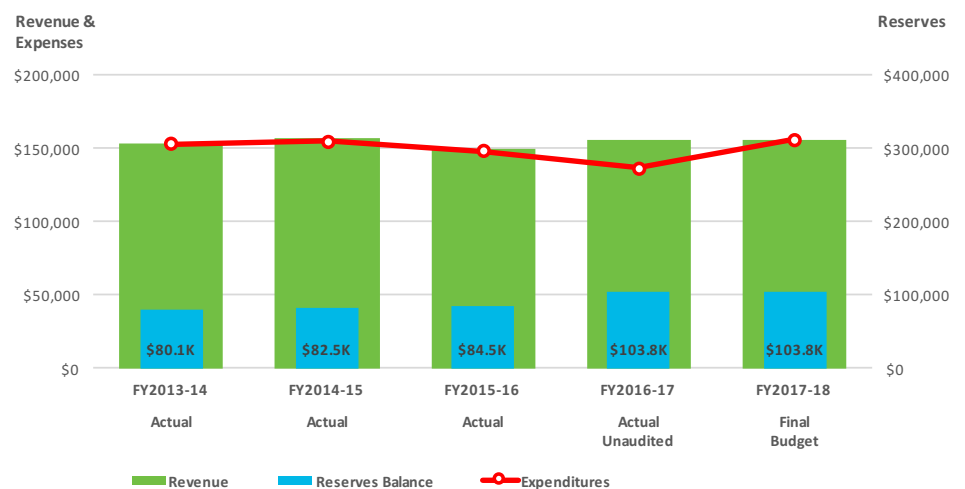
Incoming Transfers	117,000	125,000	125,000
<b>NET OTHER FINANCING SOURCES</b>	<b>117,000</b>	<b>125,000</b>	<b>125,000</b>
<b>TOTAL REVENUES</b>	<b>150,009</b>	<b>155,843</b>	<b>156,000</b>

**EXPENDITURES**

Classified Salaries	8,732	14,480	15,000
Employee Benefits	387	892	1,000
Supplies & Printing	62,004	52,860	60,000
Other Operating Costs	59,490	49,901	62,000
Capital Outlay	—	—	—
Other Outgo	17,373	18,462	18,000
<b>TOTAL EXPENDITURES</b>	<b>147,986</b>	<b>136,595</b>	<b>156,000</b>

**REVENUES OVER/(UNDER) EXPENDITURES****NET INCREASE/(DECREASE) IN FUND BALANCE****FUND BALANCES**

FUND BALANCE, JULY 1	82,493	84,515	103,763
<b>FUND BALANCE, JUNE 30</b>	<b>84,515</b>	<b>103,763</b>	<b>103,763</b>
<b>FUND BALANCE % OF EXPENDITURE</b>	<b>57.1%</b>	<b>76.0%</b>	<b>66.5%</b>

**ASSOCIATED STUDENT GOVERNMENT FUND: REVENUE, RESERVES & EXPENDITURES**



Fund  
73

## Student Center Fee

## REVENUES

## LOCAL REVENUES

Student Fees &amp; Charges

Interest &amp; Investment Income

TOTAL LOCAL REVENUES

TOTAL REVENUES

## EXPENDITURES

Classified Salaries

Employee Benefits

Supplies &amp; Printing

Other Operating Costs

Capital Outlay

Contingencies &amp; Suspense

TOTAL EXPENDITURES

REVENUES OVER/(UNDER) EXPENDITURES

NET INCREASE/(DECREASE) IN FUND BALANCE

## FUND BALANCES

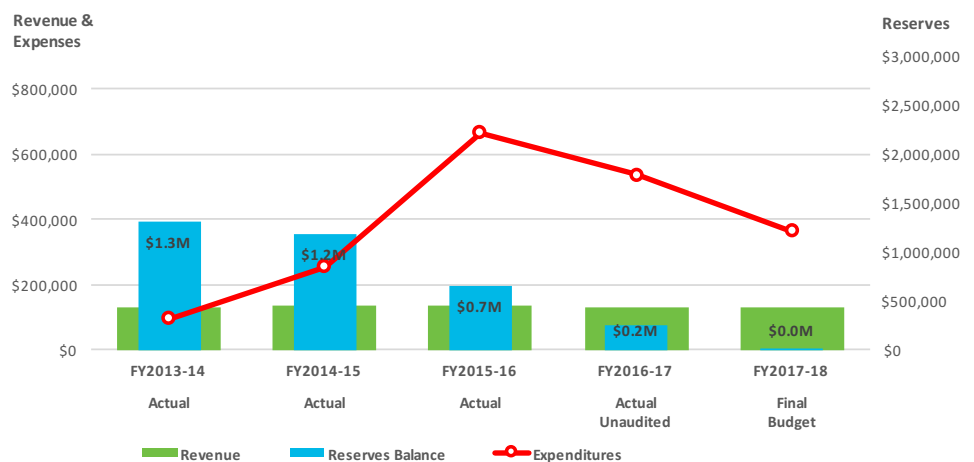
FUND BALANCE, JULY 1

FUND BALANCE, JUNE 30

FUND BALANCE % OF EXPENDITURE

	FY2015-16 ACTUAL	FY2016-17 ACTUAL UNAUDITED	FY2017-18 FINAL BUDGET
<b>REVENUES</b>			
<b>LOCAL REVENUES</b>			
Student Fees & Charges	\$129,953	\$123,205	\$123,000
Interest & Investment Income	6,525	4,854	4,800
TOTAL LOCAL REVENUES	136,478	128,059	127,800
<b>TOTAL REVENUES</b>	<b>136,478</b>	<b>128,059</b>	<b>127,800</b>
<b>EXPENDITURES</b>			
Classified Salaries	80,375	104,044	105,000
Employee Benefits	13,586	38,387	37,500
Supplies & Printing	48	383	500
Other Operating Costs	7,225	9,359	20,000
Capital Outlay	562,943	383,098	100,000
Contingencies & Suspense	—	—	100,000
<b>TOTAL EXPENDITURES</b>	<b>664,177</b>	<b>535,272</b>	<b>363,000</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>(527,699)</b>	<b>(407,213)</b>	<b>(235,200)</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>(527,699)</b>	<b>(407,213)</b>	<b>(235,200)</b>
<b>FUND BALANCES</b>			
FUND BALANCE, JULY 1	1,181,331	653,632	246,420
FUND BALANCE, JUNE 30	653,632	246,420	11,220
FUND BALANCE % OF EXPENDITURE	98.4%	46.0%	3.1%

## STUDENT CENTER FEE FUND: REVENUE, RESERVES &amp; EXPENDITURES



Note: FY15-16 & FY16-17 2-Yr Remodel Project Expenses \$1.0M, Reserves at \$0 at end of FY2017-18.

Fund  
74

## Student Financial Aid

**REVENUES****FEDERAL REVENUES**

Student Financial Aid

TOTAL FEDERAL REVENUES

**STATE REVENUES**

General Categorical Programs

TOTAL STATE REVENUES

**TOTAL REVENUES****EXPENDITURES**

Other Outgo

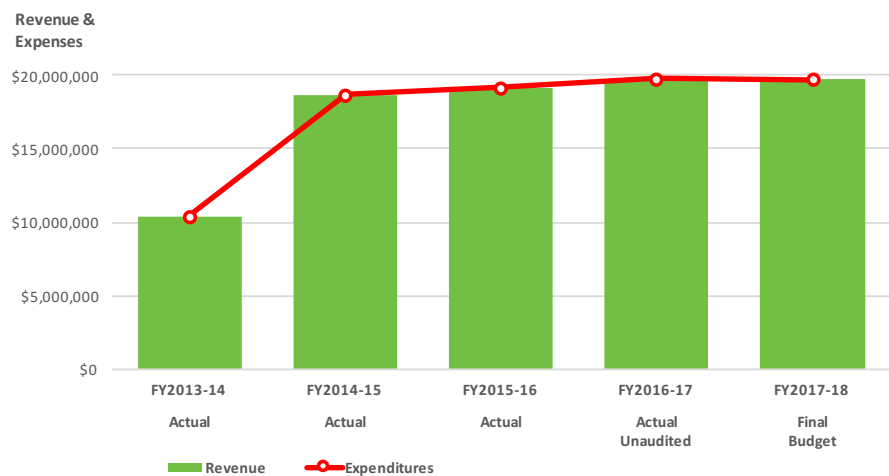
**TOTAL EXPENDITURES****REVENUES OVER/(UNDER) EXPENDITURES****NET INCREASE/(DECREASE) IN FUND BALANCE****FUND BALANCES**

FUND BALANCE, JULY 1

FUND BALANCE, JUNE 30

**FUND BALANCE % OF EXPENDITURE**

	FY2015-16 ACTUAL	FY2016-17 ACTUAL UNAUDITED	FY2017-18 FINAL BUDGET
\$17,827,535	\$18,171,668	\$18,070,000	
17,827,535	18,171,668	18,070,000	
1,355,756	1,592,923	1,644,043	
1,355,756	1,592,923	1,644,043	
19,183,291	19,764,591	19,714,043	
19,183,291	19,764,591	19,714,043	
19,183,291	19,764,591	19,714,043	
—	—	—	
—	—	—	
—	—	—	
—	—	—	
0.0%	0.0%	0.0%	

**STUDENT FINANCIAL AID FUND: REVENUE & EXPENDITURES**

Note: All Financial Aid Revenues are distributed to Students. Reserves Balance are \$0.

# RESOURCE ALLOCATION *for* FISCAL YEAR 2017–18

## CAPITAL EXPENDITURES

Capital expenditures are incurred when money is spent to purchase a fixed asset or add to the value of an existing fixed asset that has a useful life extending beyond the taxable year. Capital expenditures are used to acquire or upgrade physical assets such as equipment, property, or industrial buildings. In accounting, a capital expenditure is added to an asset account (“capitalized”), thus increasing the asset’s basis (the cost or values of an asset as adjusted for tax purposes). The district maintains an initial unit cost capitalization threshold of \$5,000 and an estimated useful life greater than one year. Buildings, as well as renovations to buildings, infrastructure, and land improvements with a unit cost of \$50,000 or more that significantly increase the value or extend the useful life of the structure, are capitalized.

### Comprehensive Master Plan

In fall 2015, the district completed a revision to the Comprehensive Master Plan by revising and updating the educational plan. This revised 2015 Education Master Plan data was then used to update the 2011 Facilities Master Plan.

### Facilities Master Plan Update

As a revision to the 2011 Comprehensive Master Plan, the purpose of the Facilities Master Plan Update was to analyze existing facilities and outline development goals that align with the current and future needs of MiraCosta College as identified in the district’s updated Education Master Plan (completed fall 2015).

To fully understand MiraCosta’s needs and issues, a large and diverse set of stakeholders—from the Board of Trustees to students, from faculty to facilities personnel—participated in the Facilities Master Plan Update process through online surveys, workshop discussions, meetings, campus forums, and presentations.

The results of this extensive investigative and collaborative planning process are documented here. An overall process summary and master plan visioning goals are included in the plan.

### 5-Year Construction Plan

The 5-Year Construction Plan is updated annually and submitted to the California Community Colleges Chancellor’s Office. Plan objectives include:

- Facilitate learning through facility enhancements
- Ensure facility compliance with environmental, health, and safety regulations
- Extend the life expectancies of buildings and infrastructure
- Construct new facilities to meet the academic demands of the community

In June 2017, the Board of Trustees approved the 2018–2022 5-Year Construction Plan to meet projected facility needs.

### Planning Priorities

The district’s planning priorities promote the development and renovation of facilities that support the highest standards in instructional methodology, equity, the protection of the environment, and public health and safety. Based on the updated Education Master Plan, institutional goals, and the facilities assessments, district leadership identified in no particular order for the 2016 Facilities Master Plan Update the following priorities to address:

#### HIGHEST PRIORITY

- 21st century learning environments
- Meeting/study/gathering space
- Adjacencies
- Office/work environment
- Parking
- Infrastructure
- Building systems
- Safety and security
- Eliminate nonfunctional space
- Improve efficiency/utilization of facilities
- Right size the campus to address program needs
- Enhance the campus environment
- Develop the path to sustainability

## HIGH PRIORITY

- Outdoor work space
- Optimize space utilization
- Identity
- Athletics/gym replacement
- Sustainability
- Replacement of temporary buildings

### **Total Cost of Ownership**

The Budget and Planning Committee (BPC) total cost of ownership (TCO) subcommittee was formed to review and improve the current practices used to address TCO regarding facilities, equipment maintenance and replacement, and technology. In 2014, the TCO subcommittee developed findings and recommendations for BPC to consider for future implementation. One of the 307 recommendations included integrating TCO into the program review and resource allocation process. In 2016, the college hired a construction program management consultant to develop an improved TCO definition and report. Findings from the report will be used to improve the college's efforts in capital planning in order to include more accurate reflections of the TCO of new facilities construction and equipment.

### **Capital Projects for 5-Year Construction Plan**

The district has continued to implement the 5-Year Construction Plan that included projects funded by a \$12.5 million lease/purchase bond (2015), as well as district capital fund contributions. In November 2016, the district successfully passed general obligation bond Measure MM. This measure will provide the district with \$455 million, which will allow for implementation of the projects identified in the 2016 Facilities Master Plan Update. The plan conveys the facilities master planning context, current capital outlay needs and objectives, and the list of proposed projects by phase. The results of this extensive investigative and collaborative plan update are documented in the following project list:

### **Non-Bond-Funded 5-Year Facilities Plan Projects in Progress:**

#### **Art & Music Storage—Oceanside Campus**

This project will address the program review priority to provide 2,000 additional square feet of storage for the Art and Music departments. Currently, instructional equipment for both departments is being stored in classrooms or exterior storage containers that are not temperature or humidity controlled. As a result, instructional equipment is subject to external weather conditions and is causing rusting or corrosion in some cases, thus reducing the life expectancy of the instructional equipment. These outside storage containers also require staff to haul equipment over significant distances to get it to the buildings where the equipment is used. As equipment is being stored in classrooms, instructional space is negatively impacted. The estimated project budget moving forward is \$1.2 million. Roughly \$175 thousand has been expensed to date. Annualized TCO costs: estimated maintenance and repair is \$15,600; estimated operating is \$26,200.

#### **New Space for Theatre & Dance—Oceanside Campus**

This project will create 6,700 square feet of new lab space for the Theatre and Dance programs. These programs are still limited to sharing space with the kinesiology, health, and nutrition departments, which makes it difficult for the performing arts, music, theatre, and dance to interact. The lobby of the Theatre building currently has to be used as a lab to teach students because there is not adequate or appropriate space to accommodate the need required from the programs. Additional instructional space for theatre and dance will facilitate better collaboration between the programs, not only for faculty, but also for students. A new space will give students the ability to participate in classes between the disciplines at the same location. The estimated project budget moving forward is \$4.5 million. Roughly \$250 thousand has been expensed to date. Annualized TCO costs: estimated maintenance and repair is \$70,200; estimated operating is \$112,700.

### **2016–17 & 2017–18 Program Review Needs**

Multiple projects have been identified through the continuous improvement process, also known as program review, and are aimed at improving facility deficiencies for various academic and support programs, including chemistry and the Theatre. Funding for these programs will come from associated projects already identified as part of the Measure MM project list. The estimated budget for this project is \$630 thousand.

### **General Obligation Bond Measure MM**

In November 2016, the voters approved the general obligation bond Measure MM with a 62.39% of the votes (minimum requirement was 55%). The \$455 million bond fund will go towards modernizing aging facilities and upgrading instructional technology. Through the implementation of the Facilities Master Plan Update, the district will construct career training facilities for science, nursing, health care, engineering and skilled trades; improve job training, counseling and support services for veterans; modernize instructional technology in math, science and technology; repair or replace leaky roofs, worn-out floors, outdated restrooms, faulty electrical systems and deteriorating plumbing lines; and improve access for students with disabilities.

Prior to the sale of bonds, MiraCosta Community College District earned the highest ratings from both Moody's Investors Services (Moody's) and Standard & Poor's Global (S&P). Moody's and S&P rated MiraCosta College as AAA, the highest issuer credit rating. Both rating services recognized the district's solid financial position, experienced management team, and construction track record in their reports.

### **Measure MM Proposed Projects**

#### **New Student Resources Building—Community Learning Center**

The new Student Resources Building will provide the flexibility to become a student-friendly space that consolidates the study and social spaces into a single dynamic environment and a Student Services Center that provides the staff spaces required to properly serve the needs of the Community Learning Center. The estimated budget for this project is \$9,055,000.

#### **Building A & B Renovation—Office/Classrooms—Community Learning Center**

The renovation scope includes complete renovation of interiors including reconfiguring interior partitions, finishes, and FF&E (furniture, fixtures, and equipment), renovation of building systems, substantial impact to building envelope and roof, and restroom and accessibility upgrades. The renovation of instructional spaces will continue the current classroom modernization effort already underway on the Oceanside Campus. These projects primarily deal with the upgrade of interior space or the repair of exterior elements and/or building systems, restrooms, and accessibility upgrades. The estimated budget for this project is \$11,392,000.

#### **New Student Services & Administration Building—San Elijo Campus**

The Student Services & Administration Building will provide a new gateway and face of the San Elijo Campus. It will replace the existing Administration building and consolidate all of the student services operations under one roof. The new building will provide administrative offices and meeting spaces, allowing staff to properly serve the student body. The estimated budget for this project is \$10,501,000.

#### **Building 300 Modernization—San Elijo Campus**

Modernization work will primarily include the upgrade of interior spaces and repair of the exterior elements and/or building systems. Specific areas included in the scope are full building modernization of classrooms, and retiling the roof. The estimated budget for this project is \$2,106,000.

#### **Building 400 Renovation—San Elijo Campus**

Moderate renovation work will focus on improving existing functions through systems and space upgrades. The renovations will include improving classrooms and science lab spaces to developed-space standards and fixing configuration issues, and retiling the roof. The estimated budget for this project is \$2,568,000.

#### **Building 500 Renovation—San Elijo Campus**

Moderate renovation and modernization work will focus on improving existing functions through systems and space upgrades. The renovations



will include modernizing classrooms, renovating educational spaces to provide two new computer labs, and retiling the roof. The estimated budget for this project is \$4,146,000.

#### **Building 600 Modernization—San Elijo Campus**

Modernization work will primarily include the upgrade of interior spaces and repair of the exterior elements and/or building systems. Specific areas included in the scope are full building modernization of classrooms and labs, replacement of heat pumps, and retiling the roof. The estimated budget for this project is \$2,270,000.

#### **Building 900 Student Center Renovation—San Elijo Campus**

Moderate modernization work will focus on improving existing functions through systems and space upgrades. The renovations will include reconfiguring the bookstore to student spaces, including additional student activity/club spaces and general meeting space, general building renovation, and retiling the roof. The estimated budget for this project is \$3,880,000.

#### **Building 100 Library Renovation—San Elijo Campus**

Moderate renovation work will focus on improving existing functions through systems and space upgrades. The renovations will include renovating computer labs into expanded tutoring center, renovating electrical systems, replacing the heat pump, and retiling the roof. The estimated budget for this project is \$5,222,000.

#### **Building 200 Modernization—San Elijo Campus**

Modernization work will primarily include the upgrade of interior spaces and repair the exterior elements and/or building systems. Specific areas included in the scope are full building modernization of classrooms and labs, replacement of heat pumps, and retiling the roof. The estimated budget for this project is \$2,790,000.

#### **Athletic Field Renovation—Oceanside Campus**

The removal of the track will facilitate the addition of an international-sized soccer field and a multipurpose field in its place. A walking/jogging path will be

located around the perimeter of the athletic fields, which will help to create a small athletics field complex that better utilizes the “bowl” area. The softball/baseball field will be relocated to the east of the new gym complex. The estimated budget for this project is \$9,055,000.

#### **New Parking Lot—Oceanside Campus**

A new parking lot supplying 537 parking spaces will be located to the south of the new Allied Health building near the main entrance to the campus. A new drive aisle leading to the lot will be strategically located to provide a four-way intersection that will simplify the vehicular entrance sequence to the campus. The estimated budget for this project is \$11,994,000.

#### **New Gymnasium Complex Building**

The Gym Complex will replace the existing gym buildings and provide a consolidated location for athletics instruction spaces, locker rooms, kinesiology, and the Wellness Center. Its proximity to the new Allied Health building will help to create a health and wellness hub with shared outdoor spaces. The Facilities Master Plan assumes a single-story building. The Gym Complex design will be coordinated with the new Allied Health building to provide a unified campus and design aesthetic. The estimated budget for this project is \$9,055,000.

#### **New Allied Health Building—Oceanside Campus**

A new facility for allied health will provide a consolidated location and appropriate facilities for all of the allied health programs. The location of the Allied Health building will allow the building to act as a terminus to the main east-west campus promenade. Coupling the Allied Health building with the new Gym Complex will create a new health and wellness academic hub and allow for inter-professional collaboration. The preliminary program includes state-of-the-art simulation spaces, including patient rooms and operation rooms, as well as hands-on skills labs and classrooms. The Facilities Master Plan recommends a single-story building with a design coordinated with the Gym Complex to create a unified campus and design aesthetic. The estimated budget for this project is \$26,082,000.



### **New Student Services Building (Includes Veterans)—Oceanside Campus**

The new Student Services building will consolidate all of the student service functions, currently scattered throughout the campus, to a single one-stop shop. In addition to allowing the services programs to grow (to serve a growing student population), this new building will dramatically improve the student experience for both current and prospective students.

Located at the current Pedley Park, the new building is strategically located to act as a gateway building for the campus, providing a much-needed sense of entry and easy wayfinding for new or prospective students. Proposed as a two-story structure, the building will allow access and entry from the street level for visitors and a campus promenade level for current students. The estimated budget for this project is \$47,024,000.

### **New Chemistry & Biotechnology Building—Oceanside Campus**

The new Chemistry and Biotechnology building will provide a state-of-the-art science facility for 21st century learning science environments. As the biotechnology program continues to expand with the new baccalaureate degree starting in fall 2017, the building will provide a new, larger home for the program. Also included in the preliminary program are new chemistry labs and 40-person, flexible classrooms.

To maintain the scale of the campus and respond to nearby buildings, the Facilities Master Plan recommends a single-story building. As the building is placed over a site grade change, a multi-story building may be explored. The estimated budget for this project is \$40,742,000.

### **Building 1000 Administration Renovation—Oceanside Campus**

Major renovation and remodeling/repurpose of space for staff offices in the building. The scope includes a complete renovation of staff office space. The estimated budget for this project is \$11,607,000.

### **New Arts/Media Building—Oceanside Campus**

The new Arts/Media Services building will house a wide variety of functions, serving the students of the arts hub and the campus as a whole, including the Art Gallery, student study spaces, faculty offices, the media arts labs, and a food or coffee-cart-type element. It will serve as the main student resources space for the arts hub, providing dedicated student-friendly study and collaboration spaces. Proposed as a single-story building, the building should engage the campus promenade and offer display opportunities for the arts. The estimated budget for this project is \$14,998,000.

### **Building 1200 Library Renovation and Modernization—Oceanside Campus**

Major renovation and modernization work will be done to remodel and/or repurpose the building for new functions. The scope includes renovation of the existing academic information systems office suite to centralize staff and provide for growth, as well as provide new student study spaces. Modernization will include general interior finish and furniture, fixtures, and equipment (FF&E) upgrades, building envelope repairs, and accessibility updates. The estimated budget for this project is \$15,068,000.

### **Building 3000 Classrooms Renovation—Oceanside Campus**

Major renovation work and full remodeling will occur to repurpose the building to construct new 21st century learning environments (classrooms and study space), as well as additional faculty office space. The estimated budget for this project is \$6,099,000.

### **Building 3200 Student Resources Renovation—Oceanside Campus**

Major renovation work and full remodeling will occur to renovate existing classrooms to 21st century learning environments (classrooms and study space), create student study and collaboration spaces, and upgrade restrooms that meet Americans with Disabilities Act (ADA) accessibility requirements. The estimated budget for this project is \$2,854,000.

### **Building 3300 Classrooms Renovation— Oceanside Campus**

Major renovation work and full remodeling will occur to renovate existing classrooms to 21st century learning environments (classrooms, labs, and study space) and construct additional faculty office space. The estimated budget for this project is \$3,886,000.

### **Building 3700 Classrooms Renovation— Oceanside Campus**

Major renovation work and full remodeling will occur to renovate existing classrooms to 21st century learning environments (classrooms, labs, and study space) and construct additional faculty office space. The estimated budget for this project is \$3,413,000.

### **Building 4100 Office/Meeting Space Renovation—Oceanside Campus**

Major renovation work and full remodeling will occur to repurpose the existing Wellness Center to offices and meeting spaces. The estimated budget for this project is \$2,359,000.

### **Building 4400 Professional Development Renovation—Oceanside Campus**

Major renovation work and full remodeling will occur repurposing the existing allied health spaces to a Professional Development Center & Faculty Commons. Additional work will include replacing the roof, replacing the transformer, upgrading the restrooms, and accessibility upgrades. The estimated budget for this project is \$2,402,000.

### **Building 3100 Office/Classrooms Renovation— Oceanside Campus**

Moderate renovation work will occur to update office space finishes, replace mechanical and plumbing systems, and accessibility upgrades. The estimated budget for this project is \$3,769,000.

### **New Resource Center—Oceanside Campus**

The Resource Center will provide the communications hub with a student-friendly activity center. It will also serve as an event space capable of holding larger events for 200 to 300 people. Its prominent location will serve as a welcoming gateway for those entering the campus from the north. To

accommodate its multipurpose use, the building design should be flexible and of a quality appropriate for college and community events. The preliminary program for the building also includes a new home for the English Language Institute (ELI) program. The estimated budget for this project is \$10,247,000.

### **Building 4700 Office Modernization— Oceanside Campus**

Moderate renovation work will occur to update office space finishes, replace mechanical and plumbing systems, and accessibility upgrades. The estimated budget for this project is \$1,433,000.

### **Building 2000 Theater Renovation— Oceanside Campus**

Moderate renovation work will occur to update office space finishes, address “back-of-house” issues, replace the roof and transformer, as well as restroom and accessibility upgrades. The estimated budget for this project is \$13,993,000.

### **Building 2100 Art Renovation— Oceanside Campus**

Major renovation work will occur to renovate class labs to 21st century learning environments, as well as replacement of the building’s HVAC system and transformer. The estimated budget for this project is \$3,468,000.

### **Building 4800 Computer Lab Renovation— Oceanside Campus**

Moderate renovation work will occur to increase capacity by combining labs, office finish upgrades, courtyard renovation, removal of existing storefront, replacement of transformer, as well as restroom and accessibility upgrades. The estimated budget for this project is \$2,255,000.

## Facilities Master Plan Update—Projects by Campus

Following is a comprehensive list of planned projects to be funded by the general obligation bond (subject to change):

### OCEANSIDE CAMPUS

#### NEW BUILDING PROJECTS

- Student Services Building (includes Veterans Center)
- Gym Complex
- Chemistry & Biotechnology Building
- Allied Health Building
- Arts/Media Services Building
- College Police Building
- Resource Center
- Miscellaneous Support Buildings

#### RENOVATION PROJECTS

- Administration Building 1000
- Library Building 1200
- Student Center Building 3400
- Theater Building 2000
- Art Building 2100
- Instructional Building 3000
- Instructional Building 3100
- Instructional Building 3200
- Instructional Building 3300
- Tutoring Building 3601
- Instructional Building 3700
- Automotive Building 4000
- Building 4100
- Building 4400
- Science Building 4500
- Student Resources Building 4600
- Instructional Building 4800

#### MODERNIZATION PROJECTS

- Library 1200
- Facilities (Buildings 4200 & 4300)
- Instructional Building 3500
- Automotive Building 4000
- Faculty Office Building 4700

#### INFRASTRUCTURE PROJECTS

- Domestic Water Repair
- Sanitary Sewer Repair
- Storm Drainage Repair
- Natural Gas Repair & Valves
- Communications

#### LANDSCAPE PROJECTS

- Campus Quad
- Promenades
- Academic Hub Plazas
- Outdoor Classrooms
- Athletic Fields
- Bioswales & Native Plantings
- Sod Removal

#### SITE IMPROVEMENT PROJECTS

- Transit Center
- Pedestrian Bridge
- Monument Signs
- Sidewalk Improvement
- Site Lighting

#### PARKING PROJECTS

- New Parking Lots
- Expanded & Reconfigured Lots
- Visitor Parking

## SAN ELIJO CAMPUS

### NEW BUILDING PROJECTS

- Student Services & Administration Building

### RENOVATION PROJECTS

- Library Building 100
- Student Center Building 900
- Science Building 400
- Instructional Building 500

### MODERNIZATION PROJECTS

- Instructional Building 200
- Instructional Building 300
- Instructional Building 600
- Facilities Building 700

### INFRASTRUCTURE PROJECTS

- Sanitary Sewer Repair
- Storm Drainage Repair
- Natural Gas Repair
- Communications

### LANDSCAPE PROJECTS

- Entry Plaza & Quad Landscaping
- Outdoor Learning Spaces
- Landscaping Improvement
- Bioswale & Native Plantings
- Sidewalk Improvement

## COMMUNITY LEARNING CENTER

### NEW BUILDING PROJECTS

- Student Resources Building

### RENOVATION PROJECTS

- Building A, Student Resources

### MODERNIZATION PROJECTS

- Building A & B, Classrooms

### INFRASTRUCTURE PROJECTS

- Natural Gas Repair

### PARKING PROJECTS

- Expanded & Reconfigured Parking

### LANDSCAPE PROJECTS

- New Campus Quad
- New Entry/Gateway
- Bioswales & Native Plantings

## DEBT MANAGEMENT

### Legal Debt Limits

The district does not have a legal debt limit threshold to adhere to.

### Lease Revenue Bonds

On July 1, 1999, the district issued lease revenue bonds in the amount of \$7,285,000 to be used to refund the 1998 issue of certificates of participation and to fund the construction of the Community Learning Center. Those bonds were paid off in September 2010 with the issuance of the lease revenue refunding. On September 16, 2010, the district issued lease revenue bonds in the amount of \$3,065,000 to be used to refinance the acquisition and construction of capital improvement, fund debt service reserve accounts, and to pay the cost of issuing the bonds. The bonds mature in 2019 with interest yields ranging from 3% to 4%.

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2016	\$370,000	\$47,450	\$417,450
2017	385,000	34,275	419,275
2018	395,000	22,575	417,575
2019	405,000	10,575	415,575
2020	150,000	2,250	152,250
<b>TOTAL</b>	<b>1,705,000</b>	<b>117,125</b>	<b>1,822,125</b>

On February 1, 2015, the district issued a 15-year lease/purchase bond in the amount of \$12.65 million to be used for capital improvement projects for the construction of new instructional space and the modernization, renovation, and repair of many buildings, including parking spaces and sewer lines. Included in the total amount was the cost of issuing the bond, \$150 thousand. The bond matures in 2030 with interest at 3.09%. Annual debt service payments are approximately \$1.06 million each year for 15 years. In 2017, \$12.4 million from the 2016 general obligation bond was placed in an escrow account with U.S. Bank, N.A., to pay off the remaining principal and interest. This debt will be removed from MCCC's financial statements.

### Post-Employment Benefits

The district's annual Other Post-Employment Benefit (OPEB) cost is calculated based on the annual actuarially determined contribution (ADC) in accordance with the parameters of the Governmental Accounting Standards Board Statement. The ADC assumes the district's funding strategy is to fund the normal cost (current accrual for benefits being earned) plus an amortization of the unfunded accrued liability or Net OPEB Liability (NOL) at June 30, 2017, over 15 years (on a level dollar basis) is equal to \$1,916,126 for the fiscal year ending June 30, 2018. The projected contribution for the fiscal year ending June 30, 2019, is \$1,963,976.

From the June 30, 2017, actuarial study and the OPEB Trust balance as of June 30, 2017, the district is 87.5% funded of the Total OPEB Liability (TOL) and the NOL is \$3,118,738.

The table below presents the development of the NOL previously referred to as the unfunded actuarial accrued liability. The NOL is the excess of the TOL over the actuarial value of plan assets.

#### OPEB FUNDING PROGRESS AS OF JULY 1, 2017

Total OPEB Liability (TOL)	\$24,956,532
Actuarial Value of Assets (Trust Fund)	(21,837,794)
Unfunded Actuarial Accrued Liability (UAAL)	\$3,118,738
Net OPEB Liability (NOL)	87.5%
Unfunded Ratio	12.5%

# LONG-RANGE FINANCIAL PLANNING

## Economic Conditions

The district's economic condition is directly affected by the economic wellbeing of the state of California. The California Community Colleges Chancellor's Office, the California Department of Finance, and the California Legislative Analyst's Office (LAO) have predicted a 5.5% steady growth in California's economic health. According to the November 2016 California's Fiscal Outlook, issued by the LAO, the state budget situation is positive. The LAO following forecast reflects continued improvement in the state's finances:

**Positive 2017–18 Budget Outlook.** *Based on our current economic and budget projections, we estimate the General Fund will end 2017–18 with \$11.5 billion in total reserves, including \$2.8 billion in discretionary reserves. These reserve levels reflect the continued progress California has made in improving its budget situation. The state budget remains on steady footing. [page 9]\**

**Local Property Tax Revenue Projected to Rise Steadily Over the Period.** *Unlike the state General Fund, which tends to be highly sensitive to short-term economic developments, property tax revenue typically grows at a steadier rate. Under both our scenarios, the outlook assumes that property tax revenue grows from \$20.9 billion in 2016–17 to \$25.6 billion by 2020–21. Property tax revenue covers about 40% of the annual increases in the minimum guarantee under the growth scenario and about 65% of the increases under the recession scenario. Property tax revenue projections are driven primarily by assumptions of growth in assessed*

*property values. We assume assessed values grow about 5.5% per year over the outlook period. [page 30]\**

**Under Growth Scenario, Minimum Guarantee Continues to Rise.** *As shown in the top part of Figure 17, the minimum guarantee under the growth scenario increases from \$71.9 billion in 2016–17 to \$83.5 billion in 2020–21. The average annual growth rate under this scenario is 3.8%. Under this scenario, the state creates little new maintenance factor, ending the period with about \$200 million in outstanding maintenance factor obligation. [page 28]\**

**Under Recession Scenario, Minimum Guarantee Declines in 2018–19 and Remains Below Growth Scenario.** *Under the recession scenario, the guarantee grows from \$71.9 billion in 2016–17 to \$78.1 billion in 2020–21, an average annual growth rate of 2.1%. [page 28]\**

State funding for community colleges is largely based upon the funding model designed by Proposition 98, which establishes a minimum funding level for education. The district is one of four in California primarily funded by property taxes. An increase in property taxes will not only have a positive impact on other educational institutions statewide, but also on the district. The LAO's forecast further supports the district's multi-year financial plans and projections on the Legislative Analyst's Office 2017–18 California's Fiscal Outlook November 2016 Report. [Figure 17]\*

## PROPOSITION 98 OUTLOOK UNDER TWO ECONOMIC SCENARIOS [PAGE 29, FIGURE 17]\*

(Dollars in Billions)	2016–17	2017–18	2018–19	2019–20	2020–21
<b>ECONOMIC GROWTH SCENARIO</b>					
<b>General Fund Tax Revenue</b>	\$122.9	\$129.5	\$135.8	\$142.0	\$147.2
<b>Minimum Guarantee</b>	<b>\$71.9</b>	<b>\$74.5</b>	<b>\$77.5</b>	<b>\$80.7</b>	<b>\$83.5</b>
Year-to-Year Change	—	\$2.6	\$3.0	\$3.2	\$2.8
Percent Change	—	3.6%	4.1%	4.1%	3.4%
<b>MILD RECESSION SCENARIO</b>					
<b>General Fund Tax Revenue</b>	\$122.9	\$127.6	\$124.3	\$128.0	\$133.9
<b>Minimum Guarantee</b>	<b>\$71.9</b>	<b>\$73.8</b>	<b>\$72.4</b>	<b>\$73.8</b>	<b>\$78.1</b>
Year-to-Year Change	—	\$1.9	-\$1.4	\$1.5	\$4.2
Percent Change	—	2.7%	-1.9%	2.0%	5.7%

\*Source: Legislative Analyst's Office (LAO) California's Fiscal Outlook, Nov 2016. <http://www.lao.ca.gov/reports/2016/3507/Fiscal-outlook-111616.pdf>



## **General Fund—Unrestricted 5-Year Financial Plan**

The tables on pages 70–71 outline MiraCosta College District’s 5-Year Financial Plan of the General Fund’s unrestricted revenues and expenditures for FY2017–18 through FY2021–22. The long-range plan links directly to the district’s institutional goals and institutional objectives outlined on page 11 and the board directives. The 5-Year Financial Plan continues to fund programs and initiatives for student success by investing in resources while enabling the college to be flexible and change with the needs of the students and the local community.

The 5-Year Financial Plan revenue assumption from local property tax revenues decreases from 6% to 3.5% over 5 years, which is more conservative compared to the Legislative Analyst’s Office 2017–18 California Fiscal Outlook.

Expenses are projected to increase each year due to annual step-and-column increases, cost-of-living adjustment increases, health benefit costs, CalSTRS and CalPERS increases, and inflation. Eight new, full time faculty were hired for 2017–18, then two new faculty are projected per year over the next four years from the Staffing Plan and Program Review assessments. Enrollment is projected to grow 1% for 2017–18, then 0% for the next four years.

In summary, the plan includes some modest revenue growth and expenditures to retain a fund balance above 15% of expenditures through FY2020–22. However, this plan assumes conservative revenue growth rates compared to the assumptions in the LAO California Fiscal Outlook Report. Should economic conditions match the LAO’s assumptions and MiraCosta College manages its expenditures, the reserve balance in FY2021–22 will remain above 15%.

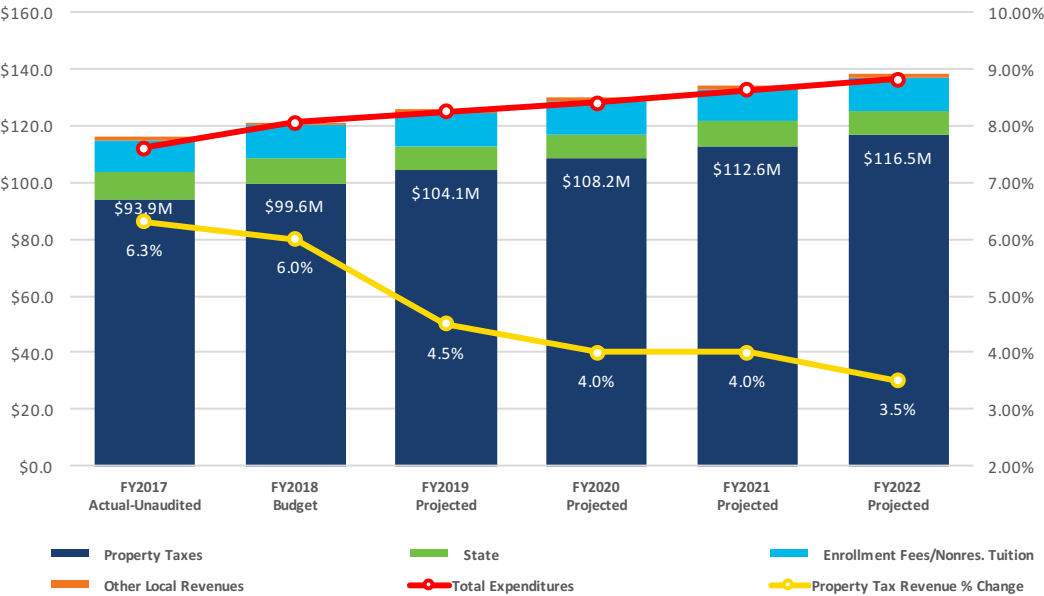
## 5-YEAR FINANCIAL PLAN

GENERAL FUND—UNRESTRICTED					
	FY2017-18 BUDGET	FY2018-19 PROJECTED	FY2019-20 PROJECTED	FY2020-21 PROJECTED	FY2021-22 PROJECTED
<b>ASSUMPTIONS</b>					
Proposition 30 (Proposition 55 Extension to Year 2030) Sales Tax Ends December 2016; Income Tax Extended	No Change to EPA Prop 30 funding	No Change to EPA Prop 30 funding	No Change to EPA Prop 30 funding	No Change to EPA Prop 30 funding	No Change to EPA Prop 30 funding
Property Tax Revenue % Change	6.00%	4.50%	4.00%	4.00%	3.50%
Enrollment Fee Increases (Enrollment Revenues)	1%	0%	0%	0%	0%
<b>DISTRICT PLANS</b>					
Enrollment (Credit & Noncredit)	1.00%	0.00%	0.00%	0.00%	0.00%
Academic Salaries: Step & Column	0.8%	0.8%	0.8%	0.8%	0.8%
Academic Salaries: COLA	1.0%	1.0%	1.0%	1.0%	1.0%
Academic Salaries: Change in Positions, Programs or Services (Program Review & Staffing Plan)	Hire 8 New Faculty	Hire 2 New Faculty	Hire 2 New Faculty	Hire 2 New Faculty	Hire 2 New Faculty
Classified Salaries: Step & Column	1.0%	1.0%	1.0%	1.0%	1.0%
Classified Salaries: COLA	1.5%	1.0%	1.0%	1.0%	1.0%
Classified Salaries: Change in Positions, Programs or Services (Program Review & Staffing Plan)	Program Review, Student Worker Minimum Wage	Program Review, Student Worker Minimum Wage	Program Review, Student Worker Minimum Wage	Program Review, Student Worker Minimum Wage	Program Review, Student Worker Minimum Wage
Benefits: Rate Increase	0.8%	0.8%	0.8%	0.8%	0.8%
Benefits: Change in Positions, Programs or Services (Program Review & Staffing Plan)	Increases for STRS/PERS, New Hires	Increases for STRS/PERS, New Hires	Increases for STRS/PERS, New Hires	Increases for STRS/PERS, New Hires	Increases for STRS/PERS, New Hires
Retiree Benefits: OPEB Trust	Contribute \$2M Toward 100% Funded Liability	Adjust Contribution to \$1M to Fully Fund Liability	No Adjustment	No Adjustment	No Adjustment
Supplies, Printing, Copy Charges: Inflation	2.7%	2.8%	2.8%	2.8%	2.8%
Other Operating Expenses: Inflation	2.7%	2.8%	2.8%	2.8%	2.8%
Other Operating Expenses: Changes in Programs or Services	Reduction of Class/Comp Study Cost + Theatre/Dance Facilities Operations Cost	No Changes	No Changes	No Changes	No Changes
Capital Outlay	Reinstate IS Equipment	No Changes	No Changes	No Changes	No Changes
Transfers Out from General Fund to Fund 29—Debt & Fund 41—Capital	Increase for ERP; Increase for FMP Contingency; Decrease for Debt Service (2015LRB Payoff in FY17-18)	Increase for ERP System	No Change	No Change	No Change

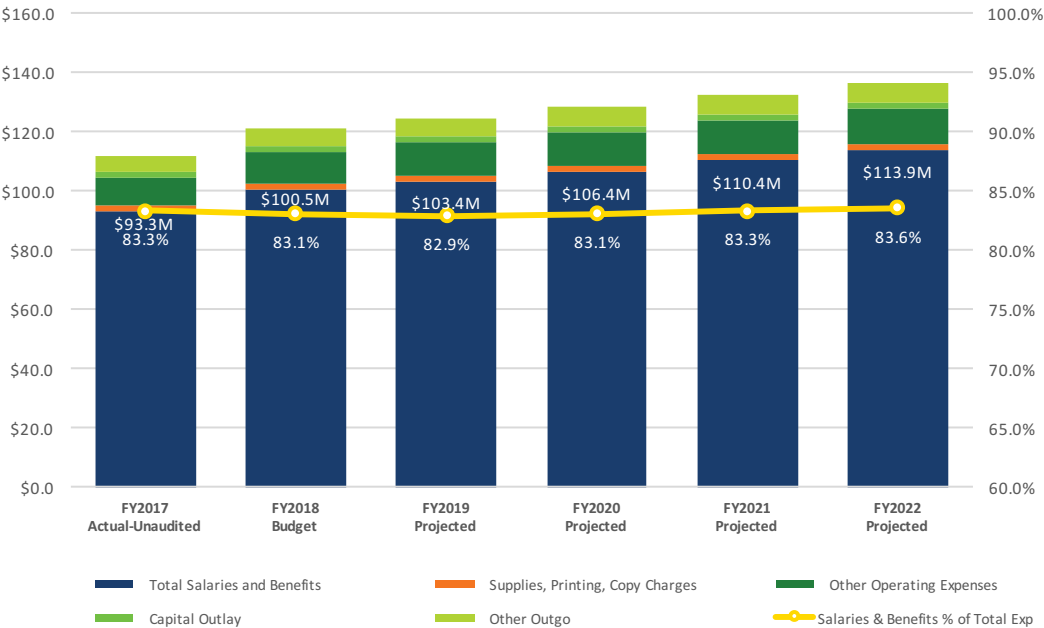
## 5-YEAR FINANCIAL PLAN (continued)

GENERAL FUND—UNRESTRICTED							
	FY2016-17 BUDGET	FY2016-17 ACTUAL UNAUDITED	FY2017-18 BUDGET	FY2018-19 PROJECTED	FY2019-20 PROJECTED	FY2020-21 PROJECTED	FY2021-22 PROJECTED
<b>REVENUES</b>							
State	\$5,404,286	\$9,450,460	\$8,685,304	\$8,685,304	\$8,685,304	\$8,685,304	\$8,685,304
Property Taxes	93,973,071	93,929,699	99,581,455	104,062,621	108,225,126	112,554,131	116,493,525
Enrollment Fees/Nonresident Tuition	12,100,000	11,592,182	11,700,000	11,700,000	11,700,000	11,700,000	11,700,000
Other Local Revenues	559,200	1,412,012	1,002,000	1,002,000	1,002,000	1,002,000	1,002,000
<b>TOTAL REVENUES</b>	<b>112,036,557</b>	<b>116,384,353</b>	<b>120,968,759</b>	<b>125,449,925</b>	<b>129,612,430</b>	<b>133,941,435</b>	<b>137,880,829</b>
<b>EXPENDITURES</b>							
Academic Salaries	43,440,821	44,173,648	46,261,571	47,271,148	48,298,393	49,343,615	50,407,129
Classified Salaries	25,059,234	25,017,697	26,278,396	27,093,238	27,924,376	28,772,137	29,636,854
Benefits	22,597,008	24,079,294	27,941,515	29,062,840	30,225,754	32,234,925	33,893,152
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>91,097,063</b>	<b>93,270,639</b>	<b>100,481,482</b>	<b>103,427,226</b>	<b>106,448,524</b>	<b>110,350,678</b>	<b>113,937,134</b>
Supplies, Printing, Copy Charges	1,808,113	1,592,141	1,754,609	1,803,738	1,854,243	1,906,162	1,959,534
Other Operating Expenses	10,614,407	9,888,085	10,691,049	10,990,398	11,298,130	11,614,477	11,939,683
Capital Outlay	1,882,573	1,642,829	1,959,137	1,959,137	1,959,137	1,959,137	1,959,137
Transfers Out	5,472,341	5,533,503	6,073,700	6,573,700	6,573,700	6,573,700	6,573,700
<b>TOTAL EXPENDITURES</b>	<b>110,874,497</b>	<b>111,927,198</b>	<b>120,959,977</b>	<b>124,754,200</b>	<b>128,133,733</b>	<b>132,404,154</b>	<b>136,369,187</b>
<b>NET REVENUES LESS EXPENDITURES</b>	<b>1,162,060</b>	<b>4,457,155</b>	<b>8,782</b>	<b>695,725</b>	<b>1,478,696</b>	<b>1,537,281</b>	<b>1,511,642</b>
<b>FUND BALANCE</b>							
BEGINNING FUND BALANCE	22,516,876	22,516,876	26,974,031	26,982,813	27,678,538	29,157,234	30,694,515
NET REVENUES LESS EXPENDITURES	1,162,060	4,457,155	8,782	695,725	1,478,696	1,537,281	1,511,642
ENDING FUND BALANCE	23,678,936	26,974,031	26,982,813	27,678,538	29,157,234	30,694,515	32,206,156
FUND BALANCE % OF EXPENDITURE BUDGET	21.4%	24.1%	22.3%	22.2%	22.8%	23.2%	23.6%

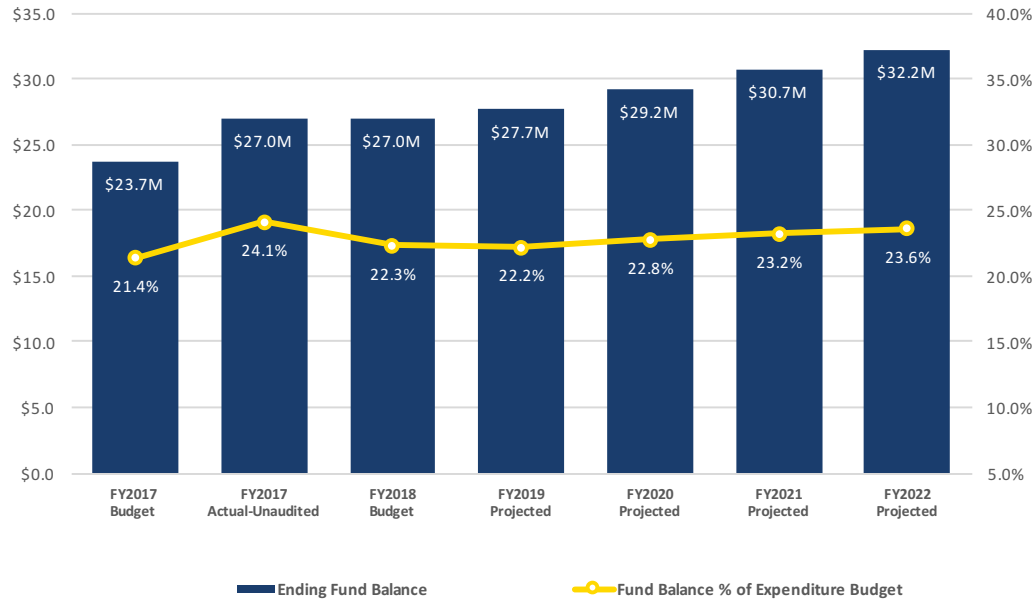
# GENERAL FUND—UNRESTRICTED REVENUE 5-YEAR FINANCIAL PLAN



# GENERAL FUND—UNRESTRICTED EXPENSE 5-YEAR FINANCIAL PLAN



**GENERAL FUND—UNRESTRICTED REVENUE  
5-YEAR FINANCIAL PLAN FUND BALANCE**



# STATISTICS

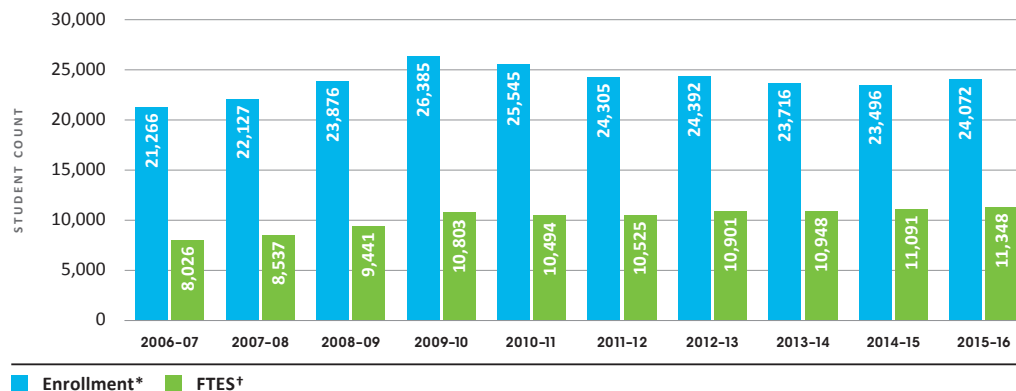
## FULL-TIME EQUIVALENT STUDENTS (FTES)

	ENROLLMENT				GENDER			ETHNICITY								
	ENROLLMENT*	% CHANGE	FTES†	% CHANGE	FEMALE	MALE	NOT INDICATED	AFRICAN-AMERICAN	AMERICAN INDIAN/ALASKAN NATIVE	ASIAN	FILIPINO	HISPANIC	MULTI-ETHNICITY	PACIFIC ISLANDER	UNKNOWN	WHITE NON-HISPANIC
2016–2017	23,579	-2%	11,071.02	-2%	59%	41%	0%	3.2%	0.3%	6.2%	2.3%	37.4%	6.2%	0.5%	2.0%	41.9%
2015–2016	24,072	2%	11,348.30	2%	58%	42%	0%	3.2%	0.4%	5.9%	2.2%	36.9%	6.2%	0.4%	2.0%	42.8%
2014–2015	23,496	-1%	11,090.50	1%	57%	42%	0%	3.4%	0.3%	5.8%	2.2%	35.1%	6.2%	0.4%	2.1%	44.6%
2013–2014	23,716	-3%	10,948.37	0%	57%	43%	0%	3.7%	0.4%	5.8%	2.2%	33.7%	5.7%	0.5%	2.2%	46.0%
2012–2013	24,392	0%	10,901.45	4%	58%	42%	0%	3.7%	0.4%	5.7%	2.3%	32.3%	5.4%	0.5%	2.2%	47.6%
2011–2012	24,305	-5%	10,525.03	0%	58%	42%	0%	3.9%	0.5%	5.7%	2.4%	30.0%	4.8%	0.6%	2.6%	49.6%
2010–2011	25,545	-3%	10,494.09	-3%	58%	42%	0%	3.9%	0.5%	5.7%	2.3%	29.1%	4.1%	0.6%	3.3%	50.5%
2009–2010	26,385	11%	10,802.99	14%	59%	41%	0%	3.8%	0.6%	5.7%	2.4%	27.3%	3.1%	0.7%	4.5%	52.1%
2008–2009	23,876	8%	9,440.75	11%	59%	40%	2%	5.0%	1.0%	5.5%	3.0%	24.0%	0.0%	1.1%	9.8%	50.7%
2007–2008	22,127	4%	8,536.57	6%	59%	40%	1%	3.8%	0.9%	6.0%	2.8%	26.4%	0.0%	0.9%	8.1%	51.1%
2006–2007	21,266	1%	8,026.38	4%	58%	41%	1%	3.8%	0.7%	5.7%	2.6%	26.1%	0.0%	0.8%	8.2%	52.1%
2005–2006	21,098	3%	7,729.63	6%	58%	41%	1%	3.8%	0.7%	5.8%	2.5%	26.0%	0.0%	0.9%	7.2%	53.1%
2004–2005	20,413	-4%	7,319.33	-2%	58%	40%	1%	4.0%	0.7%	5.7%	2.5%	26.1%	0.0%	0.9%	6.6%	53.5%
2003–2004	21,244	-11%	7,448.76	-4%	59%	41%	0%	4.5%	0.7%	7.5%	1.1%	24.5%	0.0%	0.3%	4.8%	56.7%

Source: CCCO MIS Data Mart. Web. August 4, 2017. <http://datamart.cccco.edu/DataMart.aspx> & CCFS320 Reports

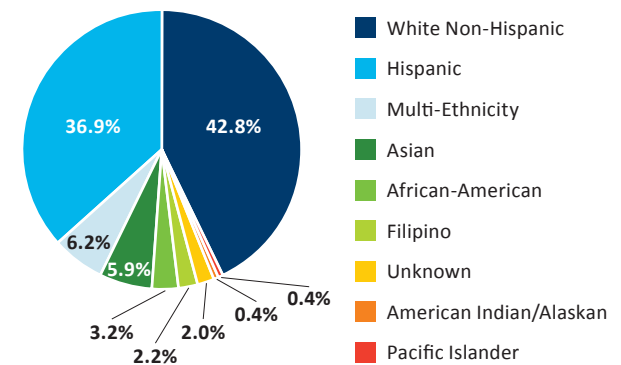
\*Student Count includes both credit and noncredit students. †FTES Based on factored CCFS320 reports, credit residents and noncredit students.

## ENROLLMENT

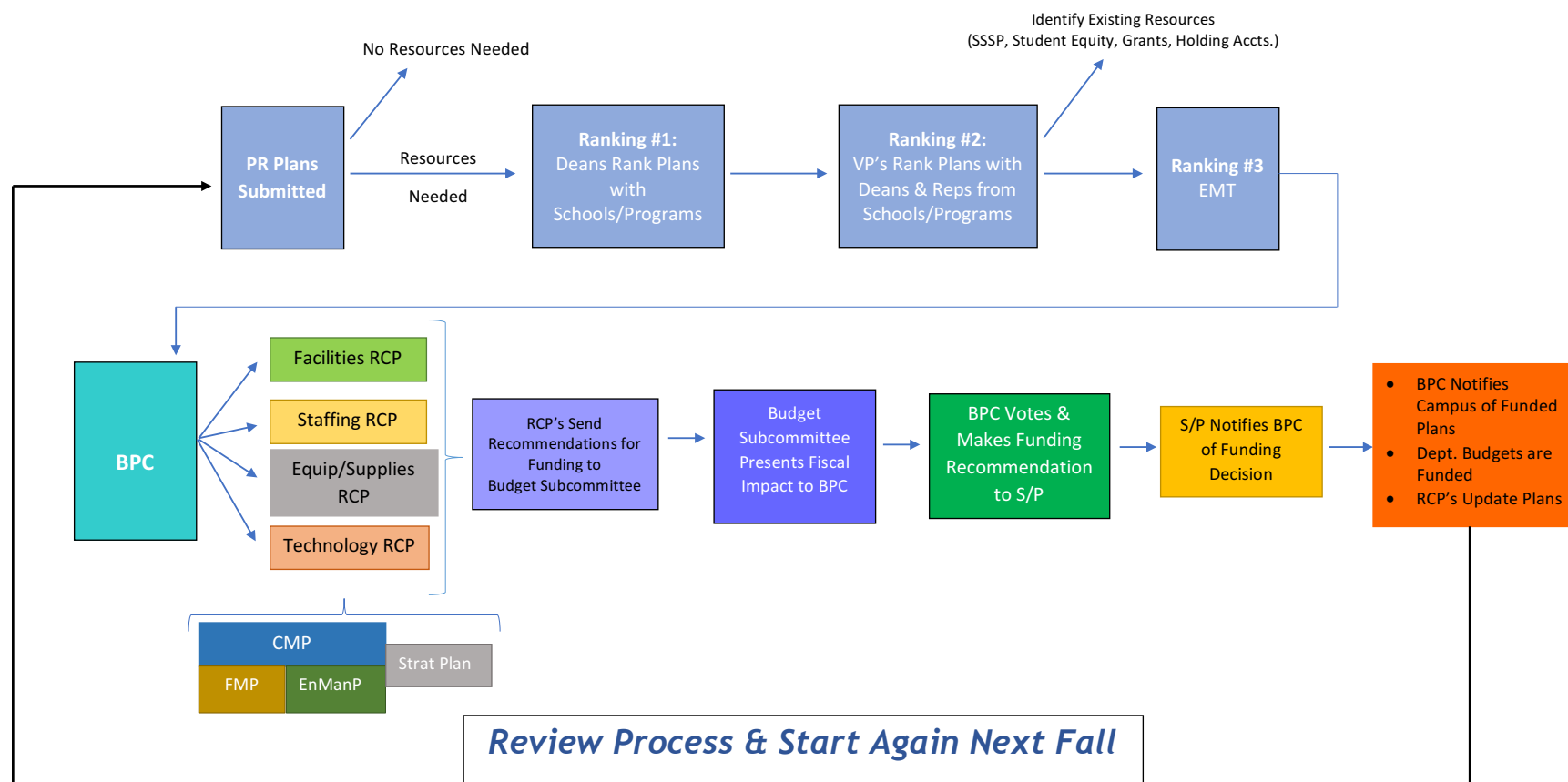


\*Student Count includes both credit and noncredit students. †FTES Based on factored CCFS320 reports, credit residents and noncredit students.

## ETHNICITY



## RESOURCE ALLOCATION PROCESS & FLOWCHART





## HISTORY OF ASSESSED PROPERTY VALUATION

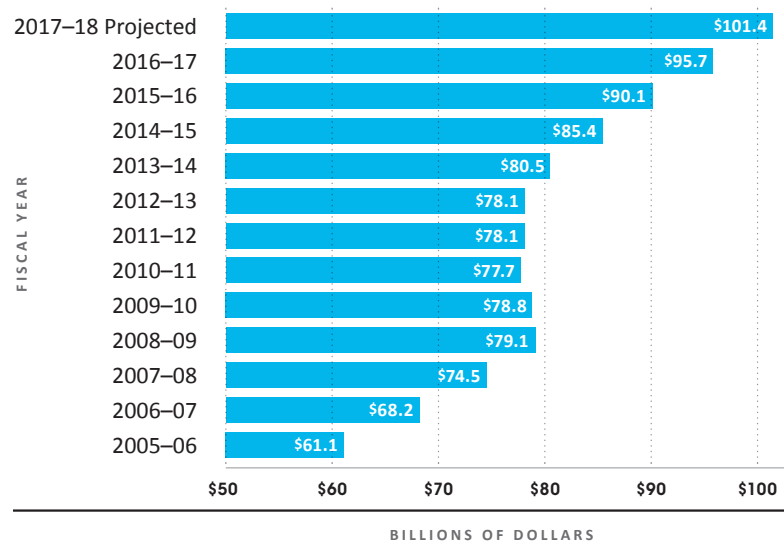
FISCAL YEAR	ASSESSED PROPERTY VALUE	ANNUAL CHANGE	PROPERTY TAX REVENUE	ANNUAL CHANGE	% ANNUAL CHANGE
2017–18 Projected	\$101,407,690,857	5.96%	\$99,581,455	\$5,651,756	6.0%
2016–17	95,706,910,876	6.19%	93,929,699	5,526,057	6.3%
2015–16	90,127,485,749	5.52%	88,403,642	5,289,086	6.4%
2014–15	85,414,276,107	6.08%	83,114,556	4,972,125	6.4%
2013–14	80,517,356,225	3.11%	78,142,430	2,312,294	3.0%
2012–13	78,091,797,697	0.00%	75,830,136	2,464,987	3.4%
2011–12	78,093,638,317	0.45%	73,365,149	863,640	1.2%
2010–11	77,743,591,710	-1.34%	72,501,509	-1,754,634	-2.4%
2009–10	78,800,671,137	-0.38%	74,256,143	-1,945,433	-2.6%
2008–09	79,100,117,601	6.11%	76,201,576	2,766,870	3.8%
2007–08	74,547,356,887	9.27%	73,434,706	3,563,652	5.1%
2006–07	68,220,316,400	11.70%	69,871,054	9,531,507	15.8%
2005–06	61,074,643,311	12.56%	60,339,547	5,236,479	9.5%
Average Annual Change: Last 5 years		4.18%			4.07%
Average Annual Change: Last 10 years		3.50%			6.10%
Average Annual Change: Last 13 years		5.38%			5.25%

Source: SD County Assessor Office

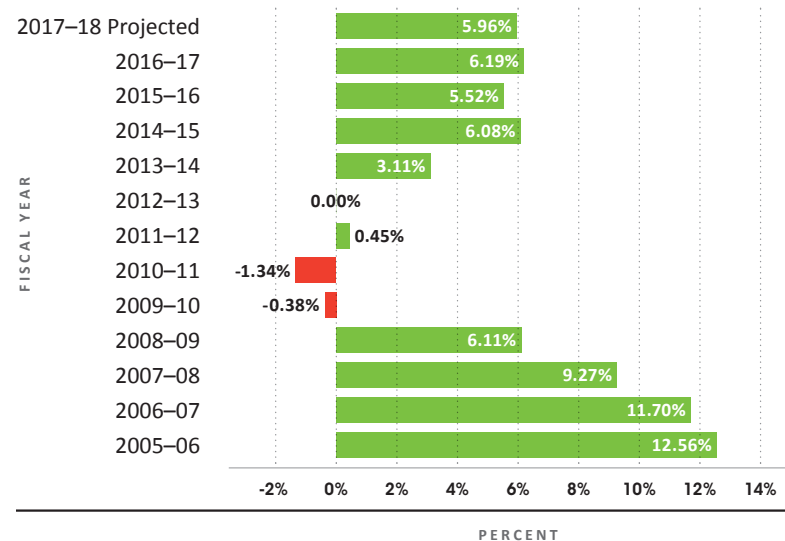
## HISTORY OF PROPERTY TAX REVENUE

Source: MCCD Ledger

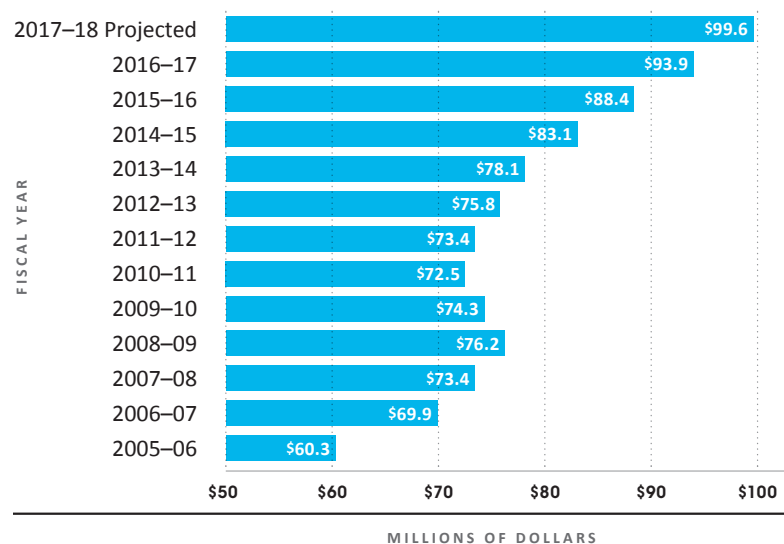
## ASSESSED PROPERTY VALUE



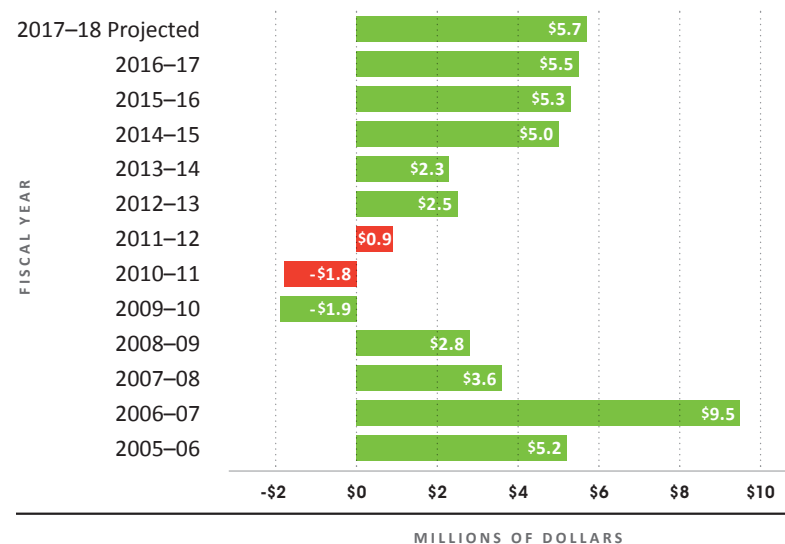
## ASSESSED VALUE ANNUAL CHANGE



## MCCD PROPERTY TAX REVENUE



## MCCD PROPERTY TAX REVENUE ANNUAL CHANGE



## EMPLOYEE POSITION SCHEDULE

FUNCTION	DIVISION	FY2014-15	FY2015-16	FY2016-17	FY2017-18 BUDGET
Faculty	Office of Instruction	181.00	180.0	169.0	179.0
Instructional Services	Office of Instruction	159.78	154.0	171.9	168.6
Student Support	Student Services	72.65	116.5	134.8	139.2
Institutional Support	President's Office	15.90	17.6	19.0	20.0
Administrative Services	Business & Administrative	35.50	38.3	38.5	42.5
Plant Operations	Business & Administrative	36.45	38.3	36.8	38.8
<b>TOTAL FULL TIME EQUIVALENT</b>		<b>501.28</b>	<b>544.55</b>	<b>569.95</b>	<b>588.05</b>

### New Positions

The following positions are included in the FY2017-18 budget:

#### ADMINISTRATOR

- Associate Dean, School of Career Education

#### FACULTY

- Business Instructor
- Chemistry Instructor
- Counselor, Veterans
- ESL Noncredit Program
- English Instructor, Transfer
- English Instructor, Developmental English Composition
- Mathematics Instructor (Basic Skills Emphasis)
- Mental Health Counselor

#### PERMANENT CLASSIFIED

- Benefits Technician
- Career Studies & Services Internship & Technical Specialist
- Custodian
- Financial Analyst
- Instructional Aide
- Instructional Assistant II
- Instructional Associate
- Payroll Specialist
- Secretary II (2)
- Secretary/Clerk I (ASG Recording Secretary)
- Student Services Specialist—Noncredit SSSP
- Writing Coach

#### GRANT FUNDED

- Deputy Sector Navigator
- Director, Center of Excellence
- Instructional Aide, Community Services
- Research Analyst
- Student Services Specialist, LGBTQIA
- Student Services Specialist, MANA

## LOCATION & AREA INFORMATION

### The District

The MiraCosta Community College District is located in North San Diego County along the southern California coast, between Orange County to the north and the metropolitan area of San Diego to the south. The district is approximately 35 miles north of San Diego and 90 miles south of Los Angeles. The district includes the communities of Oceanside, Carlsbad, Leucadia, Encinitas, Olivenhain, Rancho Santa Fe, Cardiff, Solana Beach, Del Mar, Carmel Valley, and parts of Camp Pendleton.

### North San Diego County

North San Diego County is nationally known for its exceptional K–12 schools and the plethora of superb higher education choices. Public school districts served by MiraCosta College include Carlsbad, Cardiff, Del Mar, Encinitas, Oceanside, Rancho Santa Fe, San Dieguito and Solana Beach. Local colleges and universities include Cal State San Marcos, National University, Palomar College, San Diego State University, University of California San Diego, and University of San Diego, among others.

The San Diego Tourism Authority website describes San Diego's North County as a vast, expansive region known for its pristine beaches, natural preserves and miles of open spaces. From Del Mar to Oceanside, the North County coastline is a string of unique picturesque seaside villages that have a small-town feel.

San Diego's north region offers plenty of outdoor activities. From hiking and horseback riding in Los Peñasquitos Canyon Preserve, stand-up paddle boarding and kayaking in Carlsbad Lagoon, to biking along historic Highway 101, or sport fishing, whale watching or surfing the coastline from La Jolla through Oceanside, outdoor enthusiasts are sure to be entertained. San Diego's north coastal town of Encinitas was recently named among the best surf towns in the world by National Geographic.

The North County Coastal region is home to some of San Diego's top attractions, including LEGOLAND California, Sea Life Aquarium and LEGOLAND Water Park, the Flower Fields at Carlsbad, and the Del Mar fairgrounds, host to the

San Diego County Fair from mid-June to early July, followed by the Del Mar Thoroughbred Races until early September. There's also the San Diego Botanic Garden for a look at San Diego native flora and fauna and at the eastern border of North County you'll also find the San Diego Zoo Safari Park, Las Vegas-style Indian casino gaming and a handful of great wineries and local breweries. Art enthusiasts will love the Oceanside Museum of Art and the LUX Art Institute.

North San Diego County's coastal and inland regions are also a paradise for golfers, with more than 40 diverse courses to choose from. Graced by cooling breezes from the Pacific Ocean, the Arnold Palmer-designed Park Hyatt Aviara and Tom Fazio-designed Grand Del Mar golf courses are uniquely sculpted around the natural landscapes and native vegetation.



San Diego's north region puts you just an hour from Disneyland yet still close to downtown San Diego where the museums of Balboa Park, the San Diego Zoo, the Gaslamp Quarter and SeaWorld San Diego are nearby.

North San Diego County is home to eight of the county's fastest growing cities. Businesses and families are drawn to North County's sunny inland valleys and scenic coastal communities. Additional information about the business environment can be found on the San Diego North Economic Development Council website or on the Oceanside, Carlsbad, Encinitas, or San Diego Coastal Chamber of Commerce websites.

## GLOSSARY

**311 Forms:** Financial Status Reports (CCFS-311), is a summary overview of financial status required by the Chancellor's Office each quarter for the 311Q (quarterly) and 311 Annual Report.

**Academic Salaries:** Salaries for district employees who are required to meet minimum academic standards as a condition of employment.

**Accrual Basis:** Method of accounting that calls for recognizing revenue/gains and expenses/losses in the accounting period in which the transactions occur regardless of the timing of the related cash flows.

**Allocation:** Division or distribution of resources according to a predetermined plan.

**Appropriation:** A legal authorization granted by a legislative or governing body to make expenditures and incur obligations for a specified time and purpose.

**Apportionment:** Allocation of state or federal aid, district taxes, or other monies to community college districts or other governmental units.

**Assessed Property Values:** The assessed valuation is the value computed by the county assessor's office on each unit of property, which serves as the basis for calculating property taxes.

**Audit:** An official examination and verification of financial statements and related documents, records and accounts for the purpose of determining the propriety of transactions, whether transactions are recorded properly, and whether statements drawn from accounts reflect an accurate picture of financial operations and financial status. Audit procedures may also include examination and verification of compliance with applicable laws and regulations, economy and efficiency of operations, and effectiveness in achieving program results. The general focus of the annual audit conducted on the district is usually a financial statement examination and compliance audit.

**Balanced Budget:** A budget in which revenues are equal to or greater than expenditures not including the use of reserves to fund one-time expenditures in a fiscal period.

**Basis of Accounting:** A term used to refer to when revenues, expenditures, expenses and transfers, and the related assets and liabilities, are recognized in the

accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

**Bond:** A bond is a written promise to pay a specific sum of money, called the face value or principal amount, at a specified date (or dates) in the future, called the maturity date, and with periodic interest at a rate specified in the bond. A bond is generally issued for a specific purpose or project, such as construction of a new facility.

**Budget:** A financial plan of operation for a given period consisting of an estimate of proposed expenditures and revenues.

**Budget Calendar:** The schedule of key dates that the district follows in the preparation, adoption and administration of the budget.

**Board of Trustees:** The body of elected officials that governs the MiraCosta Community College District.

**Capital Expenditures:** Capital expenditures are incurred when money is spent to purchase a fixed asset, or add to the value of an existing fixed asset, which has a useful life that extends beyond the taxable year. Capital expenditures are used to acquire or upgrade physical assets such as equipment, property or industrial buildings.

**Capital Outlay:** The acquisition of or additions to fixed assets, including land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or equipment.

**Cash:** Includes currency, coins, checks, money orders, and bank drafts on hand or deposit with a designated agent or official acting as custodian of deposited funds.

**Cash Flow:** Incomings and outgoings of cash, representing the operating activities of an organization.

**Classified Salaries:** Salaries for district employees not required to meet minimum academic standards as a condition of employment.

**Deferrals:** State withholding of apportionment funding due to cash flow shortages.

**Employee Benefits:** Amounts paid by an employer on behalf of employees. Examples are group health or life insurance payments, contributions to employee retirement, district share of taxes, and workers' compensation payments. These amounts are not included in the gross salary, but are over and above. While not paid directly to employees, they are a part of the total cost of employees.

**Expenditures:** Payment of cash or cash equivalent for payroll, goods or services, or a charge against available funds in settlement of an obligation.

**Fees:** Amounts collected from or paid to individuals or groups for services or for purchase of goods or services.

**Fifty-Percent Law:** The "50 Percent Law," as defined in Education Code Section 84362 and California Code of Regulations Section 59200 et seq., requires California community college districts to spend each fiscal year 50% of the current expense of education for payment of salaries of classroom instructors. The intent of the statute is to limit class size and contain the relative growth of administrative and non-instructional costs.

**Fiscal:** Of or relating to government expenditures, revenues, and debts.

**Fiscal Year:** A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. For governmental entities in the state of California, this period begins July 1 and ends June 30.

**Full-Time Equivalent Students (FTES):** FTES represent 525 class (contact) hours of student instruction/activity in credit and noncredit courses. FTES is one of the workload measures used in the computation of state aid for California community colleges.

**Fund:** An independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein.

**Fund Accounting:** Control device used to separate financial resources and ensure they are used for their intended purposes.

**Fund Balance:** The difference between fund assets and fund liabilities of governmental and similar trust funds; used to describe the net assets, or available resources, of funds.

**Fund Group:** Compilation of two or more individual funds used to report sources and uses of resources in providing some major service or group of services.

**Generally Accepted Accounting Principles (GAAP):** Guidelines to financial accounting and reporting which set uniform minimum standards for accepted accounting practices.

**Governmental Accounting Standards Board (GASB):** The authoritative accounting and financial reporting standard-setting body for governmental entities.

**Government Finance Officers Association (GFOA):** A professional association of state, provincial and local finance officers in the United States and Canada.

**General Fund:** The fund used to account for the ordinary operations of the district. It is available for any legally authorized purpose not specified for payment by other funds.

**Grant:** A contribution of assets from one organization to another to support a particular function or purpose.

**Operating Expenses:** Expenses related directly to the entity's primary activities.

**Other Outgo:** Intrafund expense transfer to other funds as revenue-incoming transfers.

**Property Taxes:** In general, property taxes are those taxes levied on real property for the purpose of providing services for the public good.

**Reserves:** An amount set aside to provide for estimated future expenditures or losses, for working capital, or for other specified purposes.

**Resource Allocation Model:** The overall process by which funds are best allocated to the campuses and district office operations in order to meet district goals and objectives.

**Resources:** All assets owned including land, buildings, cash, estimated income not realized, and, in certain funds, bonds authorized but unissued.



**Revenue:** Increase in net assets from other than expense or expenditure refunds or other financing sources (e.g., long-term debt proceeds, residual equity, operating transfers, and capital contributions).

**Restricted Fund:** Cash or other assets that are limited as to use or disposition by their source. Their identity is therefore maintained and their expenditure or use is also recorded separately.

**Student Services:** Student services include those activities that provide assistance to students in the areas of financial aid, admissions and records, health, placement testing, counseling and student activities.

**Student Tuition & Fees:** The student tuition and fees category includes all student tuition and student fees assessed against students for educational and general purposes.

**Tax Revenue Anticipation Notes (TRAN):**

Instruments issued to secure short-term monies borrowed in expectation of collection of taxes.

**Title 5:** California Code of Regulations, Title 5 Education. The working Education Code regulations established by the California Legislature. The California Community Colleges Board of Governors is responsible for approving Title 5 regulations, and the California Community Colleges Chancellor's Office (CCCCO) is responsible for implementation and compliance.

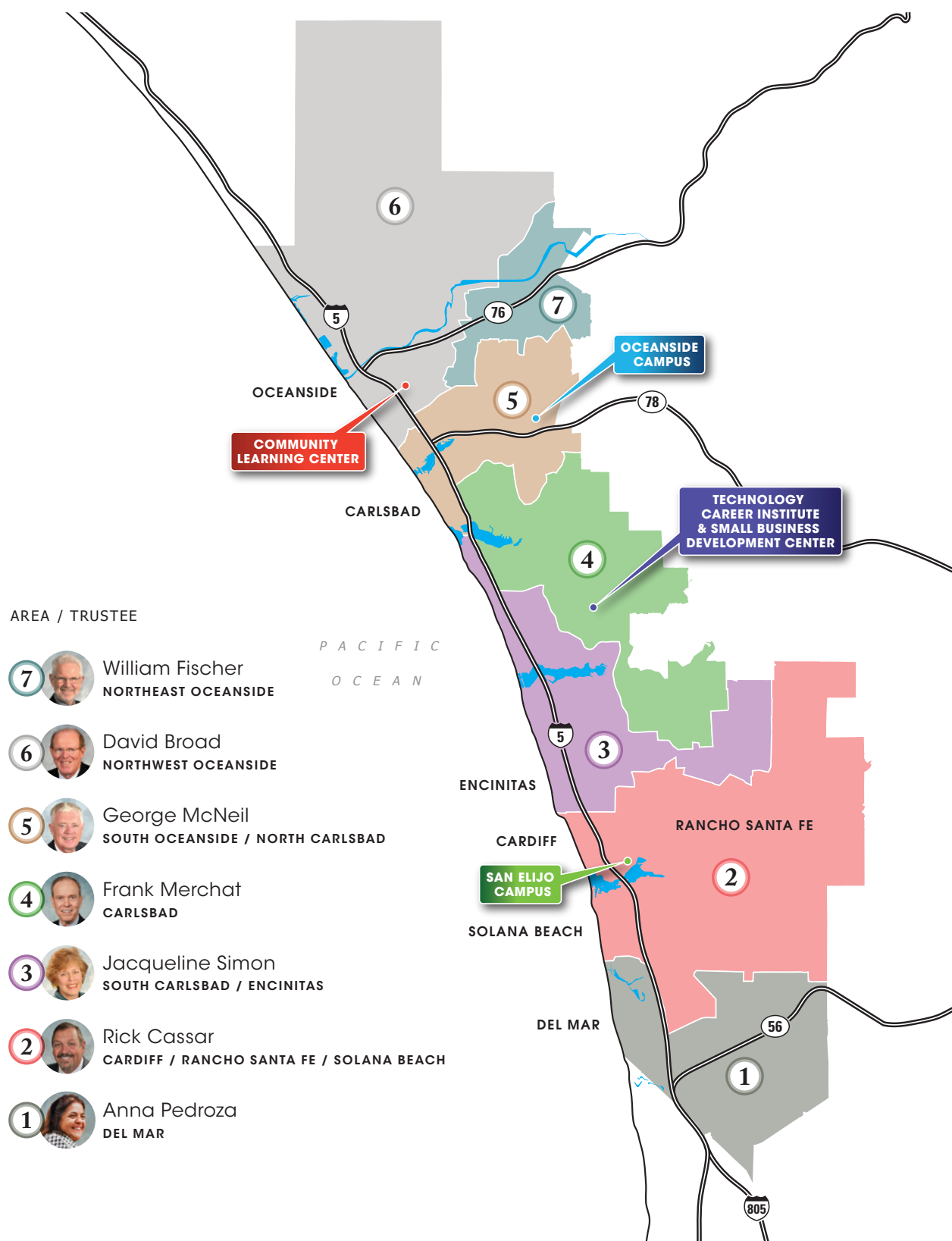
**Trust Fund:** A fund consisting of resources received and held by an entity as trustee to be expended or invested in accordance with the conditions of the trust.

## ACRONYMS

<b>ACCJC</b>	Accrediting Commission for Community & Junior Colleges	<b>GFOA</b>	Government Finance Officers Association
<b>ADC</b>	Actuarial Determined Contribution	<b>HVAC</b>	Heating, Ventilating & Air Conditioning
<b>BAM</b>	Budget & Accounting Manual	<b>LRB</b>	Lease Revenue Bond (funds borrowed for capital improvement projects)
<b>CalPERS</b>	California Public Employees' Retirement System	<b>MCCD</b>	MiraCosta Community College District
<b>CalSTRS</b>	California State Teachers' Retirement System	<b>NOL</b>	Net OPEB Liability
<b>CCCCO</b>	California Community Colleges Chancellor's Office	<b>OPEB</b>	Other Post-Employment Benefits
<b>CMP</b>	Comprehensive Master Plan (MCCD's 10-year plan)	<b>RDA</b>	Redevelopment Agency
<b>COLA</b>	Cost-of-Living Adjustment	<b>SEOG</b>	Supplemental Education Opportunity Grant (Federal)
<b>DSPS</b>	Disabled Student Programs & Services	<b>STEM</b>	Science, Technology, Engineering, and Math
<b>EOPS</b>	Extended Opportunities Programs & Services	<b>TANF</b>	Temporary Assistance for Needy Families (federal government program)
<b>ERP</b>	Enterprise Resource Planning	<b>TCI</b>	Technology Career Institute (MiraCosta's career institute)
<b>FF&amp;E</b>	Furniture, Fixtures & Equipment	<b>TOL</b>	Total OPEB Liability
<b>FTES</b>	Full-Time Equivalent Students	<b>WASC</b>	Western Association of Schools & Colleges (accrediting commission for schools)
<b>GEAR UP</b>	Gaining Early Awareness & Readiness for Undergraduate Programs	<b>WIA</b>	Workforce Investment Act (federal government program)



## MAP OF MIRACOSTA COMMUNITY COLLEGE DISTRICT



## MIRACOSTA COLLEGE LOCATIONS



## Oceanside Campus

1 Barnard Drive, Oceanside, CA 92056 ▶ 760.757.2121 ▶ miracosta.edu



## MiraCosta College Locations



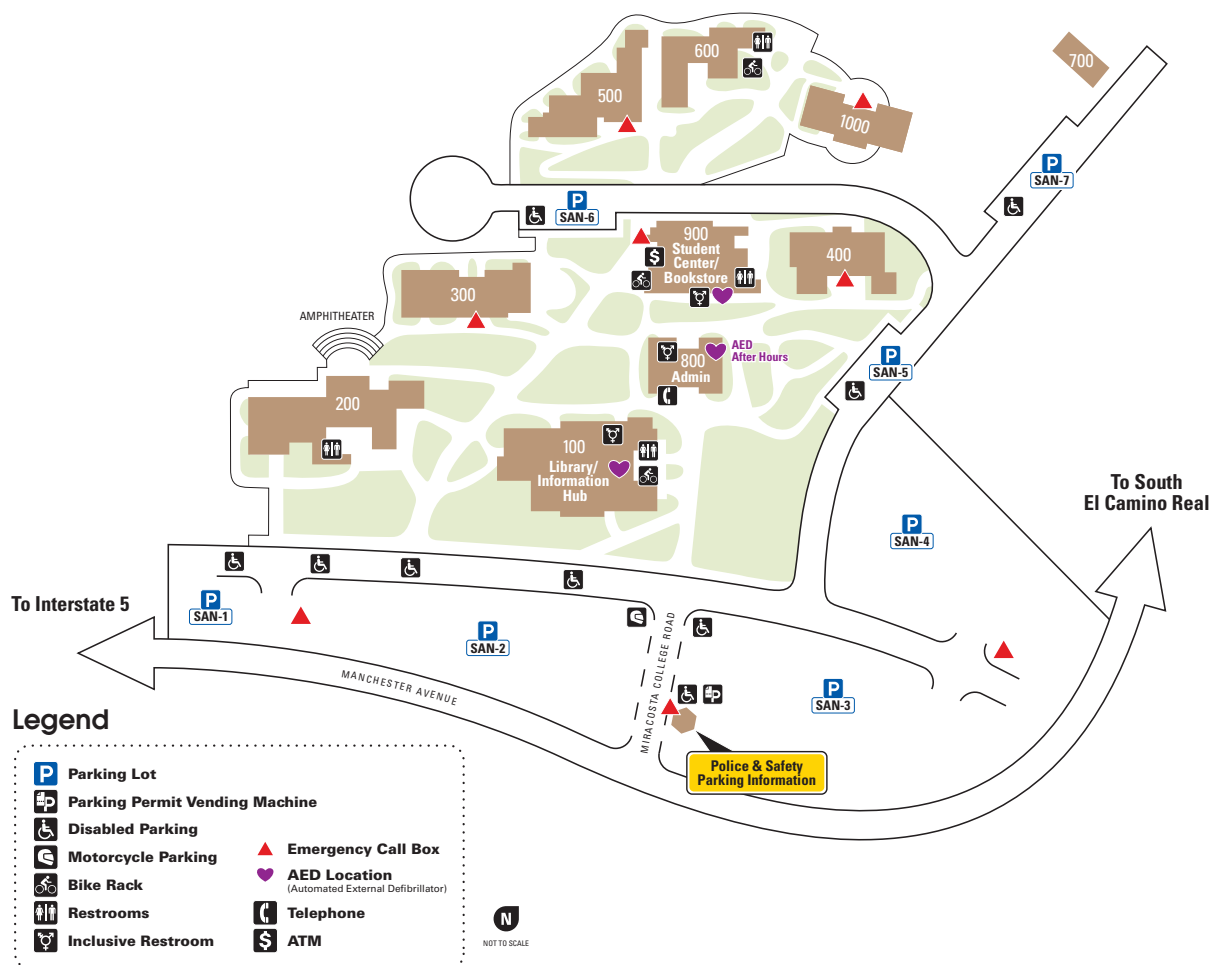
## Directory

	Bldg. #		Bldg. #		Bldg. #
Admissions & Records	3300	Disabled Students Services	3000	Parking Permits	1100
Art	2100, 2200, 2300	Drivers Education	T510	President, Office of the	1000
Art Gallery	3400	English Language Institute	T510, T520	Printing Services	3400
Associate Faculty Office	4606	Enrollment Information	3300	Proctoring Center	3300
Associated Students	3400	EOPS	3000	Purchasing	T600
Athletics	5200	Facilities Department	4200	School Relations/Diversity Outreach	3400
Automotive Technology	4000	Financial Aid/Scholarships	3000	Service Learning	3300
Biotechnology	4050	Gymnasium	5000	Shipping/Receiving	6100
Bookstore	3400	Health Services	3300	Student Accounts/Cashier	3200
Business Services	1000	Horticulture	7000	Student Center	3400
Cafeteria	3400	Human Resources	1000	Student Life & Leadership	3400
CalWORKs	3000	Institutional Advancement	1000	Testing Office	3300
Career Center	4700	Institutional Research	1000	Theatre	2000
Child Development Center	8000	Instructional Services	1000	Little Theatre	3601
College Police	1100	International Students	3400	Transfer Center	3700
Computer/Business Department	4800	Library & Information Hub	1200	Tutoring	1200
Concert Hall	2400	Lost & Found	1100	Veterans Education Office	3300
Counseling	3700	Math Learning Center	1200	Veterans Information Center	T100
Dance Studio	5100	Music	2200, 2300	Wellness Center	4100
Development & Foundation	1000	Nursing/Allied Health	T420, 4400	Writing Center	1200



## San Elijo Campus

3333 Manchester Avenue, Cardiff, CA 92007 ▶ 760.944.4449 ▶ miracosta.edu



### MiraCosta College Locations



### Directory

**Building 100**  
Computer Labs  
Library  
Math Learning Center  
Testing  
Tutoring  
Writing Center

**Building 200**  
Amphitheater  
Art Studios  
Classrooms  
Multipurpose Room

**Building 300**  
Classrooms  
Faculty Offices  
Meeting Room

**Building 400**  
Classrooms  
Faculty Offices  
Science Labs

**Building 500**  
Classrooms  
Faculty Offices  
Language Lab

**Building 600**  
Classrooms  
Faculty Offices

**Building 700**  
Facilities

**Building 800**  
Administration  
Admissions & Records  
Counseling  
Dean, San Elijo Campus  
Faculty Workroom  
Instructional Services  
Student Accounts/Cashier  
Student Information

**Building 900**  
Associate Dean of  
Student Services  
Bookstore  
Cafeteria  
Health Services  
Meeting Rooms  
Student Life & Leadership

**Building 1000**  
Science Labs



## Community Learning Center

1831 Mission Avenue, Oceanside, CA 92058 ▶ 760.795.8710 ▶ miracosta.edu



### MiraCosta College Locations



### Directory

**Building A**  
Administration  
Bookstore  
Classrooms 101–121  
Community Room  
Conference Room  
Counseling  
Police & Safety, Parking / Information  
Student Lounge  
Student Success & Career Center

**Building B**  
Classrooms 130–135  
Computer Labs  
Science Lab

**Building C**  
Academic Support Center  
Testing Center

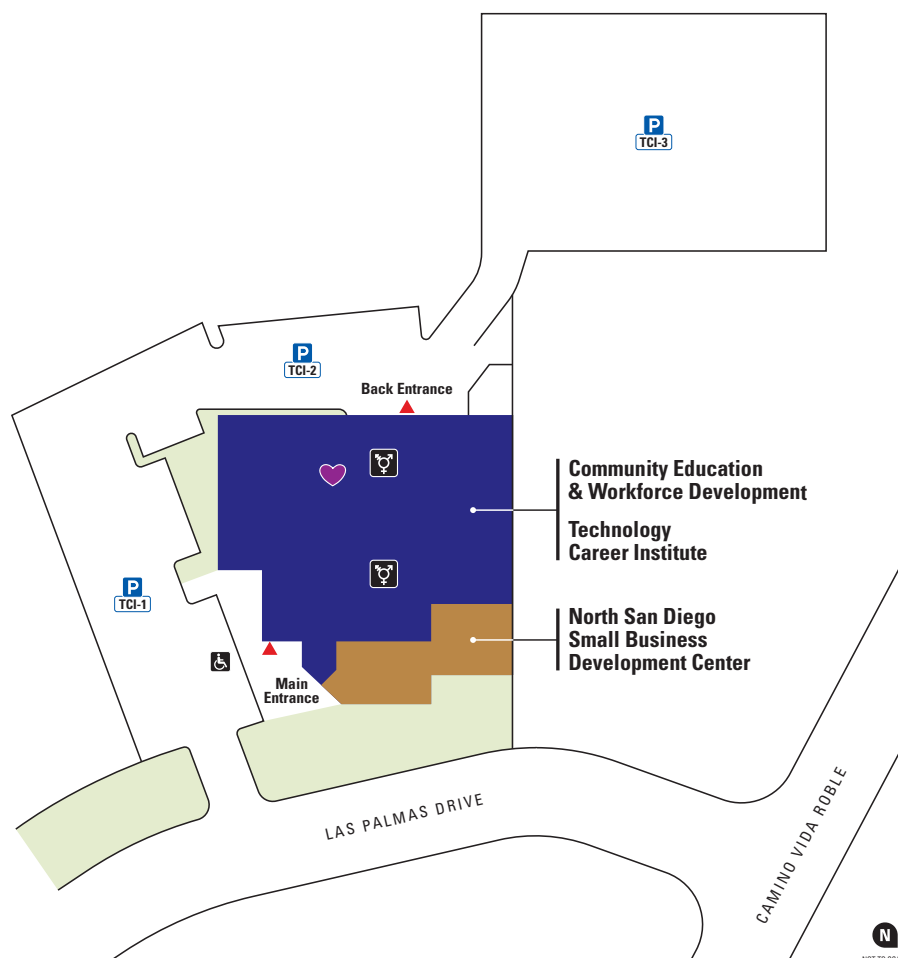
### Legend

<b>P</b> Parking Lot	<b>▲</b> Emergency Call Box
<b>P</b> Parking Permit Vending Machine	<b>♥</b> AED Location (Automated External Defibrillator)
<b>♿</b> Disabled Parking	<b>☎</b> Telephone
<b>🏍️</b> Motorcycle Parking	<b>💰</b> ATM
<b>🚲</b> Bike Rack	
<b>🚻</b> Restrooms	
<b>🚻</b> Inclusive Restroom	



# Technology Career Institute & Small Business Development Center

2075 Las Palmas Drive, Carlsbad, CA 92011



## MiraCosta College Locations



## Directory

### Community Education & Workforce Development

760.795.6820  
miracosta.edu/community

### Technology Career Institute

760.795.6820  
tci.miracosta.edu

### North San Diego Small Business Development Center

760.795.8740  
sandiegosmallbiz.com

## Legend

- Parking Lot
- Disabled Parking
- Inclusive Restroom
- AED Location (Automated External Defibrillator)
- Emergency Call Box











**MIRACOSTA COMMUNITY COLLEGE DISTRICT**

■ [miracosta.edu](http://miracosta.edu)

**Community Learning Center:** 1831 Mission Avenue, Oceanside, CA 92058 ■ P 760.795.8710 ■ F 760.795.8730

**Oceanside Campus:** 1 Barnard Drive, Oceanside, CA 92056 ■ P 760.757.2121 ■ F 760.795.6609

**San Elijo Campus:** 3333 Manchester Avenue, Cardiff, CA 92007 ■ P 760.944.4449 ■ F 760.634.7875

**Technology Career Institute & North San Diego Small Business Development Center:** 2075 Las Palmas Drive, Carlsbad, CA 92011 ■ P 760.795.6820 ■ F 760.795.6826