

2018 - 2019 x FINAL ÷ BUDGET





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MESSAGE FROM THE PRESIDENT

September 13, 2018

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

I am pleased to present the FY2018–19 Annual Budget. Many thanks to the Business and Administrative Services Division, the MiraCosta College Budget and Planning Committee, and the college’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 our students, employees, and community to bring quality education through the four focused areas: programs and services for our students, facilities and infrastructure, financial stability, and staffing needs. The budget development includes short-term, organization-wide factors through the program review process, enrollment management, and the local economy; and long-term regional economic factors such as property-tax revenue projections and rising costs in salaries and fringe benefits.

There are program and service initiatives that continue from year-to-year to ensure our students have equitable access and support services to achieve their educational goals. Funding for student equity and achievement and financial aid programs from the state’s categorical funds enhances our ability to create learning environments to assist, guide, and counsel students on their educational goals and career paths. As one of only 15 new bachelor degree programs offered by a California community college, the first biomanufacturing baccalaureate cohort started upper-division coursework in fall 2017 and will complete their bachelor’s degree in spring 2019.

In November 2016 with the support of the community and the entire college, the voters passed a \$455 million general obligation bond 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 from the growth in enrollment from the past decades. The facilities project plan will span over eight years with construction to the three campuses owned by the district: Community Learning Center (CLC), San Elijo Campus (SAN), and the main Oceanside Campus (OC). The district sold \$100 million of the first series of bonds to fund phase one of the facilities project with the focus on new buildings. Last fiscal year, the board approved the hiring of Kitchell to manage the first phase of the facilities plans. Projects have been prioritized and environmental studies have been completed. The next steps are design and planning of new buildings and renovations and modernizations of existing buildings. The first phase is targeted to be completed in three years.

The district’s financial system maintenance/support will end in December 2018; thus, through program review, a new financial system that includes human resources, payroll, financial accounting, and purchasing will start implementation in fall 2018 with a target go-live date of January 1, 2020. To that end, the district started the process to be fiscally independent from the San Diego County of Education with an independent county audit completed in August 2018 and the application to be reviewed by the California Community Colleges Board of Governors by December 2018.

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

five-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 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, and continue to rise for CalPERS which will put tremendous pressure on rising costs of salaries and benefits. As a community supported district, local property taxes make up 83 percent of the unrestricted general fund. The Legislative Analyst's Office (LAO) November 2017 California Fiscal Outlook projects a steady increase of 6 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 six percent in FY2018-19, with a steady decline to 3.5 percent over the next five years, which is somewhat more conservative than the LAO report.

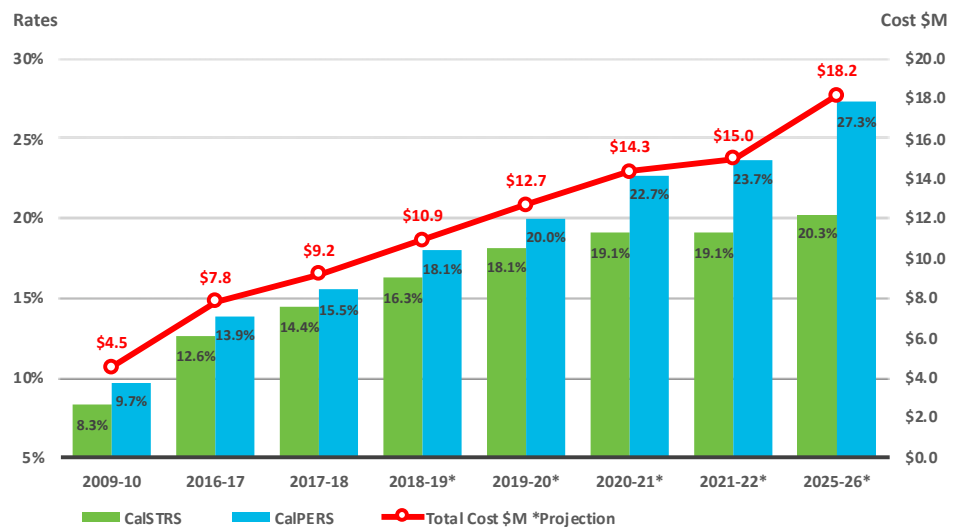
The district aims to recruit and retain excellent talent and the philosophy of compensation is meant to ensure this. This fiscal year's budget includes six new, full-time faculty and replacement for vacant positions for both faculty and staff. The district's job classification and salary compensation benchmark study was completed last year, and implementation is phased over the next three years. Salaries are projected to increase from the salary schedules, which includes a range of 0.50 percent to 2.25 percent COLA (cost-of-living adjustment).

The district is well poised to address the needs of the students, employees, and the community. The five-year 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

CalSTRS & CalPERS RATES



*Source: Legislative Analyst's Office (LAO) California's Fiscal Outlook, Nov 2017. <https://lao.ca.gov/reports/2017/3718/fiscal-outlook-111517.pdf>, page 16

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



George McNeil



Jacqueline Simon



Rick Cassar
Vice President



Frank Merchat

Student Trustee
(vacant)



William C. Fischer



Anna Pedroza

For a map showing trustee area boundaries and communities served, see page 82.

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.

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

- Maintain student access at the same enrollment level as FY2017–18
- Enhance support for student success and equity initiatives

FACILITIES & INFRASTRUCTURE

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

FINANCIAL

- Maintain a minimum 15% total fund balance for the FY2018–19 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% (\$6 million) increase in local property taxes
- No change of \$1.1 million of Proposition 30 Education Protection Act (EPA)

EXPENSE ASSUMPTIONS

- Implement the job classification and salary compensation benchmark study, first of three year implementation
- 0.5%–2.25% COLA per 3-year salary contracts
- CalSTRS rates: From 14.43% to 16.28%, an increase of 1.85%
- CalPERS rates: from 15.531% to 18.062%, an increase of 2.531%
- Increase full-time faculty by six new faculty to increase full-time/part-time faculty ratio in support of student success
- Minimum wage increase from \$11.00 to \$12.00 effective January 1, 2019
- Inflation factored in supplies, services, and equipment, minor impacts

EXPENSE ASSUMPTIONS & OTHER OUTGOING TRANSFERS

- Capital Outlay for Technology:
 - \$1.6 million: maintain for ongoing needs
 - \$1.0 million: for new ERP system. Total estimated cost at \$4.5 million over several 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
 - \$2 million: \$0.3 million increase from prior year towards facilities contingencies, not covered by the general obligation bond
- Debt Services:
 - 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 thousand 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
- Provide competitive salaries and benefits for faculty, staff, and administrators
- Ensure that increases to CalSTRS and CalPERS are budgeted for future years
- Ensure that the Other Postemployment Benefits (OPEB) liability for retiree's health benefits is fully funded

Enrollment Assumptions

The MiraCosta Community College District's (MCCD) Full Time Equivalent Student (FTES) enrollment history for the past few 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. Overall enrollment for Community Colleges has declined for the state due to high employment and changes in demographics. MCCD enrollment strategy is to maintain the same level as prior year.

Balanced Budget

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

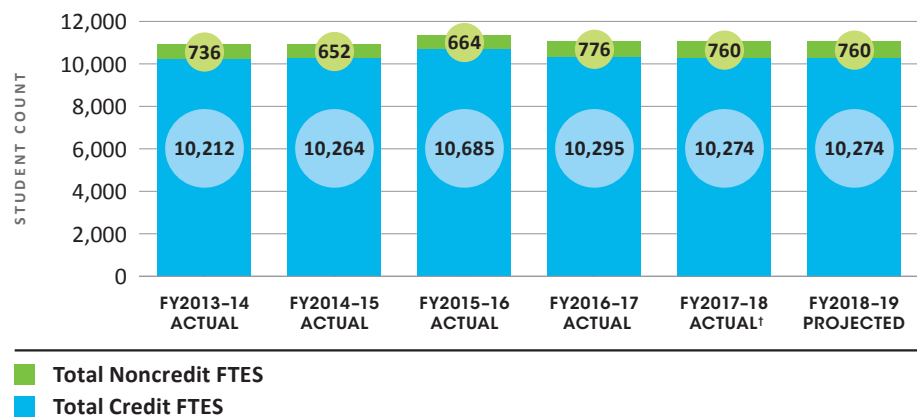
General Fund—Unrestricted Fund Balance

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 FY2017–18, the unrestricted general fund balance was \$28.2 million, or 23.4% of the total unrestricted general fund expenditures. The unrestricted general fund balance is projected to be at \$27.5 million or 21.5% at the end of FY2018–19.

MIRACOSTA COMMUNITY COLLEGE DISTRICT FULL TIME EQUIVALENT STUDENTS (FTES)

	FY2013-14 ACTUAL	FY2014-15 ACTUAL	FY2015-16 ACTUAL	FY2016-17 ACTUAL	FY2017-18 ACTUAL†	FY2018-19 PROJECTED
Total Credit FTES	10,212	10,264	10,685	10,295	10,274	10,274
Total Noncredit FTES	736	652	664	776	760	760
Total FTES	10,948	10,915	11,348	11,071	11,034	11,034
Total FTES Annual Change from Prior Year	47	(33)	433	(277)	(37)	—
Total Credit FTES % Change Year-to-Year	0.5%	0.5%	4.1%	-3.6%	-.02%	0.0%
Total Noncredit FTES % Change Year-to-Year	-0.7%	-11.4%	1.8%	16.9%	-2.0%	0.0%
Total FTES % Change Year-to-Year	0.4%	-0.3%	4.0%	-2.4%	-.03%	0.0%



†Source: FY2017-18 Actual: MCCC Admissions & Records 2017-18, P3 320 Report, July 16, 2018

INSTITUTIONAL GOALS & OBJECTIVES

GOAL I

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.

Institutional Objective I.1. Foster an inclusive community of learning and practice.

Institutional Objective I.2. Identify and implement best practices for promoting and increasing access to college programs and services.

Institutional Objective I.3. Integrate sustainability into the college environment, culture, and experience, and extend outreach to the communities we serve.

GOAL II

MiraCosta Community College District will become the institution where each student has a high probability of achieving academic success.

Institutional Objective II.1. Ensure educational planning tools, processes, and resources are contemporary and optimize student success.

Institutional Objective II.2. Foster an intellectual environment where faculty have regular access to and opportunities to engage in practices of teaching excellence.

Institutional Objective II.3. Utilize researched best practices and innovative strategies to develop and/or sustain communities of learning designed to produce equity in student outcomes.

GOAL III

MiraCosta Community College District will institutionalize effective planning processes through the systematic use of data to make decisions.

Institutional Objective III.1. Advance our culture of evidence by maximizing the access to and use of data.

Institutional Objective III.2. Employ strategic collaboration throughout the institution to move from evidence to action.

GOAL IV

MiraCosta Community College District will demonstrate high standards of stewardship and fiscal prudence.

Institutional Objective IV.1. Maintain budget practices that result in sustainable, balanced budgets and sufficient reserves.

Institutional Objective IV.2. Maintain a system of internal controls that results in unqualified audits.

Institutional Objective IV.3. Invest in and preserve assets (land and physical plant, technology, and equipment) that serve district needs.

GOAL V

MiraCosta Community College District will be a conscientious community partner.

Institutional Objective V.1. Collaborate and partner with employers and the business community to address global workforce needs and trends.

Institutional Objective V.2. Collaborate with community partners to create pathways for students that provide opportunities for learning and development outside of the classroom.

Institutional Objective V.3. Increase the two-year high school capture rate in comparison to the fall 2010 rate.

STATE BUDGET UPDATE

Higher Education

The Budget represents a significant investment in the state's public higher education segments—the University of California (UC), the California State University (CSU), and the California Community Colleges (CCC)—and the students of California. The Budget provides significant increases in base funding to all three segments that will increase the quality of education and expand access. Moreover, the state has maintained financial aid programs that ensure that students of all backgrounds can succeed. This year also marks the beginning of a new, ambitious online education effort and the continuation of efforts to increase efficiency in the state's system of higher education.

The Budget includes total funding of \$34.3 billion (\$19.2 billion General Fund and local property tax and \$15.1 billion other funds) for all higher education entities in 2018–19.

California Community Colleges

Since 2011, the state has made significant investments in the CCCs with overall growth of \$2.6 billion Proposition 98 General Fund. The state has also made targeted investments to improve student success. This has included \$285 million for the Student Success and Support Program, which has provided education planning services for matriculated students, and \$155 million to mitigate disproportionate impacts on access and achievement in underrepresented groups. The Budget integrates these programs and the Student Success for Basic Skills Program to give districts enhanced flexibility to support students, eliminate equity gaps, and support implementation of guided pathways programs. Supported by \$150 million one-time funding in the 2017 Budget, colleges are currently developing and implementing guided pathways programs focused on creating clear pathways for students to complete their degrees.

The Budget builds on the reforms and investments of the past several years to further accelerate improvements in student success. Today less than half of community college students complete their programs or transfer within six years. Further, only 42 percent of Latino students and 37 percent of African American students complete a certificate, a degree or transfer within six years. A decades-old community college apportionment formula—which has based funding on the number of students enrolled a particular point in time—is not the most effective way for community colleges to reach their student success goals and close the achievement gap. Instead, the Budget adopts a new student-centered funding formula that provides funding to districts based upon additional factors, including the number of low-income students enrolled and the number of students who meet specified student success metrics, including completion of a degree or certificate. The formula will be implemented over the next three years. Core features of the funding formula include the following:

- **Formula Structure and Transition**—In 2018–19, 70 percent of funding will be distributed based on enrollment, 20 percent based on enrollment of low-income students, and 10 percent based on student success metrics. In 2019–20, 65 percent of funding will be distributed based on enrollment,



STATE BUDGET UPDATE

20 percent based on enrollment of low-income students, and 15 percent based on student success metrics. In 2020–21, 60 percent of funding will be distributed based on enrollment, 20 percent based on enrollment of low-income students, and 20 percent based on student success metrics.

- **Hold Harmless Provision**—In 2018–19, 2019–20, and 2020–21 no district will receive less funding than they received in 2017–18, and each will receive an increase to reflect a cost-of-living adjustment. In 2021–22 and future years, districts will receive no less in apportionment funding than is currently provided. Additionally, the funding formula includes stability provisions that provide districts with additional revenue protection by allowing them to receive the greater of their past-year or current-year total revenue.
- **Advisory Committee**—Corresponding with the implementation of the Student-Focused Funding Formula, an advisory committee will be established to monitor the implementation of the funding formula and report back to the Legislature and Administration on potential improvements.

Expanding Opportunities for Students' to Improve Their Economic Mobility

Currently, there are 2.5 million Californians between the ages of 25 and 34 who are in the workforce but lack a postsecondary degree or credential necessary to increase their earning potential. To serve these workers—who lack the time and ability to enroll in traditional classes—the Budget creates the California Online College. This college provides an opportunity for prospective students to improve their economic success. Specifically, the California Online College will:

- Develop flexible course scheduling not tied to the academic calendar and specialized support services.
- Recognize students' skills and learning acquired from work experience or prior learning through the delivery of competency-based education.
- Develop at least three program pathways by July 1, 2019, and enroll students by the last quarter of 2019. The Chancellor's Office has announced that the first two pathways will be an information technology credential and a medical coding credential.
- Report to the Legislature on student outcomes, including employment and earning gains after completion of programs, and share promising practices in online teaching and learning with all community colleges.

Supporting Workforce & Adult Education Programs

The state has also made significant investments to advance workforce training and adult education. The Strong Workforce Program, created in 2016–17, provides \$248 million to expand the availability of career technical education and workforce development courses aligned with regional labor market demand. The Budget builds upon the proven successes of the Strong Workforce Program by providing \$164 million for grants to K-12 local educational agencies to develop and expand career technical education programs, aligned with vocational programs offered by higher education institutions and with local workforce needs. The Adult Education Program, formerly named the Adult Education Block Grant Program, established in 2015–16, provides \$527 million to support a coordinated approach between K-12 schools, community colleges, and community-based partners to provide educational opportunities to adult learners, including programs that lead to high school diplomas, English as a Second Language courses, and additional career opportunities.



STATE BUDGET UPDATE

Notable Budget Adjustments

- **Student-Focused Funding Formula**—An increase of \$522.8 million Proposition 98 General Fund to implement a new student-focused funding formula, which includes the following:
 - An increase of \$151.3 million to support a base augmentation for apportionments.
 - An increase of \$173.1 million for a 2.71-percent cost-of-living adjustment for total apportionment growth.
 - An increase of \$58.7 million, of which \$35 million is one-time, to support hold harmless provisions and ensure all districts grow by at least the 2018–19 cost-of-living adjustment.
 - An increase of \$138.7 million to reflect the amounts earned back by community colleges declining in enrollment during the previous three years.
 - An increase of \$59.7 million for enrollment growth of 1 percent.
 - A decrease of \$58.7 million to reflect unused growth provided in 2016–17.
- **California Online Community College**—An increase of \$100 million one-time and \$20 million ongoing Proposition 98 General Fund to establish an online community college.
- **Student Success Completion Grant**—An increase of \$40.7 million Proposition 98 General Fund that consolidates two existing financial aid programs and establishes the Student Success Completion Grant to provide grants of \$649 per semester to qualifying students who enroll in 12 to 14 units and \$2,000 per semester to qualifying students who enroll in 15 or more units per semester.
- **Full-Time Faculty Hiring**—An increase of \$50 million Proposition 98 General Fund to hire new full-time faculty for community college districts to move toward meeting the 75-percent full-time faculty target.
- **Part-Time Faculty Office Hours**—An increase of \$50 million one-time Proposition 98 General Fund to compensate part-time faculty for providing and holding office hours.
- **K-12 Strong Workforce Program**—An increase of \$164 million Proposition 98 General Fund in grants to K-12 local educational agencies to expand and align their career technical education programs with programs offered by higher education institutions, and with regional labor market demand, as referenced in the K-12 Education Chapter.
- **California College Promise**—An increase of \$46 million Proposition 98 General Fund to support the implementation of the California College Promise, pursuant to Chapter 735, Statutes of 2017 (AB 19).
- **Apprenticeship Programs**—An increase of \$36.5 million one-time and \$22.7 million ongoing Proposition 98 General Fund to support apprenticeship programs.
- **Online Education Initiative Competitive Grants**—An increase of \$35 million one-time Proposition 98 General Fund for community college districts to develop online programs and courses that lead to short-term, industry-valued credentials, or enable a student enrolled in a pathway developed by the California Online Community College to seek continued education through pathways offered by an existing community college.
- **Adult Education Program**—An increase of \$26.6 million Proposition 98 General Fund, which includes a cost-of-living adjustment and \$5 million for investments in a data collection and accountability system to ensure comprehensive and shared data reporting by regional consortia members. The formerly named Adult Education Block Grant program was renamed the Adult Education Program.



STATE BUDGET UPDATE

- Financial Aid Technology Improvements—An increase of \$13.5 million one-time and \$5 million ongoing Proposition 98 General Fund to upgrade colleges' financial aid management systems for more efficient processing.
- Legal Services for Undocumented and Immigrant Students, Faculty and Staff—\$10 million Proposition 98 General Fund to provide legal services to undocumented and immigrant students, faculty and staff on community college campuses.
- Reentry of Incarcerated Individuals Program Grants—An increase of \$5 million one-time Proposition 98 General Fund to provide support for currently and formerly incarcerated students, focused on reentry into their communities.

California Student Aid Commission

The California Student Aid Commission, which administers the state's financial aid programs, the largest of which is the Cal Grant, will spend \$2.4 billion on financial aid programs in the coming year, supporting over 440,000 students in accessing higher education. This represents an increase of \$700 million since 2012 and an increase of almost 150,000 students who receive state-supported financial aid.

Significant Adjustments:

- Cal Grant Program Costs—An increase of \$61.3 million in 2017–18 and \$127.5 million in 2018–19 to reflect an increase in the number of new and renewal awardees in 2017–18 and 2018–19.
- Temporary Assistance for Needy Families (TANF) Reimbursements—A increase of \$22.6 million in federal TANF reimbursements in 2018–19 over the 2017 Budget amount.
- Tuition Award for Students at Private Nonprofit Institutions—An increase of \$8.1 million General Fund to maintain the maximum Cal Grant tuition award for new students attending private nonprofit institutions at \$9,084, with a new requirement that, beginning in 2019–20, the sector admits each year a specified number of students who have earned transfer degrees from the community colleges and are guaranteed junior standing.
- Cal Grant Eligibility for Youth in Foster Care—An increase of \$5.3 million General Fund to reflect increased eligibility for qualified youth in foster care up to age 26 and renewal eligibility of up to 8 years.
- Grant Delivery System—An increase of \$5.5 million General Fund to fund the first year of project costs for the Grant Delivery System Modernization project.

Source: <http://www.ebudget.ca.gov/2018-19/pdf/Enacted/BudgetSummary/HigherEducation.pdf>.



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 2017–18 academic year, the college offered general education credit courses that applied towards 67 degrees, 50 Certificates of Proficiency, 61 Certificates of Achievement, and one baccalaureate degree. 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.

Oceanside Campus



San Elijo Campus

Community Learning Center



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 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.



Technology Career Institute

Developments at the College

Over the years, the college's per semester enrollment has ballooned to just over 15 thousand 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 2,800 military active duty, veterans and their dependents. In response to this, the college has made it a priority to meet the needs of these students.

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 thousand 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 (IA)**—responsible for leading a comprehensive advancement program for the college directing the areas of public and governmental relations, marketing and communications; development and alumni relations; grants; and special events. IA works in tandem with the College Foundation to formulate policies and programs to enhance scholarships and educational resources in support of the district.
- **Office of Research, Planning & Institutional Effectiveness**—responsible for providing evidence, resources, and support to facilitate districtwide decision making

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, faculty, and staff, the college's instructional programs are proposed, developed, and implemented for the primary purpose of providing opportunities for students to achieve their desired educational goals. Such goals include associate degrees, a baccalaureate degree, 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, and fee based training.

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 five areas of instructional responsibility as follows:

SCHOOLS

- Arts and International Languages
- Behavioral Sciences, History and Adult Education
- Career Education
- Letters and Communication Studies
- Mathematics and Sciences plus Biomanufacturing Bachelor's Degree Program

INSTRUCTIONAL AREAS

- San Elijo Campus Site Administration
- Community Learning Center Site Administration
- Library and Academic Information Services
- Curriculum and Articulation Support
- Technology Career Institute

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
- **Service Learning**—promotes course and co-curricular service opportunities at local non-profits and public schools through the Student Advocate Program. The center also houses the campus food pantry and coordinates the monthly farmers market

- **Student Equity**—increases equitable college access and student success with specialized support and guidance and provides leadership for specialized academic programs
- **Student Life & Leadership**—promotes student engagement in clubs and co-curricular activities; supports and guides the Associated Student Government
- **Testing**—provides assessment and proctoring services to current and incoming MiraCosta students
- **Transfer Center**—provides information and guidance about transfer opportunities, as well as support for the transfer process
- **Veterans Services**—provides all military affiliated students with education counseling, on-and-off campus resources, and a place to build camaraderie, regardless of GI Bill benefit usage

Office of Business & Administrative Services

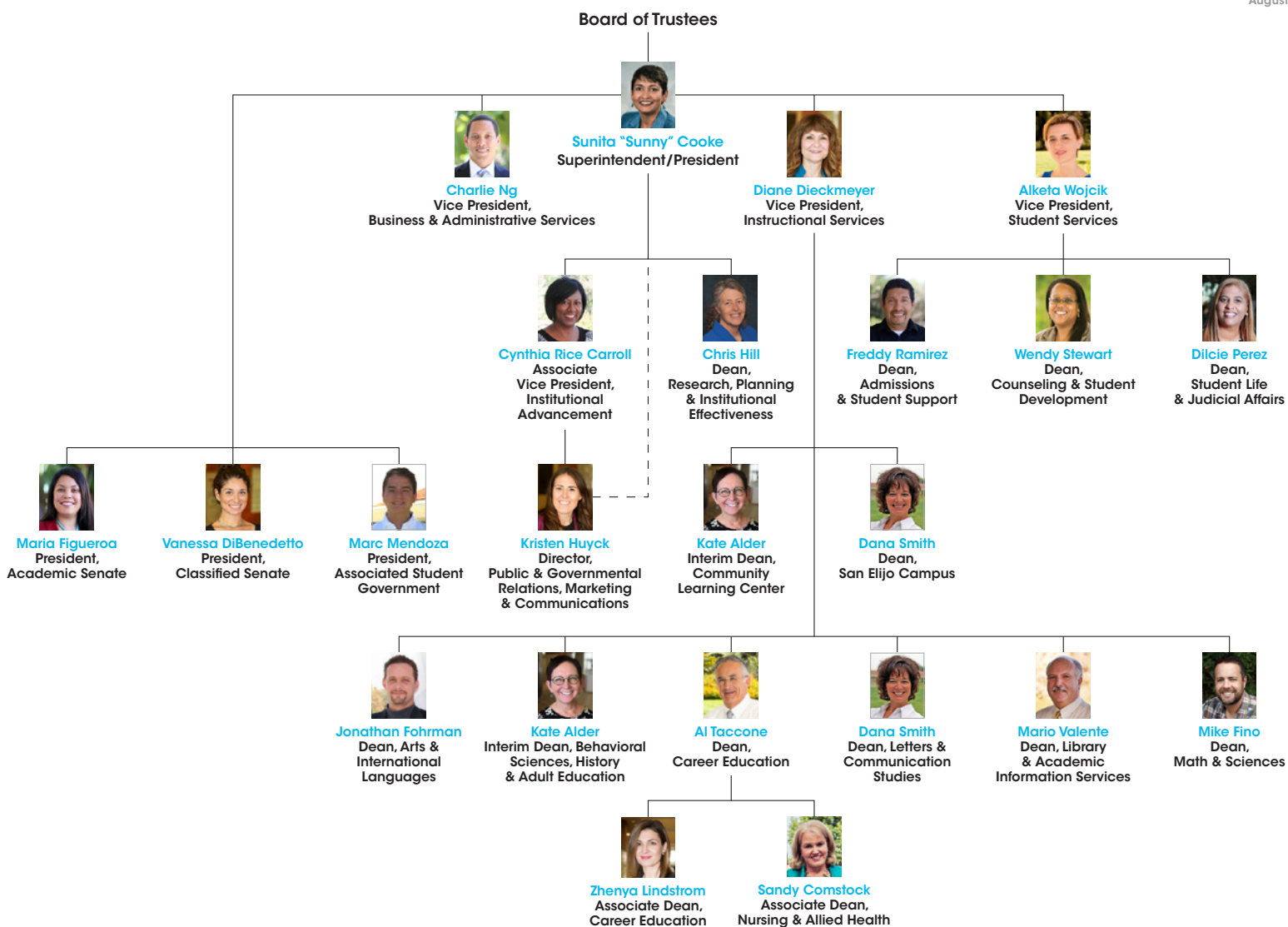
The vice president of business and administrative services is responsible for overseeing the following operational units:

- **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

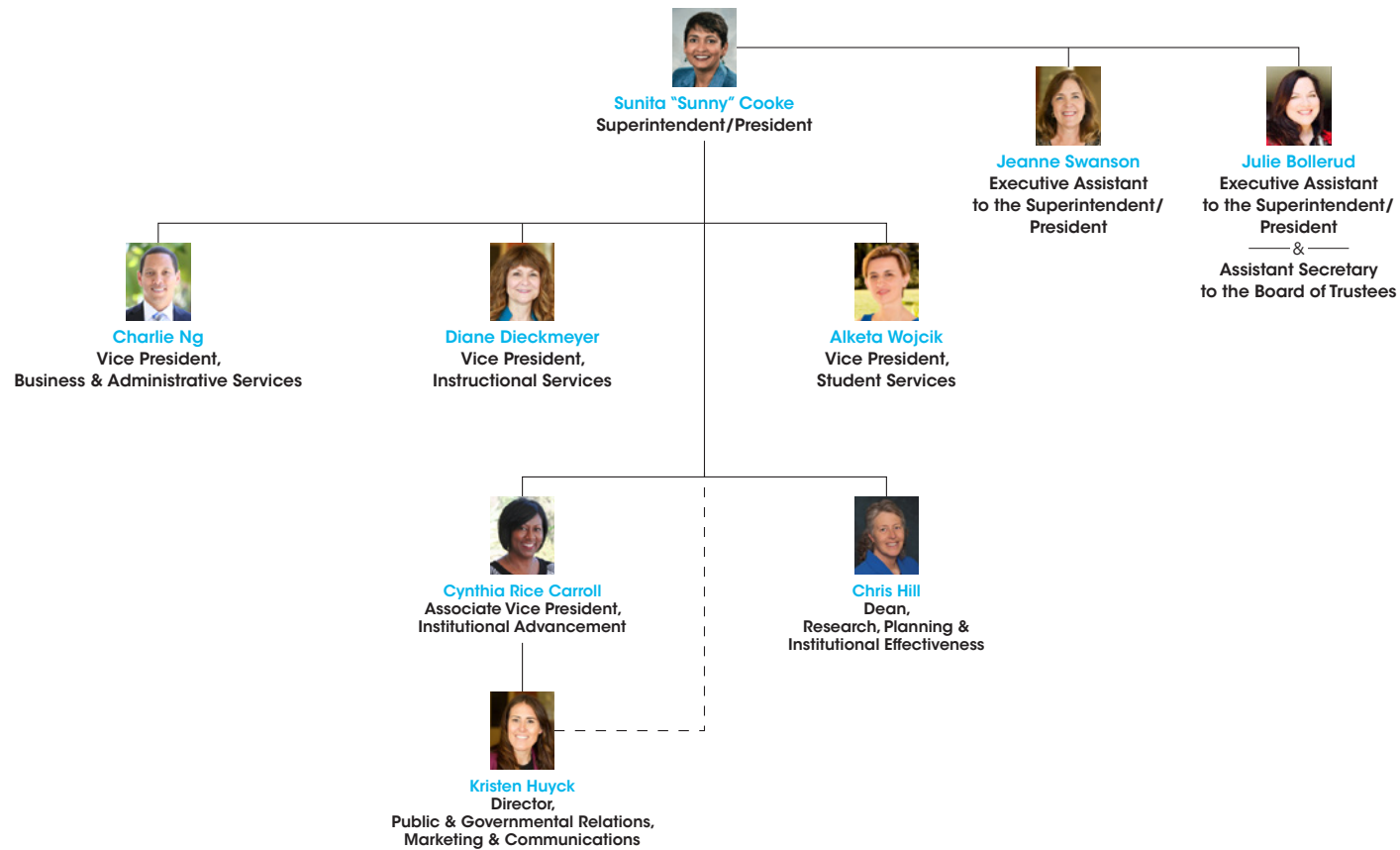
August 31, 2018





Office of the Superintendent/President Functional Chart

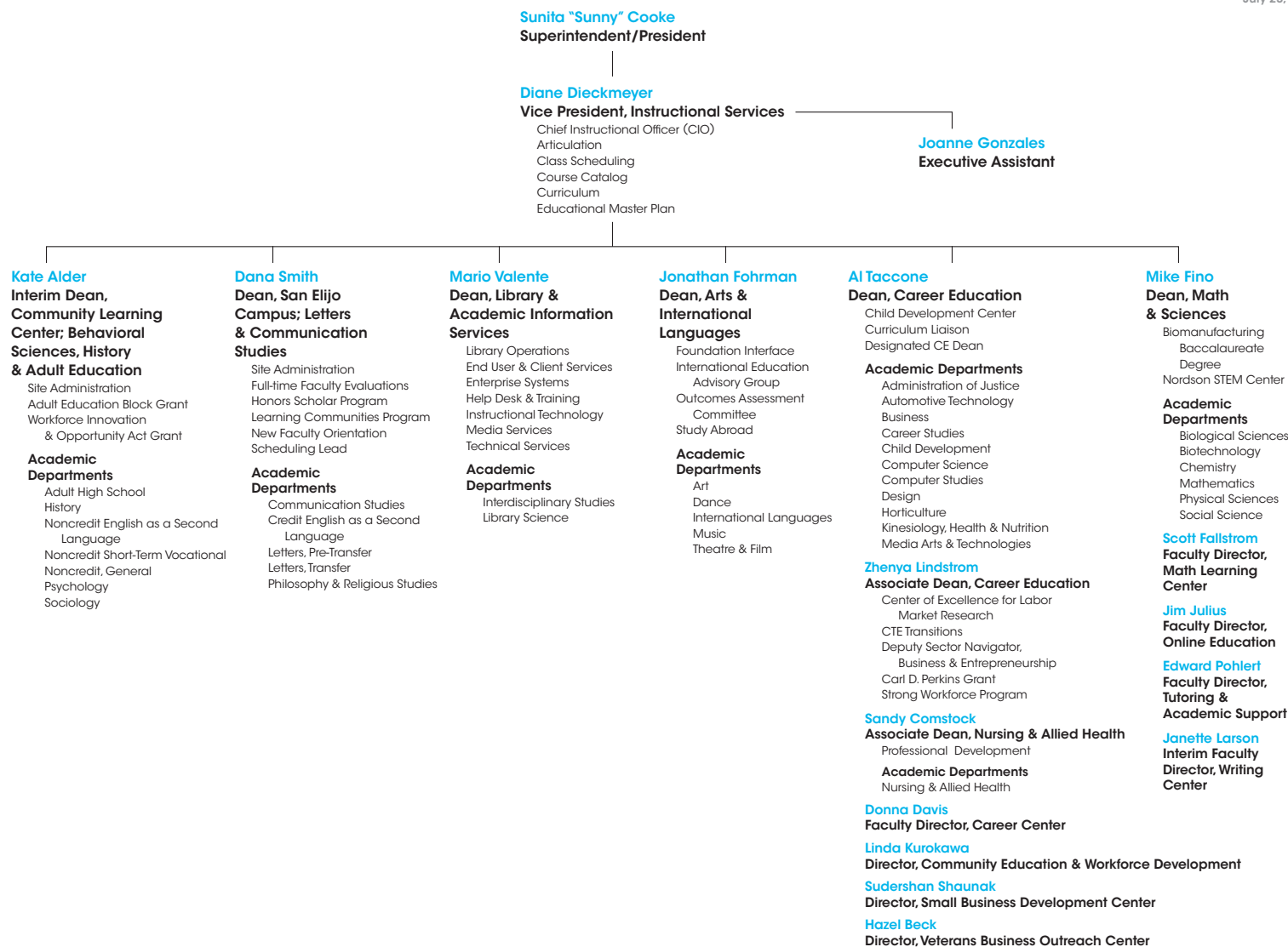
August 31, 2018





Instructional Services Division Functional Chart

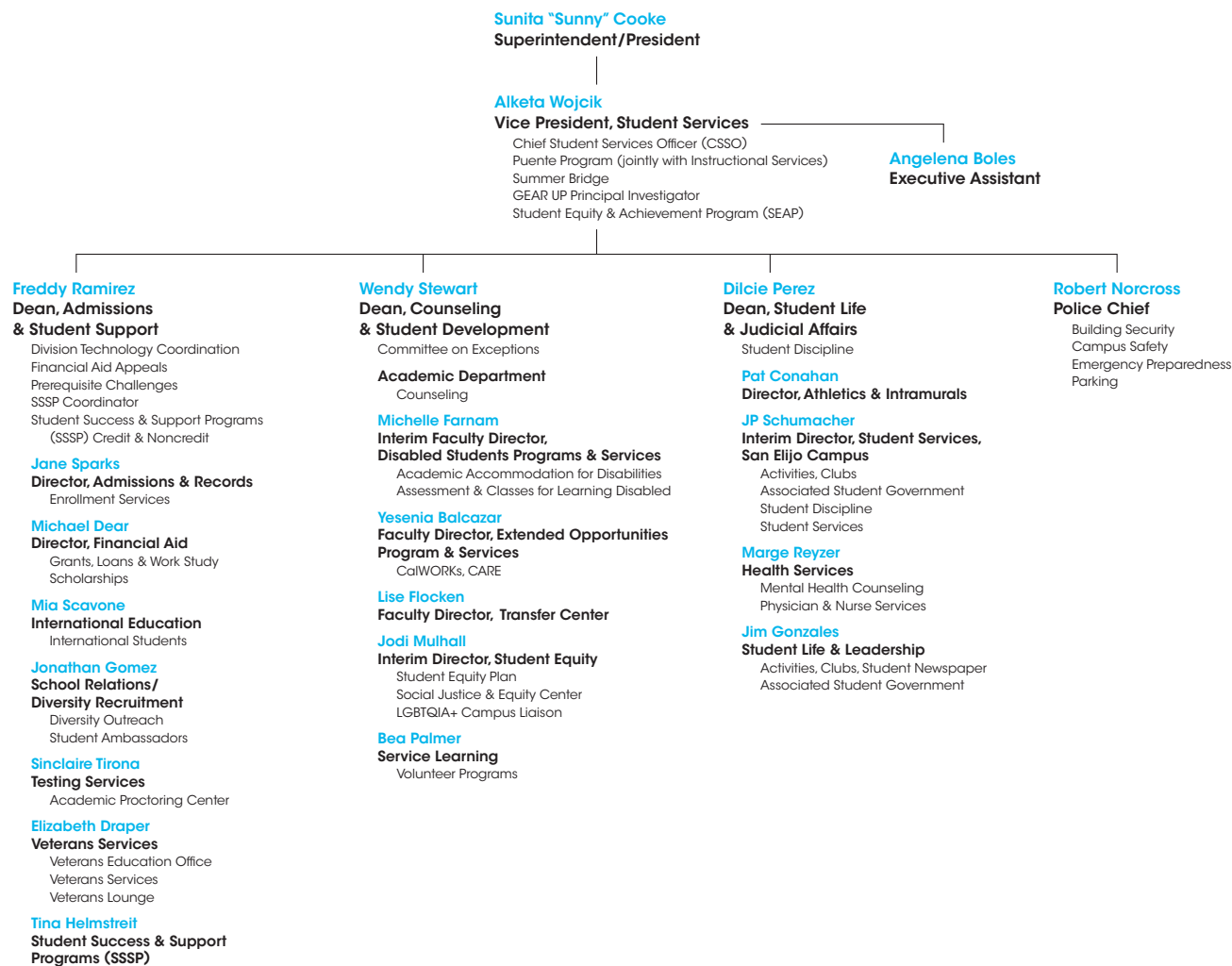
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Student Services Division Functional Chart

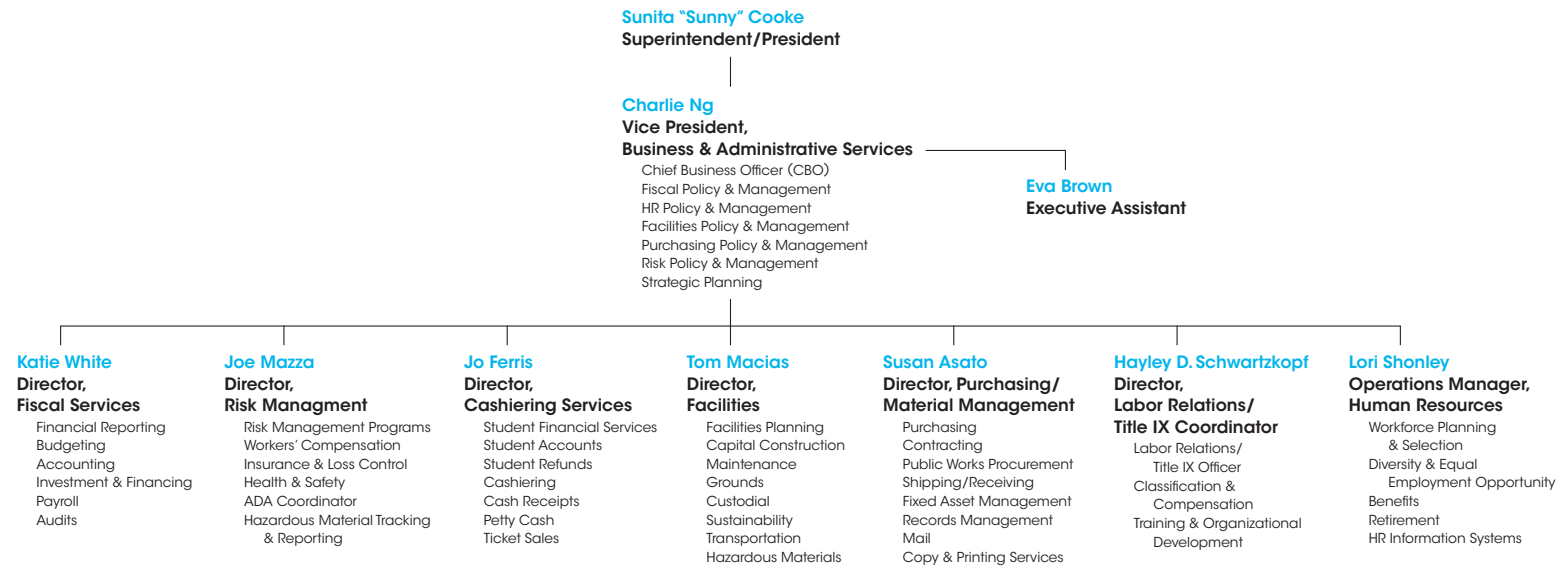
August 8, 2018





Business & Administrative Services Division Functional Chart

July 23, 2018



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.
GENERAL FUND <ul style="list-style-type: none"> Restricted Unrestricted DEBT SERVICE <ul style="list-style-type: none"> Bond Interest & Redemption CAPITAL PROJECTS <ul style="list-style-type: none"> Capital Outlay Projects General Obligation Bond 	ENTERPRISE FUNDS <ul style="list-style-type: none"> Bookstore Cafeteria INTERNAL SERVICE <ul style="list-style-type: none"> Self-Insurance 	TRUST FUNDS <ul style="list-style-type: none"> Associated Student Government Student Center Fee Student Financial Aid

FUND	PURPOSE
11 General Fund—Restricted	Restricted monies are from an external source that requires the monies be used for a specific purpose or purposes.
11 General Fund—Unrestricted	Used to account for resources available for the general district operations and support for educational programs.
29 Debt Service	Used only for the accumulation of resources for, and the payment of, other types of general long-term debt principal and interest.
41 Capital Outlay Projects	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.
43 General Obligation Bond	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.
51 Bookstore	Receives the proceeds derived from the bookstore operations. All necessary expenses for the bookstore may be paid from generated revenue.
52 Cafeteria	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.
61 Self-Insurance	Used to account for income and expenditures of authorized self-insurance programs.
71 Associated Student Government	These monies are held in trust by the district for its organized student body associations, excluding clubs.
73 Student Center Fee	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.
74 Student Financial Aid	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 process 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 assessments and plans.
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

Budget Calendar

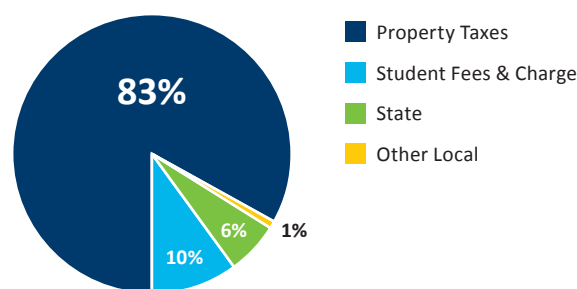
APRIL 2018 <ul style="list-style-type: none"> ▪ Development of 2018-19 budget by each department 	MAY 2018 <ul style="list-style-type: none"> ▪ BPC reviews draft of TENTATIVE 2018-19 budget 	JUNE 2018 <ul style="list-style-type: none"> ▪ Board of Trustees workshop for TENTATIVE 2018-19 budget ▪ Board of Trustees approves TENTATIVE 2018-19 budget
JULY 2018 <ul style="list-style-type: none"> ▪ State of California enacts 2018-19 budget 	AUGUST 2018 <ul style="list-style-type: none"> ▪ BPC reviews draft of FINAL 2018-19 budget 	SEPTEMBER 2018 <ul style="list-style-type: none"> ▪ Board of Trustees workshop for FINAL 2018-19 budget ▪ Board of Trustees approves FINAL 2018-19 budget
OCTOBER 2018 <ul style="list-style-type: none"> ▪ Submit ADOPTED 2018-19 budget and prior year financial report (311 Annual Report) to California Community Colleges Chancellor's Office 	FEBRUARY 2019 <ul style="list-style-type: none"> ▪ Board of Trustees reviews status of 2018-19 budget ▪ Board of Trustees approves assumptions/directions for 2019-20 budget 	APRIL 2019 <ul style="list-style-type: none"> ▪ Development of 2019-20 budget by each department

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.

FY2018–19 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% (\$6.0 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 \$258/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 FY2018–19 is expected to be the same level as last year; thus, the budget is estimated to be \$8.5 million. Enrollment fees from Community Education (not-for-credit) is projected at \$4.1 million. The total enrollment fees revenue makes up 10% of the general unrestricted revenues.

Proposition 55—Education Protection Account/ Other State Revenue

Proposition 30, The Schools & Local Public Safety Protection Act of 2012, passed in November 2012. This proposition temporarily raised the sales and use tax by .25% for four years (ended December 2016) and raised 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 FY2018–19. 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 \$3.2 million. The unrestricted revenue from the state is 6%.

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 \$7.7 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 \$19.1 million, primarily from general categorical programs:

- Student Equity & Achievement
- Student Financial Aid Programs (BOG Fee Waivers and SFAA—Student Financial Aid Administration)
- Student Success Completion
- EOPS—Extended Opportunity Programs & Services
- CARE—Cooperative Agencies Resources for Education
- DSPS—Disabled Students Programs & Services
- CalWORKs—California Work Opportunities and Responsibility to Kids

- 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
- California College Promise
- Adult Education Program

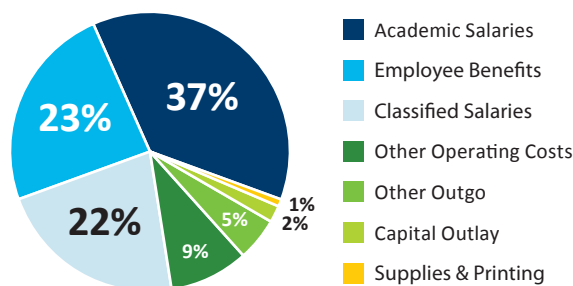
Locally restricted revenues are projected at \$1.7 million, primarily from health service and parking fees. These fees typically correlate to enrollment patterns.

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.

FY2018–19 UNRESTRICTED GENERAL FUND EXPENDITURES



Academic & Classified Salaries and Benefits

Salaries and employee benefits are the district's greatest expense, accounting for approximately 82.2% of the annual operating budget. Academic

salaries are budgeted at \$47.4 million, which represents an increase from last year due to the approval of six new, full time faculty positions. Classified salaries are budgeted at \$27.6 million. Both increase in salaries are due to replacement of vacant positions, annual salary step-and-column increases, and a 0.50%–2.25% cost-of-living adjustment (COLA) increase. The expenditures for benefits is expected to increase due to the following factors: CalSTRS rate increase from 14.43% to 16.28%, CalPERS rate increase from 15.53% to 18.06%, and a 5% annual increase for health benefits.

Implementation of the job classification and salary compensation benchmark study will also contribute to some of the increase over the next three years.

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 41—Capital Outlay, Fund 52—Cafeteria, and Fund 61—Self-Insurance. Total Other Outgo transfers are budgeted at \$6.8 million, an increase of \$0.8 million from the prior year. Transfer to Fund 41 for technology is budgeted at \$2.6 million, an increase of \$0.5 million in support of the cost of a new Enterprise Resource Planning (ERP) system 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 \$2 million for facilities reserves.

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. Fund 43—General Obligation Bond is a 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 57) 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 2018-19 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
REVENUES												
TOTAL FEDERAL REVENUES	\$7,712,215	—	—	—	—	—	—	—	—	—	\$18,010,000	\$25,722,215
TOTAL STATE REVENUES	19,053,410	\$7,998,534	—	—	—	—	—	—	—	—	3,086,363	30,138,307
TOTAL LOCAL REVENUES	1,751,601	119,418,255	\$2,000	\$50,000	\$200,000	\$226,500	\$26,000	\$2,000	\$31,000	\$125,000	—	121,832,356
OTHER FINANCING SOURCES												
Incoming Transfers	—	—	—	6,600,000	—	—	145,000	50,000	125,000	—	—	6,920,000
Proceeds from Financing	—	—	—	—	—	—	—	—	—	—	—	—
Sale of Fixed Assets	—	10,000	—	—	—	—	—	—	—	—	—	10,000
NET OTHER FINANCING SOURCES	—	10,000	—	6,600,000	—	—	145,000	50,000	125,000	—	—	6,930,000
TOTAL REVENUES	28,517,226	127,426,789	2,000	6,650,000	200,000	226,500	171,000	52,000	156,000	125,000	21,096,363	184,622,878
EXPENDITURES												
Academic Salaries	3,487,033	47,405,329	—	—	—	—	—	—	—	—	—	50,892,362
Classified Salaries	8,185,162	27,636,251	—	—	—	13,300	5,000	—	15,000	105,000	—	35,959,712
Employee Benefits	4,031,070	30,283,272	—	—	—	6,000	2,092	—	1,000	39,000	—	34,362,434
Supplies & Printing	1,232,273	1,880,272	—	5,000	2,000	—	—	2,000	60,000	2,000	—	3,183,545
Other Operating Costs	5,287,062	11,645,825	1,300	181,700	450,000	46,400	143,000	98,000	62,000	19,000	—	17,934,287
Capital Outlay	3,216,485	2,364,224	—	5,451,934	83,970,931	—	20,908	30,000	—	35,000	—	95,089,482
Other Outgo	1,037,520	6,873,700	415,575	—	—	205,000	—	—	18,000	—	21,096,363	29,646,158
Contingencies & Suspense	2,230,661	—	—	1,000,000	—	—	—	30,000	—	—	—	3,260,661
TOTAL EXPENDITURES	28,707,266	128,088,873	416,875	6,638,634	84,422,931	270,700	171,000	160,000	156,000	200,000	21,096,363	270,328,642
REVENUES OVER/(UNDER) EXPENDITURES	(190,040)	(662,084)	(414,875)	11,366	(84,222,931)	(44,200)	—	(108,000)	—	(75,000)	—	(85,705,764)
FUND BALANCE												
FUND BALANCE, JULY 1	2,404,796	28,165,721	1,179,355	7,232,759	84,222,931	621,799	82,881	296,150	141,259	222,955	—	124,570,607
FUND BALANCE, JUNE 30	2,214,757	27,503,637	764,480	7,244,125	(0)	577,599	82,881	188,150	141,259	147,955	—	38,864,844
FUND BALANCE % OF EXPENDITURE	7.7%	21.5%	183.4%	109.1%	0.0%	213.4%	48.5%	117.6%	90.6%	74.0%	0.0%	14.4%

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 \$2.4 million. This balance consists of allowable carryover amounts from FY2017–18 to FY2018–19 of unspent funds.

Federal restricted awards are budgeted at \$7.7 million that include:

- Perkins for career and technical 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's (DOL) America's Promise Grant.

State restricted categorical and grant programs are budgeted at \$19.1 million that include:

- Lottery Funds
- Student Equity and Achievement (formerly Basic Skills, Student Success & Support, and Equity Programs)
- Student Financial Aid Programs (BOG Fee Waivers & SFAA-Student Financial Aid Administration)
- EOPS—Extended Opportunity Programs and Services
- CARE—Cooperative Agencies Resources for Education
- DSPS—Disabled Student Programs & Services
- CalWORKs—California Work Opportunities and Responsibility to Kids
- EEO—Equal Employment Opportunity

- Part-Time Faculty Compensation
- Strong Workforce Program
- PPIS—Physical Plant & Instructional Support
- Nursing Education
- Full and Time Student Success Grant
- Basic Skills & Student Outcome Grant
- Guided Pathways
- Adult Education Block Grant (AEBG)
- Center for Excellence
- California College Promise

Local restricted resources are primarily for health service and parking fees. To some extent, these fees typically correlate with enrollment patterns.

State categorical programs are from the advance apportionment reports from the Chancellor's Office. The Chancellor's office provides periodic updates as enrollment data from community colleges are reported and funding allocations are recalculated.

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 are from property taxes. The assumptions used to project the FY2018–19 property taxes are based on receipts to date and other critical information from locally assessed values provided by the County of San Diego's Assessor's Office. The district expects property tax revenues to be at \$105.4 million, an increase of 6.0% (\$6 million) from the prior year actual receipts of \$99.4 million.

The district will continue to receive revenues from Proposition 55, the extension of Proposition 30, The Schools and Local Public Safety Protection Act of 2012, also known as EPA-Education Protection account. Proposition 30 temporarily raised the sales

and use tax by .25% for four years (which ended in December 2016) and raises the income tax rate for high income earners for seven years (that ends in 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 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 FY2018–19.

Other state revenues that are accounted for in the general fund are Lottery funds estimate of \$1.7 million.

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 FY2018–19 Tentative Budget total \$128.1 million. The Academic and Classified salaries along with benefits represent 82.2% of total expenses. The combined total of salaries and benefits for FY2018–19 reflects an increase of \$4.8 million from the FY2017–18 budget. This is primarily due to the six new full time faculty hires and the increase of classified employees hired in FY2017–18 that carries over to FY2018–19 at the full year cost, the annual increases from the step and column schedules, and higher contributions for CalSTRS and CalPERS due to higher rates (annual increase is estimated at \$1.7 million). Other salary increases are from new cost of living adjustments (COLA) and the class and compensation benchmarking study.

The budget for Supplies/Printing, Other Operating Costs and Capital Outlay are budgeted at \$15.9 million, relatively flat from prior year's budget.

Program Review funding was finalized in August with a budget of \$1.6 million primarily for additional staffing requirements.

Expenditures in the Other Outgo category of \$6.9 million represents the transfers out of the General Fund to the following funds as incoming revenue: Fund 41—Capital Outlay Projects (\$4 million facilities for non-bond projects, \$1.6 million on-going technology, and \$1.0 million for a new Enterprise Resource Planning system project); Fund 61—Self-Insurance, \$50 thousand; and Fund 52—Cafeteria, \$65 thousand.

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 FY2017–18 for \$128 thousand.

In 2010, the district issued a lease revenue bond of \$3.1 million for capital improvements for the Community Learning Center. The debt matures in 2020 and the total debt remaining for the next two years is \$568 thousand.

In 2015, the district issued a second lease revenue bond of \$12.6 million for major repair, renovation and modernization of its classrooms, parking lots, and other projects outlined in the Five-Year Facilities Project Plan. \$12.1 million from the general obligation bond was transferred to an escrow account to pay the annual debt obligation until maturity date in 2030.

**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 Local Revenue of \$438 thousand for FY2016–17 was the Foundation raised funds for the STEM Center project transferred to Fund 41. The inter-fund transfer for FY2018–19 was increased to provide contingency funds for the Facilities Master Plan and the ERP (Enterprise Resource Planning) project.

The expenditures in the Capital Outlay Projects Fund will vary by project and duration from single-year to multi-year that span several fiscal years. Technology expenses in software and hardware costs are budgeted at \$1.6 million for on-going support services and \$1.5 million for the new ERP project. Facilities' repair, maintenance and remodel projects are budgeted at \$2.3 million for non-bond projects with a \$1 million contingency for unforeseen repair/maintenance potential need.

**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.

In September 2017, the first issue of the general obligation bond was sold and the district received \$100 million to be used in the next three years. \$12.1 million was transferred to an escrow account for the payment of the 2015 Lease Purchase

debt obligation and \$300 thousand was for cost of issuance of the bond. The remaining fund of \$87.6 million will fund the phase I projects of the Facilities Master Plan. The interest earned on the bond fund balance is approximately 1%, from the County's pooled investments. In order to comply with the tax-exempt status of the bond, the interest earned must be lower than 2.583%. San Diego County's assessor office has calculated the property tax rate for FY2018–19 for the district's homeowner at 1.294% for the general obligation bond.

**Fund
51****Bookstore**

The bookstore is operated by a third-party company and the district receives commission revenues of approximately \$225 thousand annually. 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 fifteen percent of an Accounting Technician's salary and benefits that is reflected on the Expenditure section.

**Fund
52****Cafeteria**

The agreement for food services includes both the Oceanside Campus and San Elijo Campus. The service offered at San Elijo historically resulted in a net loss to the Food Service Fund. The projected loss for FY2018–19 will be offset by a transfer from the Unrestricted General Fund (\$65 thousand) and the Bookstore Fund (\$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, hopefully, enjoy a better chance of educational success. The future loss in this fund may diminish over time as a result of expanded course offerings at San Elijo.

**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 Schools Risk Management Joint Powers Authority.

The Self-Insurance Fund expenses varies annually between \$30 thousand and \$80 thousand; due to the uncertain nature of insurance needs, the district budgets a contingency expense of \$30 thousand; that results in a fund ending balance of \$188 thousand.

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

The Associated Student Government sources of funds are the sale of ID cards and incoming transfers from the bookstore proceeds with an annual budget of \$156 thousand. All expenditures are approved by a district administrator and is audited as part of the overall annual district audit.

**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 and clubroom remodel project was a two-year project in FY2015–16 and FY2016–17 (Capital Outlay line).

The Student Center Fee Fund ending balance for FY2018–19 is budgeted at \$148 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 FY2018–19 is projected at \$21.1 million. A new California Student Success Completion Grant (SSCG) is a consolidation of both the Full-Time Student Success Grant (FTSSG) and the Community College Completion Grant (CCCCG) programs to aid full-time students who have financial need.

BUDGETED REVENUES & EXPENDITURES BY FUND

Total All Funds

REVENUES

FEDERAL REVENUES

Higher Education Act	\$1,238,962	\$1,325,147	\$887,825
Student Financial Aid	18,194,948	18,351,869	18,035,000
Perkins: Vocational & Technical Education Act (VTEA)	436,551	411,172	389,956
Temporary Assistance for Needy Families (TANF)	64,623	68,616	64,623
Veterans Education	75	8,709	27,376
Workforce Investment Act (WIA)	340,023	190,487	220,270
Other Federal Revenues	1,332,775	2,364,495	6,097,165
TOTAL FEDERAL REVENUES	21,607,958	22,720,495	25,722,215

STATE REVENUES

General Apportionments	1,419,366	968,771	667,061
General Categorical Programs	10,147,287	12,146,145	14,947,890
Reimbursable Categorical	2,680,641	2,671,494	3,834,893
Other Special State Funding	1,149,718	1,263,770	1,226,523
Other State Revenues	3,548,542	2,604,627	5,839,940
State Non-Tax Revenue	3,589,753	3,022,371	2,942,000
State Tax Subventions	670,468	666,353	680,000
TOTAL STATE REVENUES	23,205,776	23,343,531	30,138,307

LOCAL REVENUES

Local Property Taxes	93,929,699	99,460,854	105,428,505
Student Fees & Charges	13,174,855	13,682,662	14,217,743
Contract Services	78,674	43,743	110,358
Interest & Investment Income	475,712	1,598,621	557,500
Rentals & Leases	120,757	135,722	131,750
Sales & Commissions	331,353	308,045	330,000
Other Local Revenues	1,606,030	1,159,869	1,056,500
TOTAL LOCAL REVENUES	109,717,081	116,389,517	121,832,356

OTHER FINANCING SOURCES

Incoming Transfers	5,531,877	6,159,853	6,920,000
Proceeds from Financing	—	100,000,000	—
Sale of Fixed Assets	17,430	16,014	10,000
NET OTHER FINANCING SOURCES	5,549,307	106,175,866	6,930,000
TOTAL REVENUES	160,080,121	268,629,410	184,622,878

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Total All Funds *(continued)*

	FY2016-17 ACTUAL	FY2017-18 ACTUAL UNAUDITED	FY2018-19 FINAL BUDGET
EXPENDITURES			
Academic Salaries	46,692,922	48,700,113	50,892,362
Classified Salaries	30,563,983	32,157,827	35,959,712
Employee Benefits	26,863,641	31,870,489	34,362,434
Supplies & Printing	2,435,433	2,587,251	3,183,545
Other Operating Costs	12,494,926	14,134,870	17,934,287
Capital Outlay	13,738,898	16,205,336	95,089,482
Other Outgo	27,521,529	39,700,844	29,646,158
Contingencies & Suspense	-	-	3,260,661
TOTAL EXPENDITURES	160,311,334	185,356,731	270,328,642
REVENUES OVER/(UNDER) EXPENDITURES	(231,213)	83,272,679	(85,705,764)
FUND BALANCES			
FUND BALANCE, JULY 1	41,529,141	41,297,929	124,570,607
FUND BALANCE, JUNE 30	41,297,929	124,570,607	38,864,844
FUND BALANCE % OF EXPENDITURE	25.8%	67.2%	14.4%

Fund
11

General Fund—Total

REVENUES

FEDERAL REVENUES

Higher Education Act	\$1,238,962	\$1,325,147	\$887,825
Student Financial Aid	23,280	21,565	25,000
Perkins: Vocational & Technical Education Act (VTEA)	436,551	411,172	389,956
Temporary Assistance for Needy Families (TANF)	64,623	68,616	64,623
Veterans Education	75	8,709	27,376
Workforce Investment Act (WIA)	340,023	190,487	220,270
Other Federal Revenues	1,332,775	2,364,495	6,097,165
TOTAL FEDERAL REVENUES	3,436,290	4,390,191	7,712,215

STATE REVENUES

General Apportionments	1,419,366	968,771	667,061
General Categorical Programs	8,554,364	9,995,259	11,861,527
Reimbursable Categorical	2,680,641	2,671,494	3,834,893
Other Special State Funding	1,149,718	1,239,480	1,226,523
Other State Revenues	3,548,542	2,604,627	5,839,940
State Non-Tax Revenue	3,589,753	3,022,371	2,942,000
State Tax Subventions	670,468	666,353	680,000
TOTAL STATE REVENUES	21,612,853	21,168,355	27,051,944

LOCAL REVENUES

Local Property Taxes	93,929,699	99,460,854	105,428,505
Student Fees & Charges	13,051,650	13,560,297	14,094,743
Contract Services	78,674	43,743	110,358
Interest & Investment Income	356,883	517,382	300,000
Rentals & Leases	28,857	43,904	130,750
Sales & Commissions	81,117	90,427	79,000
Other Local Revenues	1,124,358	1,129,896	1,026,500
TOTAL LOCAL REVENUES	108,651,237	114,846,503	121,169,856

OTHER FINANCING SOURCES

Sale of Fixed Assets	17,430	16,014	10,000
NET OTHER FINANCING SOURCES	17,430	16,014	10,000
TOTAL REVENUES	133,717,809	140,421,063	155,944,015

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Fund
11

General Fund—Total (continued)

EXPENDITURES

	FY2016-17 ACTUAL	FY2017-18 ACTUAL UNAUDITED	FY2018-19 FINAL BUDGET
Academic Salaries	46,692,922	48,700,113	50,892,362
Classified Salaries	30,427,750	32,040,922	35,821,412
Employee Benefits	26,816,441	31,826,766	34,314,342
Supplies & Printing	2,376,631	2,525,779	3,112,545
Other Operating Costs	11,840,993	13,323,279	16,932,887
Capital Outlay	5,004,907	3,970,313	5,580,709
Other Outgo	5,921,877	6,434,535	7,911,220
Contingencies & Suspense	—	—	2,230,661
TOTAL EXPENDITURES	129,081,521	138,821,708	156,796,139

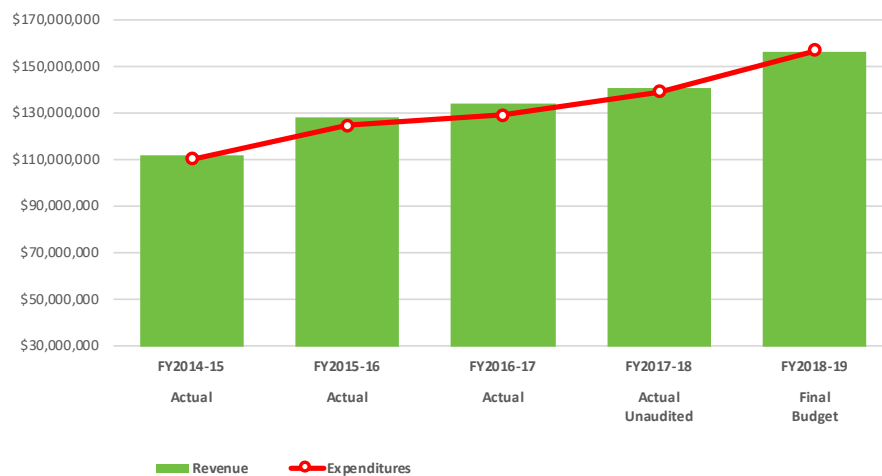
REVENUES OVER/(UNDER) EXPENDITURES

4,636,288	1,599,355	(852,124)
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FUND BALANCES

FUND BALANCE, JULY 1	24,334,874	28,971,162	30,570,517
FUND BALANCE, JUNE 30	28,971,162	30,570,517	29,718,393
FUND BALANCE % OF EXPENDITURE	22.4%	22.0%	19.0%

GENERAL FUND—TOTAL: REVENUE & EXPENDITURES



Fund
11

General Fund—Restricted

REVENUES*FEDERAL REVENUES*

Higher Education Act	\$1,238,962	\$1,325,147	\$887,825
Student Financial Aid	23,280	21,565	25,000
Perkins: Vocational & Technical Education Act (VTEA)	436,551	411,172	389,956
Temporary Assistance for Needy Families (TANF)	64,623	68,616	64,623
Veterans Education	75	8,709	27,376
Workforce Investment Act (WIA)	340,023	190,487	220,270
Other Federal Revenues	1,332,775	2,364,495	6,097,165
TOTAL FEDERAL REVENUES	3,436,290	4,390,191	7,712,215

STATE REVENUES

General Categorical Programs	8,554,364	9,995,259	11,861,527
Reimbursable Categorical	2,572,153	2,580,187	3,834,893
Other State Revenues	424,674	(500,705)	2,580,287
State Non-Tax Revenue	576,780	676,964	608,000
TOTAL STATE REVENUES	12,162,393	12,873,344	19,053,410

LOCAL REVENUES

Student Fees & Charges	1,459,468	1,569,215	1,494,743
Contract Services	78,674	43,743	110,358
Sales & Commissions	2,611	—	—
Other Local Revenues	194,021	135,741	146,500
TOTAL LOCAL REVENUES	1,734,775	1,748,698	1,751,601
TOTAL REVENUES	17,333,457	19,012,234	28,517,226

EXPENDITURES

Academic Salaries	2,519,274	2,999,593	3,487,033
Classified Salaries	5,410,054	6,232,251	8,185,162
Employee Benefits	2,737,147	3,182,515	4,031,070
Supplies & Printing	784,490	1,015,543	1,232,273
Other Operating Costs	1,952,908	2,337,713	5,287,062
Capital Outlay	3,362,078	2,435,571	3,216,485
Other Outgo	388,373	401,382	1,037,520
Contingencies & Suspense	—	—	2,230,661
TOTAL EXPENDITURES	17,154,323	18,604,569	28,707,266

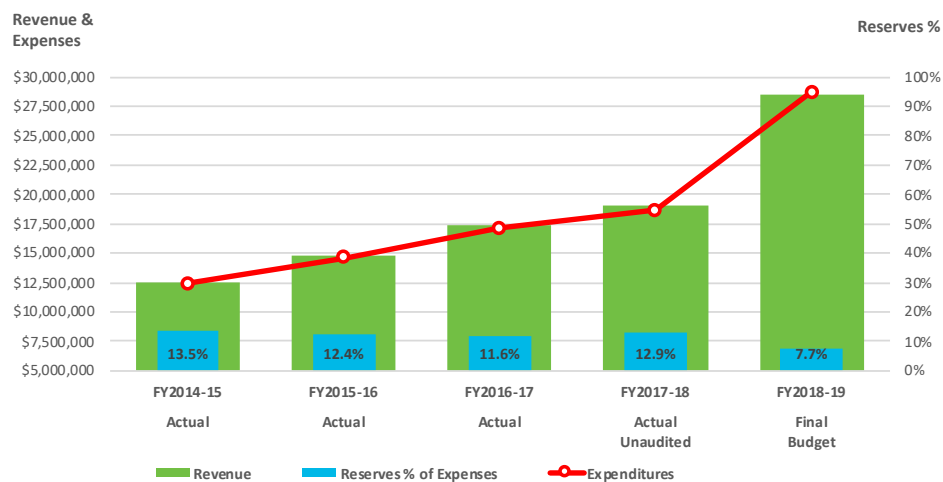
REVENUES OVER/(UNDER) EXPENDITURES

	179,133	407,665	(190,040)
FUND BALANCES			
FUND BALANCE, JULY 1	1,817,998	1,997,132	2,404,796
FUND BALANCE, JUNE 30	1,997,132	2,404,796	2,214,757
FUND BALANCE % OF EXPENDITURE	11.6%	12.9%	7.7%

Fund
11

General Fund—Restricted (continued)

GENERAL FUND—RESTRICTED: REVENUE, EXPENDITURES & RESERVES



Fund
11

General Fund—Unrestricted

REVENUES

FEDERAL REVENUES

STATE REVENUES

General Apportionments	\$1,419,366	\$968,771	\$667,061
Reimbursable Categorical	108,488	91,307	—
Other Special State Funding	1,115,297	1,117,841	1,057,820
Other State Revenues	3,123,868	3,105,331	3,259,653
State Non-Tax Revenue	3,012,973	2,345,408	2,334,000
State Tax Subventions	670,468	666,353	680,000
TOTAL STATE REVENUES	9,450,460	8,295,011	7,998,534

LOCAL REVENUES

Local Property Taxes	93,929,699	99,460,854	105,428,505
Student Fees & Charges	11,592,182	11,991,082	12,600,000
Interest & Investment Income	356,883	517,382	300,000
Rentals & Leases	28,857	43,904	130,750
Sales & Commissions	78,506	90,427	79,000
Other Local Revenues	930,337	994,156	880,000
TOTAL LOCAL REVENUES	106,916,463	113,097,805	119,418,255

OTHER FINANCING SOURCES

Sale of Fixed Assets	17,430	16,014	10,000
NET OTHER FINANCING SOURCES	17,430	16,014	10,000

TOTAL REVENUES

EXPENDITURES

Academic Salaries	44,173,648	45,700,520	47,405,329
Classified Salaries	25,017,697	25,808,670	27,636,251
Employee Benefits	24,079,294	28,644,251	30,283,272
Supplies & Printing	1,592,141	1,510,237	1,880,272
Other Operating Costs	9,888,085	10,985,566	11,645,825
Capital Outlay	1,642,829	1,534,742	2,364,224
Other Outgo	5,533,503	6,033,153	6,873,700
TOTAL EXPENDITURES	111,927,198	120,217,139	128,088,873

REVENUES OVER/(UNDER) EXPENDITURES

FUND BALANCES

FUND BALANCE, JULY 1	22,516,875	26,974,030	28,165,721
FUND BALANCE, JUNE 30	26,974,030	28,165,721	27,503,637
FUND BALANCE % OF EXPENDITURE	24.1%	23.4%	21.5%

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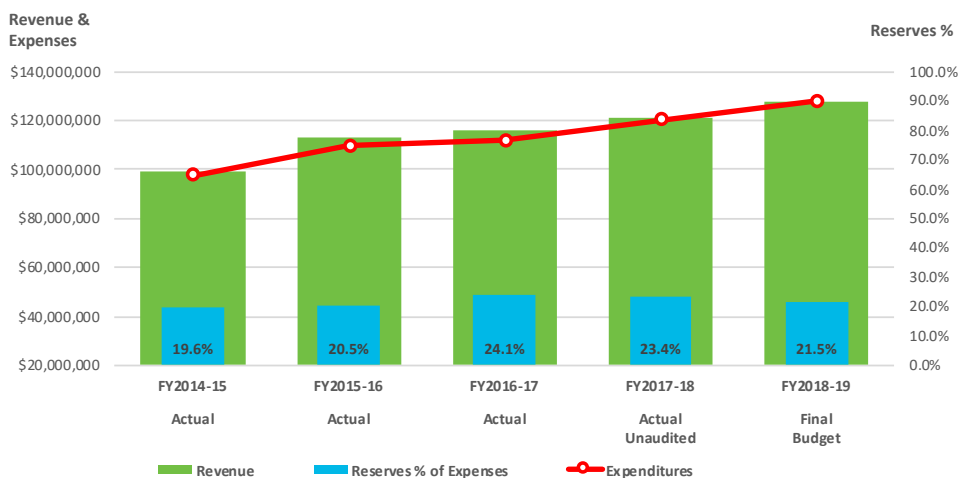
Fund
11

General Fund—Unrestricted (continued)

ENDING RESERVE BALANCES

	FY2016-17 ACTUAL	FY2017-18 ACTUAL UNAUDITED	FY2018-19 FINAL BUDGET
General Reserves	5,596,360	6,010,857	6,404,444
Reserves for Emergencies	5,596,360	12,021,714	12,808,887
Reserves for Health Benefits	3,000,000	3,000,000	3,000,000
Unavailable Ending Balance	14,192,720	21,032,571	22,213,331
Available Ending Balance	12,781,310	7,133,150	5,290,306
Total Ending Reserves Balance	26,974,030	28,165,721	27,503,637

GENERAL FUND—UNRESTRICTED: REVENUE, EXPENDITURES & RESERVES



Fund
29

Debt Service

REVENUES

LOCAL REVENUES

Interest & Investment Income

Rentals & Leases

TOTAL LOCAL REVENUES

OTHER FINANCING SOURCES

Incoming Transfers

NET OTHER FINANCING SOURCES

TOTAL REVENUES

EXPENDITURES

Other Operating Costs

Other Outgo

TOTAL EXPENDITURES

REVENUES OVER/(UNDER) EXPENDITURES

FUND BALANCES

FUND BALANCE, JULY 1

FUND BALANCE, JUNE 30

FUND BALANCE % OF EXPENDITURE

FY2016-17
ACTUALFY2017-18
ACTUAL
UNAUDITEDFY2018-19
FINAL
BUDGET

\$8,299

\$14,616

\$2,000

90,750

90,750

—

99,049

105,366

2,000

1,608,641

—

—

1,608,641

—

—

1,707,690

105,366

2,000

1,250

1,300

1,300

1,608,363

417,575

415,575

1,609,613

418,875

416,875

98,077

(313,509)

(414,875)

1,394,787

1,492,864

1,179,355

1,492,864

1,179,355

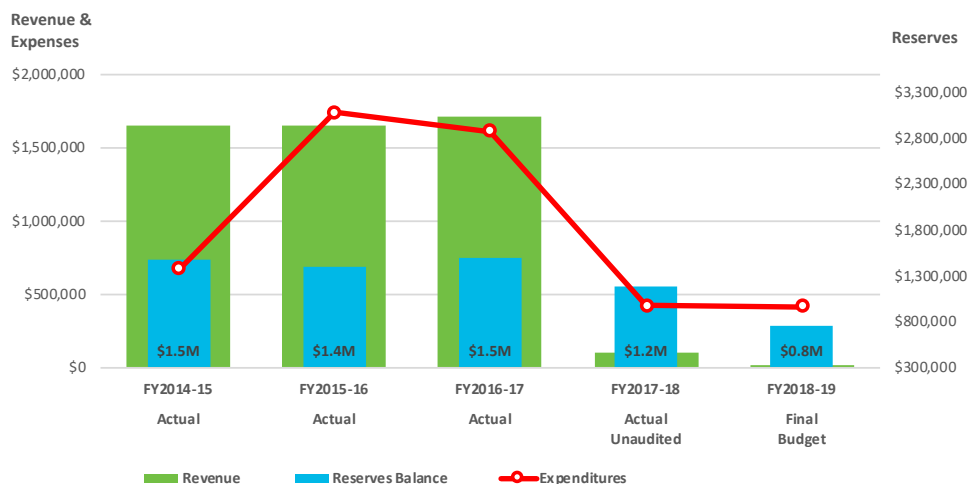
764,480

92.7%

281.6%

183.4%

DEBT SERVICE FUND: REVENUE, EXPENDITURES & RESERVES



Fund
41

Capital Outlay Projects

REVENUES

TOTAL STATE REVENUES

LOCAL REVENUES

Interest & Investment Income

Sales & Commissions

Other Local Revenues

TOTAL LOCAL REVENUES

OTHER FINANCING SOURCES

Incoming Transfers

Proceeds from Financing

NET OTHER FINANCING SOURCES

TOTAL REVENUES

EXPENDITURES

Supplies & Printing

Other Operating Costs

Capital Outlay

Contingencies & Suspense

TOTAL EXPENDITURES

REVENUES OVER/(UNDER) EXPENDITURES

FUND BALANCES

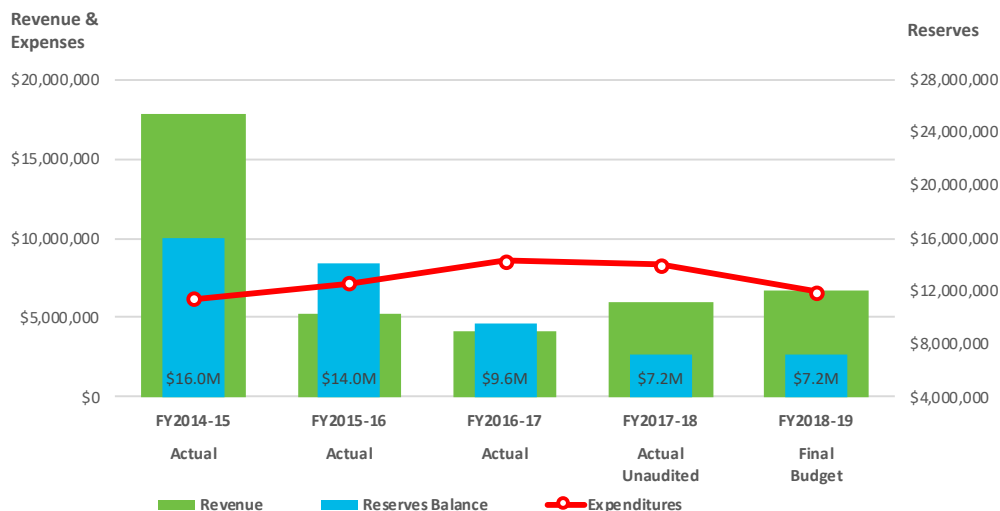
FUND BALANCE, JULY 1

FUND BALANCE, JUNE 30

FUND BALANCE % OF EXPENDITURE

	FY2016-17 ACTUAL	FY2017-18 ACTUAL UNAUDITED	FY2018-19 FINAL BUDGET
TOTAL STATE REVENUES	—	—	—
LOCAL REVENUES			
Interest & Investment Income	\$101,019	\$114,045	\$50,000
Sales & Commissions	—	—	—
Other Local Revenues	438,780	—	—
TOTAL LOCAL REVENUES	539,799	114,045	50,000
OTHER FINANCING SOURCES			
Incoming Transfers	3,600,000	5,800,000	6,600,000
Proceeds from Financing	—	—	—
NET OTHER FINANCING SOURCES	3,600,000	5,800,000	6,600,000
TOTAL REVENUES	4,139,799	5,914,045	6,650,000
EXPENDITURES			
Supplies & Printing	5,043	3,965	5,000
Other Operating Costs	375,256	146,252	181,700
Capital Outlay	8,186,270	8,145,251	5,451,934
Contingencies & Suspense	—	—	1,000,000
TOTAL EXPENDITURES	8,566,569	8,295,469	6,638,634
REVENUES OVER/(UNDER) EXPENDITURES	(4,426,770)	(2,381,424)	11,366
FUND BALANCES			
FUND BALANCE, JULY 1	14,040,953	9,614,183	7,232,759
FUND BALANCE, JUNE 30	9,614,183	7,232,759	7,244,125
FUND BALANCE % OF EXPENDITURE	112.2%	87.2%	109.1%

CAPITAL OUTLAY PROJECTS FUND: REVENUE, EXPENDITURES & RESERVES



FUND BALANCE % OF EXPENDITURE

FY2016-17 ACTUAL	FY2017-18 ACTUAL UNAUDITED	FY2018-19 FINAL BUDGET
—	\$943,514	\$200,000
—	943,514	200,000
—	100,000,000	—
—	100,000,000	—
—	100,943,514	200,000
—	—	2,000
\$1,788	410,566	450,000
162,851	4,061,311	83,970,931
—	12,084,068	—
164,639	16,555,945	84,422,931
(164,639)	84,387,569	(84,222,931)
—	(164,639)	84,222,931
(164,639)	84,222,931	(0)
-100.0%	508.7%	0.0%

GENERAL OBLIGATION BOND FUND: REVENUE, EXPENDITURES & RESERVES



Fund 51 Bookstore

REVENUES

LOCAL REVENUES

Interest & Investment Income	\$1,917	\$1,924	\$1,500
Sales & Commissions	223,777	200,000	225,000
TOTAL LOCAL REVENUES	225,693	201,924	226,500

OTHER FINANCING SOURCES

Incoming Transfers	3,236	39,853	—
NET OTHER FINANCING SOURCES	3,236	39,853	—
TOTAL REVENUES	228,929	241,776	226,500

EXPENDITURES

Classified Salaries	13,282	13,549	13,300
Employee Benefits	5,941	6,371	6,000
Other Operating Costs	45,596	40,873	46,400
Other Outgo	205,000	205,000	205,000
TOTAL EXPENDITURES	269,931	265,793	270,700

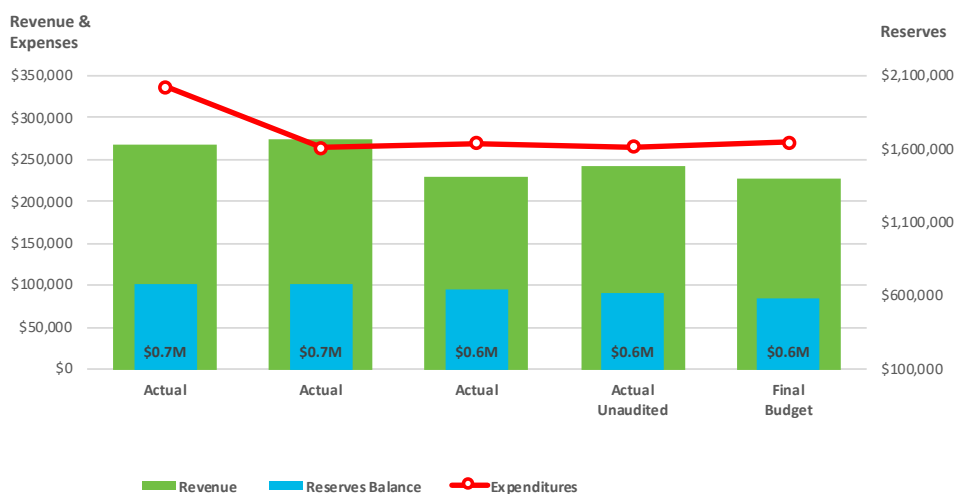
REVENUES OVER/(UNDER) EXPENDITURES

(41,002)	(24,016)	(44,200)
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FUND BALANCES

FUND BALANCE, JULY 1	686,817	645,816	621,799
FUND BALANCE, JUNE 30	645,816	621,799	577,599
FUND BALANCE % OF EXPENDITURE	239.3%	233.9%	213.4%

BOOKSTORE FUND: REVENUE, EXPENDITURES & RESERVES



Fund
52

Cafeteria

REVENUES

LOCAL REVENUES

Sales & Commissions

TOTAL LOCAL REVENUES

OTHER FINANCING SOURCES

Incoming Transfers

NET OTHER FINANCING SOURCES

TOTAL REVENUES

EXPENDITURES

Classified Salaries

Employee Benefits

Supplies & Printing

Other Operating Costs

Capital Outlay

Other Outgo

TOTAL EXPENDITURES

REVENUES OVER/(UNDER) EXPENDITURES

FUND BALANCES

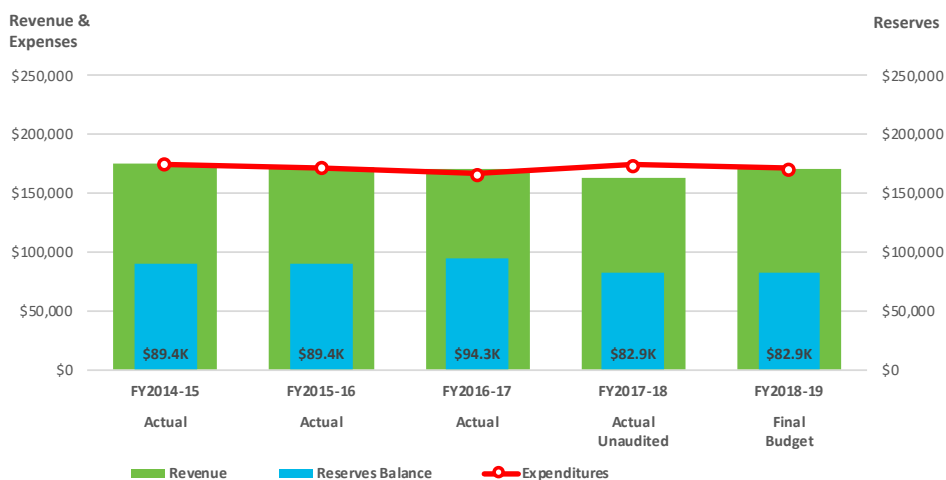
FUND BALANCE, JULY 1

FUND BALANCE, JUNE 30

FUND BALANCE % OF EXPENDITURE

	FY2016-17 ACTUAL	FY2017-18 ACTUAL UNAUDITED	FY2018-19 FINAL BUDGET
REVENUES			
LOCAL REVENUES			
Sales & Commissions	\$26,459	\$17,619	\$26,000
TOTAL LOCAL REVENUES	26,459	17,619	26,000
OTHER FINANCING SOURCES			
Incoming Transfers	145,000	145,000	145,000
NET OTHER FINANCING SOURCES	145,000	145,000	145,000
TOTAL REVENUES	171,459	162,619	171,000
EXPENDITURES			
Classified Salaries	4,427	4,516	5,000
Employee Benefits	1,980	2,124	2,092
Supplies & Printing	—	—	—
Other Operating Costs	156,921	110,614	143,000
Capital Outlay	—	16,907	20,908
Other Outgo	3,236	39,853	—
TOTAL EXPENDITURES	166,564	174,013	171,000
REVENUES OVER/(UNDER) EXPENDITURES	4,896	(11,394)	—
FUND BALANCES			
FUND BALANCE, JULY 1	89,380	94,276	82,881
FUND BALANCE, JUNE 30	94,276	82,881	82,881
FUND BALANCE % OF EXPENDITURE	56.6%	47.6%	48.5%

CAFETERIA FUND: REVENUE, EXPENDITURES & RESERVES



Fund 61 Self-Insurance

REVENUES

LOCAL REVENUES

Interest & Investment Income	\$2,740	\$4,107	\$2,000
Other Local Revenues	13,200	—	—
TOTAL LOCAL REVENUES	15,940	4,107	2,000

OTHER FINANCING SOURCES

Incoming Transfers	50,000	50,000	50,000
NET OTHER FINANCING SOURCES	50,000	50,000	50,000
TOTAL REVENUES	65,940	54,107	52,000

EXPENDITURES

Supplies & Printing	404	192	2,000
Other Operating Costs	13,864	51,099	98,000
Capital Outlay	1,771	751	30,000
Contingencies & Suspense	—	—	30,000
TOTAL EXPENDITURES	16,039	52,041	160,000

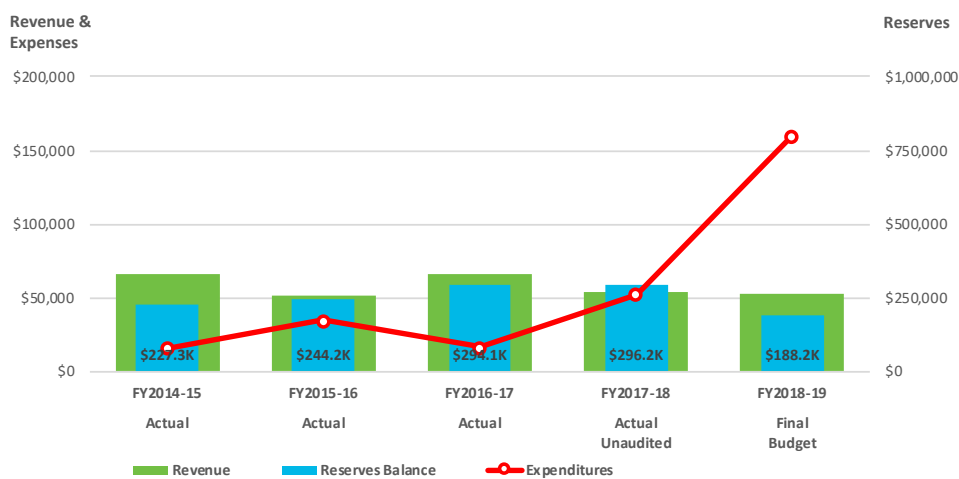
REVENUES OVER/(UNDER) EXPENDITURES

49,902	2,066	(108,000)
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FUND BALANCES

FUND BALANCE, JULY 1	244,183	294,085	296,150
FUND BALANCE, JUNE 30	294,085	296,150	188,150
FUND BALANCE % OF EXPENDITURE	1,833.6%	569.1%	117.6%

SELF-INSURANCE FUND: REVENUE, EXPENDITURES & RESERVES



Fund
71

Associated Student Government

REVENUES

LOCAL REVENUES

Rentals & Leases

Other Local Revenues

TOTAL LOCAL REVENUES

OTHER FINANCING SOURCES

Incoming Transfers

NET OTHER FINANCING SOURCES

TOTAL REVENUES

EXPENDITURES

Classified Salaries

Employee Benefits

Supplies & Printing

Other Operating Costs

Capital Outlay

Other Outgo

TOTAL EXPENDITURES

REVENUES OVER/(UNDER) EXPENDITURES

FUND BALANCES

FUND BALANCE, JULY 1

FUND BALANCE, JUNE 30

FUND BALANCE % OF EXPENDITURE

FY2016-17
ACTUALFY2017-18
ACTUAL
UNAUDITEDFY2018-19
FINAL
BUDGET

\$1,150

\$1,068

\$1,000

29,693

29,973

30,000

30,843

31,041

31,000

125,000

125,000

125,000

125,000

125,000

125,000

155,843

156,041

156,000

14,480

3,421

15,000

892

111

1,000

52,860

57,063

60,000

49,901

43,615

62,000

—

—

—

18,462

14,333

18,000

136,595

118,544

156,000

19,247

37,497

—

84,515

103,763

141,259

103,763

141,259

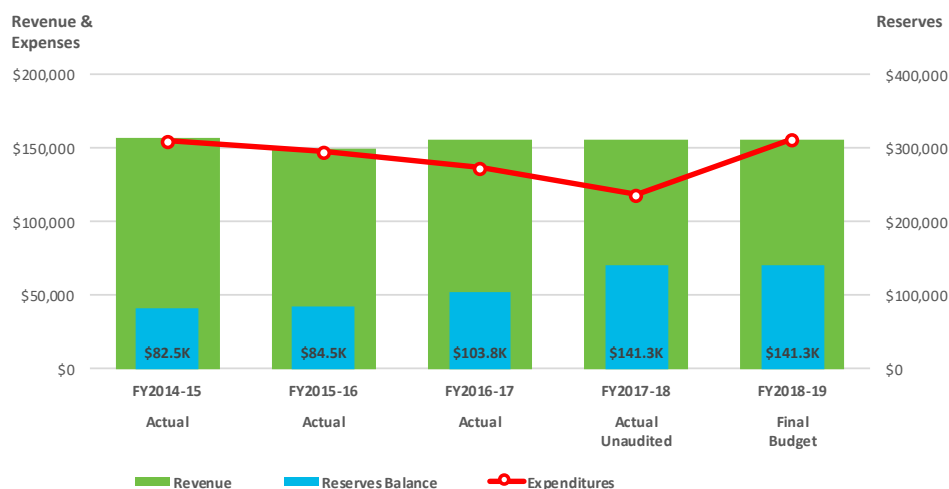
141,259

76.0%

119.2%

90.6%

ASSOCIATED STUDENT GOVERNMENT FUND: REVENUE, EXPENDITURES & RESERVES



Fund
73

Student Center Fee

REVENUES

LOCAL REVENUES

Student Fees & Charges

Interest & Investment Income

TOTAL LOCAL REVENUES

TOTAL REVENUES

EXPENDITURES

Classified Salaries

Employee Benefits

Supplies & Printing

Other Operating Costs

Capital Outlay

TOTAL EXPENDITURES

REVENUES OVER/(UNDER) EXPENDITURES

FUND BALANCES

FUND BALANCE, JULY 1

FUND BALANCE, JUNE 30

FUND BALANCE % OF EXPENDITURE

FY2016-17
ACTUALFY2017-18
ACTUAL
UNAUDITEDFY2018-19
FINAL
BUDGET

\$123,205

\$122,366

\$123,000

4,854

3,033

2,000

128,059

125,399

125,000

128,059

125,399

125,000

104,044

95,420

105,000

38,387

35,116

39,000

383

251

2,000

9,359

7,273

19,000

383,098

10,803

35,000

535,272

148,863

200,000

(407,213)

(23,464)

(75,000)

653,632

246,420

222,955

246,420

222,955

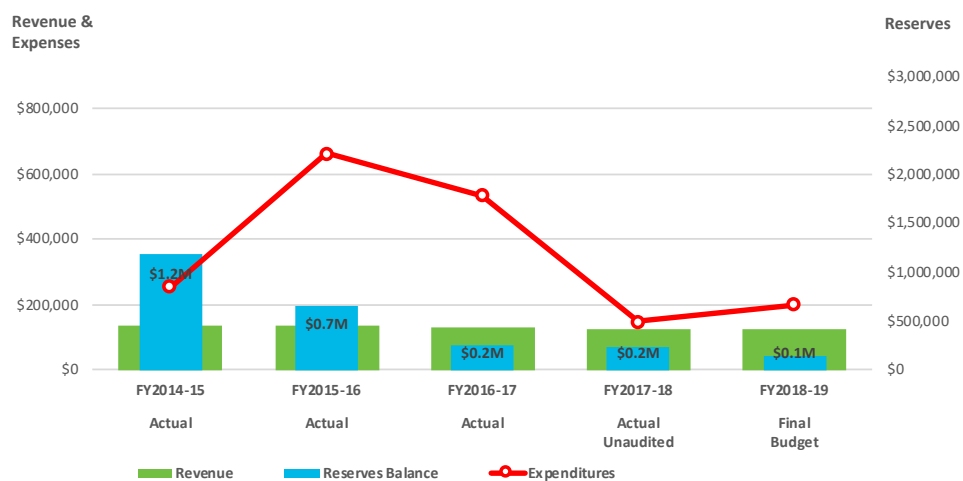
147,955

46.0%

149.8%

74.0%

STUDENT CENTER FEE FUND: REVENUE, EXPENDITURES & RESERVES



Student Financial Aid

STUDENT FINANCIAL AID FUND: REVENUE & EXPENDITURES



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 thousand 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 total project cost was \$1.5 million. 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 \$4.2 million has been expensed to date. Annualized TCO costs: estimated maintenance and repair is \$70,200; estimated operating is \$112,700.

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 the program review projects are \$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

OCEANSIDE CAMPUS

ACTIVE PROJECTS IN FY2018-2019

- Temporary Portables/Swing Space
 - Complete Construction fall 2018
- Athletic Field Renovation
 - Currently In Design; scheduled to start construction fall 2019
- B1000 Renovation
 - Currently In Design
- New Parking Lot/New Gym Building/
New Allied Health Building
 - Start Design
- New Student Services Building
 - Start Design
- New Chemistry and Bio Tech Building
 - Start Design

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 \$9.06 million.

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 \$26.08 million.

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 \$9.06 million.

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 \$12 million.

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 million.

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 \$40.7 million.

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 \$11.6 million.

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 \$15 million.

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 \$15.1 million.

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 \$6.1 million.

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 \$2.9 million.

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 \$3.9 million.

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 \$3.4 million.

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 \$2.4 million.

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 \$2.4 million.

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 \$3.8 million.

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 \$10.2 million.

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 \$1.4 million.

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 \$14 million.

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 \$3.5 million.

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 \$2.3 million.

SAN ELIJO CAMPUS

ACTIVE PROJECTS IN FY2018-2019

- Temporary Portables/Swing Space Phase 1 & 2
 - Phase 1 Complete Construction fall 2018
 - Phase 2 Complete Construction spring 2019
- B600 Modernization
 - Complete Construction spring 2019
- B300 Modernization
 - Complete Construction fall 2019
- New Student Services and Administration Building
 - Currently In Design; Construction scheduled to start fall 2019
- B500 Renovation
 - Start Design; Construction scheduled to start summer 2019
- B400 Renovation
 - Start Design
- B200 Modernization
 - Start Design

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 \$10.5 million.

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 \$2.1 million.

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 \$2.6 million.

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 \$4.1 million.

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 \$2.3 million.

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 \$3.9 million.

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 \$5.2 million.

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 \$2.8 million.

COMMUNITY LEARNING CENTER

ACTIVE PROJECTS IN FY2018-2019

- New Student Services Building
 - Currently In Design; Construction scheduled to start fall 2019
- SBDC Demolition, New Monument Sign
 - Start Design; Construction scheduled to start summer/fall 2019
- Buildings A+B Renovation
 - Start Design

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 \$9.06 million.

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 \$11.4 million.

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 \$7.3 million 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 \$3.07 million 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
TOTAL	1,705,000	117,125	1,822,125

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.

From the June 30, 2017, actuarial study and the OPEB Trust balance as of June 30, 2018, the district is 101.2% funded of the Total OPEB Liability (TOL).

The table below presents the actuarial accrued liability and the value of the Trust Fund.

OPEB FUNDING PROGRESS AS OF JULY 1, 2018

Actuarial Total OPEB Liability (TOL)	\$24,956,532
Trust Fund Asset Value (6/30/2018)	25,267,059
Net OPEB Liability Funded	101.2%

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 6% steady growth in California's economic health. According to the November 2017 California's Fiscal Outlook, issued by the LAO, the state budget situation is positive. The city of San Diego's economic outlook from fiscal year 2019-2023 from the November 2017 report,

predicted a 6% growth for fiscal year 2018 and a 5% growth for FY2018-19. MCCD received an updated district property assessment growth of 6% in July 2018 for FY2018-19, which was used for the FY2018-19 budget. The local property tax growth has a direct impact to the district's annual revenues, since MCCD is one of six community colleges that are funded by local property tax revenues and not through the state apportionment funding formula for general funds. The following economic outlook predicts a declining growth rate in the next 4 years.

ECONOMIC TRENDS

[Fiscal Year 2019-2023 Five-Year Financial Outlook, City of San Diego]*

The major factors influencing property tax revenue are the California Consumer Price Index (CCPI), home sales, home price, and foreclosures. The CCPI limits assessed valuation growth under Proposition 13 which specifies that a property's value may increase at the rate of the CCPI, but cannot exceed 2.0 percent per year unless the property is improved or sold to establish a new assessed value. In compliance with Revenue and Taxation Code section 51, the San Diego County Assessor's Office uses the October CCPI to assess property values under Proposition 13. However, at the time of preparing this report, the October CCPI has not been released. The latest CCPI released by the California Department of Finance (DOF) was 263.473 as of August 2017, a 2.88 percent increase from the August 2016 CCPI of 256.097. Assuming the CCPI holds constant, the assessed valuation of properties not improved or sold will increase by 2.0 percent for FY 2019, the maximum allowable increase. The City has experienced positive growth in home prices, with an increase of 6.8 percent in the median home price from

(continued on next page)

Table 2.2 - Property Tax Components (\$ in Millions)							
	FY 2018 Adopted	FY 2018 Projection	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Growth Rate	5.00%	6.00%	5.00%	4.75%	4.50%	4.50%	4.25%
1% Property Tax	\$ 372.0	\$ 374.7	\$ 393.0	\$ 411.6	\$ 430.2	\$ 449.6	\$ 468.8
MVLF Backfill	\$ 135.8	\$ 137.5	\$ 144.4	\$ 151.2	\$ 158.0	\$ 165.1	\$ 172.2
RPTTF Pass-Through Tax Sharing Payment	\$ 8.3	\$ 6.7	\$ 7.0	\$ 7.3	\$ 7.7	\$ 8.0	\$ 8.3
RPTTF Residual Property Tax Payment	\$ 18.5	\$ 20.5	\$ 19.4	\$ 20.1	\$ 26.7	\$ 28.9	\$ 30.6
Total Property Tax Projection	\$ 534.6	\$ 539.3	\$ 563.7	\$ 590.2	\$ 622.6	\$ 651.6	\$ 679.9

[page 9]

*Source: https://www.sandiego.gov/sites/default/files/fy19-23_five-year_financial_outlook_final.pdf

ECONOMIC TRENDS (continued)

August 2016 to August 2017. Despite the rise in home prices, the growth in the number of home sales has slowed. Home sales year-to-date as of August 2017 have decreased by 3.9 percent compared to year-to-date as of August 2016. Based on property sales that have occurred as of August 2017 and an approximate 2.0 percent increase in the CCPI, it is estimated the City's assessed valuation will see a positive increase in assessed valuation for FY 2019. [page 7]

Other factors to consider in developing a revenue projection for property tax include mortgage rates and property tax refunds. Over the past year, interest rates have remained relatively low. However, continued strength in the economy supports the case for a rise in mortgage rates which would likely contribute to a restrained housing market. While property tax revenue growth is expected to remain positive throughout the Outlook period, property tax growth is anticipated to slowly return to lower levels of growth in outer years. Additionally, as the economy has continued to improve, fewer property owners have requested reassessments, indicating that more properties are fairly valued and a larger portion of assessed valuation growth will continue at the Proposition 13 limited maximum growth rate of 2.0 percent. Therefore, with the slowdown of property sales, anticipated mortgage rate increases, and fewer reassessments of property values, the growth in property tax is expected to slow. [page 8]

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 FY2018–19 through FY2022–23. The long-range plan links directly to the district's institutional goals and institutional objectives outlined on page 10 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 based on the San Diego economic outlook report.

Expenses are projected to increase each year due to annual salary step-and-column increases, cost-of-living adjustment increases, health benefit costs, CalSTRS and CalPERS increases, and inflation. Six new, full time faculty were hired for 2018–19, 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 remain flat 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 FY2022–23. This plan assumes revenue growth rates comparable to the San Diego Fiscal Outlook Report. Should economic conditions match the local economic outlook and MiraCosta College manages its expenditures, the reserve balance in FY2022–23 will remain above 15%.

5-YEAR FINANCIAL PLAN

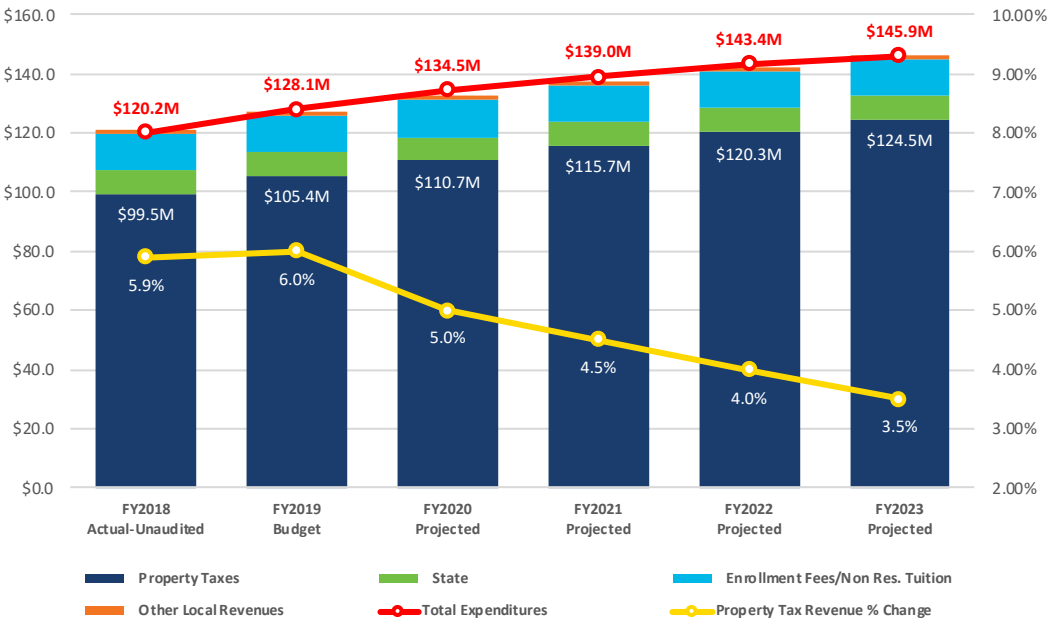
GENERAL FUND—UNRESTRICTED

	FY2018-19 BUDGET	FY2019-20 PROJECTED	FY2020-21 PROJECTED	FY2021-22 PROJECTED	FY2022-23 PROJECTED
ASSUMPTIONS					
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	6.0%	5.0%	4.5%	4.0%	3.5%
Enrollment Fee Increases (Enrollment Revenues)	0%	0%	0%	0%	0%
DISTRICT PLANS					
Enrollment (Credit & Noncredit)	0.0%	0.0%	0.0%	0.0%	0.0%
Academic Salaries: Step & Column	1.5%	1.5%	1.5%	1.2%	1.2%
Academic Salaries: COLA	2.0%	2.0%	2.0%	1.0%	1.0%
Academic Salaries: Change in Positions, Programs or Services (Program Review & Staffing Plan)	Hire 6 New Faculty	Hire 2 New Faculty	Hire 2 New Faculty	Hire 2 New Faculty	Hire 2 New Faculty
Classified Salaries: Step & Column	2.0%	2.0%	2.0%	1.0%	1.0%
Classified Salaries: COLA	2.0%	2.0%	2.0%	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
Classified Salaries: Salary Adjustment (CC Study)	2.0%	0.75%	0.5%	No adjustment	No adjustment
Benefits: Rate Increase	5.0%	3.5%	3.5%	3.5%	3.5%
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	Reduce \$0.9M	No adjustment	No adjustment	No adjustment	No adjustment
Supplies, Printing, Copy Charges: Inflation	2.8%	2.0%	2.0%	2.0%	2.0%
Other Operating Expenses: Inflation	2.0%	2.0%	2.0%	2.0%	2.0%
Other Operating Expenses: Changes in Programs or Services	No Changes	No Changes	No Changes	No Changes	No Changes
Capital Outlay	Instructional Equipment; No Change	No Changes	No Changes	No Changes	No Changes
Transfers Out from General Fund to Fund 29—Debt & Fund 41—Capital	Increase for ERP System & FMP	Increase for FMP	No Change	No Change	Reduce ERP System

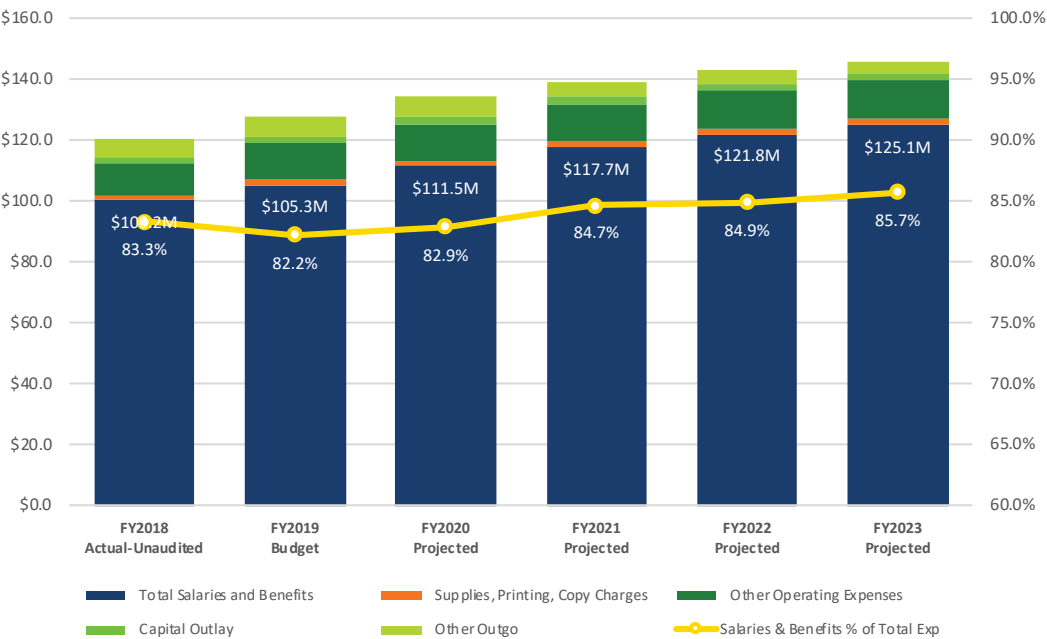
5-YEAR FINANCIAL PLAN (continued)

GENERAL FUND—UNRESTRICTED							
	FY2017-18 BUDGET	FY2017-18 ACTUAL UNAUDITED	FY2018-19 BUDGET	FY2019-20 PROJECTED	FY2020-21 PROJECTED	FY2021-22 PROJECTED	FY2022-23 PROJECTED
REVENUES							
State	\$8,685,304	\$8,295,011	\$7,998,534	\$7,998,534	\$7,998,534	\$7,998,534	\$7,998,534
Property Taxes	99,581,455	99,460,854	105,428,505	110,699,930	115,681,427	120,308,684	124,519,488
Enrollment Fees/Nonresident Tuition	12,400,000	11,991,082	12,600,000	12,600,000	12,600,000	12,600,000	12,600,000
Other Local Revenues	1,002,000	1,661,883	1,399,750	1,399,750	1,399,750	1,399,750	1,399,750
TOTAL REVENUES	121,668,759	121,408,830	127,426,789	132,698,214	137,679,711	142,306,968	146,517,772
EXPENDITURES							
Academic Salaries	46,440,671	45,700,520	47,405,329	48,984,516	50,618,974	51,652,591	52,708,948
Classified Salaries	26,082,167	25,808,670	27,636,251	29,195,257	30,776,624	31,705,713	32,564,827
Benefits	27,959,699	28,644,251	30,283,272	33,274,497	36,326,879	38,447,449	39,793,109
TOTAL SALARIES & BENEFITS	100,482,537	100,153,441	105,324,852	111,454,270	117,722,477	121,805,753	125,066,885
Supplies, Printing, Copy Charges	1,807,594	1,510,237	1,880,272	1,917,877	1,956,235	1,995,360	2,035,267
Other Operating Expenses	11,320,166	10,985,566	11,645,825	11,878,742	12,116,316	12,358,643	12,605,816
Capital Outlay	2,237,343	1,534,742	2,364,224	2,364,224	2,364,224	2,364,224	2,364,224
Other Outgo	6,073,700	6,033,153	6,873,700	6,873,700	4,873,700	4,873,700	3,873,700
TOTAL EXPENDITURES	121,921,340	120,217,139	128,088,873	134,488,813	139,032,952	143,397,679	145,945,891
NET REVENUES LESS EXPENDITURES	-252,581	1,191,691	-662,084	-1,790,599	-1,353,241	-1,090,711	571,881
FUND BALANCE							
BEGINNING FUND BALANCE	26,974,031	26,974,031	28,165,721	27,503,638	25,713,039	24,359,798	23,269,087
NET REVENUES LESS EXPENDITURES	-252,581	1,191,691	-662,084	-1,790,599	-1,353,241	-1,090,711	571,881
ENDING FUND BALANCE	26,721,450	28,165,721	27,503,638	25,713,039	24,359,798	23,269,087	23,840,968
FUND BALANCE % OF EXPENDITURE BUDGET	21.9%	23.4%	21.5%	19.1%	17.5%	16.2%	16.3%

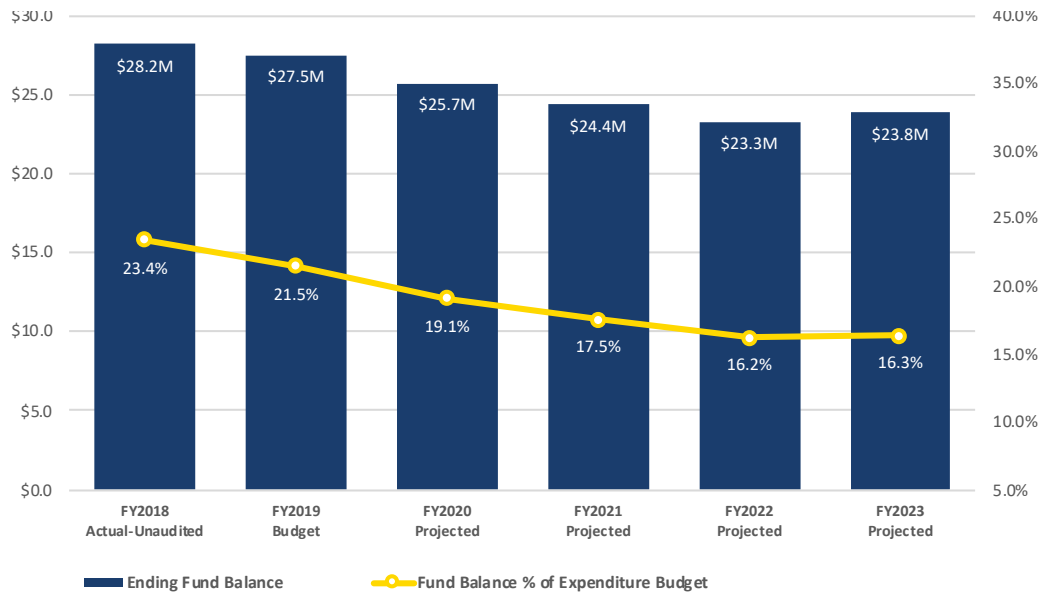
GENERAL FUND—UNRESTRICTED REVENUE 5-YEAR FINANCIAL PLAN



GENERAL FUND—UNRESTRICTED EXPENSE 5-YEAR FINANCIAL PLAN



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



STATISTICS

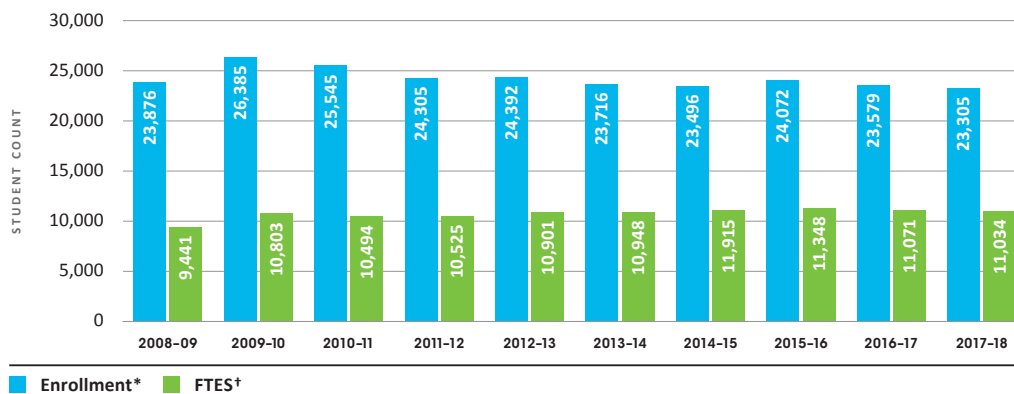
FULL-TIME EQUIVALENT STUDENTS (FTES)

	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
2017–2018	23,305	-1%	11,034.1	0%	59%	40%	1%	3.1%	0.3%	6.1%	2.2%	38.6%	6.6%	0.5%	1.9%	40.7%
2016–2017	23,579	-2%	11,071.0	-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%	11,348.3	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%	11,915.4	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%	10,948.4	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%	10,901.5	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%	10,525.0	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%	10,494.1	-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%	10,803.0	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%	9,440.8	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%	8,536.6	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%	8,026.4	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%	7,729.6	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%	7,319.3	-2%	58%	40%	1%	4.0%	0.7%	5.7%	2.5%	26.1%	0.0%	0.9%	6.6%	53.5%

Source: CCCO MIS Data Mart. Web. August 7, 2018. <http://datamart.ccco.edu/DataMart.aspx> & CCFS320 Reports

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

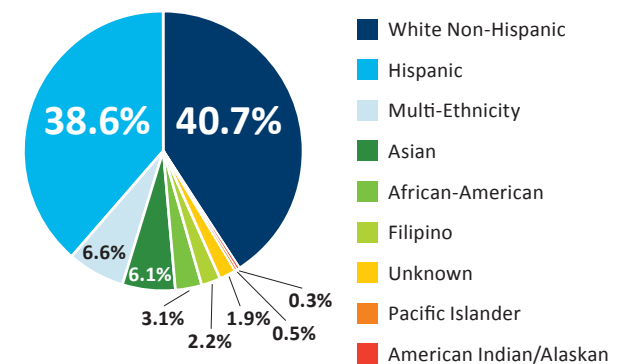
ENROLLMENT



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

ETHNICITY

2017-18



HISTORY OF ASSESSED PROPERTY VALUATION

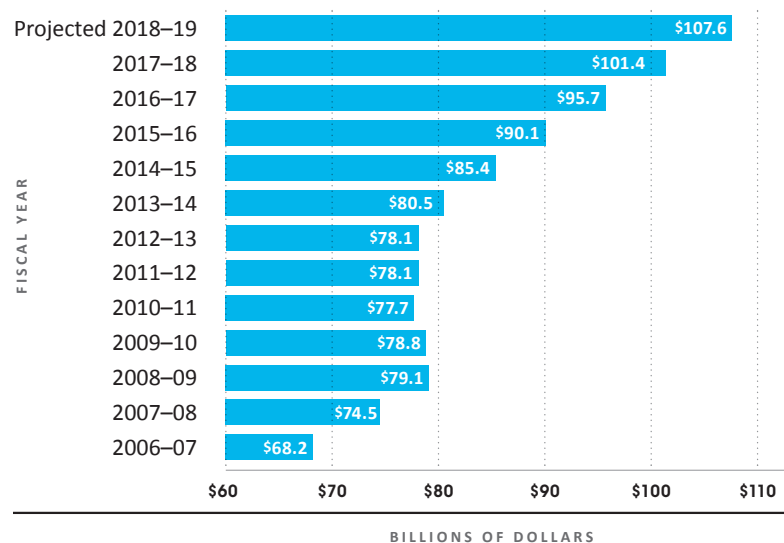
HISTORY OF PROPERTY TAX REVENUE

FISCAL YEAR	ASSESSED PROPERTY VALUE	% ANNUAL CHANGE	PROPERTY TAX REVENUE	ANNUAL CHANGE	% ANNUAL CHANGE
2018–19 Projected	\$107,567,920,063	6.1%	105,428,506	\$5,967,651	6.0%
2017–18	101,407,690,857	6.0%	99,460,854	5,531,155	5.9%
2016–17	95,706,910,876	6.2%	93,929,699	5,526,057	6.3%
2015–16	90,127,485,749	5.5%	88,403,642	5,289,086	6.4%
2014–15	85,414,276,107	6.1%	83,114,556	4,972,125	6.4%
2013–14	80,517,356,225	3.1%	78,142,430	2,312,294	3.0%
2012–13	78,091,797,697	0.0%	75,830,136	2,464,987	3.4%
2011–12	78,093,638,317	0.5%	73,365,149	863,640	1.2%
2010–11	77,743,591,710	-1.3%	72,501,509	-1,754,634	-2.4%
2009–10	78,800,671,137	-0.4%	74,256,143	-1,945,433	-2.6%
2008–09	79,100,117,601	6.1%	76,201,576	2,766,870	3.8%
2007–08	74,547,356,887	9.3%	73,434,706	3,563,652	5.1%
2006–07	68,220,316,400	11.7%	69,871,054	9,531,507	15.8%
2005–06	61,074,643,311	12.6%	60,339,547	5,236,479	9.5%
Average Annual Change: Last 5 years		5.4%			5.6%
Average Annual Change: Last 10 years		3.2%			3.1%
Average Annual Change: Last 13 years		5.0%			4.7%

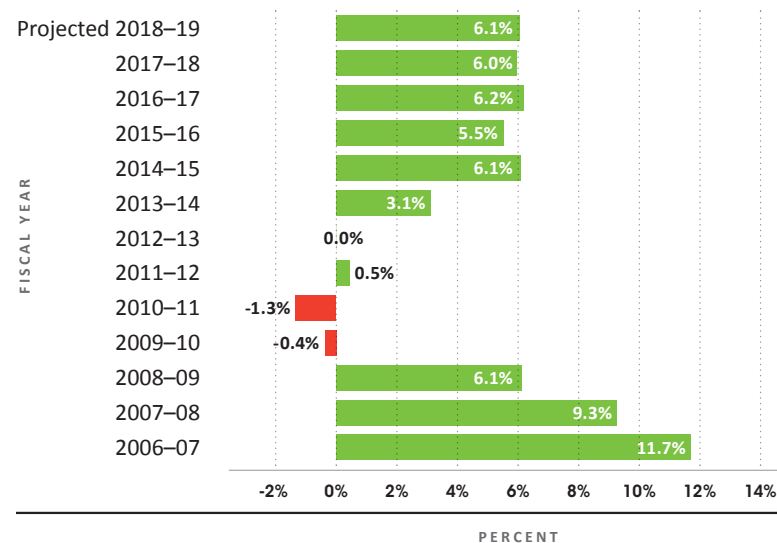
Source: SD County Assessor Office

Source: MCCD Ledger

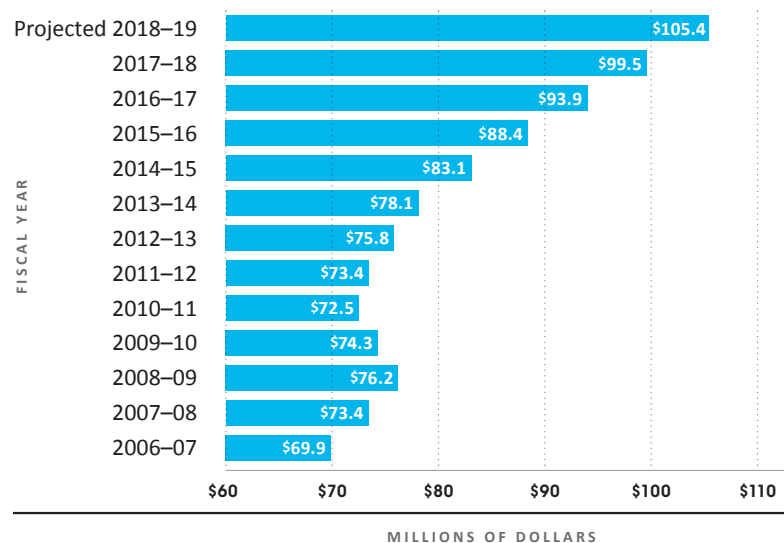
ASSESSED PROPERTY VALUE



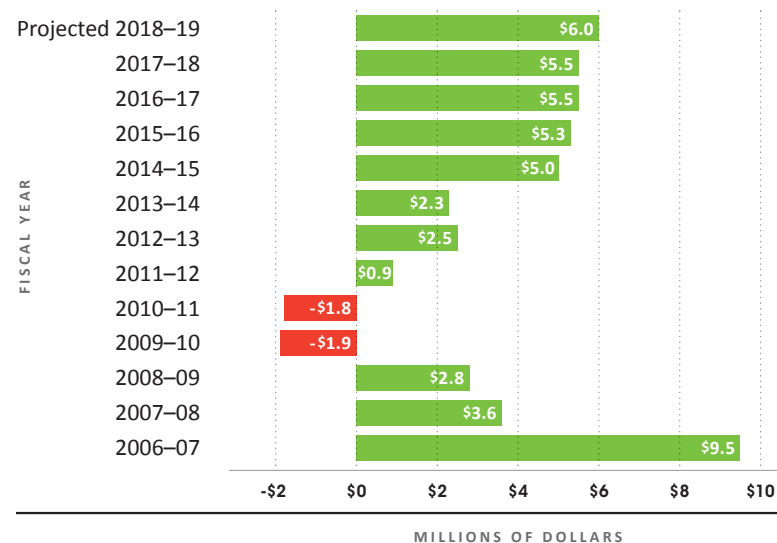
ASSESSED VALUE ANNUAL CHANGE



MCCD PROPERTY TAX REVENUE



MCCD PROPERTY TAX REVENUE ANNUAL CHANGE



EMPLOYEE POSITION SCHEDULE

FUNCTION	DIVISION	FY2015-16	FY2016-17	FY2017-18	FY2018-19 BUDGET
Faculty	Office of Instruction	180.00	169.00	183.00	187.00
Instructional Services	Office of Instruction	154.00	171.90	175.95	176.91
Student Support	Student Services	116.50	134.80	133.60	146.20
Institutional Support	President's Office	17.60	19.00	19.00	20.00
Administrative Services	Business & Administrative	38.30	38.50	41.50	41.70
Plant Operations	Business & Administrative	38.30	36.80	40.60	40.60
TOTAL FULL TIME EQUIVALENT		544.55	569.95	593.65	612.41

New Positions

The following positions are included in the FY2018-19 budget:

FACULTY

- Counselor, Umoja
- Counselor
- Instructor, Biotechnology/Biomanufacturing
- Instructor, Child Development
- Instructor, Computer Science
- Instructor, Noncredit ESL

PERMANENT CLASSIFIED

- Administrative Assistant, Research, Planning & Institutional Effectiveness
- Business Systems Analyst, Student Services
- Instructional Assistant (2.15)
- Student Services Specialist, SSSP
- Support Assistant, Noncredit Adult Education (3)

GRANT FUNDED

- Career Education Pathways Coordinator
- Coordinator, SSSP

CONTRACT

- Director, GEAR UP

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.

Historic Highway 101, Cardiff



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.

APPENDIX

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.

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.

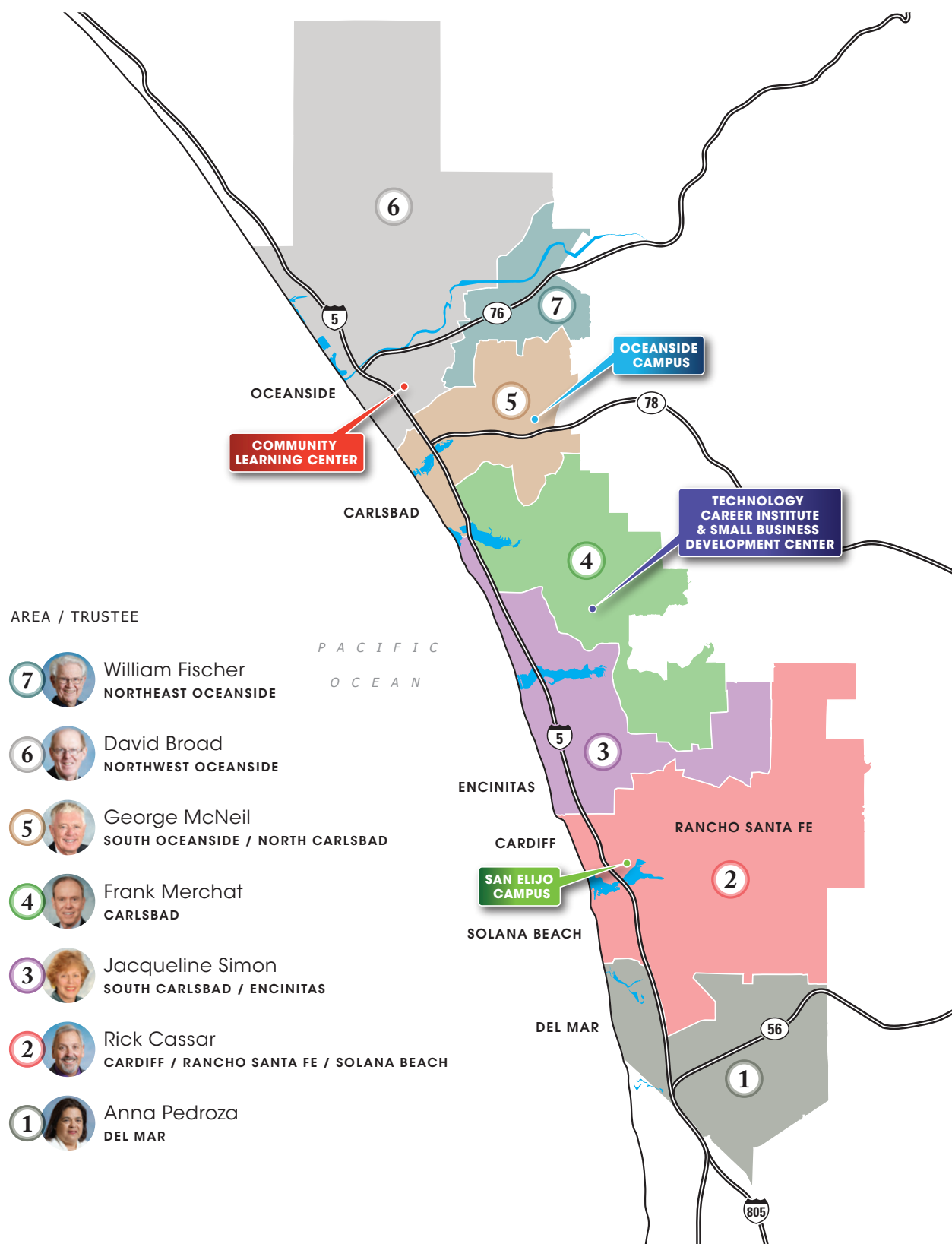
Title 5: California Code of Regulations, Title 5 Education. The working Education Code regulations established by the California Legislature. The California Community Colleges Board of Governors is responsible for approving Title 5 regulations, and the California Community Colleges Chancellor's Office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

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

MIRACOSTA COMMUNITY COLLEGE DISTRICT



MIRACOSTA COLLEGE LOCATIONS



Oceanside Campus

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



MiraCosta College Locations



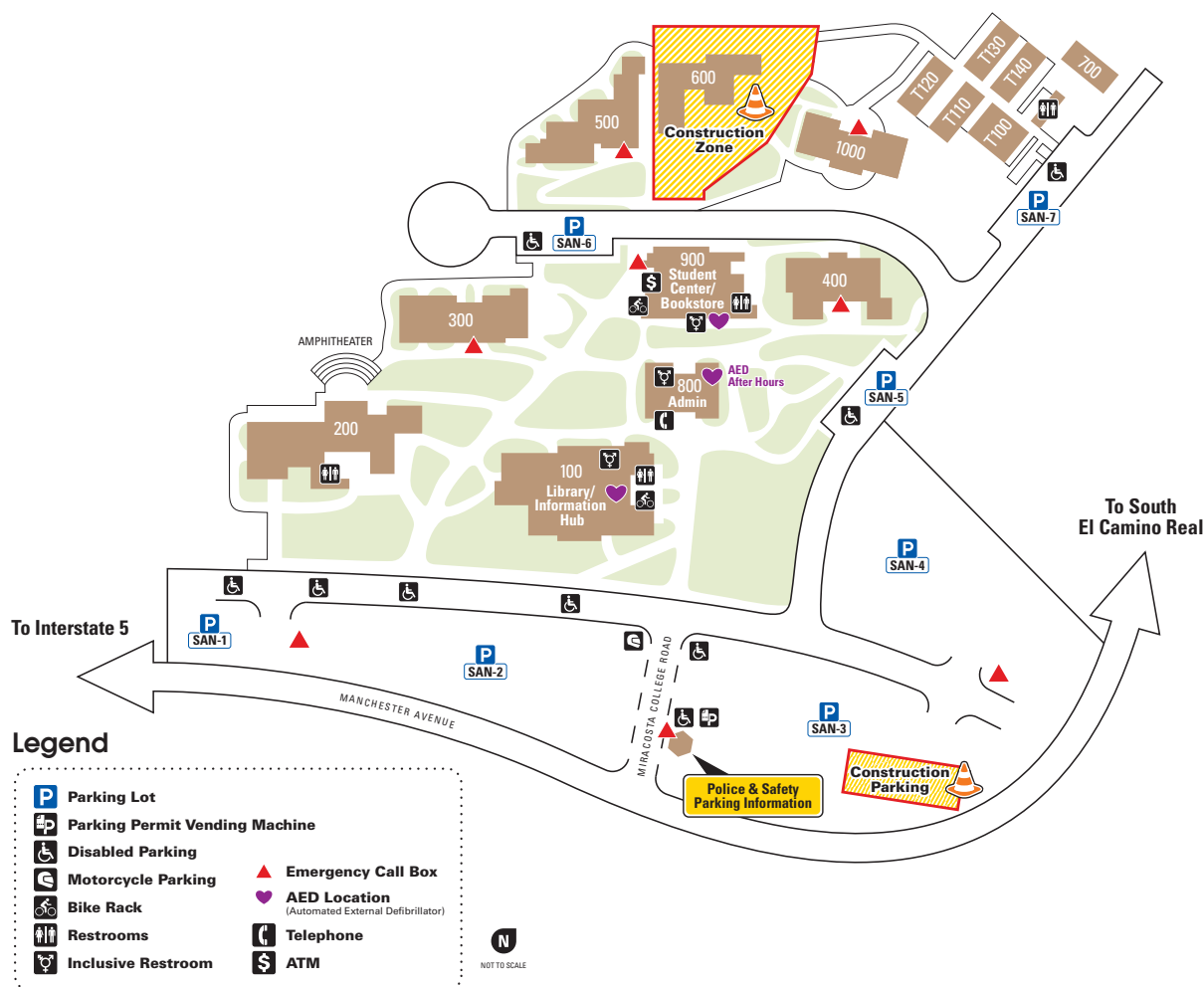
Directory

	Bldg. #		Bldg. #		Bldg. #
Admissions & Records.....	3300	Drivers Education.....	T510	Printing Services.....	3400
Art.....	2100, 2200, 2300	English Language Institute.....	T510, T520	Proctoring Center.....	3300
Art Gallery.....	3400	Enrollment Information.....	3300	Purchasing.....	T600
Associate Faculty Office.....	4606	EOPS.....	3000	School Relations/Diversity Outreach.....	3400
Associated Students.....	3400	Facilities Department.....	4200	Service Learning.....	3300
Athletics.....	5200	Financial Aid/Scholarships.....	3000	Shipping/Receiving.....	6100
Automotive Technology.....	4000	Gymnasium.....	5000	Student Accounts/Cashier.....	3200
Biotechnology.....	4050	Health Services.....	3300	Student Center.....	3400
Bookstore.....	3400	Horticulture.....	7000	Student Life & Leadership.....	3400
Business Services.....	1000	Human Resources.....	1000	Testing Office.....	3300
Cafeteria.....	3400	Institutional Advancement.....	1000	Theatre.....	2000
CalWORKs.....	3000	Institutional Research.....	1000	Theatre Studio.....	2700
Career Center.....	4700	Instructional Services.....	1000	Little Theatre.....	3601
Child Development Center.....	8000	International Students.....	3400	Transfer Center.....	3700
College Police.....	1100	Library & Information Hub.....	1200	Tutoring.....	1200
Computer/Business Department.....	4800	Lost & Found.....	1100	Veterans Education Office.....	3300
Concert Hall.....	2400	Math Learning Center.....	1200	Veterans Information Center.....	T100
Counseling.....	3700	Music.....	2200, 2300	Wellness Center.....	4100
Dance Studio.....	2700	Nursing/Allied Health.....	T420, 4400	Writing Center.....	1200
Development & Foundation.....	1000	Parking Permits.....	1100		
Disabled Students Services.....	3000	President, Office of the.....	1000		



San Elijo Campus

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



MiraCosta College Locations



Directory

Buildings T100-T140
Classrooms
Faculty Offices

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

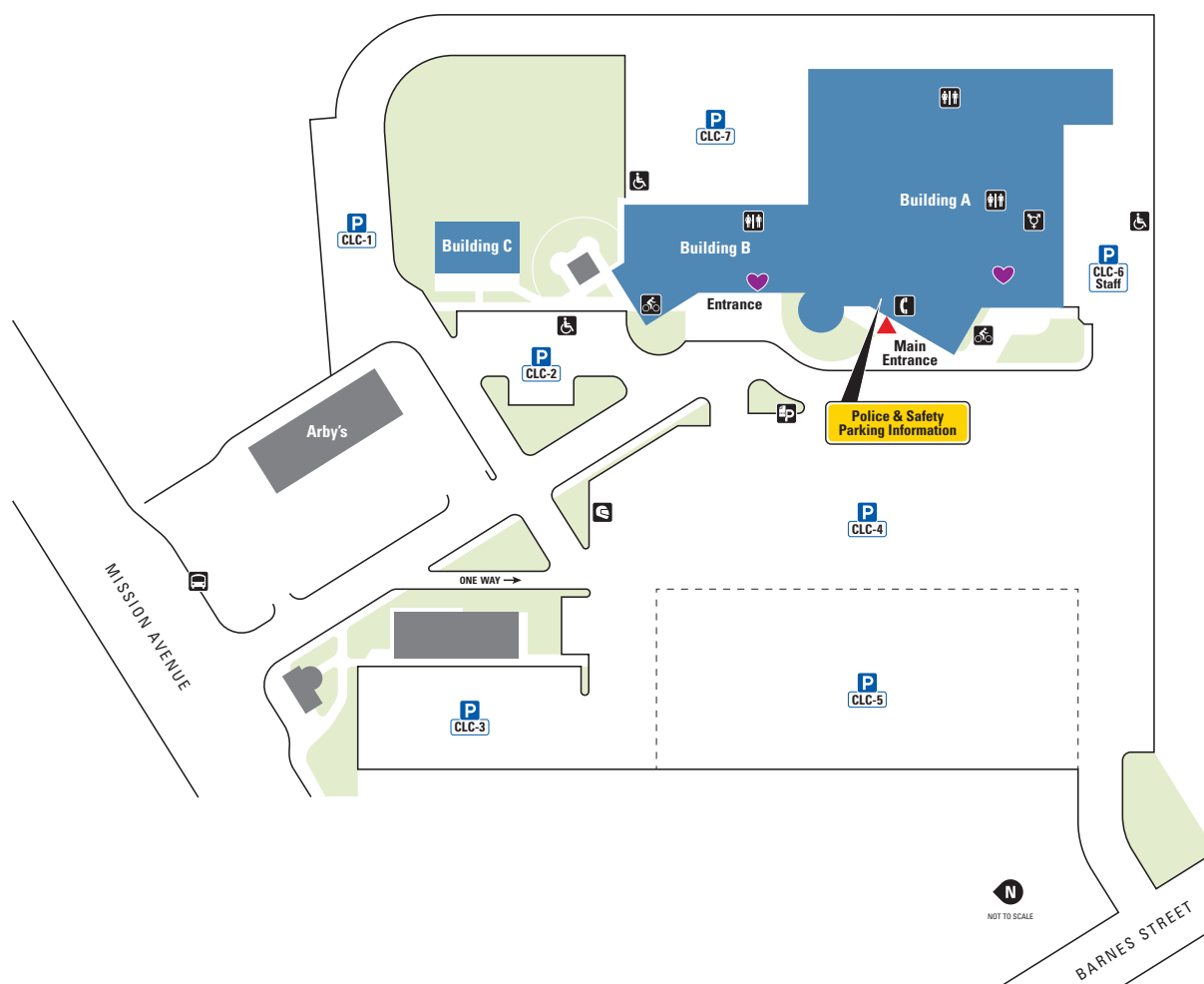
Building 900
Director of Student Services
Bookstore
Cafeteria
Health Services
Meeting Rooms
Student Life & Leadership

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

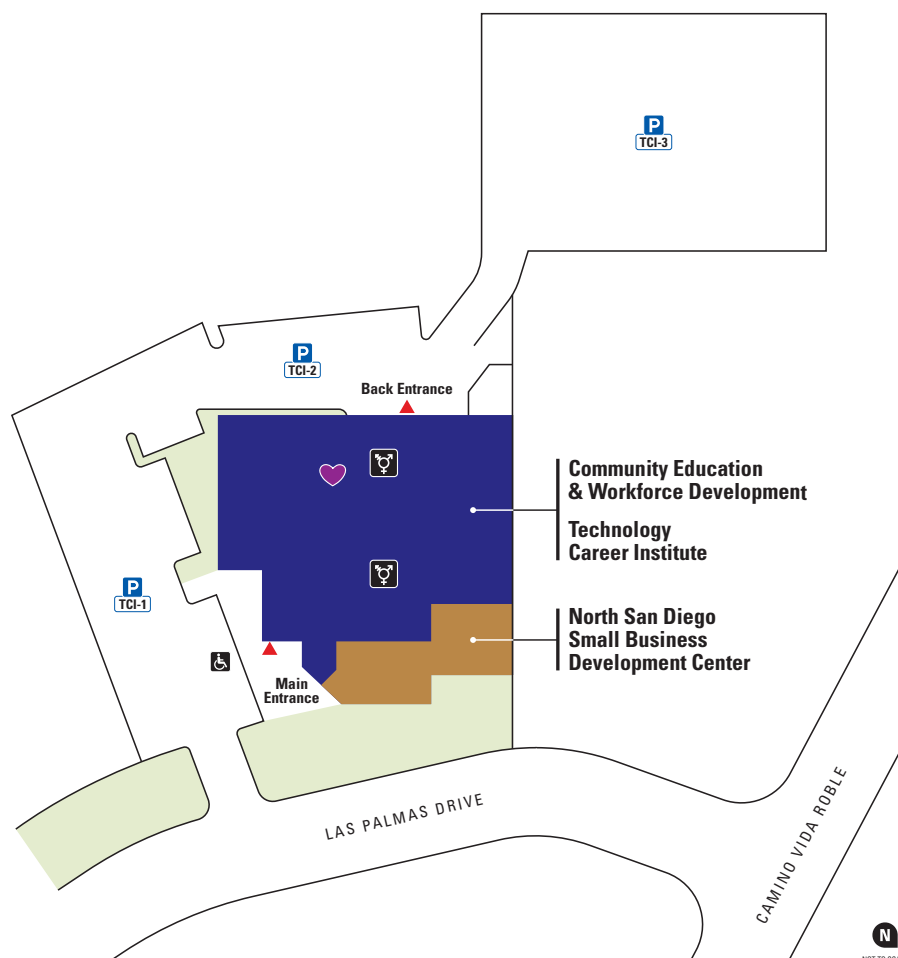
Legend

Parking Lot	Emergency Call Box
Parking Permit Vending Machine	AED Location (Automated External Defibrillator)
Disabled Parking	Telephone
Motorcycle Parking	ATM
Bike Rack	
Restrooms	
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

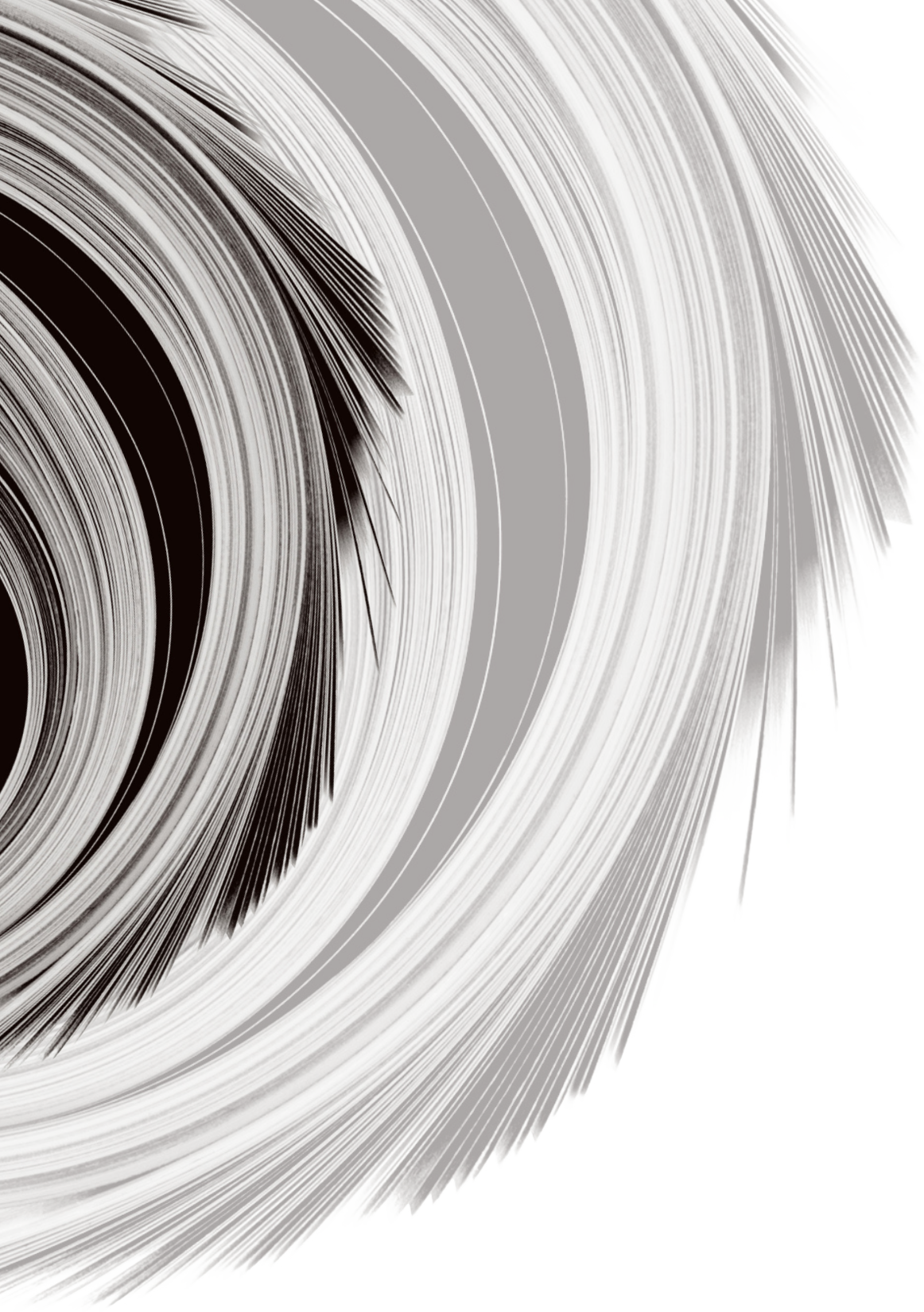
760.795.6820
tci.miracosta.edu

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

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