



Delta College Strategic Plan and Budget 2015 - 2016

DELTA COLLEGE

**FY 2015-2016
Strategic Planning
& Budget**

University Center, Michigan

Cover Design by
Luke Goodrow

DELTA COLLEGE is one of twenty-eight (28) community colleges in the state of Michigan. It currently has full time equivalents (FTE) around 6,700 and produces approximately 190,000 credit hours per year. The staff includes approximately 496 full-time employees of which 211 are faculty. Delta ranks as the 9th largest community college in the state.

Delta is a comprehensive community college, which offers transfer curriculum, occupational training, adult enrichment classes and a variety of other community services. The College offers certificates and associate degrees in a wide range of program areas which are listed in the appendix.

The College's district is the Great Lakes Bay Region, encompassing the counties of Saginaw, Midland and Bay in Michigan. The College's Corporate Services Division provides training throughout the state and internationally. The 640 acre main campus is located in rural Bay County about equidistant from each of the major cities. In 1990, the College made a commitment to expanding access and developing a presence in each of the three major cities by acquiring or leasing facilities.

The Delta College Midland Center was purchased in 1991 through a bond sale. It is a renovated Catholic elementary school with about 25,000 square feet. In 1997, the College opened the 30,000 square foot Planetarium and Learning Center in Bay City that was built with funds provided by National Aeronautics and Space Administration (NASA). The College also leases the Ricker Center in Saginaw from the School District of the City of Saginaw. The Ricker Center is a multi-purpose facility providing classrooms, a computer lab, a science lab, and student support services. These facilities provide the presence needed in each of the three cities and decreases the demand for classroom and office space on the main campus.

Maps of the main campus and each of the centers are included in the section called "Other".



DELTA COLLEGE BOARD OF TRUSTEES

Bay County:	Michael D. Rowley, Chair; Diane M. Middleton; Edith (Dee Dee) Wacksman
Midland County:	Michael P. Nash, Vice-Chair; Kimberly R. Houston-Philpot; Mary C. Morrissey
Saginaw County:	The Rev. Dr. Robert L. Emrich; Karen L. Lawrence-Webster; R. Earl Selby
President:	Dr. Jean Goodnow

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**Delta College
Michigan**

For the Fiscal Year Beginning

July 1, 2014

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to Delta College for its annual budget for the fiscal year beginning July 1, 2014.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

DELTA COLLEGE

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Dear Colleagues and Constituents:

Delta College has prepared a balanced budget for 2015-16, with overall revenues meeting or exceeding expenditures. The overall budget is \$108,567,446 million (all funds), with \$65,552,503 million in the General Fund. The College maintains reserves at recommended levels and continues to set aside the necessary funds for facility maintenance and to address potential revenue reductions. The College has maintained its ongoing financial philosophy of not incurring debt for new construction, renovations, operations, or maintenance.

Revenue:

The State of Michigan continues to address a challenging economic climate with the reinvention of manufacturing jobs and a successful manufacturing environment once dominated by the automotive industries. These challenges include stagnant property tax valuations and in 2014 the phase out of the personal property tax began. In 2015-16, community college funding is expected to increase by 1.4%.

Property tax revenues are expected to increase by 0.16%, well below the State Headlee inflation rate cap of 1.6%, due largely to continued implementation of the phase out of personal property tax. This contrasts significantly with historical trends in which property tax values were greater than inflation until 2006-07. Delta College also relinquishes a large portion of tax revenues (approximately \$1 million annually) due to property tax reductions granted for economic development purposes (tax abatements and Downtown Development tax captures).

The College has a philosophy of providing high quality instruction and educational services for our students at a reasonable cost. In 2014-15, the Board approved increases in in-district tuition in the amount of \$4.80 per credit hour. The Board has approved a modest increase of \$2.00 per credit hour in in-district tuition for the 2015-16 year. Delta College tuition remains the lowest of any higher education institution in the Great Lakes Bay Region and among the lowest in the State.

Ongoing enrollment declines, reflecting a general population decline in the region as well as predicted declines in high school graduates is the primary factor driving overall revenue declines. A projected loss of 10,000 credit hours in 2015-16 equates to a \$1,400,000 loss in tuition and fee revenue. Even with a modest tuition increase and a modest increase in state funding, overall total revenue will remain relatively flat.

Expenditures:

Increases in the cost of instruction, technology, energy, retirement contributions, and health insurance continue to place pressure on the College budget. As resources are allocated, attention is paid to assure that the College is able to continue strong support for learning as its core mission.

Campus Renovations:

Extensive campus renovations have taken place over the past 10 years to modernize, upgrade, and expand facilities. Most recently the College completed a \$20 million renovation project in 2013 and opened what is now known as the Health Professions Building. This impressive state of the art facility was made possible through funding from the State of Michigan as well as generous donations from our community, including many members of our Delta College faculty and staff.

Budget Priorities:

The College uses a comprehensive Strategic Planning and Budgeting process to identify institutional and budget priorities. Delta College participates in the Academic Quality Improvement Program (AQIP) accreditation process. The Strategic Planning, Budgeting, and AQIP processes will continue to guide our budget planning and resource allocation for 2015-16 and the coming years. These priorities include student success, community focus, sustainability, and people focus.

During the upcoming fiscal year, Delta College will use continuous improvement and process management strategies to prioritize resources, improve operational efficiencies, and improve the cost-effectiveness of operations. Through these strategies, Delta College will maintain high quality instruction and educational services and move forward with new innovations. The College's faculty and staff will continue to provide high quality learning opportunities to positively impact our students and the community. Thank you for more than 50 years of tremendous support. Delta College looks forward to serving you in the future.

Sincerely,

A handwritten signature in black ink that reads "Jean Goodnow". The signature is fluid and cursive, with the first name "Jean" and last name "Goodnow" clearly distinguishable.

Jean Goodnow, Ph.D
President

DELTA COLLEGE

Budget Planning and Resource Allocation Decisions

The budget process for the upcoming fiscal year begins after fall enrollment data is available. A budget model is developed, based on the best available information for each revenue and expense category and new strategic initiatives are incorporated. The budget model is reviewed and discussed with the President, Executive Council and Budget Cabinet beginning in mid-fall and the budget model assumptions are discussed and updated regularly during the year as new information becomes available.

Enrollment continues to decline. The Michigan economy is continuing its recovery, non-traditional students return to work and the K-12 graduating class sizes are declining commensurate with the loss in regional population from the recessionary years. Enrollment management and retention plan initiatives are in place to attract an increased percentage of the declining K-12 graduates and adults seeking new skills. However, a drop of 10,000 credit hours has been projected for the upcoming year, a decline of 5% and a loss of nearly \$1,400,000 in tuition revenue.

State appropriations are budgeted to increase 1.4%, or \$200,000 once the legislative process is complete. With Michigan's multiyear phase out of personal property tax and minimal appreciation in property values, total property tax revenue is expected to increase by 0.16% or \$37,000 across the three-county district.

Delta's Board of Trustees, Budget Cabinet and administration have a long history of focusing on tuition affordability. In-district tuition for FY15-16 has been set at \$96.50/credit hour, an increase of \$2.00/credit hour, keeping Delta's tuition rate and tuition and fee revenue well below the State average for all Michigan Community Colleges. The minimal increase is necessary to partially offset the losses in revenue from declining enrollments and property tax declines.

On September 4, 2012 Public Act 300 was enacted addressing major reform in the Michigan Public School Employees Retirement System (MPERS). This complex reform bill addressed many of the long standing and unsustainable components of the system, including the anticipated increase in mandated employer contributions from the planned 27.37% scheduled to be effective October 1, 2012 and projected to increase to over 35% by 2016. The bill offered current employees an election for future pension and health benefits, accompanied by varying levels of employee contributions. After all elections were made, the college's effective contribution rate approximates 26% of salary and applies to current and future employees, regardless of whether they elect to participate in the defined benefit or defined contribution plan until the systems \$40 billion unfunded actuarially accrued liability is funded. Retirement related benefit costs, including Federal Social Security add nearly 34% of expense to each wage dollar paid for all MPERS employees.

Fiscal constraint and resource reallocation have played important roles in budget management during this era of economic strain in Michigan. The budgeting process focuses on student success and student learning as outlined in the College vision, mission, values, guiding principles and strategic initiatives. Recommendations for cost saving measures, funding reallocations and replacement revenues are solicited from all faculty and staff, with a commitment to bring each idea forward for consideration by the Executive Council. Specific reductions in spending and resource reallocations have been components of the annual budget process for the past decade. The FY15-16 balanced budget plan incorporates spending reductions totaling \$1,250,000 and maintains all existing programs and services.

DELTA COLLEGE

Budget Planning and Resource Allocation Decisions

(Continued)

In FY 11-12, the college transitioned medical insurance to a self-funded payment model from a fully insured/experience rated model, generating substantial one time and ongoing annual savings. Medical insurance continues to be managed with a focus on creating consumer awareness, wellness and involvement. The Delta College Benefits Committee, with representation from all employee groups met over the course of the year and evaluated many options and alternatives in benefit design. Their Committee Report identified plan design alternatives for implementation that would result in additional cost savings. Effective July 1, 2015 the employee contribution toward medical insurance will increase to 20% of premium. Effective January 1, 2016 the \$250/\$500 deductible will become a first dollar deductible and an optional Flexible Spending Card will be offered to enhance ease of use and participation in the existing Flexible Spending Program. Delta's ongoing benefit design changes and current employee contributions place the college safely below the Public Act 152 limitations on public employer payments for employee medical insurance enacted in 2011.

Facility maintenance and equipment replacement has been an important priority in recent years as the college celebrated its 50th anniversary in 2011. In 1996-97 a long term goal was established to commit approximately 5% of the budget or about \$2-3 million annually to a Facility Maintenance and Equipment Replacement Fund for capital asset life cycle replacement. Current appraised replacement value for the College buildings and equipment total \$288 million. A simple 30 year life-cycle replacement for the entire value would require \$10 million be reserved annually. The College currently allocates \$1 million annually for this purpose. An additional \$1 million is budgeted toward the State required match on capital renovation projects. Upon completion of all Master Plan renovations, this \$1 million annual allocation will transfer to the Facility Maintenance and Equipment Replacement Fund for a total allocation of \$2 million annually for life cycle replacement of buildings and equipment. Additionally, any excess revenues over expenditures beyond those needed to maintain a 10% General Fund Reserve Balance are transferred to the Plant Fund at the end of each fiscal year in an effort to provide a funding mechanism for facility life-cycle replacement needs.

DELTA COLLEGE

Budget Planning and Resource Allocation Decisions

Sources of Savings and New Funds

Sources of Savings & New Revenue

<u>Description</u>	<u>Amount</u>	Strategic	
		<u>Focus Area</u>	<u>Cost Center</u>
Faculty Vacancies Not Replaced (9 FTE)	\$1,191,333	S	Various
Faculty Vacancies/Replacements (5 FTE)	(2,555)	S	Various
Facilities Support Vacancy/Replacement (1 FTE)	12,214	S	7781
Facilities General Maintenance Vacancies/Replacement (2 FTE)	22,660	S	7781
Eliminate Lobbyist	18,000	S	6723
Phone book, Yellow Pages, Internet Ads Reduced	8,000	S	6740
Total Savings	\$1,249,652		
Corporate Services Indirect Support Transfer to General Fund	104,000	S	Revenue
Technology Fee +\$2/credit hour	380,000	S	Revenue
Total Savings and New Revenue	\$1,733,652		

New Strategic & Operational Funding

	<u>Amount</u>	Strategic	
		<u>Focus Area</u>	<u>Cost Center</u>
Science Labs – budget correction from last year	\$ 5,922	S	1047
Accreditation Fees	2,310	S	4552
Tuition Waiver Benefit Program – Increased Utilization	20,000	PF	6774
Ellucian Product ESSA Increase	15,617	S	6745
Ellucian Contract CPI Adjustment	34,454	S	Various
IT Annual Life Cycle Replacement Transfer	380,000	SS	4599
President's Annual Innovation Incubator Transfer	50,000	SS	4599
Veteran In-District Residency Tuition	40,000	SS	Revenue
IT Maintenance Agreement Extensions	15,000	S	6745
Catalog Software Maintenance Agreement	10,000	SS	5612
Content Management Software Maintenance Agreement	25,000	S	5622
Learning Technology - Electronic Library Materials	18,500	SS	4533
Customer Relationship Management Technical Support Position	70,000	SS	5623
Alternative Assignments Faculty	27,216	SS	1127
Computer Lab Support	10,000	SS	1063
WRIT Center Support	10,000	SS	4523
Total New Funding	\$ 734,019		

SS-Student Success CF-Community Focus S-Sustainability PF-People Focus

DELTA COLLEGE

Budget Planning and Resource Allocation Decisions

Sources of Savings and New Funds

On-Going Strategic & Operational Funding

<u>Description</u>	<u>Amount</u>	Strategic Focus <u>Area</u>	Cost <u>Center</u>
Registration Fee Transfer for Partial Datatel Annual Maintenance	\$ 80,000	S	Revenue
Instructional Computer 4-Year Replacement Life Cycle Funding	130,925	SS	1124
Achieving the Dream Initiative Match	48,315	SS	5627
Facility Maintenance & Equipment Replacement	1,000,000	S	7799
Renovation Match	1,000,000	S	7799

SS-Student Success CF-Community Focus S-Sustainability PF-People Focus



Message from Budget Cabinet Chair

It is on behalf of myself and the Budget Cabinet members that I write this letter. It is an honor to serve on Budget Cabinet, and I am further honored to serve as Chair during the 2014-15 planning cycle. Members have worked diligently and thoughtfully to make responsible recommendations that address declining enrollment for the fifth consecutive year, and other funding challenges. As always, our goal is to support the mission, vision and values of Delta College, while continuing our tradition of excellence and affordability.

The College's General Fund depends on three revenue sources: tuition and fees, state appropriations, and property taxes from Bay, Midland and Saginaw Counties. Peak enrollment occurred in 2009-10 due to difficult economic conditions in Michigan and the loss of jobs that led to higher demand for retraining and the affordable education from community colleges. Enrollment has declined each year since as displaced workers have returned to the workforce or left the state. An additional 5% drop is projected for the 2015-16 year. The budget is based on an enrollment projection of 190,000 credit hours. State appropriations have included very modest increases, if any, in recent years, and property tax values have declined or remained stagnant. This has caused an increasing reliance on tuition and fees, which now make up 41% of the budgeted revenue.

Tuition and fees have been held to very affordable levels for many years, even as costs have continued to increase. For the first time, Delta College implemented a midyear tuition increase in January 2015, in response to pending restraint language from the State Legislature during its last budget planning cycle. The restraint language was not included in the final State Budget. In an effort to be realistic and responsible, and to make up for the lower enrollment projection, Budget Cabinet members have recommended a modest increase for the 2015-16 year.

Substantial spending savings from across the college are included in the budget plan. After careful review and with our priority to sustain quality instruction and services in mind, several one-time and ongoing spending requests were approved to help maintain currency of technology and equipment resources.

With these recommendations, it is with pleasure that Budget Cabinet members send forward a balanced budget plan that is responsive to all stakeholders. To maintain transparency and trust, minutes from all Budget Cabinet meetings are available online.

I would like to sincerely thank all Budget Cabinet members for their conscientious efforts and valuable contributions during this year's planning cycle. Cabinet members include representatives from the Board of Trustees, faculty, administration and staff. Also, special thanks to Deb Lutz for her expertise and guidance, the Finance Department for their supporting work, and to all others for their contributions to the planning process.

Respectfully,

Toni Clegg
Budget Cabinet Chair

DELTA COLLEGE BUDGET CABINET 2014-2015

Amie AndersonDean of Students serving in vacancy of
Dean of Enrollment Management

Wendy Baker Faculty-at-Large appointment through 6/16

Justin Bamberg..... Chair of SSEC 2015

Pam Clark.....Executive Director of Institutional Advancement

Toni Clegg Chair of Budget Cabinet
& Faculty-at-Large appointment through 6/16

Reva Curry Vice President of Instruction & Learning Services

Mike Faleski..... Faculty-at-Large appointment through 6/17

Monica Hernandez-Alaniz.....Chair of ECAPS 2015

Greg Hubner..... Chair of Faculty Salary Committee 2015

Janis Kendziorski..... Faculty-at-Large appointment through 6/15

Tom Kienbaum Representative of Facilities Maintenance Union

Greg Luczak..... Manager of Finance - Academics

Debra LutzVice President of Business & Finance/Treasurer

Marcia Moore..... Chair of Chairs

Margaret Mosqueda.....Vice President of Student & Educational Services

Mike Nash.....Board of Trustees

Liz UllrichChair of FEC 2015

Andrea Ursuy.....Assistant to the President/
Director of Institutional Effectiveness

Barb Webb.....Information Technology Contract Administrator

Eric Wiesenauer Faculty-at-Large appointment through 6/17

STRATEGIC PLANNING

2015-19

Delta College Strategic Plan



Strategic Planning at Delta College

Delta College has implemented a systemic strategic planning process that supports the mission, vision, and values; is aligned horizontally and vertically throughout the organization; integrates environmental scanning, resource allocation, and resource development; and effectively implements coordinated action plans that improve the College's programs and services. Action plans are measureable and benchmarked externally to support Delta College's commitment to be a high-performing institution. During the planning process, College leaders implement practices that encourage excellence, innovation, agility, assessment, and engagement to continually improve performance.

Strategic Planning & Institutional Effectiveness Steering Committee



Dr. Amie Anderson – Dean of Students; **Toni Clegg** – Academic Assessment; **Dr. Reva Curry** – Vice President of Instruction & Learning Services; **Dr. Laura Dull** – Faculty-at-Large Member; **Martin Finney** – Senate President; **Dr. Jean Goodnow** – President



Monica Hernandez-Alaniz – ECAPS Chair; **Deb Lutz** – Vice President of Business & Finance; **Ryan McCracken** – SSEC Chair; **Dr. Marcia Moore** – Chair of Chairs; **Margaret Mosqueda** – Vice President of Student & Educational Services; **Dave Peruski** – Dean of Teaching & Learning



Kay Schuler – Administrative Assistant, President's Office; **Leslie Smith** – Administrative Assistant, VPILS and AQIP; **Liz Ullrich** – FEC Chair; **Andrea Ursuy** – Director of Institutional Effectiveness; **Michael Wood** – Director of Institutional Research



Delta College Mission, Vision, and Values

The Delta College Board of Trustees adopted the current Mission on April 12, 2012, and the Vision and Values statements on May 9, 2006.

Mission

Delta College serves the Great Lakes Bay Region by educating, enriching and empowering our diverse community of learners to achieve their personal, professional and academic goals.

Vision

Delta College is our communities' first choice to learn, work, and grow.

Values

Delta College is a diverse learning-centered community based on integrity and respect. From a foundation of leadership, we use innovation and teamwork to achieve excellence.

- **Diversity:** We actively promote, advocate, respect and value differences. We foster a welcoming environment of openness and appreciation for all.
- **Integrity:** We are committed to honesty, ethical conduct, and responsibility.
- **Respect:** We stand for trust, caring, loyalty and academic freedom.
- **Excellence:** We support outstanding achievement in our students, employees, and communities. We have a passion for quality and strive for continuous improvement.
- **Leadership:** We create and communicate inspirational visions for results. We are accountable to our communities.
- **Innovation:** We rejoice in creative change. We are flexible, agile, and risk-taking.
- **Teamwork:** We foster communication and collaboration across boundaries, and support shared governance.
- **Learning-centered community:** We are an engaging, inclusive, diverse learning organization. We focus on academic excellence, civic responsibility and community leadership.

Environmental Scanning

Environmental scanning is a critical component of strategic planning. It creates the foundation for the College to provide quality services and resources to effectively serve its constituents, provides information for data-driven decision making, and supports programmatic and budget decisions for the current and upcoming fiscal years.

Environmental scanning is not just the responsibility of one person at Delta College, it is the responsibility of all. It is an integral part of both the Executive Council and the Strategic Planning and Institutional Effectiveness Steering Committee's activities. All employees are encouraged to share environmental scanning information via an electronic form on the College portal site via the Institutional Research page.

The College has identified economic, educational, and social indicators that are considered at the local/regional, state and national levels. While most heavily used during the strategic planning process, environmental scanning is also used on a regular basis where it shows activities in the communities that may act as an opportunity or threat to the College.

In January of 2015, the College engaged in an intensive environmental scanning process. The scan included an analysis of both internal and external trends and a review of our stakeholder's opinions of the College.

Stakeholder feedback was gathered through the following methods:

- Individual interviews with all Trustees
- Interviews with parent/students representing Bay, Midland, and Saginaw Counties
- A focus group with community leaders and partners representing Bay, Midland, and Saginaw Counties
- Three focus groups with educators (one with Bay County Educators, one with Midland Educators, and one with Saginaw Educators)
- Delta College faculty and staff survey
- Delta College current student survey
- Delta College alumni survey
- Prospective student survey (those who applied to Delta, but did not attend)
- Delta College website survey

The analysis resulted in over 2000 touch points in our community. The completion of the 2015 environmental scan was the first step in the creation of the 2015-19 Strategic Plan.

Strategic Planning Context - The Great Lakes Bay Region

To support Delta College's environmental scanning and strategic planning processes, a brief description of the College's service district (Bay, Midland, and Saginaw Counties) demographics will help to set the context for environmental scanning and the implications identified.

Population: According to US Census data, the region's population has declined by an additional 1.1% since the 2010 census. The number of high school students has decreased due to lower birth rates and increasing high school dropout rates (two districts are reporting over 25% of their students are not graduating in four years). This has led school districts to close more schools and close or merge entire districts. Simultaneously, the district's population is aging as a greater percentage of the residents are aged 55 and above.

Employment: Though the region's unemployment rate has recently dipped to around 6.1%, we have consistently experienced a high unemployment rate of 8-11% over the past three years, which well exceeds the national average (the region has been slightly above the state average for the past 12 months).



Educational Attainment: Only 21.7% of Great Lakes Bay Region residents aged 25 and above have earned a bachelor's degree (Bay County 18.2%; Midland County 32.3%; and Saginaw County 19.1%) compared to the state average of 25.9% and the national average of 28.8%. There is a disconnect between residents' educational levels and the post-secondary skills required by employers in the region's "new" economy. Jobs that previously required a high school diploma now require a minimum of an associate degree due to automation, sophisticated equipment, required quality processes, and critical thinking/problem solving skills. Regional employers are concerned that we will not have a qualified workforce for the "new" jobs.

Income: With the decline in automotive manufacturing, income levels have declined and the percentage of residents in situational poverty has increased. With the exception of Midland County (\$53,076), median incomes in Bay (\$45,376) and Saginaw (\$42,331) are below the State (\$48,411) and national (\$53,046) averages. The Great Lakes Bay Region's poverty rate is 16.4% which is slightly lower than in Michigan (17.0%), but higher than the United States (14.5%).

Strategic Focus Areas

Delta College's four strategic focus areas were initially identified in 2006 with input from a community-wide group of constituents. In 2012, the Strategic Planning and Institutional Effectiveness Steering Committee validated the importance of these focus areas.

In 2015, the College conducted an extensive environmental scan that resulted in over 2000 touch points in our community. The Executive Council and members of the Strategic Planning and Institutional Effectiveness Steering Committee utilized this input as well as the results of an in-depth SWOT analysis, and analysis of the College's key challenges and advantages in making the decision to continue to focus in these four areas for the 2015-19 Strategic Plan.

Delta College's four strategic focus areas establish the foundation for the initiatives and annual action plans that are part of the Delta College Strategic Plan.

The four strategic focus areas are:



Student Success

Promoting success for all students, in the classroom, and in life



Community Focus

Understanding and responding to our communities' needs



Sustainability

Using all resources in an efficient and sustainable way



People Focus

Respecting and growing our people personally, professionally, and organizationally

Strategic Initiatives Overview 2015-2019

Delta College's strategic initiatives provide a broad, goal-oriented description of the way in which the College is working to attain success in each of our four identified strategic focus areas.

For the 2015-19 strategic plan, the College has identified 10 strategic initiatives. To accomplish these initiatives, institutional action projects have been developed. Action projects can be short-term or long-term and as they are completed, new projects will be identified. At this time, there are 14 institutional action projects that the College will focus on.

The strategic initiatives are listed below.

Student Success

- 1.1 Increase student enrollment and retention of current students.
- 1.2 Increase degree/certificate completion and/or transfer rates of students.

Community Focus

- 2.1 Increase Delta College's competitive advantage.
- 2.2 Utilize Delta College's off-campus centers to meet the educational needs of the community.
- 2.3 Increase collaboration with K-12 and post-secondary educators to understand their needs and strengthen our partnerships.
- 2.4 Meet the needs of area employers and provide support for economic development in our region.

Sustainability

- 3.1 Expand, promote, and codify sustainability across the curriculum.
- 3.2 Conduct all operations in an agile and sustainable manner.
- 3.3 Increase the use of data and benchmarking to promote the efficient use of resources.

People Focus

- 4.1 Increase the capability and diversity of the workforce to achieve high performance characterized by an engaged and satisfied faculty and staff.



Student Success

promoting success for all students, in the classroom, and in life

Institutional Action Projects

Student Success

Initiative 1.1 : Increase student enrollment and retention of current students

Action Project 1.1 – 1 : Develop, implement, and assess strategies to positively impact enrollment

Description of Action Project	Develop measureable strategies to impact enrollment. Implement strategies. Assess effectiveness of strategies and modify as appropriate.	
Champion(s)	Dr. Reva Curry, Dave Peruski, Dr. Amie Anderson	
Champion's Approach for Implementation	Cross-Functional Team	
Resources	Guided Pathways Leadership Team, Division Chairs, Counseling and Advising, CRM	
Short-term or long-term?	Long-term - more than 1 year to implement	
Outcome Measures	Baseline	Measures of Success
	<ol style="list-style-type: none"> Existing strategies to maintain current enrollment Retention rate (fall to fall): 53.61% VFA 6 year completion rate (Fall Students 2008): 19.6% Existing K-12 partnerships Guidelines for implementing Guided Pathways 	<ol style="list-style-type: none"> Develop a minimum of 4 new strategies with a goal of stabilizing or increasing current enrollment by December 30, 2015. Increase fall to fall retention by 2% by December 2017. Increase completion rates by 2% by May 2018. Create and implement a plan to increase partnerships and pipelines between Delta College and K-12.

Initiative 1.2 : Increase degree/certificate completion and/or transfer rates of students

Action Project 1.2 – 1 : Develop and implement initiatives to promote student engagement

Description of Action Project	Opportunities for student engagement will continue to be developed and expanded to increase student's feeling of belonging.
Champion(s)	Dr. Amie Anderson
Champion's Approach for Implementation	Cross-Functional Team
Resources	Student and Civic Engagement Office, Director of Learning Centers, Faculty

Short-term or long-term?	Long-term - more than 1 year to implement	
Outcome Measures	Baseline	Measures of Success
	<ol style="list-style-type: none"> 1. Current engagement levels (to be measured using the clubs and organizations module). 2. Current number of opportunities for engagement is unknown. 3. Average number of students participating in opportunities per academic year is unknown. 	<ol style="list-style-type: none"> 1. Club and Organization Module will be installed by December 2015. Training and utilization will occur by April 2016. 2. Analyze and increase the number of student engagement opportunities. 3. Analyze and increase participation in student engagement opportunities at both the main campus and learning centers by Fall 2016.

Action Project 1.2 – 2 : Implement Guided Pathways		
Description of Action Project	Guided Pathways is an initiative that will help us align our student success objectives and initiatives. This action plan will focus on giving our students a clear vision from entry to completion.	
Champion(s)	Dave Peruski, Dr. Amie Anderson	
Champion's Approach for Implementation	Cross-Functional Team	
Resources	Division Chairs, Counseling and Advising, Guided Pathways Leadership Team	
Short-term or long-term?	Long-term - more than 1 year to implement	
Outcome Measures	Baseline	Measures of Success
	<ol style="list-style-type: none"> 1. Create Curriculum Tracks 2. Create interest grouping 3. All students will be enrolled in a specific interest group pathway 	<ol style="list-style-type: none"> 1. Each program will have one established curriculum track (pathway) by Fall 2015 2. All areas of study will be placed into an interest grouping by May 2016 3. All new students will be enrolled in a specific interest group pathway by Fall 2016



Community Focus

understanding and responding to our communities' needs

Community Focus

Initiative 2.1 : Increase Delta's competitive advantage

Action Project 2.1 – 1 : Implement strategies to assess and develop aspects of our competitive advantage

Description of Action Project	<ul style="list-style-type: none"> Implement a yearly plan for Delta staff to provide visibility at community events (on and off campus) that can impact educational programs or financial success Focus on training staff to network and follow-up with community contacts Understand our competitors, including the unique factors that differentiate them from Delta's educational offerings 	
Champion(s)	Pam Clark, Jennifer Carroll	
Champion's Approach for Implementation	Cross-Functional Team	
Resources	Delta College Leadership	
Short-term or long-term?	Short-term - 1 year	
Outcome Measures	Baseline	Measures of Success
	<ol style="list-style-type: none"> 1. Random efforts to be involved in community events 2. Lack of staff training and consistent messaging 3. Each staff member attending with differing focus 4. Lack of a defined list of organizations or events as a focus for involvement or attendance 	<ol style="list-style-type: none"> 1. Create and implement focused plan 2. Staff training on how to engage contacts, with consistent messaging to be done within first 4 months (October 31, 2015). 3. Staff trained Defined attendance metrics will provide Delta College with the opportunity to: <ul style="list-style-type: none"> - build recognition with major community organizations identified in the plan - increase leadership participation with business and economic organizations - ensure probability to impact educational programs or financial success by December 2015.

Action Project 2.1 – 2 : Launch a redesigned college website that highlights our competitive advantage in courses/programs, staffing, and delivery		
Description of Action Project	<ul style="list-style-type: none"> • Install and launch new content management system (CMS) software • Engage a design firm • Organize content and site structure for ease of navigation • Add mobile responsive design • Improve functions for calendar, future student prospecting and academic programs • Improve consistency of content standards across all pages 	
Champion(s)	Leanne Govitz, Jeff Rauschert	
Champion's Approach for Implementation	Lead Department	
Resources	<ul style="list-style-type: none"> • Website Redesign Task Force – 19 faculty and staff from across the College • OIT support for CMS installation and launch • Content contributors from across the College – move content to Portal or new site • Funding will be required to purchase the CMS and design firm products 	
Short-term or long-term?	Short-term - 1 year	
Outcome Measures	Baseline	Measures of Success
	<ol style="list-style-type: none"> 1. Outdated CMS 2. Difficult to navigate – A to Z index accessed 187,571 times 3. Poor readability on mobile devices 4. Limited content standards 	<ol style="list-style-type: none"> 1. New, functional CMS implemented by December 2015. 2. Improve intuitive navigation, decrease the number of times the A to Z index is accessed by 10% 3. Fully responsive design 4. Establish content governance and approval process and communicate to the College Community by May 2016.

Initiative 2.2 : Utilize Delta College's Off-Campus Centers to meet the educational needs of the community

Action Project 2.2 – 1 : Construct and implement a new Saginaw Center to meet the educational needs of the largest service county	
Description of Action Project	<ul style="list-style-type: none"> • Strategic evaluation of Learning Center sites, criteria for the new Saginaw Center building, selection of Downtown Zone and site selection criteria completed. • Matching funds to be awarded from the State and/or other sources. • Site to be identified. • Construction plan and timeline initiated.

	<ul style="list-style-type: none"> • Resource allocation for new Center reflected in College budget. • Programs identified for the new Saginaw Center and are complimentary to programs at University, Bay City, and Midland Centers. • Increase Academic Scheduling Efficiency • Develop appropriate Faculty, A/P, and support staffing to ensure success • Engage the Community • Create Center Branding • Opening semester identified. 	
Champion(s)	Dr. Jean Goodnow, Dr. Reva Curry, Deb Lutz, Margaret Mosqueda	
Champion's Approach for Implementation	Cross-Functional Team	
Resources	Centers Team	
Short-term or long-term?	Long-term - more than 1 year to implement	
Outcome Measures	Baseline	Measures of Success
	1. Matching funds awarded 2. Site identified 3. Project Designed and Construction Timeline Established	1. Project included in State Appropriations Act 2. Recommendation made and Board Approved 3. State Approval of Schematic Design, Final Design and Bids Awarded

Initiative 2.3 : Increase collaboration with K-12 and post-secondary educators to understand their needs and strengthen our partnerships

Action Project 2.3 – 1 : Assess current outreach activities with K-12 and post-secondary partners in order to develop and implement a plan which maximizes our competitive advantage

Description of Action Project	<ul style="list-style-type: none"> • List current outreach activities by high school and post-secondary partners and identify gaps which can be strengthened through visitation, planning and follow-up. • From the gap analysis, identify 3 high school districts within each of the 3 counties: Bay City, Midland, and Saginaw, to conduct a personal visit with the superintendent by VP Curry, VP Mosqueda, and the Dean of Enrollment Management. Total 9 schools per year. • Discuss and prioritize mutually beneficial strategies to strengthen partnerships, improve recruitment retention of area high school students, and maximize competitive advantage. • Implement 3 strategies and report on results during a follow up meeting with the superintendents. 	
Champion(s)	Dr. Reva Curry, Margaret Mosqueda, Dean of Enrollment Management (TBD)	
Champion's Approach for Implementation	Cross-Functional Team	

Resources	Division Chairs, Director of Admissions, Director of Counseling and Advising	
Short-term or long-term?	Long-term - more than 1 year to implement	
Outcome Measures	Baseline	Measures of Success
	1. Percentage of graduating class from area high schools in Bay, Midland and Saginaw Counties that attend Delta.	1. Improve percentage rate of students from high schools that are actively involved in the VP/Dean and Superintendent collaboration by 2% for the Fall semester over the previous year.

Action Project 2.3 – 2 : Determine needs of adult learners and dual enrollment students	
Description of Action Project	<p>A. Scheduling efficiency (at main campus and centers)</p> <ol style="list-style-type: none"> 1. Examine course taking patterns, including high demand courses with wait lists, section frequency which may split students into class sizes that are too small. 2. Examine classroom and building utilization patterns to identify ways to improve scheduling efficiency. <p>B. Program delivery</p> <ol style="list-style-type: none"> 1. Identify programs that can be transitioned into online delivery through converting one–three courses. 2. Develop effective online orientation strategies that improve persistence in online courses. 3. Identify Learning Center pathways where students have the option to complete certificates or degrees at a Learning Center through a combination of face to face and online courses. <p>C. Create specialized workshops that focus on the needs of adults</p> <ol style="list-style-type: none"> 1. Collaborate with Michigan Works, social service agencies, community groups, area churches, and Delta advisory boards to identify adult demographics for comprehensive outreach. 2. Convene open houses at University Center and one Learning Center each year as part of adult outreach strategy.
Champion(s)	Dr. Reva Curry, Margaret Mosqueda, Dean of Enrollment Management (TBD)
Champion's Approach for Implementation	Cross-Functional Team
Resources	Division Chairs, Director of Admissions, Director of Learning Center, Director of Counseling and Advising
Short-term or long-term?	Long-term - more than 1 year to implement

Outcome Measures	Baseline	Measures of Success
	<ol style="list-style-type: none"> 1. The current number of cancelled courses at University, Ricker, Bay and Midland Centers. 2. Age 25-45 student population at University Center, Ricker, Bay and Midland Centers 3. Online certificate (4) and associate programs (9) 	<ol style="list-style-type: none"> 1. Cancelled courses reduced by 25% from AY2015-16 compared with AY2014-2015 2. Increase 25 to 45 student population by 5% from Fall to Fall 3. Increase number of fully online programs by 2 each year.

Initiative 2.4 : Meet the needs of area employers and provide support for economic development in our region

Action Project 2.4 – 1 : Increase our face-to-face engagement with our employers to identify core competencies needed for employment in the Great Lakes Bay Region in STEM

Description of Action Project	<ul style="list-style-type: none"> • The Dean of Career Education and Learning Partnerships becomes a certified DACUM Facilitator. • DACUM stands for Developing a Curriculum. It is a three step process that identifies major competencies and related skill sets needed for any training and education required for an occupation. The first step is to analyze the duties and tasks of the occupation with industry personnel in order to profile the occupation. This step also identifies required competencies and skill sets. The second step involves validation of the skills and competencies by other industries and/or workers. The final step is to use the created list to analyze, improve or develop a curriculum for the occupation studied. • The Dean of Career Education and Learning Partnerships, STEM coordinator and STEM Network team with employers create a process and pilot the “DACUM” first steps to identify skill sets and core competencies in Healthcare. • The STEM Network group will identify and gain support from the Healthcare businesses/agencies that need to be involved. • Core competencies are shared with Academic Services and Corporate Services for program improvement and development. • Refine process for future implementation with other identified top employers of the Great Lakes Bay Region. • Corporate Services will use our business relationship in order to gather, share data and promote Academic and Corporate Service programming.
Champion(s)	Dr. Reva Curry, Jennifer Carroll, Ginny Przygocki
Champion's Approach for Implementation	Cross-Functional Team
Resources	Division Chairs, STEM Initiative leaders (through STEM Connector, STEM Explorer, etc.)

Short-term or long-term?	Short-term - 1 year	
Outcome Measures	Baseline	Measures of Success
	1. No published core competencies or skill sets established by Healthcare Agencies/Businesses in the Great Lakes Bay Region.	1. At least 2 of the 4 major Health Care agencies/businesses will agree on core competencies to be used for Academic and Corporate Service program assessment, improvement and development.



Sustainability

using all resources in an efficient and sustainable way

Initiative 3.1 : Expand, promote, and codify sustainability across the curriculum.

Action Project 3.1 – 1 : Promote and codify sustainability across the curriculum

Description of Action Project	<ul style="list-style-type: none"> Identify opportunities to promote and develop sustainable learning across all academic divisions of the college Identify outreach opportunities to enhance the college's culture of environmental, social, and economic responsibility. Collect, analyze, and utilize student feedback from sustainability course assessments, and evaluate effectiveness of outreach opportunities. 	
Champion(s)	Linda Petee, Janis Kendzierski	
Champion's Approach for Implementation	Cross-Functional Team	
Resources	Faculty, staff, students	
Short-term or long-term?	Long-term - more than 1 year to implement	
Outcome Measures	Baseline	Measures of Success
	<ol style="list-style-type: none"> Number of S-related course sections Current outreach activities Existing faculty resources Sustainability Assessment 2.0 	<ol style="list-style-type: none"> Increase number of S-related course sections by 5% per year, and increase faculty involvement by 1 additional faculty person per year. By end of Fall 2015, develop at least 3 new <i>Campus-as-a Learning-Lab</i> activities to expand learning opportunities. Investigate at least 3 academic resource sites and/or sustainability organizations and incorporate viable student learning opportunities into Delta's faculty resource portal. Tabulate all assessment feedback and communicate results with appropriate faculty or sustainability leaders in a way to create vibrant and evolving student learning activities.

Initiative 3.2 : Conduct all operations in an agile and sustainable manner

Action Project 3.2 – 1 : Improve agility and sustainability

Description of Action Project	<ul style="list-style-type: none"> • Create a process for review and evaluation of committee structure and purpose with a goal to increase agility and sustainability • Establish college-wide guidelines for managing and conducting meetings 	
Champion(s)	Dr. Jean Goodnow, Deb Lutz, Andrea Ursuy, Loyce Brown	
Champion's Approach for Implementation	Cross-Functional Team	
Resources	Dr. Reva Curry, Margaret Mosqueda, Pam Clark	
Short-term or long-term?	Short-term - 1 year	
Outcome Measures	Baseline	Measures of Success
	<ol style="list-style-type: none"> 1. No process in place for review and evaluation of committee structure 2. Current number of committees 3. No consistent guidelines for conducting meetings in place. 	<ol style="list-style-type: none"> 1. Establish and implement a process for review and evaluation of committee structure (for committees that are not part of the Senate process). Share committee process with College Community by June 30, 2016. 2. Create an inventory of the current committees and task forces. Reduce the number of committees where possible by June 30, 2016 3. Best practice models researched, college-wide guidelines developed and shared with the College Community by June 30, 2016.

Initiative 3.3 : Increase the use of data and benchmarking to promote the efficient use of resources

Action Project 3.3 – 1 : Create and implement a data dictionary

Description of Action Project	Create and implement a data dictionary.
Champion(s)	Deb Lutz, Andrea Ursuy, Michael Wood
Champion's Approach for Implementation	Cross-Functional Team
Resources	Data Domain Stewards, Dave Peruski, Dr. Amie Anderson

Short-term or long-term?	Short-term - 1 year	
Outcome Measures	Baseline	Measures of Success
	<ol style="list-style-type: none"> 1. Current Glossary of terms 2. No formal data dictionary in place 3. No user guide in place 4. No training in place 	<ol style="list-style-type: none"> 1. Edit current glossary of terms and publish to IR portal site by June 30, 2016 2. Draft of data dictionary presented to Executive Council by December 31, 2015 and final version approved by Executive Council by June 30, 2016 3. Data dictionary user guide draft established by December 31, 2015 4. Training created and schedule in place by June 30, 2016

People Focus

respecting and growing our people personally, professionally, and organizationally



Initiative 4.1 : Increase the capability and diversity of the workforce to achieve high performance characterized by an engaged and satisfied faculty and staff

Action Project 4.1 – 1 : Develop a greater understanding of diversity and inclusion

Description of Action Project	<p>With a goal to educate faculty and staff regarding the extent to which Delta College values differences, strengthen faculty and staff understanding of the aspects of our value of diversity at Delta College by:</p> <ol style="list-style-type: none"> 1. Developing a charge to convert the Equity Office Advisory Committee into the Diversity/Equity Committee. 2. The Committee will: <ul style="list-style-type: none"> • Conduct an assessment of the recommendations from the 2008 Diversity Taskforce • Determine what recommendations have been accomplished as well as those that need to be worked on • Update the Diversity DVD • Update the Diversity website on the College's homepage 	
Champion(s)	Margaret Mosqueda, Mary Gmeiner, Loyce Brown, Reva Curry	
Champion's Approach for Implementation	Cross-Functional Team	
Resources	Human Resources Staff, Center for Organizational Success Staff, Faculty and Staff	
Short-term or long-term?	Short-term - 1 year	
Outcome Measures	Baseline	Measures of Success
	<ol style="list-style-type: none"> 1. Existing Diversity Taskforce recommendations (from 2008) 2. Current Diversity DVD 3. Current Diversity Website 	<ol style="list-style-type: none"> 1. Assessment determining what has been done and what needs to be done (from task force 2008) developed and conducted and a status report created and shared with the College community by December 2015. 2. Plan for implementation of outstanding recommendations in place by June 30, 2016. 3. Inventory of topics for the Diversity DVD created and updated to reflect current policies, procedures, and culture. DVD up-dated and made available to the College community by June 30, 2016. 4. Diversity Website updated on the College's homepage to reflect

		current policies, procedures, and culture by June 30, 2016.
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Action Project 4.1 – 2 : Implement professional development plans for A/P and Support Staff		
Description of Action Project	Design and implement a plan for A/P and Support Staff professional development based on the strategic focus areas of the College	
Champion(s)	Loyce Brown, Wendy Childs, Mary Gmeiner, Andrea Ursuy	
Champion's Approach for Implementation	Cross-Functional Team	
Resources	Center for Organizational Success (COS) Staff, Human Resources Staff, Faculty and Staff	
Short-term or long-term?	Short-term - 1 year	
Outcome Measures	Baseline	Measures of Success
	1. No plan in place	1. Plan in place and communicated to the College Community by June 30, 2016

Additional Institutional Strategic Planning Initiatives

There are two additional planning processes that are conducted at the College and integrated into the strategic planning and budgeting process:

Facilities Planning: is an ongoing function conducted by the College's Director of Facilities Management and staff, with assistance from external consultants. Each October, the College completes and submits a Capital Outlay Plan to the State of Michigan Department of Management and Budget. Approved by the Board of Trustees, this plan evaluates the College's facilities, benchmarks the College property and facilities to other Michigan colleges, evaluates the status of the facilities, and requests State approval to plan for facilities renovation or new building construction. The plan evaluates all capital priorities in light of current programming efforts, anticipated programming changes, and current capital base. If a Michigan community college is requesting State funding for renovation or new construction, the request is submitted in the Capital Outlay Plan for review and consideration by the Office of Management and Budget, the legislature (both House and Senate) and the Governor.

In 2014-15, the College submitted four major projects (by priority):

Priority #1:	Saginaw Center Project (Request for planning fiscal year 2016)	\$ 12,614,000
Priority #2:	Midland Center Renovation Project (Anticipated Request for planning fiscal year 2017)	\$ 7,696,000
Priority #3:	Business and Office Professions – K Wing Renovations (Anticipated Request for planning fiscal year 2018)	\$ 1,898,000
Priority #4:	Electronic Media Broadcasting – A Wing Renovations (Anticipated Request for planning fiscal year 2019)	\$ 2,034,000

A copy of the Capital Outlay Plan can be accessed by going to:

<http://www.delta.edu/facilities/five-year-plan.aspx>.

Facilities planning has also identified a maintenance schedule for major items in excess of \$1 million and funding is allocated annually in the plant fund to support maintenance.

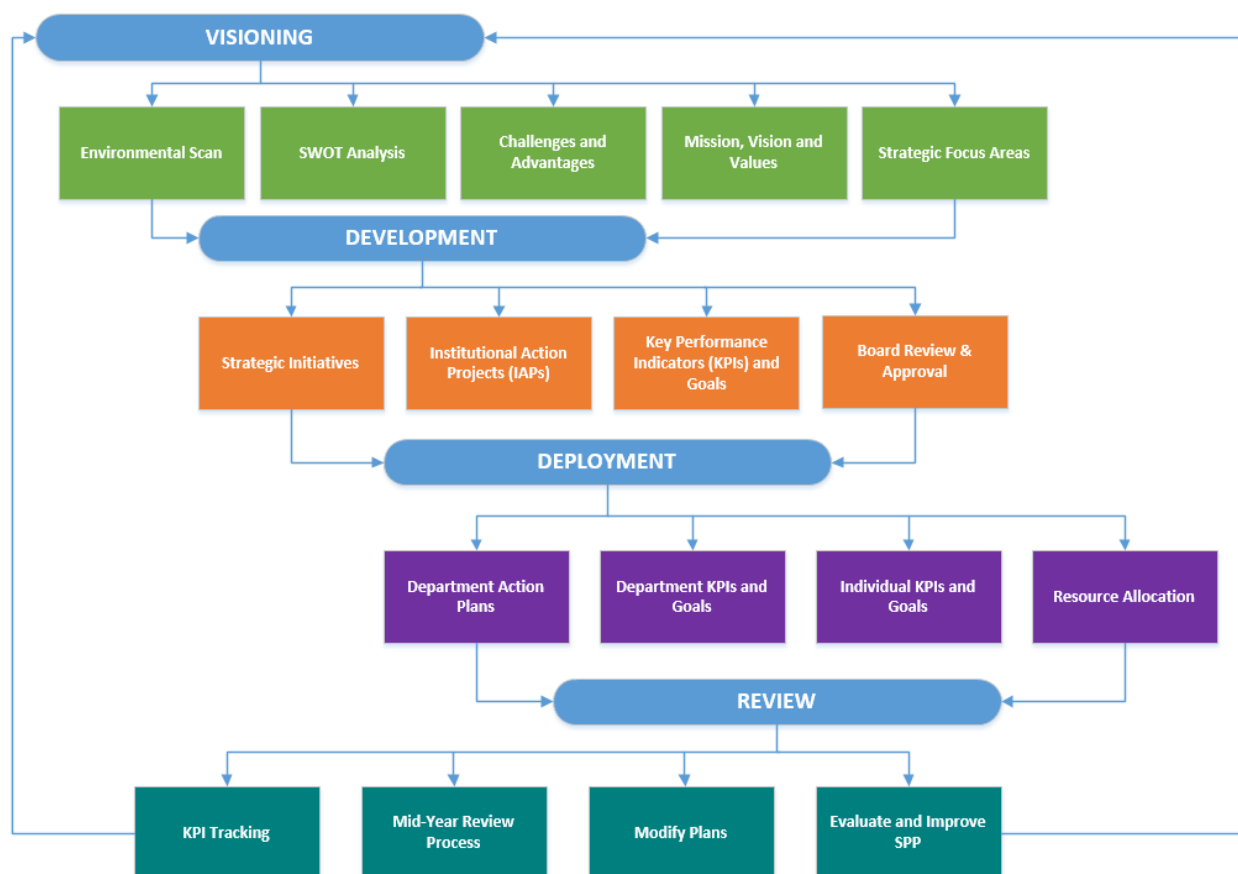
Information Technology Planning: The College works in concert with its information technology vendor, Ellucian, to complete an Information Technology Strategic Plan. The College's Information Technology Plan is completed and reviewed annually by the College's contract administrator, Ellucian staff, and other College stakeholders. This plan specifically addresses the College's information technology function and is included in the strategic planning and budgeting processes. Resources are allocated to support items identified in the Information Technology Plan through the College's annual budgeting process.

Strategic Planning Summary

Delta College's strategic planning and budgeting process has been systematically aligned and integrated horizontally and vertically with other initiatives including AQIP, the budgeting process, departmental planning, resource allocation, assessment, and evaluation. Each operational action plan is measureable, outcomes are reported, and data-driven decisions are used for program and service improvement.

Planning is conducted and information disseminated horizontally to all budget groups so that supporting departmental plans and budget requests can be developed and alignment assured. The Budget Group leader is responsible for driving the action planning process vertically within that group and integrating the action plans and budgeting at the departmental level. Each Budget Group leader determines to what level within the group action planning will be accomplished and is required to develop and submit action plans that support the institutional strategic plan. Within departments, individual staff members develop annual professional goals that align to their department's action plan to assign accountability.

Accountability for strategic planning outcomes has been strengthened through required quantitative performance measurement and the required submission of progress reports to the Strategic Planning and Institutional Effectiveness Steering Committee. This process has increased institutional oversight of planning and to assure that action projects remain focused and goals are achieved as planned.



BUDGET PLANNING PROCESS

Prepare budget planning materials	August / September
Review strategic initiatives and assumptions and develop a tentative set of planning and budgeting assumptions	September
Submit to Executive Council, Budget Cabinet, and Budget Groups	October
Budget Groups request their subcomponents to develop budgets based on college and departmental strategic plans	November through February
Budget Groups develop budget requests based on college and group strategic plans	November through February
Each Budget group prepares and submits a group request to Budget Cabinet	February / March
Budget Cabinet reviews requests, develops priorities based on the College and cross functional strategic priorities, and recommends priorities to President	April
President and Executive Council develop final Preliminary Budget Plan	April/May
Presentation to the Board and approval by the Board	June

It should be emphasized that budget group leaders have authority and ability to move budgeted dollars internally to meet strategic needs at any time. Strategic plans drive budget decisions as soon as they become available, whether during budget development or during the year even after the budget has been developed. Plans will not change the economic facts, but they will drive decisions regarding plans for spending, cuts, and re-allocations at the time the budget is developed, and also during the year as decisions are made to actually spend as budgeted or re-allocate as necessary.

DELTA COLLEGE PROCEDURES FOR BUDGET AMENDMENT

At Delta College, cost center managers may request changes **within or between** cost centers at any time during the fiscal year. This is done by memo to the controller. This memo is used to transfer budget amounts from one line item to another or from one cost center to another.

Cost center managers inform the Vice President of Business and Finance, if it appears that unanticipated events may result in expenditures greater than budget and they are unable to identify sources of additional funds or fund transfers to resolve the problem. The Vice President and President will then work together to identify available funds or alternative solutions.

In addition, there is a more formal process for adjusting the total budget if supplemental funding is available, or if total revenues are lower than anticipated. In some years, these conditions are simply noted to the Board during the Treasurers report and some years they are formally adopted by the Board. The chosen method is determined in consultation with the Board Chair.

ALL FUNDS

DELTA COLLEGE

BUDGET - ALL FUNDS

FISCAL YEAR 2015-2016

	GENERAL	DESIGNATED	RESTRICTED	AUXILIARY	PLANT	TOTAL
REVENUES						
Tuition and Fees	\$ 26,892,588	\$ 3,021,117				\$ 29,913,705
State Appropriations	14,704,000					14,704,000
Property Taxes	22,838,190					22,838,190
Grants and Gifts	-	1,920,800	\$21,548,043		\$ 212,421	23,681,264
Auxiliary Services	250,000			\$ 7,559,600		7,809,600
Investment Income	130,000				174,997	304,997
Other Sources	<u>737,914</u>	<u>1,339,268</u>	<u>778,911</u>	<u>-</u>	<u>2,627,025</u>	<u>5,483,118</u>
TOTAL REVENUES	<u>65,552,692</u>	<u>6,281,185</u>	<u>22,326,954</u>	<u>7,559,600</u>	<u>3,014,443</u>	<u>104,734,874</u>
EXPENDITURES						
Instruction	32,137,213	4,795,198	2,736,710		639,400	40,308,521
Instructional Support	<u>8,147,550</u>	<u>209,445</u>	<u>212,127</u>		<u>70,000</u>	<u>8,639,122</u>
	40,284,763	5,004,643	2,948,837	-	709,400	48,947,643
Public Service	1,080,975	7,800	1,688,192			2,776,967
Student Services	7,670,091	85,600	17,639,539	7,321,199	371,000	33,087,429
Institutional Administration	7,889,154	1,126,166			100,000	9,115,320
Facilities Management	<u>8,627,520</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>6,007,567</u>	<u>14,640,087</u>
TOTAL EXPENDITURES	<u>65,552,503</u>	<u>6,224,209</u>	<u>22,281,568</u>	<u>7,321,199</u>	<u>7,187,967</u>	<u>108,567,446</u>
REVENUES OVER (UNDER) EXPENDITURES	189	56,976	45,386	238,401	(4,173,524)	(3,832,572)
PROJECTED FUND						
BALANCE JUNE 30, 2015	<u>6,774,091</u>	<u>4,904,147</u>	<u>2,395,774</u>	<u>6,828,821</u>	<u>27,202,884</u>	<u>48,105,717</u>
PROJECTED FUND						
BALANCE JUNE 30, 2016	<u>\$ 6,774,280</u>	<u>\$ 4,961,123</u>	<u>\$ 2,441,160</u>	<u>\$ 7,067,222</u>	<u>\$ 23,029,360</u>	<u>\$ 44,273,145</u>

NOTE:

This summary depicts all funds of the College as budgeted and explained in detail in the following sections. The uses of the various funds are defined by the Michigan Public Community College Manual for Uniform Financial Reporting and are explained under the Fiscal Policies section of this document. The General Fund is the primary operational fund of the College.

DELTA COLLEGE

ALL FUNDS

FIVE YEAR ACTUAL HISTORY

	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Projected 2014-2015
REVENUES					
Tuition and Fees	\$ 31,312,409	\$31,523,075	\$30,618,568	\$ 30,010,000	\$ 29,082,299
State Appropriations	13,751,600	13,336,200	13,854,113	21,076,359	16,658,180
Property Taxes	23,112,542	22,662,886	22,596,120	22,797,665	22,885,829
Grants and Gifts	28,897,295	30,118,243	30,465,143	25,050,916	24,263,125
Auxiliary Services	9,203,886	9,036,396	8,709,233	8,298,827	7,928,452
Investment Income	283,591	321,029	(253,316)	363,634	514,939
Other Sources	<u>10,185,633</u>	<u>8,274,524</u>	<u>6,933,100</u>	<u>7,122,904</u>	<u>6,462,671</u>
TOTAL REVENUES	<u>116,746,956</u>	<u>115,272,353</u>	<u>112,922,961</u>	<u>114,720,305</u>	<u>107,795,495</u>
EXPENDITURES					
Instruction	39,256,780	39,497,288	38,597,795	38,056,578	38,987,479
Instructional Support	<u>7,879,850</u>	<u>7,891,061</u>	<u>7,747,561</u>	<u>7,561,027</u>	<u>8,522,735</u>
	47,136,630	47,388,349	46,345,356	45,617,605	47,510,214
Public Service	3,388,410	2,605,270	3,352,193	2,553,051	2,503,202
Student Services	38,377,110	39,373,008	37,086,331	34,555,716	33,619,584
Institutional Administration	8,863,302	9,056,348	7,917,432	8,369,617	9,053,888
Facilities Management	<u>14,584,867</u>	<u>15,223,423</u>	<u>19,836,551</u>	<u>23,327,652</u>	<u>12,837,098</u>
TOTAL EXPENDITURES	<u>112,350,319</u>	<u>113,646,398</u>	<u>114,537,863</u>	<u>114,423,641</u>	<u>105,523,986</u>
REVENUES OVER (UNDER) EXPENDITURES	4,396,637	1,625,955	(1,614,902)	296,664	2,271,509
BEGINNING FUND BALANCE	<u>41,129,854</u>	<u>45,526,491</u>	<u>47,152,446</u>	<u>45,537,544</u>	<u>45,834,208</u>
ENDING FUND BALANCE	<u>\$ 45,526,491</u>	<u>\$47,152,446</u>	<u>\$45,537,544</u>	<u>\$ 45,834,208</u>	<u>\$ 48,105,717</u>

GENERAL FUND

The General Fund is the primary operational fund of the College, and is used to account for the transactions related to the College's academic and instructional programs and their administration. Revenues are recorded by source and expenditures are recorded by function, as defined by the State of Michigan Community College Activities Classification Structure (ACS).

The ACS includes an established set of activity functions and related definitions, not only for reporting financial data but also for several key enrollment and operational activity measures. The fundamental purpose of ACS is to provide consistent and comparative reporting of the various activity measures among all Michigan community colleges. The State of Michigan uses ACS data primarily for community college funding appropriation and allocation.

Detail discussion about the specific General Fund revenues and expenditures is contained within this section. The use of General Fund revenues is determined by the College's appropriation process which is tied to the College's strategic initiatives. The Budget Cabinet provides leadership in the appropriation process. The budget process is further described in the Strategic Planning and Fiscal Planning sections of this document. The current year Budget Planning and Resource Allocation Decisions addressing the tactical plans that have been developed to meet the College's strategic initiatives are located on pages 3-6.

Delta College Organizational Chart

The chart illustrates the organizational structure of Delta College, starting with the **Community**, **Board of Trustees**, and **President**. The President oversees the **Equity Officer** and the **Senate**. The **Equity Officer** reports to the President and oversees the **Vice President of Instruction & Learning Services**, the **Vice President of Student & Educational Services**, the **Executive Director of Institutional Advancement**, and the **Vice President of Business & Finance**.

The **Vice President of Instruction & Learning Services** oversees the **Dean of Teaching & Learning**, who manages the **(8) Academic Division Chairs** and the **ABS Discipline**. The **Dean of Teaching & Learning** also oversees the **Dean of Career Education & Learning Partnerships**, who manages the **Manager of Strategic Partnerships** and the **LLUC (TLC & Library)**. The **Dean of Career Education & Learning Partnerships** also oversees the **Director of Learning Centers**, who manages the **Off-Campus Centers**, the **eLearning & Audio Visual**, and the **Director of Broadcasting**.

The **Vice President of Student & Educational Services** oversees the **Dean of Enrollment Services**, who manages the **Director of Admissions & Recruitment**, the **Director of Financial Aid**, the **Registrar**, and the **Director of Retention**. The **Dean of Enrollment Services** also oversees the **Dean of Students**, who manages the **Athletics**, the **Student & Civic Engagement**, and the **Office of Diversity & Inclusion**. The **Dean of Students** also oversees the **Collegiate**, the **Director of Public Safety/Police Academy**, the **Counseling / Advising / Career Services**, the **Bridge Program**, and the **Disability Resources**.

The **Executive Director of Institutional Advancement** oversees the **Marketing & Public Information**, the **Major Gifts Foundation**, the **Scholarships & Special Events**, the **Foundation Communications & Annual Campaigns**, and the **Grants and Resource Development**.

The **Vice President of Business & Finance** oversees the **Controller**, who manages the **Payroll**, the **Student Finance**, and the **Cashier's Office**. The **Controller** also oversees the **Director of Facilities Management**, who manages the **Facilities Planning & Management**, the **Sustainability & Risk Management**, and the **Facilities Operation & Maintenance**. The **Controller** also oversees the **Director of Business Services & IT Contract Administrator**, who manages the **Purchasing**, the **Auxiliary Operations**, the **Director of Human Resources**, the **Compensation Administration**, the **Recruitment & Employment**, and the **Benefits Administration**.

The **Vice President of Business & Finance** also oversees the **Director of Corporate Services**, who manages the **Corporate Services Manager of Finance**, the **Corporate Services Manager of Operations**, the **Corporate Services Manager of New Business Development**, and the **LifeLong Learning**.

The **Senate** oversees the **Assistant to the President & Director of Institutional Effectiveness**, who manages the **Manager of Center for Organizational Success**, the **Instructional Support Services**, the **Faculty Center for Teaching Excellence**, and the **Institutional Research**.

DELTA COLLEGE

GENERAL FUND BUDGET

FISCAL YEAR 2015-2016

REVENUES

TUITION AND FEES		
Tuition	\$	20,314,700
Registration Fees		829,588
Excess Contact Hour Fees		2,008,300
Technology Fees		2,660,000
Program Course Fees		245,000
Dual Enrollment Fees		35,000
Online Course Fees		<u>800,000</u>
TOTAL TUITION AND FEES	\$	26,892,588
STATE APPROPRIATIONS		14,704,000
PROPERTY TAXES		
Bay County		5,620,898
Midland County		7,530,295
Saginaw County		<u>9,686,997</u>
TOTAL PROPERTY TAXES		22,838,190
AUXILIARY SERVICES		250,000
FUND TRANSFERS		329,914
INVESTMENT INCOME		130,000
OTHER		<u>408,000</u>
TOTAL REVENUES		65,552,692

EXPENDITURES BY ACTIVITY

INSTRUCTION	\$	32,137,213
INSTRUCTIONAL SUPPORT		<u>8,147,550</u>
TOTAL INSTRUCTION		40,284,763
PUBLIC SERVICE		1,080,975
STUDENT SERVICES		7,670,091
INSTITUTIONAL ADMINISTRATION		7,889,154
FACILITIES MANAGEMENT		<u>8,627,520</u>
TOTAL EXPENDITURES		<u>65,552,503</u>
REVENUES OVER EXPENDITURES		189
BEGINNING FUND BALANCE		<u>6,774,091</u>
ENDING FUND BALANCE	\$	<u>6,774,280</u>

DELTA GENERAL

FIVE YEAR HISTORY

	ACTUAL 2010-2011	ACTUAL 2011-2012	ACTUAL 2012-2013	ACTUAL 2013-2014
REVENUES				
Tuition and Fees	\$ 27,894,405	\$ 28,407,225	\$ 27,610,261	\$ 27,049,769
State Appropriations	13,751,600	13,336,200	13,854,113	14,152,570
Property Taxes	23,112,542	22,662,886	22,596,120	22,797,665
Auxiliary Service	250,000	250,000	250,000	250,000
Investment Income	153,258	116,893	(144,486)	170,649
Grants and Other	<u>653,515</u>	<u>757,390</u>	<u>552,242</u>	<u>536,624</u>
Total Revenues	<u>65,815,320</u>	<u>65,530,594</u>	<u>64,718,250</u>	<u>64,957,277</u>
EXPENDITURES				
Instruction	31,668,535	32,556,251	32,401,641	32,205,850
Instructional Support	<u>7,237,385</u>	<u>7,430,455</u>	<u>7,439,569</u>	<u>7,300,873</u>
Total Instruction	38,905,920	39,986,706	39,841,210	39,506,723
Public Service	1,088,775	1,087,161	1,098,302	1,004,207
Student Services	6,769,291	6,726,883	7,078,584	6,647,956
Institutional Admin	7,598,580	7,897,873	6,983,806	7,479,849
Facilities Management	<u>11,402,114</u>	<u>9,764,564</u>	<u>9,703,200</u>	<u>10,262,552</u>
Total Expenditures	<u>65,764,680</u>	<u>65,463,187</u>	<u>64,705,102</u>	<u>64,901,287</u>
Revenues over/(under) Expenditures	50,640	67,407	13,148	55,990
Beginning Fund Balance	<u>6,581,215</u>	<u>6,631,855</u>	<u>6,699,262</u>	<u>6,712,410</u>
Ending Fund Balance	<u>\$ 6,631,855</u>	<u>\$ 6,699,262</u>	<u>\$ 6,712,410</u>	<u>\$ 6,768,400</u>
~ State pass-through to MPSERS			<u>\$ 636,844</u>	<u>\$ 1,612,995</u>
<p>~ Beginning in 2012-2013, the State of Michigan has appropriated additional funding for direct pass-through to the MPSERS retirement system for purposes of reducing the system's UAAL. This additional amount is recorded in the audited financial statements as both state appropriations and retirement expense, but is only reflected as a memo line item above for operating budget purposes.</p>				

COLLEGE FUND

AND BUDGET COMPARISON

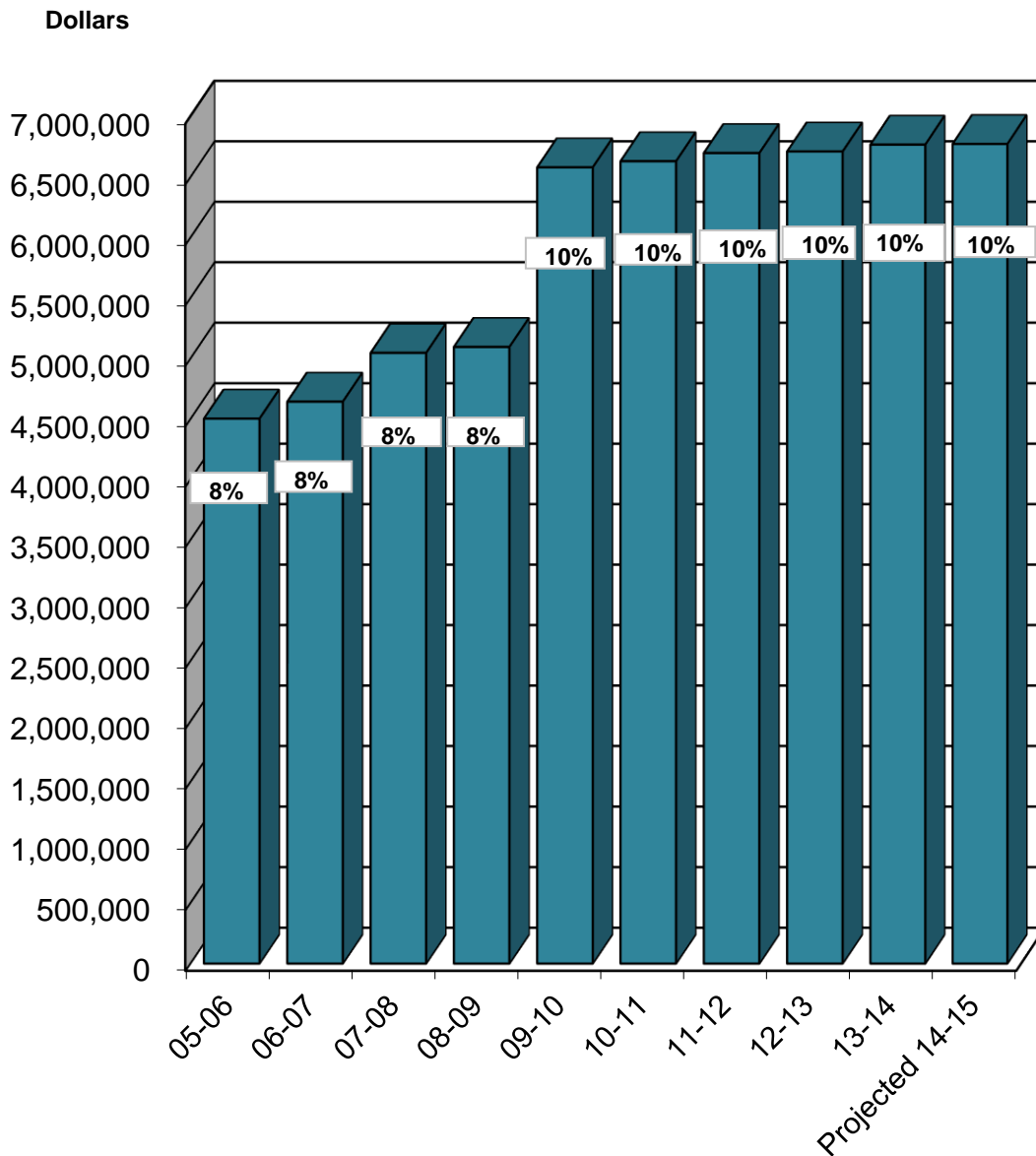
	<u>PROJECTED 2014-2015</u>		<u>BUDGETED 2015-2016</u>		<u>% CHANGE</u>
	<u>AMOUNT</u>	<u>% OF TOTAL</u>	<u>AMOUNT</u>	<u>% OF TOTAL</u>	<u>FROM</u>
					<u>PRIOR YEAR</u>
REVENUES					
Tuition and Fees	\$ 26,898,685	41.0%	\$ 26,892,588	41.0%	0.0%
State Appropriations	14,589,969	22.3%	14,704,000	22.4%	0.8%
Property Taxes	22,885,829	34.9%	22,838,190	34.9%	-0.2%
Auxiliary Service	300,000	0.5%	250,000	0.4%	-16.7%
Investment Income	250,000	0.4%	130,000	0.2%	-48.0%
Grants and Other	<u>606,741</u>	<u>0.9%</u>	<u>737,914</u>	<u>1.1%</u>	<u>21.6%</u>
Total Revenues	<u>65,531,224</u>	<u>100%</u>	<u>65,552,692</u>	<u>100%</u>	<u>0.0%</u>
EXPENDITURES					
Instruction	32,593,390	49.8%	32,137,213	49.0%	-1.4%
Instructional Support	<u>8,200,962</u>	<u>12.5%</u>	<u>8,147,550</u>	<u>12.5%</u>	<u>-0.7%</u>
Total Instruction	40,794,352	62.3%	40,284,763	61.5%	-2.1%
Public Service	892,355	1.3%	1,080,975	1.6%	21.1%
Student Services	7,333,868	11.2%	7,670,091	11.7%	4.6%
* Institutional Admin	7,837,726	12.0%	7,889,154	12.0%	0.7%
Facilities Management	<u>8,667,232</u>	<u>13.2%</u>	<u>8,627,520</u>	<u>13.2%</u>	<u>-0.5%</u>
Total Expenditures	<u>65,525,533</u>	<u>100%</u>	<u>65,552,503</u>	<u>100%</u>	<u>0.0%</u>
Revenues over/(under)					
Expenditures	5,691		189		
Beginning Fund Balance	<u>6,768,400</u>		<u>6,774,091</u>		
Ending Fund Balance	<u>\$ 6,774,091</u>		<u>\$ 6,774,280</u>		
~ State pass-through to MPSERS	<u>\$ 2,747,404</u>	estimated	<u>\$ 2,750,000</u>	estimated	

* Tuition waiver, vacation liability and other fringe benefits are budgeted under Institutional Administration. These items are recorded in the user cost center when expended. Also recorded under Institutional Administration are various contingency reserves.

DELTA COLLEGE

GENERAL FUND

FUND BALANCE HISTORY



A long term goal of the College is to maintain a General Fund balance of 10% of its operating revenue. Effective beginning FY 2009-2010, the Board of Trustees increased the fund balance goal from 8% to 10%. The percentages on the graph indicate the gradual success of the College in achieving the goal. An 8% fund balance was first realized as of June 30, 1997. For FY 2014-2015, the fund balance is expected to approximate \$6.8 million, or 10% of annual operating revenues.

GENERAL FUND

REVENUE DETAIL

NOTES

The **major sources of revenue** recorded and budgeted in the General Fund include state appropriations, property taxes, and tuition and fees, which together account for approximately 98% of the total General Fund revenues. Budgeted estimates for each source of revenue are based upon detailed information and analysis, depending upon the specific type of revenue.

The state appropriations budget is the actual amount allocated to the College by state legislation for the budgeted fiscal year. These funds are disbursed to the College over an eleven-month period, October through August, and the July and August payments are accrued back to the College's fiscal year ended June 30.

Property tax revenues are budgeted based upon the total current taxable valuation that has been established for levy on the real and personal property tax rolls located within the three counties comprising the College district. The tax rolls included in the College's levy are ad valorem, industrial facilities and commercial facilities. A significant portion of the taxable valuation is captured by various tax increment financing authorities that have been established for economic development purposes. After an annual public budget/truth-in-taxation hearing has been held each June, the Board of Trustees approves the millage rate to be levied. The net total taxable valuation is multiplied by the approved millage rate to calculate the projected property tax revenue. An estimated allowance for delinquent and uncollectible property taxes is deducted from the property tax revenue budgeted. The property tax valuations and revenue calculations are presented on page 51.

Tuition and fees are budgeted based upon estimated enrollment projections (credit hours), which are determined through analysis of regional environmental scanning data and discipline and departmental historical credit hour trends, and are adjusted for planned revisions to program offerings and program and graduation requirements. The College's tuition rate, as approved by the Board of Trustees and weighted based upon a historical in-district/out-district/out-state average, is multiplied by the projected credit hours to calculate the budgeted tuition. Fees, including registration and course fees, are budgeted based on their individual historical relationship to tuition revenue, taking into account any changes in fee rates that have been approved by the Board of Trustees for the budgeted year. A summary of credit hour projections and tuition and fee rates is presented on page 50. Detail credit hour projections for each academic division are presented on page 118. A historical chart of credit hours is shown on page 117.

The tuition and fees budget is the most volatile of the College's major revenue sources because unlike state appropriations, taxable valuations and millage rates, enrollment is not a predetermined value and has a higher probability of significant variance from the levels projected.

Throughout the budgeting process each year, the College adjusts its General Fund expenditures based upon the revenue projections.

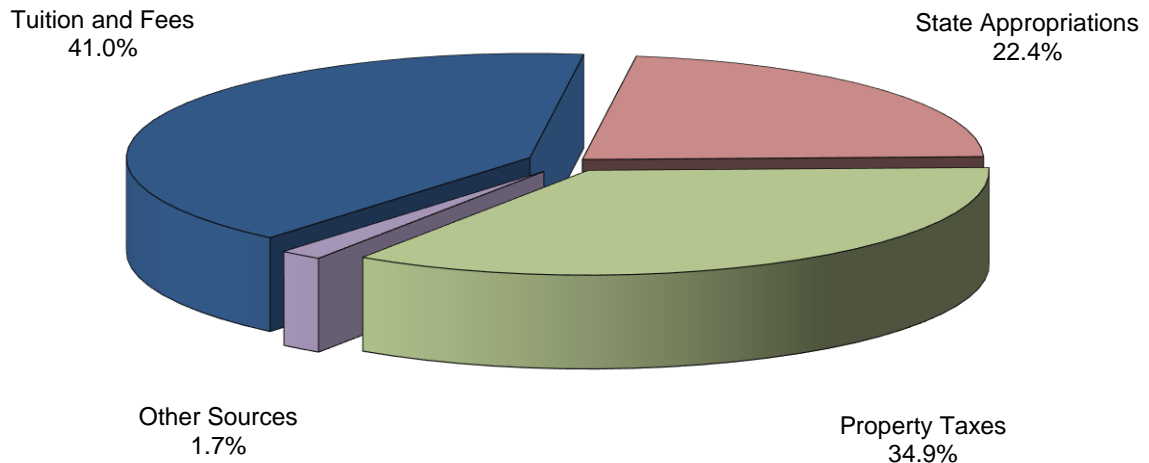
DELTA COLLEGE

GENERAL FUND BUDGET

FISCAL YEAR 2015-2016

REVENUES

TUITION AND FEES			
Tuition	\$	20,314,700	
Registration Fees		829,588	
Excess Contact Hour Fees		2,008,300	
Technology Fees		2,660,000	
Program Course Fees		245,000	
Dual Enrollment Fees		35,000	
Online Course Fees		<u>800,000</u>	
TOTAL TUITION AND FEES	\$		26,892,588
STATE APPROPRIATIONS			14,704,000
PROPERTY TAXES			
Bay County		5,620,898	
Midland County		7,530,295	
Saginaw County		<u>9,686,997</u>	
TOTAL PROPERTY TAXES			22,838,190
AUXILIARY SERVICES			250,000
FUND TRANSFERS			329,914
INVESTMENT INCOME			130,000
OTHER			<u>408,000</u>
TOTAL REVENUES	\$		<u>65,552,692</u>



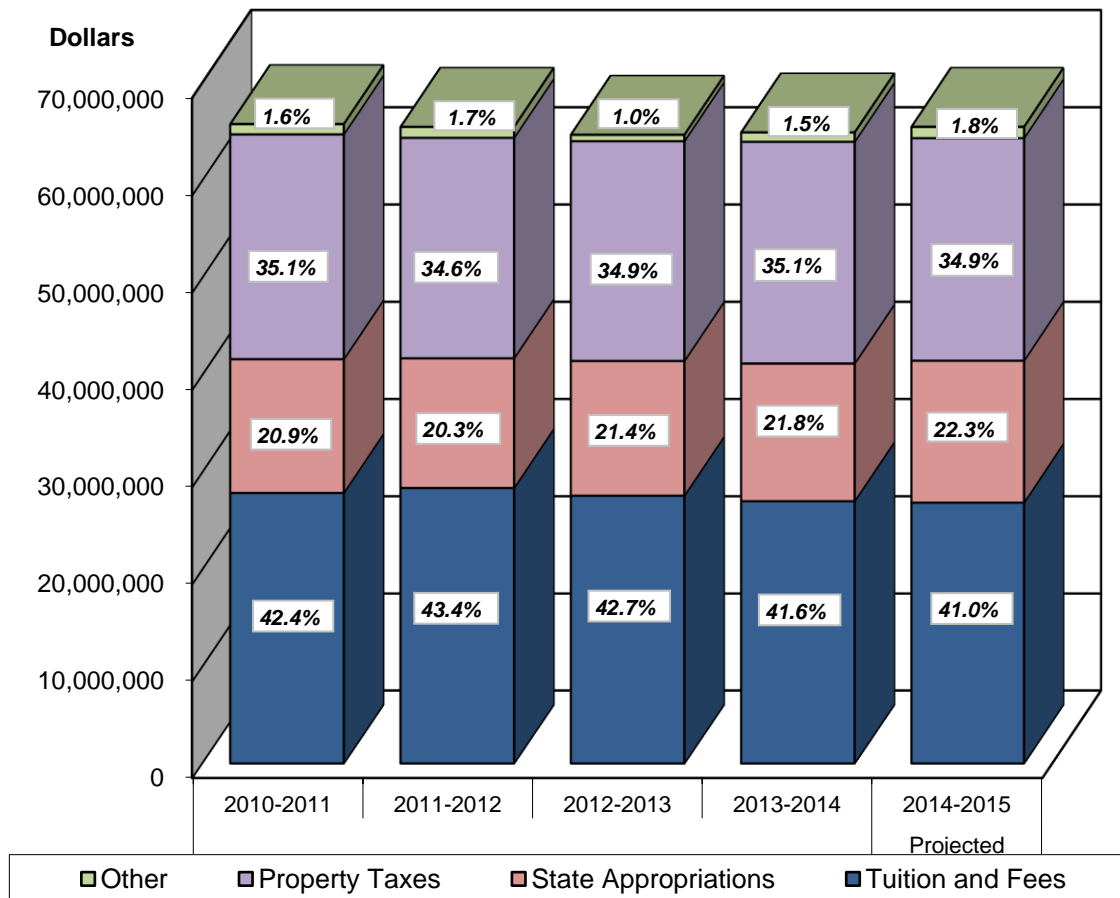
DELTA COLLEGE

GENERAL FUND

REVENUE SOURCES FIVE YEAR ACTUAL HISTORY

REVENUES

	2010-2011	2011-2012	2012-2013	2013-2014	Projected 2014-2015
Tuition and Fees	\$ 27,894,405	\$ 28,407,225	\$ 27,610,261	\$ 27,049,769	\$ 26,898,685
State Appropriations	13,751,600	13,336,200	13,854,113	14,152,570	14,589,969
Property Taxes	23,112,542	22,662,886	22,596,120	22,797,665	22,885,829
Other	<u>1,056,773</u>	<u>1,124,283</u>	<u>657,756</u>	<u>957,273</u>	<u>1,156,741</u>
Total	<u>\$ 65,815,320</u>	<u>\$ 65,530,594</u>	<u>\$ 64,718,250</u>	<u>\$ 64,957,277</u>	<u>\$ 65,531,224</u>



REVENUE SOURCES DETAIL

TUITION AND FEES

Per credit hour tuition rates for 2015-2016 and 2014-2015 are as follows:

	<u>FY 2015-2016</u>	<u>FY 2014-2015</u>	<u>CHANGE</u>	<u>% CHANGE</u>
In District	\$ 96.50	\$ 94.50	\$ 2.00	2.1%
Out District	\$ 159.00	\$ 154.00	\$ 5.00	3.2%
Out State	\$ 309.00	\$ 299.00	\$ 10.00	3.3%

CREDIT HOURS

	<u>BUDGETED</u>	<u>ACTUAL</u>		
	<u>FY 2015-2016</u>	<u>FY 2014-2015</u>	<u>CHANGE</u>	<u>% CHANGE</u>
Summer	4,878	5,508	(630)	-11.4%
Fall	85,095	88,795	(3,700)	-4.2%
Winter	79,655	84,590	(4,935)	-5.8%
Spring	20,372	19,805	567	2.9%
Total Credit Hours	190,000	198,698	(8,698)	-4.4%

Note: Credit hours for Summer, Fall and Winter semesters in FY 2014-2015 are actual, whereas Spring credit hours are as projected. See section called "Other" for credit hour history and projections.

COURSE FEES

Course fees are a combination of two items: (1) an excess contact hour fee which is charged for instructional contact hours in excess of the credit hours for a course, and (2) a technology fee which is applied to all courses. The excess contact hour fee is computed on a residency-based scale. For FY 2015-2016, the excess contact hour fee increases from \$63 to \$64 for in-district students, from \$103 to \$106 for out-district students, and from \$199 to \$206 for out-state students. The technology fee increases from \$12 to \$14 per credit hour.

Some programs, including Nursing, Dental Hygiene, Automotive Service, and online courses are charged additional fees in order to cover the cost of the special services provided in these courses.

REGISTRATION FEES

Students are charged a registration fee each semester, which remains unchanged at \$40 for FY 2015-2016. Of the registration fee, \$5 is recorded in the Plant Fund to reserve for upgrade and maintenance of student technology and records and registration systems, with the balance remaining in the General Fund.

STATE APPROPRIATIONS

	<u>BUDGETED</u>	<u>ACTUAL</u>		
	<u>FY 2015-2016</u>	<u>FY 2014-2015</u>	<u>CHANGE</u>	<u>% CHANGE</u>
Appropriations	\$ 14,704,000	\$ 14,589,969	\$ 114,031	0.8%

Note: In addition, approximately \$2,750,000 is received per year from the State for direct pass-through to MPSERS

OTHER REVENUE

	<u>BUDGETED</u>	<u>PROJECTED</u>		
	<u>FY 2015-2016</u>	<u>FY 2014-2015</u>	<u>CHANGE</u>	<u>% CHANGE</u>
Collegiate Ads	6,500	6,500	\$ -	0.0%
Compass Retest	1,000	750	250	33.3%
Credit By Exam	6,000	6,600	(600)	-9.1%
Library Fines	2,000	1,900	100	5.3%
Live Scan Fees	24,000	22,500	1,500	6.7%
Miscellaneous	92,000	91,297	703	0.8%
Parking Fines	3,300	3,500	(200)	-5.7%
Payment Plan Enroll Fees	20,000	20,400	(400)	-2.0%
Planetarium	84,000	84,804	(804)	-0.9%
Rent Space/Equipment	42,000	42,000	-	0.0%
Reserve Parking	12,200	12,200	-	0.0%
Sale of Assets	20,000	20,000	-	0.0%
Testing	45,000	45,000	-	0.0%
Transcript Fees	50,000	48,000	2,000	4.2%
Total Other Revenue	\$ 408,000	\$ 405,451	\$ 2,549	0.6%

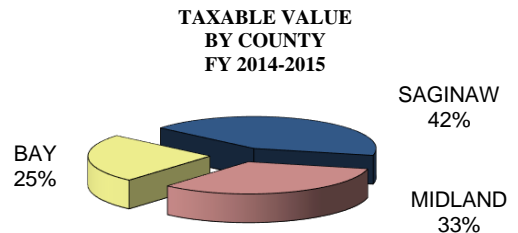
PROPERTY TAXES

The following is the detail related to the taxable valuation of the Delta College District. The College's authorized millage rate for operations is 2.1000 mills, however, due to the Headlee Amendment, the College's operating millage rate has been reduced to 2.0427. The overall property values in the College's district for FY 2015-2016 increased by .16%. The current year Headlee cap on increases in taxable assessed value per parcel for existing properties is 1.6%.

	SAGINAW COUNTY	MIDLAND COUNTY	BAY COUNTY	TOTAL
<u>2015 TAXABLE VALUATIONS</u>				
Ad Valorem Roll	\$ 4,926,248,765	\$ 3,680,963,452	\$ 2,847,034,923	\$ 11,454,247,140
DNR Roll	7,138,015	3,180,330	4,041,419	14,359,764
IFT Roll - New	84,866,207	80,676,675	39,651,537	205,194,419
IFT Roll - Rehab	1,146,875	2,167,500	-	3,314,375
Less Captured Values	<u>(225,745,904)</u>	<u>(40,158,330)</u>	<u>(108,430,722)</u>	<u>(374,334,956)</u>
Net Taxable Valuation - 2015	<u>\$ 4,793,653,958</u>	<u>\$ 3,726,829,627</u>	<u>\$ 2,782,297,157</u>	<u>\$ 11,302,780,742</u>
<u>2014 TAXABLE VALUATIONS</u>				
Ad Valorem Roll	\$ 4,903,536,127	\$ 3,645,160,035	\$ 2,853,942,954	\$ 11,402,639,116
DNR Roll	6,978,392	3,130,289	3,977,803	14,086,484
IFT Roll - New	78,166,684	79,938,293	42,605,695	200,710,672
IFT Roll - Rehab	944,075	2,167,500	-	3,111,575
Less Captured Values	<u>(207,873,746)</u>	<u>(27,139,632)</u>	<u>(100,980,486)</u>	<u>(335,993,864)</u>
Net Taxable Valuation - 2014	<u>\$ 4,781,751,532</u>	<u>\$ 3,703,256,485</u>	<u>\$ 2,799,545,966</u>	<u>\$ 11,284,553,983</u>
Percent Increase (Decrease)	0.25%	0.64%	-0.62%	0.16%

FY 2015-2016 OPERATING PROPERTY TAX REVENUE CALCULATION:

Total 2015 Net Taxable Valuation	\$ 11,302,780,742
x General Operating Millage Rate	<u>2.0427</u>
Property Tax Revenues	\$ 23,088,190
Less Delinquent and Appealed Taxes	<u>(250,000)</u>
Net Operating Property Tax Revenues	<u>\$ 22,838,190</u>



NOTES:

INDUSTRIAL FACILITIES TAX ABATEMENT (IFT)

Property designated as IFT are included on a separate tax roll. IFT's are classified as new or rehab facilities. New facilities are taxed at one half the rate of the taxing district. Rehab facilities are taxed at the whole rate, but only on the initial assessment, not the improvements. There is a time limit on these abatements which cannot exceed 12 years.

CAPTURED VALUES

Captured values include those properties for which a portion of the College's levy is "captured" by the designated district within which the property is located. Such districts are designed to capture tax revenues for purposes of economic rehabilitation, enhancement and/or growth, and include Tax Increment Finance Authority (TIFA), Downtown Development Authority (DDA), Local Financing Development Authority (LDFA), and Brownfield Redevelopment Zone. Properties in these districts are not exempt for taxes; rather they are included in the ad valorem and IFT tax rolls, and the tax revenues received by the College on these properties are based upon an initial assessed taxable valuation. The tax revenues resulting from increases in taxable valuation on these properties are captured and turned over to the designated district. For budgeting purposes, the captured taxable valuation must therefore be subtracted from the total taxable valuation when calculating the College's property tax revenues.

NOTES

GENERAL FUND

EXPENDITURE DETAIL

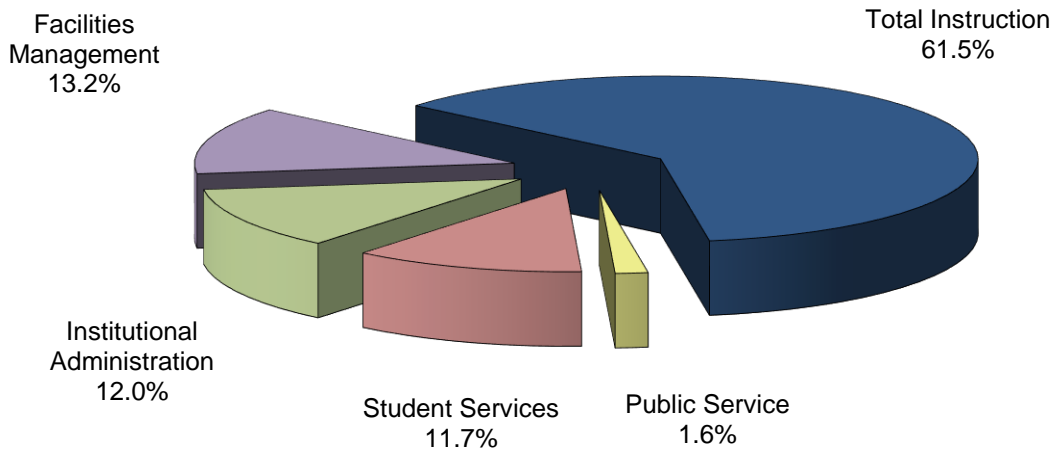
DELTA COLLEGE

GENERAL FUND BUDGET

FISCAL YEAR 2015-2016

EXPENDITURES BY ACTIVITY

Instruction	\$ 32,137,213	49.0%
Instructional Support	<u>8,147,550</u>	<u>12.5%</u>
Total Instruction	40,284,763	61.5%
Public Service	1,080,975	1.6%
Student Services	7,670,091	11.7%
Institutional Administration	7,889,154	12.0%
Facilities Management	<u>8,627,520</u>	<u>13.2%</u>
TOTAL EXPENDITURES	<u>\$ 65,552,503</u>	<u>100.0%</u>



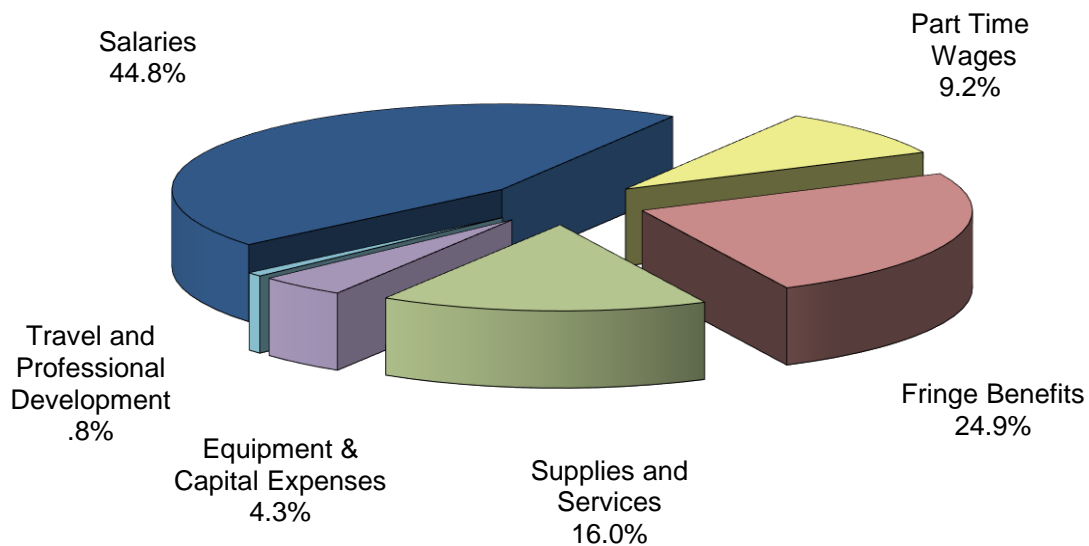
DELTA COLLEGE

GENERAL FUND BUDGET

FISCAL YEAR 2015-2016

EXPENDITURES BY OBJECT

Salaries	\$ 29,361,655	44.8%
Part Time Wages	6,058,023	9.2%
Fringe Benefits	16,308,606	24.9%
Supplies and Services	10,515,511	16.0%
Equipment & Capital Expenses	2,804,153	4.3%
Travel and Professional Development	<u>504,555</u>	<u>0.8%</u>
TOTAL EXPENDITURES	<u>\$ 65,552,503</u>	<u>100.0%</u>



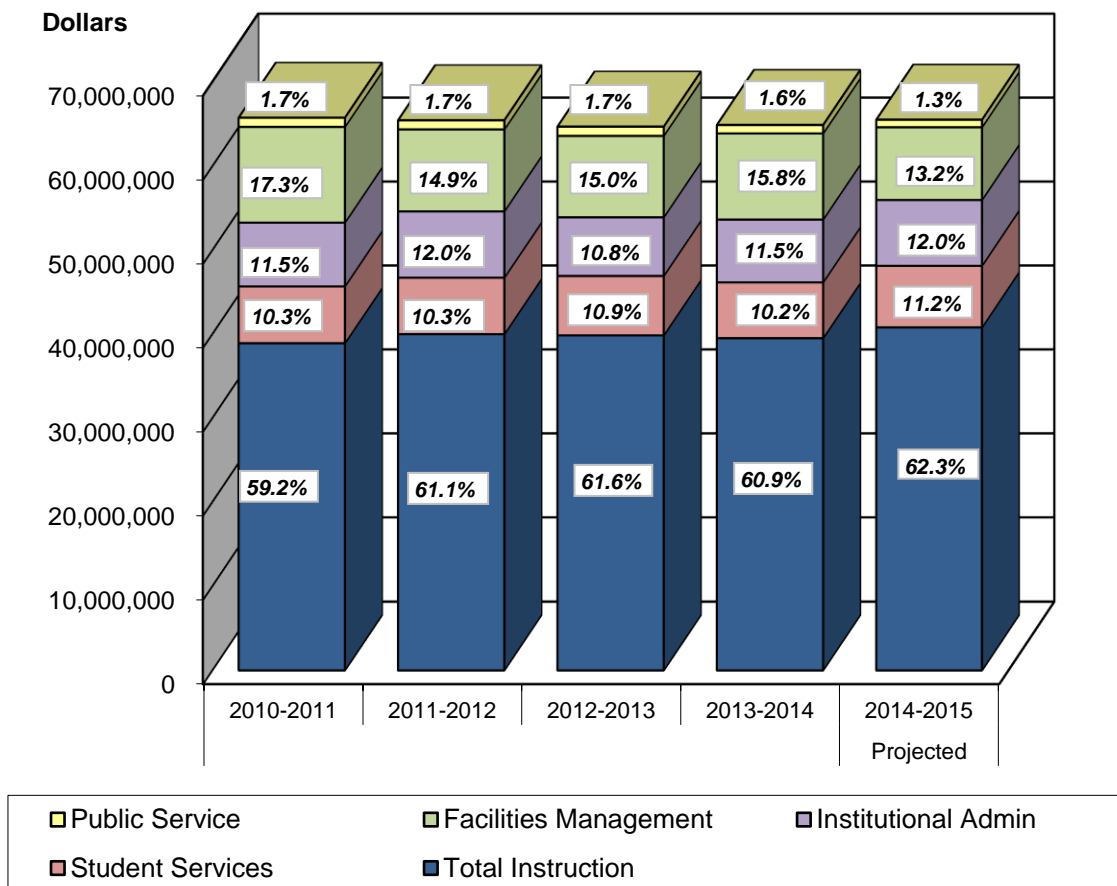
DELTA COLLEGE

GENERAL FUND

EXPENDITURES BY ACTIVITY FIVE YEAR ACTUAL HISTORY

ACTIVITIES

	2010-2011	2011-2012	2012-2013	2013-2014	Projected 2014-2015
Instruction	\$ 31,668,535	\$ 32,556,251	\$ 32,401,641	\$ 32,205,850	\$ 32,593,390
Instructional Support	<u>7,237,385</u>	<u>7,430,455</u>	<u>7,439,569</u>	<u>7,300,873</u>	<u>8,200,962</u>
Total Instruction	38,905,920	39,986,706	39,841,210	39,506,723	40,794,352
Public Service	1,088,775	1,087,161	1,098,302	1,004,207	892,355
Student Services	6,769,291	6,726,883	7,078,584	6,647,956	7,333,868
Institutional Admin	7,598,580	7,897,873	6,983,806	7,479,849	7,837,726
Facilities Management	<u>11,402,114</u>	<u>9,764,564</u>	<u>9,703,200</u>	<u>10,262,552</u>	<u>8,667,232</u>
Total	<u>\$ 65,764,680</u>	<u>\$ 65,463,187</u>	<u>\$ 64,705,102</u>	<u>\$ 64,901,287</u>	<u>\$ 65,525,533</u>



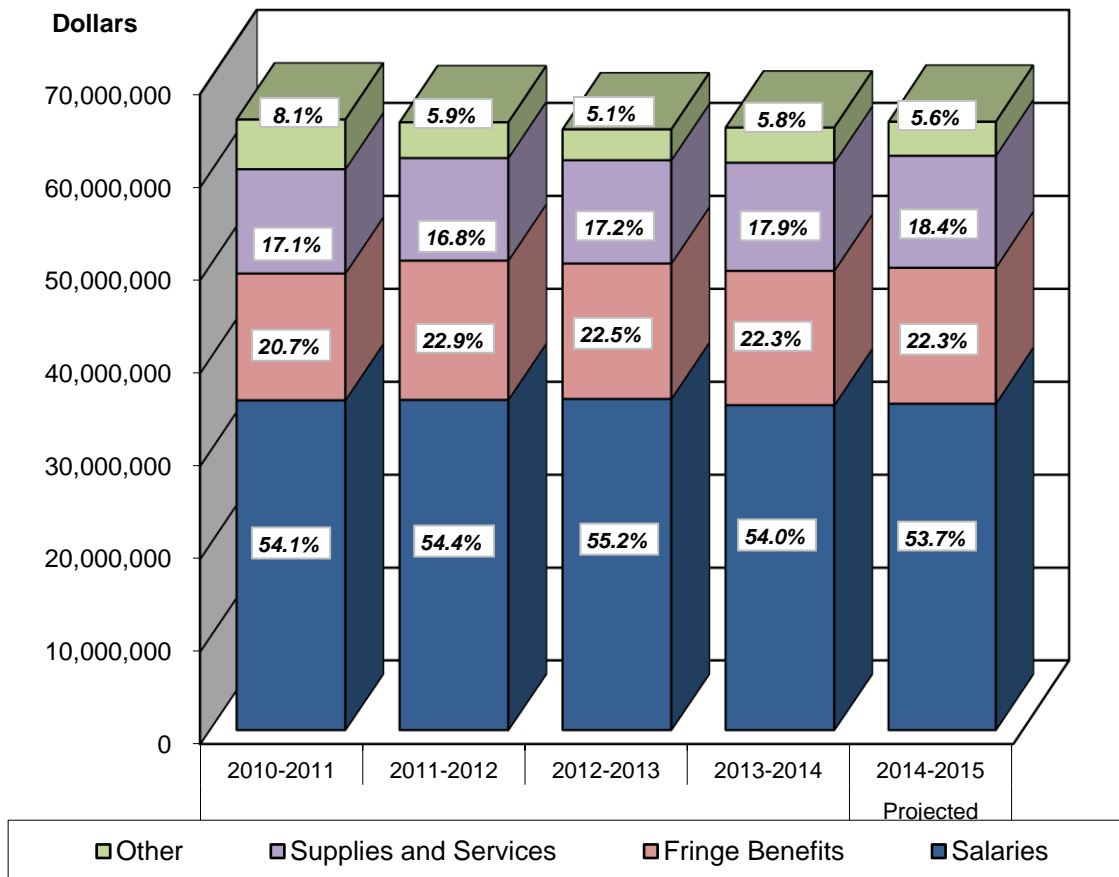
DELTA COLLEGE

GENERAL FUND

EXPENDITURES BY OBJECT FIVE YEAR ACTUAL HISTORY

OBJECT

	2010-2011	2011-2012	2012-2013	2013-2014	Projected 2014-2015
Salaries	\$ 35,562,208	\$ 35,612,652	\$ 35,707,131	\$ 35,035,524	\$ 35,194,659
Fringe Benefits	13,638,981	14,976,193	14,565,296	14,455,323	14,627,847
Supplies and Services	11,219,616	11,029,846	11,113,432	11,621,754	12,040,536
Other	<u>5,343,875</u>	<u>3,844,496</u>	<u>3,319,243</u>	<u>3,788,686</u>	<u>3,662,491</u>
Total	<u>\$ 65,764,680</u>	<u>\$ 65,463,187</u>	<u>\$ 64,705,102</u>	<u>\$ 64,901,287</u>	<u>\$ 65,525,533</u>



NOTES

GENERAL FUND

COST CENTER DETAIL

The College's organizational chart is found on page 40. It defines the major reporting relationships of the institution.

The basic unit of the General Fund is a **cost center**. Each cost center has a manager who is responsible for the dollars allocated to the cost center. This person is also responsible for the outcomes of the cost center. It is possible for one person to have many cost centers under their control.

Although this part of the budget addresses only the General Fund, it is possible that a cost center manager puts together cost centers from various funds to operate a particular program. Broadcasting is a good example of a program that must manage funds in the General Fund, the Restricted Fund and the Plant Fund. Each fund contributes a particular piece to the overall operation of the Broadcasting function.

A list of all General Fund cost centers is found on pages 62-65. They are listed by the six major activity classifications prescribed by the Michigan Department of Labor and Economic Growth which administers the Community College Services Unit for the State of Michigan.

In addition, the College has five Strategic Planning and Budgeting groups which are working to link the strategic plan to the budget. A description of each group and their activities is described on the next page.

To assist all constituencies in identifying the Strategic Planning and Budget group responsible for a given cost center, an alpha character has been added to each cost center.

The key to the alpha character is at the bottom of each page.

A - Administrative Group led by the President, Dr. Jean Goodnow

C - Academic Services Group led by the Vice President of Instruction and Learning Services, Dr. Reva Curry

D - Student & Educational Services Group led by the Vice President of Student and Educational Services, Margaret Mosqueda

E - Business & Finance Group led by the Vice President of Business & Finance, Debra Lutz

F - Information Technology Group led by the Information Technology Contract Administrator, Barb Webb

The following page contains a description of each of the major college units.

Administrative Group

The Administrative Group primary accountabilities are for presidential leadership, strategic planning, legal, research, public relations and fund development. These tasks are accomplished through the numerous offices in this area.

Academic Services Group

Academic programs, courses, and services are a direct manifestation of the mission of the College. This Division provides most of the programs listed as program goals in the current mission. The primary accountabilities are: (1) to provide a large and diverse student body with courses or programs of study appropriate to its needs; (2) to provide rationale for those programs as well as clearly defined learning objectives; (3) to assure appropriate standards of instruction leading to effective student performance; (4) to support and/or encourage College departments/offices to provide the range of services necessary to enhance each student's learning potential in a supportive environment.

Student & Educational Services Group

The primary institutional accountability of Student & Educational Services is to deliver high quality programs to a broad range of students in support of the College mission. In addition, Student & Educational Services shares heavily in the College commitment to maintain equal access to educational opportunity through an open admissions policy and carries major responsibility for selected goals and values articulated in the institutional mission.

Student & Educational Services is made up of 22 operational units, including public safety, under the leadership of the Vice President of Student & Educational Services, the Dean of Student & Educational Services, and the Dean of Student & Academic Services.

Business & Finance Group

The Business & Finance Group is responsible for the accountabilities of budgeting, cash management, financial reporting, payroll, accounts payable, accounts receivable, purchasing, contract administration, conference services, auxiliary services, human resources, and facilities planning, operations, sustainability and risk management.

Information Technology Group

The Information Technology Group is responsible for the accountabilities of information technology services.

DETAIL OF GENERAL FUND EXPENDITURE BUDGET

COST CENTER		POSITIONS			2100	2200	2300	2400	2500	2600	TOTAL
		FAC	AP	SS	FULL TIME SALARIES	PART TIME SALARIES	FRINGE BENEFITS	SUPPLIES & SERVICES	EQUIP/ CAPITAL	PROF DEV & TRAVEL	
INSTRUCTION											
1011	C Interdisciplinary Social Sciences	0	0	0	-	-	-	350	-	-	350
1012	C Economics	4	0	0	349,138	-	158,398	2,500	-	4,000	514,036
1013	C History	3	0	0	232,039	-	109,216	3,000	-	3,000	347,255
1014	C Criminal Justice	3	0	0	250,089	-	115,020	6,000	-	3,000	374,109
1015	C Political Science	6	0	0	494,787	-	228,303	7,000	-	6,000	736,090
1016	C Psychology	9	0	0	767,220	-	350,506	6,000	-	9,000	1,132,726
1017	C Sociology	4	0	0	297,742	-	141,880	3,600	-	4,000	447,222
1018	C Applied Behavioral Science	0	0	0	-	-	-	1,500	-	-	1,500
1019	C Child Development	1	0	0	84,035	-	38,555	1,700	-	1,000	125,290
1021	C Art & Design	4	0	0	286,025	8,790	138,585	17,969	-	4,000	455,369
1023	C Foreign Language	2	0	0	131,031	-	65,208	4,000	-	2,000	202,239
1024	C Theater	0	0	0	-	-	-	2,400	-	-	2,400
1025	C Interdisciplinary Humanities	0	0	0	-	-	-	500	-	-	500
1026	C Music	2	0	0	165,470	-	76,275	8,850	-	2,000	252,595
1027	C Philosophy	3.5	0	0	278,373	-	123,998	3,000	-	3,000	408,371
1028	C Electronic Media Broadcasting	2	0	0	151,779	2,250	71,876	2,600	-	2,000	230,505
1029	C Communications	8	0	0	652,311	-	302,027	6,400	-	8,000	968,738
1031	C English	27	0	0	2,188,965	-	1,015,293	26,700	-	27,000	3,257,958
1035	C Math	17	0	0	1,396,919	-	645,261	36,700	7,900	17,000	2,103,780
1041	C Biology	16	0	0	1,288,223	-	598,783	56,000	-	16,000	1,959,006
1042	C Chemistry	7	0	0	580,005	-	267,239	39,300	-	7,000	893,544
1043	C Geology	1	0	0	68,288	-	33,495	5,000	-	1,000	107,783
1044	C Geography	2	0	0	124,017	-	62,952	4,950	-	2,000	193,919
1045	C Physics	6	0	0	515,047	-	234,816	8,000	-	6,000	763,863
1046	C Science Tech Programs	0	0	0	-	-	-	1,100	-	-	1,100
1047	C Science Labs	0	3.92	0	186,425	38,352	110,373	150	-	2,000	337,300
1052	C Lifelong Wellness	6	0	0	506,108	-	231,941	15,000	-	6,000	759,049
1061	C Accounting	4.0	0	0	321,634	-	149,559	5,000	-	4,000	480,193
1063	C Computer Info Systems	9	0	0	740,089	29,948	351,268	7,850	-	9,000	1,138,155
1065	C Legal Support Professional	0	0	0	-	-	-	1,100	-	-	1,100
1066	C Management	5	0	0	436,480	-	198,016	7,000	-	5,000	646,496
1067	C Office Admin & Technology	6	0	0	421,979	-	204,904	10,000	-	6,000	642,883
1069	C Nursing Course Testing Fees	0	0	0	-	-	-	100,000	-	-	100,000
1070	C Nursing	17	0	0	1,297,737	2,812	613,387	43,000	-	17,000	1,973,936
1071	C Surgical Technology	1	0	0	59,129	-	30,551	4,000	-	1,000	94,680
1073	C Physical Therapy	2	0	0	163,334	-	75,589	6,000	-	2,000	246,923
1074	C Respiratory Therapy	2	0	0	142,957	-	69,039	8,000	-	2,000	221,996
1076	C Health Related Science	0	0	0	-	-	-	2,800	-	-	2,800
1077	C Radiological Technology	2	0	0	142,282	-	68,823	8,500	-	2,000	221,605
1078	C Dental Hygiene	3	0	0.85	277,814	45,065	149,748	47,000	-	3,275	522,902
1079	C Dental Assisting	2	0	0	173,988	-	79,012	14,000	-	2,000	269,000
1087	C Sonography	2	0	0	141,180	-	68,469	11,000	-	2,000	222,649
1110	C Apprenticeship Program	0	1	0	53,431	24,099	36,351	6,000	-	500	120,381
1111	C Welding	3	0	0	211,370	-	102,576	103,100	-	3,000	420,046
1112	C Auto Service Ed Program	1	0	0	60,000	-	30,831	13,000	-	1,000	104,831
1116	C Fire Science	0	0	0	-	26,678	8,448	2,000	-	-	37,126
1124	C Instructional Equipment	0	0	0	-	-	-	-	457,119	-	457,119
1125	C Educational Support	0	0	0	-	-	-	26,800	45,000	-	71,800
1126	C Other Supplemental	0	0	0	-	-	-	42,858	100,000	-	142,858
1127	C Academic Supplemental	0	0	0	1,409,022	3,090,919	1,424,988	-	-	-	5,924,929

A - ADMINISTRATION C - ACADEMIC & INSTRUCTIONAL SUPPORT
D - STUDENT & EDUCATIONAL SERVICES E - BUSINESS & FINANCE
F - INFORMATION TECHNOLOGY

DETAIL OF GENERAL FUND EXPENDITURE BUDGET

COST CENTER	POSITIONS			2100	2200	2300	2400	2500	2600	TOTAL
	FAC	AP	SS	FULL TIME SALARIES	PART TIME SALARIES	FRINGE BENEFITS	SUPPLIES & SERVICES	EQUIP/ CAPITAL	PROF DEV & TRAVEL	
1160 C Architecture	0	0	0	-	-	-	2,000	-	-	2,000
1161 C Residential Construction	2	0	0	168,348	-	77,199	10,750	-	2,000	258,297
1162 C Automotive Service Technology	2	0	0	137,277	-	67,214	18,450	-	2,000	224,941
1163 C Chemical Processing	1	0	0	86,730	-	39,421	2,500	-	1,000	129,651
1164 C Electrical Technology	1	0	0	74,497	-	35,490	9,000	-	1,000	119,987
1165 C Manufacturing & Industrial Tech	1	0	0	88,067	-	39,851	11,000	-	1,000	139,918
1166 C Technology Facility Labs	0	1	1	95,655	38,250	53,838	3,850	-	775	192,368
1169 C Computer Numerical Control	1	0	0	82,786	-	38,154	15,500	-	1,000	137,440
1171 C Computer Assisted Drafting	1	0	0	83,747	-	38,463	3,100	-	1,000	126,310
1172 C Refrigeration/Heating/Air	1	0	0	51,270	-	28,026	10,000	-	1,000	90,296
1173 C Auto Course Tool & Exam Fees	0	0	0	-	-	-	75,000	-	-	75,000
TOTAL INSTRUCTION	202.5	5.9	1.9	17,914,839	3,307,163	9,199,215	900,427	610,019	205,550	32,137,213
PUBLIC SERVICE										
3580 C Public Television	0	5.8	0	344,949	-	177,950	-	-	2,900	525,799
3581 C Public Radio	0	0.5	0.25	49,475	23,199	32,018	-	-	319	105,011
3588 C Planetarium Operations	0	3	0	174,052	99,791	108,380	46,193	5,000	1,749	435,165
3591 A President's Speaker Series	0	0	0	-	-	-	15,000	-	-	15,000
TOTAL PUBLIC SERVICE	0.0	9.3	0.3	568,476	122,990	318,348	61,193	5,000	4,968	1,080,975
INSTRUCTIONAL SUPPORT										
4500 C Office of VP Instruction	0	1	1	179,562	6,750	80,022	5,300	-	4,335	275,969
4501 C Social Science Chair	1	0	1	147,285	3,375	70,385	2,950	-	1,521	225,516
4502 C Humanities Chair	1	0	1	139,960	9,000	68,031	2,250	-	1,521	220,762
4503 C English Chair	1	0	1.85	169,551	-	89,089	1,750	-	1,796	262,186
4504 C Math Chair	1	0	1	147,364	4,950	70,410	2,250	-	1,521	226,495
4505 C Science Chair	1	0	1	123,151	-	62,627	1,850	-	1,521	189,149
4507 C Business & Info Tech Chair	1	0	1	135,191	5,625	66,500	2,250	-	1,521	211,087
4508 C Health & Wellness Chair	1	0	2.5	186,555	6,300	100,342	2,250	-	1,934	297,381
4510 C Tech, Trades & Manufacturing Chair	1	0	1	132,440	5,962	65,615	2,250	-	1,521	207,788
4513 C Library Learning Info Center	0	1	0	54,353	-	29,016	8,000	-	1,221	92,590
4514 C Learning Communities	0	0	0	-	-	-	1,500	-	657	2,157
4515 C e-Learning Instructional Support	0	0	0	-	-	-	115,000	-	13,690	128,690
4516 C Honors Program	0	0	0	-	-	-	6,000	-	821	6,821
4517 C Dean-Faculty	0	1	0	111,812	-	47,483	2,500	-	2,143	163,938
4518 C Dean-Administration	0	0.5	3	155,947	-	90,582	700	-	1,565	248,794
4520 A Instructional Support Svcs	0	0	0.9	29,467	72,464	37,374	-	-	275	139,580
4521 C Dean Career Education	0	1	0	99,754	-	43,607	5,800	-	2,800	151,961
4522 F Office of Info Tech Computer Labs	0	0	0	-	132,571	-	70,700	-	-	203,271
4523 F Contract OIT Instruct Supp Svcs	0	0	0	-	-	-	1,330,712	-	-	1,330,712
4524 C Galleria	0	0	0	-	225	-	4,000	-	-	4,225
4525 C WRIT Center	0	0	0	-	32,715	-	1,300	-	-	34,015
4526 C Academic Testing Center	0	0	1.5	48,011	106,307	66,424	200	-	413	221,355
4527 C Teach/Learn Center	0	3.9	1	258,715	216,318	194,700	-	-	2,953	672,686
4528 C Multimedia Lab	0	1	1	94,120	23,400	53,344	3,000	-	775	174,639
4530 C Library	0	3	5	365,266	113,128	228,307	11,500	-	3,428	721,629
4531 C Library Books	0	0	0	-	-	-	44,000	-	-	44,000
4532 C Periodicals	0	0	0	-	-	-	34,000	-	-	34,000
4533 C Learning Technology	0	0	0	-	-	-	69,000	-	-	69,000
4534 C Instructional Media Tech	0	0	0	-	97,134	22,727	27,637	-	548	148,046
4536 C Instructional Disability Access	0	0	0	-	-	-	25,000	-	-	25,000
4549 C Delta Archives	0	0	0	-	7,067	2,238	350	-	-	9,655
4550 A Faculty Center Teaching Excellence	0	0	0	-	16,383	4,119	9,500	-	12,416	42,418

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DETAIL OF GENERAL FUND EXPENDITURE BUDGET

COST CENTER		POSITIONS			2100	2200	2300	2400	2500	2600	TOTAL
		FAC	AP	SS	FULL TIME SALARIES	PART TIME SALARIES	FRINGE BENEFITS	SUPPLIES & SERVICES	EQUIP/ CAPITAL	PROF DEV & TRAVEL	
4551	A Center for Organizational Success	0.0	0.75	0	48,101	23,343	31,535	17,000	-	817	120,796
4552	C Accreditation	0	0	0	-	-	-	22,310	-	-	22,310
4553	C Academic Assessment	0	0	0	-	-	-	4,000	-	2,738	6,738
4554	C Developmental Ed	0	0	0	-	-	-	1,500	-	885	2,385
4555	D International/Intercultural	0	0	0	-	-	-	7,000	-	-	7,000
4556	C General Education	0	0	0	-	-	-	1,000	-	548	1,548
4557	D Community Engagement	0	1	1	93,011	14,976	57,731	4,000	-	2,281	171,999
4558	D Service Learning	0	0	0	-	1,687	-	24,569	-	1,697	27,953
4559	D Possible Dream Program	0	1	0	48,403	-	27,104	500	-	500	76,507
4560	C Strategic Partnerships	0	0.8	0	47,967	1,800	24,100	3,000	-	2,018	78,885
4562	C Dean - Community Development	0	1	0	73,673	-	35,224	2,750	-	1,048	112,695
4570	C e-Learning Technology Support	0	2.4	0.7	157,259	-	86,431	56,000	-	3,529	303,219
4599	C Transfers	0	0	0	-	-	-	430,000	-	-	430,000
TOTAL INSTRUCT SUPPORT		8.0	19.3	25.5	3,046,918	901,480	1,755,067	2,367,128	-	76,957	8,147,550
STUDENT SERVICES											
5608	F Contract OIT SES Supp Svcs	0	0	0	-	-	-	504,752	-	-	504,752
5609	E Matching Funds	0	0	0	-	-	-	45,159	-	-	45,159
5610	D Office of VP Student/Educ Svcs	0	1.0	1	183,286	6,506	83,176	41,568	-	2,211	316,747
5611	D Admissions	0	5	3	328,443	22,500	197,939	58,690	-	3,325	610,897
5612	D Registrar	0	3	5	345,092	46,111	216,468	40,000	-	2,875	650,546
5613	D Counseling & Advising	0	12.2	2	723,786	141,454	441,460	9,000	-	6,650	1,322,350
5614	D Financial Aid	0	8	2	482,746	41,537	276,299	10,000	-	4,550	815,132
5616	D Career & Employment Services	0	1.8	1	129,450	57,658	88,051	15,835	-	1,175	292,169
5617	C Admission Testing	0	0	0.5	14,904	-	10,572	25,000	-	138	50,614
5618	D Student Engagement	0	1	1	78,849	15,862	48,436	15,000	-	775	158,922
5621	D SAC/Student Clubs & Organizations	0	0	0	-	-	-	25,000	-	-	25,000
5622	A Marketing & Publications	0	0	0	-	-	-	460,850	-	-	460,850
5623	D Dean of Enrollment Services	0	1	1	145,415	6,187	69,829	35,197	31,179	2,368	290,175
5624	D Multi-Cultural Services	0	1	0	40,816	-	24,665	20,000	-	500	85,981
5625	D Veteran's Services	0	1	0	40,816	21,777	31,340	1,280	-	500	95,713
5626	D SES Software	0	0	0	-	-	-	62,063	-	-	62,063
5627	D Student Success	0	0	0	-	-	-	50,000	-	7,291	57,291
5630	D Collegiate	0	0	0	-	38,289	3,346	9,266	-	378	51,279
5642	D Office of Disability Resources	0	0.8	0	49,328	34,311	35,975	50,000	-	400	170,014
5644	D Enrollment Management	0	0	0	-	-	-	27,313	-	10,733	38,046
5646	D Dean of Student & Academic Services	0	1	0	96,328	9,992	45,671	10,000	10,000	2,143	174,134
5647	A Student Senate	0	0	0	-	-	-	1,000	-	442	1,442
5648	D Commencement/Student Awards	0	0	0	-	-	-	17,500	-	-	17,500
5649	A Grants - Sr. Citizen	0	0	0	-	-	-	31,930	-	-	31,930
5650	A Scholarships - Trustees	0	0	0	-	-	-	191,503	-	-	191,503
5651	A Grants - Trustees	0	0	0	-	-	-	11,443	-	-	11,443
5652	D Indian Tuition Waiver	0	0	0	-	-	-	35,000	-	-	35,000
5653	D Scholarships - Athletics	0	0	0	-	-	-	24,000	-	-	24,000
5654	A Scholarships - Adult Ed	0	0	0	-	-	-	8,843	-	-	8,843
5660	C Ricker Center	0	0.92	0	35,977	61,259	39,607	125,546	-	500	262,889
5661	C Midland Center	0	0.85	0	38,674	18,623	28,378	1,150	-	500	87,325
5665	C Learning Centers/Innov Prog Admin	0	0	0	-	4,921	1,558	21,000	-	-	27,479
5669	C Testing	0	0.5	0	30,657	15,855	18,913	25,000	-	524	90,949
5672	E Fitness & Recreation Center	0	1	0	50,426	75,745	40,724	30,435	10,000	500	207,830
5673	D Intercollegiate Athletics-Men	0	0.9	0	43,206	31,293	34,049	44,615	-	30,913	184,076
5674	D Intercollegiate Athletics-Women	0	0.9	0	43,206	34,996	36,148	44,915	-	36,647	195,912
5675	D Club & Intramural Sports	0	0	0	-	6,077	1,925	6,134	-	-	14,136
TOTAL STUDENT SERVICES		0.0	41.9	16.5	2,901,405	690,953	1,774,529	2,135,987	51,179	116,038	7,670,091

A - ADMINISTRATION C - ACADEMIC & INSTRUCTIONAL SUPPORT
D - STUDENT & EDUCATIONAL SERVICES E - BUSINESS & FINANCE
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DETAIL OF GENERAL FUND EXPENDITURE BUDGET

COST CENTER		POSITIONS			2100	2200	2300	2400	2500	2600	TOTAL
		FAC	AP	SS	FULL TIME SALARIES	PART TIME SALARIES	FRINGE BENEFITS	SUPPLIES & SERVICES	EQUIP/ CAPITAL	PROF DEV & TRAVEL	
INSTITUTIONAL ADMINISTRATION											
6710	A Board of Trustees	0	0	0	-	-	-	21,368	-	9,149	30,517
6718	A Development Office	0	3.4	1	286,461	35,029	154,092	28,088	-	2,117	505,787
6719	A Equity Office	0	0.25	0	16,034	18,749	14,012	2,000	-	392	51,187
6720	A President's Office	0	2	1	397,655	8,225	177,603	7,598	-	7,612	598,693
6722	A Memberships/Institution	0	0	0	-	-	-	95,068	-	-	95,068
6723	A Miscellaneous	0	0	0	-	-	-	42,924	-	-	42,924
6725	E Wellness/Prof Development	0	0	0	-	-	-	28,918	-	-	28,918
6726	A League for Innovation	0	0	0	-	-	-	4,948	-	1,753	6,701
6727	A President's Special Projects	0	0	0	-	-	-	12,090	-	17,868	29,958
6729	A Strategic Planning	0	0	0	-	-	-	18,100	-	18,533	36,633
6731	A Legal	0	0	0	-	-	-	116,719	-	-	116,719
6732	E Human Resources Legal	0	0	0	-	-	-	10,000	-	-	10,000
6734	E Audit	0	0	0	-	-	-	53,700	-	-	53,700
6736 *	E Misc Employee Benefits	0	0	0	-	-	144,330	-	-	-	144,330
6737	E Staff Recruitment	0	0	0	-	-	-	43,608	-	-	43,608
6738	A Employee Grants	0	0	0	-	-	-	10,588	-	-	10,588
6739	E Insurance	0	0	0	-	-	82,450	422,794	-	-	505,244
6740	C Communication Technology	0	0.8	0	44,166	39,662	36,010	88,600	-	2,303	210,741
6741	E Business Services	0	1.8	2	236,678	32,000	130,177	6,411	-	3,441	408,707
6743	E Finance Office	0	5.5	6	699,553	35,502	365,390	48,042	-	7,073	1,155,560
6744	F Contract OIT Admin Supp Svcs	0	0	0	-	-	-	390,040	-	-	390,040
6745	F Office of Info Tech	0	0.4	0	40,390	-	17,081	607,357	60,000	956	725,784
6746	E Human Resources	0	5.7	1	399,434	29,528	215,121	27,169	-	5,595	676,847
6747	A Senate	0	0	0.5	16,860	18,053	16,925	8,738	-	849	61,425
6748	E Post Office	0	0	1	35,432	21,047	29,600	7,750	-	514	94,343
6750	A Institutional Advancement	0	3.1	1	236,907	61,501	139,971	11,208	-	2,125	451,712
6751	A Grant Administration	0	0	1	42,557	-	25,225	3,502	-	987	72,271
6760	A Administrative Services	0	3	1	261,030	32,452	140,359	7,109	-	3,199	444,149
6772	E Credit Card Fees & Bad Debt Exp	0	0	0	-	-	-	697,000	-	-	697,000
6774	E Tuition Waiver	0	0	0	-	-	190,000	-	-	-	190,000
6799	E Transfers	0	0	0	-	-	-	-	-	-	-
TOTAL INSTITUTIONAL ADMIN		0.0	25.9	15.5	2,713,157	331,748	1,878,346	2,821,437	60,000	84,466	7,889,154
FACILITY MANAGEMENT											
7775	D Public Safety	0	1	6	337,347	52,998	194,076	24,000	-	2,150	610,571
7780	E Facility Administration	0	11	1	809,462	20,245	401,273	1,608	-	8,037	1,240,625
7781	E Facility Operations	0	3	21	1,070,051	618,515	787,752	126,874	26,155	4,088	2,633,435
7782	E Facility Utilities	0	0	0	-	-	-	1,452,189	-	-	1,452,189
7783	E Farmhouse	0	0	0	-	-	-	12,336	-	-	12,336
7784	E Facility Maintenance	0	0	0	-	-	-	328,328	-	-	328,328
7785	E Facility Improvement	0	0	0	-	-	-	-	45,000	-	45,000
7786	E Sustainability Office	0	0	0	-	11,931	-	5,100	-	2,301	19,332
7787	E Midland Center	0	0	0	-	-	-	79,404	2,800	-	82,204
7788	E Planetarium & Learning Center	0	0	0	-	-	-	199,500	4,000	-	203,500
7799	E Transfers	0	0	0	-	-	-	-	2,000,000	-	2,000,000
TOTAL FACILITIES MANAGEMENT		0.0	15.0	28.0	2,216,860	703,689	1,383,101	2,229,339	2,077,955	16,576	8,627,520
TOTAL EXPENDITURES		210.5	117.3	87.6	29,361,655	6,058,023	16,308,606	10,515,511	2,804,153	504,555	65,552,503

* Includes budget for unemployment compensation, vacation and sick leave

A - ADMINISTRATION C - ACADEMIC & INSTRUCTIONAL SUPPORT
D - STUDENT & EDUCATIONAL SERVICES E - BUSINESS & FINANCE
F - INFORMATION TECHNOLOGY

...A Word About College Fringe Benefits

The cost of the College fringe benefits are listed in each cost center which has employees. Budgeted fringe benefits for full-time employees are as follows. Part-time employees receive only retirement, social security and Medicare benefits, and student employees receive no benefits.

<u>Benefit</u>	<u>Cost</u>
Medical, Vision and Hearing Insurance	\$10,717 per covered employee (weighted average)
Dental Insurance	\$740 per employee (weighted average)
Retirement	24.45% of each wage dollar paid (weighted average of MPSERS at 26.05% and ORP at 10%)
Social Security (FICA)	6.20% of each wage dollar paid up to \$118,500 max
Medicare	1.45% of each wage dollar paid
Life Insurance	\$1.81 per \$1,000 of wages doubled up to \$50,000 max
Disability Insurance	\$4.72 per \$1,000 of wages up to \$90,000 max
Professional Development Allowance:	
Faculty	\$1,000 per year
Administrative/Professional	\$500 per year
Support Staff	\$275 per year
Fringe benefit cost for \$25,000 in salary:	\$19,691 or 79%
Fringe benefit cost for \$50,000 in salary:	\$27,834 or 56%
Fringe benefit cost for \$75,000 in salary:	\$36,022 or 48%

The costs above do not include unemployment compensation, vacation or sick leave which are budgeted in cost center 6736, worker's compensation which is budgeted in cost center 6739, or tuition remission which is budgeted in cost center 6774.

The following is a summary of General Fund wages and fringe benefits budgeted for FY 2015-2016

Faculty	\$ 16,837,340	Retirement	\$ 8,463,587
Supplemental and Part-time Faculty	4,577,925	FICA and Medicare	2,484,259
Administrative/Professional	7,651,802	Medical/Vision/Hearing	4,458,198
Support Staff	2,491,511	Dental Insurance	307,914
Maintenance	893,996	Life Insurance	41,551
Part-time Staff and Student Employees	<u>2,967,104</u>	Disability Insurance	136,317
		Professional Development	285,237
		Tuition Waiver	190,000
		Other	<u>226,780</u>
Total Wages	<u>\$ 35,419,678</u>		<u>\$ 16,593,843</u>

Fringe benefits as a percentage of wages: 47%

DELTA COLLEGE

SUMMARY OF BUDGETED GENERAL FUND PERSONNEL

	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Faculty	224	223	219	220	211
Administrative & Professional	131	134	132	118	117
Support Staff	72	71	68	66	66
Maintenance	<u>45</u>	<u>45</u>	<u>45</u>	<u>21</u>	<u>21</u>
Total Full-Time Personnel	<u>472</u>	<u>473</u>	<u>464</u>	<u>425</u>	<u>415</u>

The above data reflects all General Fund full-time regular and temporary positions. Part-time positions are not included in the above data. The reduction in Maintenance reflects the adjustment for part-time General Laborer positions.

NOTES

DESIGNATED FUND

The Designated Fund is used to record transactions of revenue and expense that the administration wants to set apart from the general fund activities. The activities are set apart so that revenue and expense for these activities may be matched. Activity fund balances at the end of the fiscal year are carried forward to the next fiscal year. It is the expectation that the activities recorded in the Designated Fund will "break even".

There are many activities recorded in this fund. The largest are Corporate Services and the Workstudy Co-op Programs. Pages 74 and 75 provide an overview of the various Designated Fund activities. Note that during FY 2010-2011, the Workstudy Co-op contracts ended and the program was discontinued.

Revenues and the related expenses are budgeted based on activities that are anticipated to occur. The budget for each activity is prepared separately, and depending on the nature of the activity and the specific funding sources, is based on known actual and/or projected data.

NOTES

DELTA COLLEGE

DESIGNATED FUND BUDGET

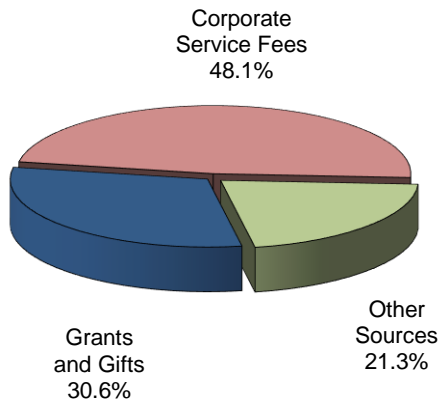
FISCAL YEAR 2015-2016

REVENUES

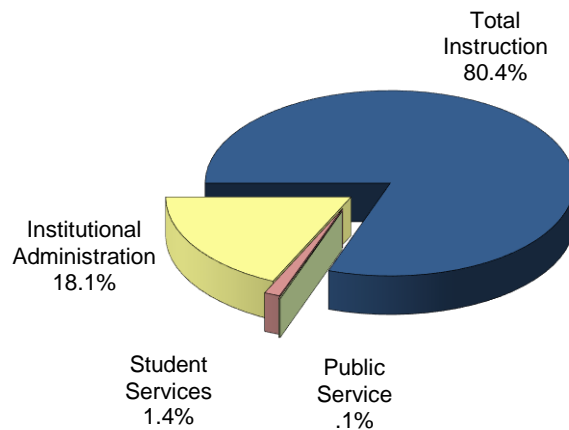
Grants and Gifts	\$ 1,920,800
Corporate Service Fees	3,021,117
Other Sources	<u>1,339,268</u>
 TOTAL REVENUES	 \$ 6,281,185

EXPENDITURES

Instruction	\$ 4,795,198
Instructional Support	<u>209,445</u>
 Total Instruction	 5,004,643
 Public Service	 7,800
Student Services	85,600
Institutional Administration	<u>1,126,166</u>
 TOTAL EXPENDITURES	 <u>6,224,209</u>
 REVENUES OVER EXPENDITURES	 56,976
 BEGINNING FUND BALANCE	 <u>4,904,147</u>
 ENDING FUND BALANCE	 <u><u>\$ 4,961,123</u></u>



REVENUES



EXPENDITURES

DELTA COLLEGE

DESIGNATED FUND

FIVE YEAR ACTUAL HISTORY

	2010-2011	2011-2012	2012-2013	2013-2014	Projected 2014-2015
REVENUES					
Grants and Gifts	\$ 3,165,300	\$ 2,514,337	\$ 2,236,440	\$ 2,168,830	\$ 2,530,108
Corporate Service Fees	3,418,004	3,115,850	3,008,307	2,960,231	2,183,614
Workstudy Co-Op Programs	626,116	-	-	-	-
Other Sources	1,308,540	2,025,394	1,431,308	1,402,357	1,133,502
Transfers In	<u>273,517</u>	<u>73,446</u>	<u>47,180</u>	<u>3,697</u>	<u>50,000</u>
TOTAL REVENUES	<u>8,791,477</u>	<u>7,729,027</u>	<u>6,723,235</u>	<u>6,535,115</u>	<u>5,897,224</u>
EXPENDITURES					
Instruction	6,320,653	5,977,200	5,339,057	5,137,103	4,625,923
Instructional Support	<u>70,515</u>	<u>126,446</u>	<u>79,989</u>	<u>70,035</u>	<u>117,587</u>
Total Instruction	6,391,168	6,103,646	5,419,046	5,207,138	4,743,510
Public Service	14,972	8,946	5,277	15,653	6,500
Student Services	746,218	71,667	84,515	78,119	95,617
Institutional Administration	804,706	796,606	781,027	741,331	983,998
Transfers Out	<u>221,304</u>	<u>355,687</u>	<u>152,599</u>	<u>148,345</u>	<u>232,164</u>
TOTAL EXPENDITURES	<u>8,178,368</u>	<u>7,336,552</u>	<u>6,442,464</u>	<u>6,190,586</u>	<u>6,061,789</u>
REVENUES OVER (UNDER) EXPENDITURES AND	613,109	392,475	280,771	344,529	(164,565)
BEGINNING FUND BALANCE	<u>3,437,828</u>	<u>4,050,937</u>	<u>4,443,412</u>	<u>4,724,183</u>	<u>5,068,712</u>
ENDING FUND BALANCE	<u>\$ 4,050,937</u>	<u>\$ 4,443,412</u>	<u>\$ 4,724,183</u>	<u>\$ 5,068,712</u>	<u>\$ 4,904,147</u>

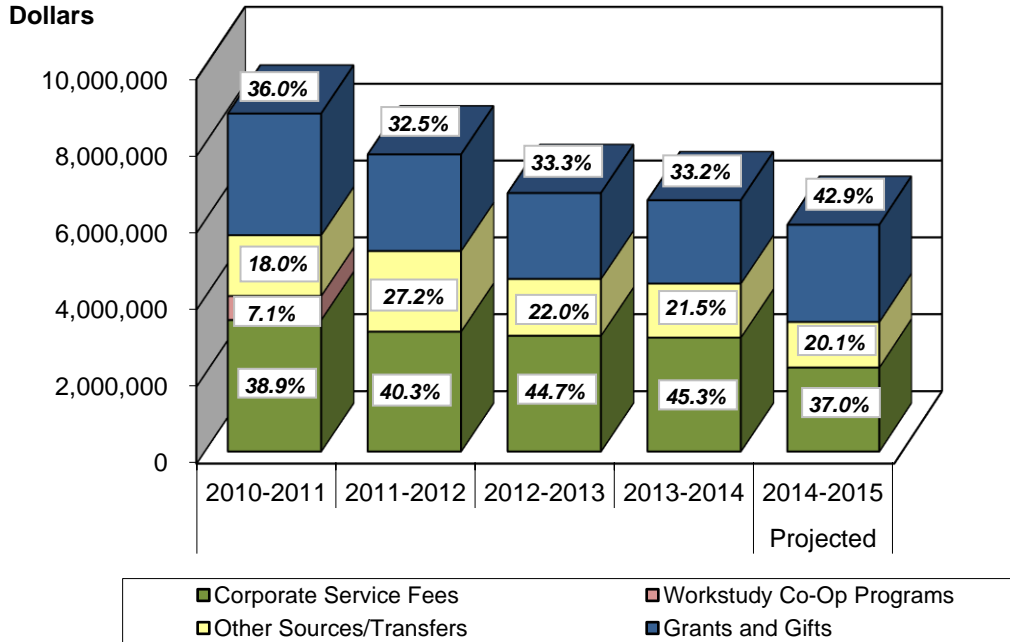
NOTES:

- 1) The majority of instructional expenditures were for Corporate Services activities.
- 2) Restricted grants managed by Corporate Services are recorded in the Restricted Fund in the audited financial statements.
- 3) The majority of student services expenditures were for the Workstudy Co-op Programs, the contracts for which ended during FY 2010-2011.

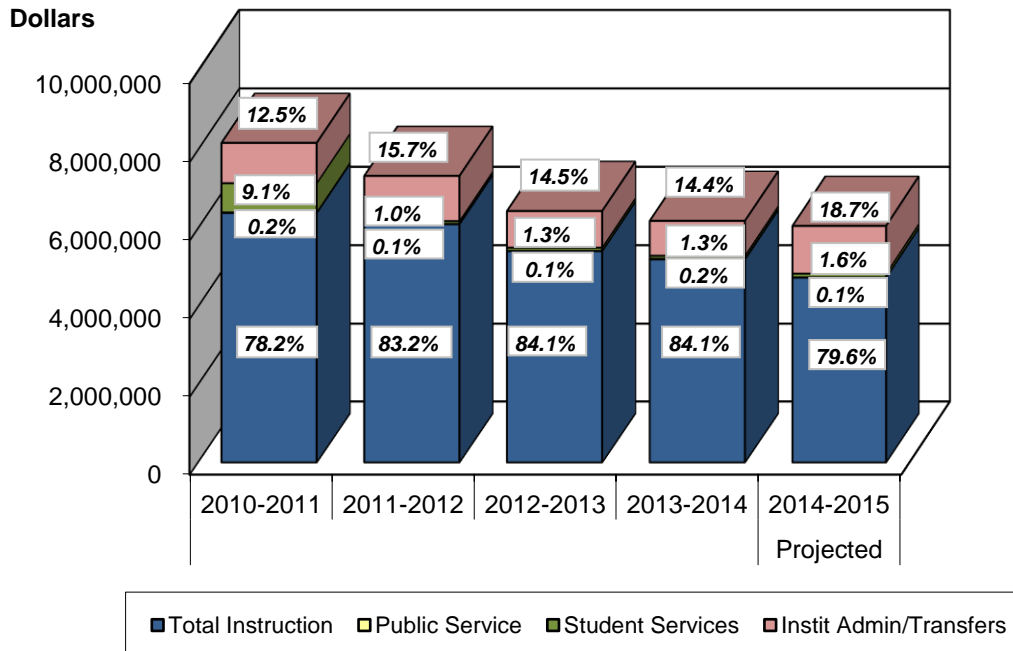
DELTA COLLEGE

DESIGNATED FUND

REVENUE HISTORY



EXPENDITURE HISTORY



DELTA COLLEGE

DESIGNATED FUND

CORPORATE SERVICES ACTIVITIES

	2010-2011	2011-2012	2012-2013	2013-2014	PROJECTED 2014-2015	BUDGETED 2015-2016
REVENUES						
Training Delivery	\$ 1,770,203	\$ 1,675,239	\$ 1,482,051	\$ 1,310,002	\$ 896,933	\$ 1,438,540
Training Administration	3,884,097	3,708,874	3,632,770	3,474,467	3,620,739	3,282,577
Training Development	551,976	-	-	-	15,000	100,000
Training Grants	259,590	172,810	28,427	175,566	57,767	-
Other	-	-	-	11,088	-	-
TOTAL REVENUES	<u>6,465,866</u>	<u>5,556,923</u>	<u>5,143,248</u>	<u>4,971,123</u>	<u>4,590,439</u>	<u>4,821,117</u>
EXPENDITURES						
Training Delivery	1,314,368	1,295,453	1,138,752	921,990	593,510	1,073,308
Training Administration	3,778,217	3,548,385	3,637,643	3,409,326	3,551,125	3,212,963
Training Development	528,835	-	-	-	12,000	70,000
Training Grants	259,590	172,810	-	175,566	57,767	-
Other	219,529	328,333	321,205	307,122	347,056	308,413
TOTAL EXPENDITURES	<u>6,100,539</u>	<u>5,344,981</u>	<u>5,097,600</u>	<u>4,814,004</u>	<u>4,561,458</u>	<u>4,664,684</u>
TRANSFERS IN (OUT)						
Business Development Transfer	45,500	8,821	-	-	-	-
Facility Renovations Transfers	(148,236)	(148,236)	(148,236)	(148,236)	(148,236)	(148,236)
TOTAL TRANSFERS	<u>(102,736)</u>	<u>(139,415)</u>	<u>(148,236)</u>	<u>(148,236)</u>	<u>(148,236)</u>	<u>(148,236)</u>
REVENUES OVER (UNDER) EXPENDITURES						
	262,591	72,527	(102,588)	8,883	(119,255)	8,197
BEGINNING FUND BALANCE	<u>823,391</u>	<u>1,085,982</u>	<u>1,158,509</u>	<u>1,055,921</u>	<u>1,064,804</u>	<u>945,549</u>
ENDING FUND BALANCE	<u>\$ 1,085,982</u>	<u>\$ 1,158,509</u>	<u>\$ 1,055,921</u>	<u>\$ 1,064,804</u>	<u>\$ 945,549</u>	<u>\$ 953,746</u>

NOTE:

Restricted grants managed by Corporate Services are recorded in the Restricted Fund in the audited financial statements.

DELTA COLLEGE

DESIGNATED FUND

OTHER SIGNIFICANT ACTIVITIES

INSTRUCTION

Criminal Justice Training Programs
Lifelong Learning Center Programs
50+ Just Like Gold Programs
Kid's College & Youth Camps

INSTRUCTIONAL SUPPORT

President's Scholar Program
President's Innovation Projects
Faculty & Instructional Development
Art & Archives Projects
Developmental Education
Library Resource Replacement
Photography Lab Printing
Kenya Partnership Contract

PUBLIC SERVICE

Global Awareness
Delta Productions
Telelearning Network
Sailing Program

STUDENT SERVICES

Student Service Learning Activities
Student Educational Services Activities
Student Skills Achievement Programs
Mathematics Calculator Program
Computer Rental Program
Pioneer Athletic Fundraisers

INSTITUTIONAL ADMINISTRATION

Whiting Distribution Committee Projects
Senate Special Projects
U.N.U.M Projects
Technology Improvements
Administrative Projects
Administrative Cost Reserve
Reserve for Property Tax Appeals
Self Insurance
Administrative Development & Projects
Flexible Spending Plan Administration
Health Care Reform Plan Fees
Inkind Gifts

NOTES

RESTRICTED FUND

The Restricted Fund is used to account for transactions resulting from revenue received by the College from outside donors or agencies in which the College does not have absolute control over the expenditures. Such revenues may be in the form of gifts or grants. The donor or the agency specifies the purpose for which these moneys may be expended. Any such transactions are classified as restricted.

Major ongoing activities funded through the Restricted Fund include student financial aid programs and scholarships, vocational educational equipment and activities, and public broadcasting activities. Federal grants provide the primary funding sources for the financial aid and the vocational programs. The Delta College Quality Public Broadcasting Stations (Television and Radio) are funded through grants from the Corporation for Public Broadcasting, gifts from donors, and support from the College General Fund.

In 2014-2015, the College received some large multi-year private and state grants to fund major capital purchases relative to our academic technical trades and STEM programs.

Revenues and the related expenses are budgeted based on activities that are anticipated to occur. The budget for each activity is prepared separately, and depending on the nature of the activity and the specific funding sources, is based on known actual and/or projected data.

DELTA COLLEGE

RESTRICTED FUND BUDGET

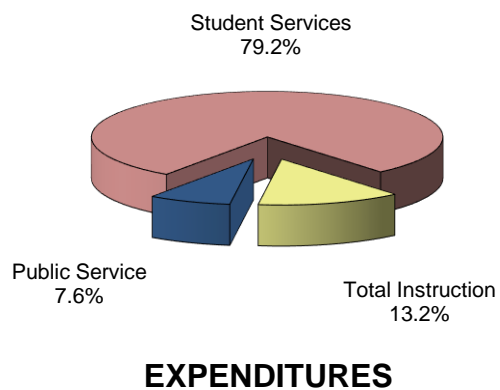
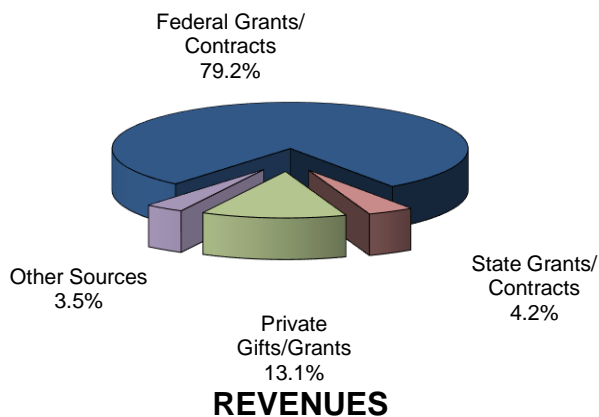
FISCAL YEAR 2015-2016

REVENUES

Federal Grants/Contracts	\$ 17,684,217
State Grants/Contracts	933,644
Private Gifts/Grants	2,930,182
Other Sources	<u>778,911</u>
 TOTAL REVENUES	 \$ 22,326,954

EXPENDITURES

Instruction	\$ 2,736,710
Instructional Support	<u>212,127</u>
 Total Instruction	 2,948,837
 Public Service	 1,688,192
Student Services	17,639,539
Facilities Management	<u>5,000</u>
 TOTAL EXPENDITURES	 <u>22,281,568</u>
 REVENUES OVER/(UNDER) EXPENDITURES	 45,386
 BEGINNING FUND BALANCE	 <u>2,395,774</u>
 ENDING FUND BALANCE	 <u><u>\$ 2,441,160</u></u>



RESTRICTED FUND

GRANT DETAIL

DELTA COLLEGE LISTING OF GRANT PROGRAMS

July 1, 2015 – June 30, 2016

Grant	Description	Funding Agency	Amount Awarded	Dates of Grant
Broadcasting - Community Service Grant	Assist WDCQ-TV to maintain current systems and programming for the mid- Michigan community	Corporation for Public Broadcasting	\$686,218	10/1/14-9/30/16
Broadcasting - Local Service Grant	Strengthen and support local services to advance the core mission and public service positioning of WDCQ-TV in its community	Corporation for Public Broadcasting	\$35,408	10/1/14 – 9/30/15
Broadcasting - Local Service Grant	Strengthen and support local services to advance the core mission and public service positioning of WDCQ-TV in its community	Corporation for Public Broadcasting	\$35,408	10/1/15 – 9/30/16
Broadcasting - Interconnection Grant	Support the technical interconnection system, which is the means by which PBS, regional distributors and other entities distribute programming material nationwide	Corporation for Public Broadcasting	\$13,374	10/1/14 – 9/30/15
Broadcasting - Interconnection Grant	Support the technical interconnection system, which is the means by which PBS, regional distributors and other entities distribute programming material nationwide	Corporation for Public Broadcasting	\$13,374	10/1/15 – 9/30/16

Career Liaison	Support of a Career Liaison from Admissions to reach High School students to encourage post-secondary education and completion	Michigan Economic Development Corporation passed though Jackson College	\$53,000	10/1/14 – 9/30/15
Community College Skilled Trades Equipment Program	To provide Michigan Community Colleges funding to deliver educational programs in high-wage, high-skill, and high-demand skilled trades occupations.	Michigan Economic Development Corporation	\$1,569,005	3/1/15 – 4/1/16
Michigan Small Business Development Center 2014	To provide management counseling, training, and technical assistance to the small business community through Small Business Development Centers (SBDCs)	The Michigan Small Business Development Center and the U.S. Small Business Administration	\$181,580	1/1/15 – 12/31/15
Michigan Small Business Development Center 2015	To provide management counseling, training, and technical assistance to the small business community through Small Business Development Centers (SBDCs)	The Michigan Small Business Development Center and the U.S. Small Business Administration	\$181,580	1/1/16 – 12/31/16
MI Works! Bay PATH SNAP 2014-15	Provide services to Bay County eligible residents to prepare them for employment or school	Great Lakes Bay Region Michigan Works! Administration	\$1,719	10/1/14 – 9/30/15
MI Works! Bay PATH SNAP SS 2014-15	Provide services to Bay County eligible residents to prepare them for employment or school	Great Lakes Bay Region Michigan Works! Administration	\$515	10/1/14 – 9/30/15

MI Works! Bay PATH DHS SS 2014-15	Provide services to Bay County eligible residents to prepare them for employment or school	Great Lakes Region Michigan Works! Administration	\$15,000	10/1/14 – 8/31/15
MI Works! Bay PATH TANF 2014-15	Provide services to Bay County eligible residents to prepare them for employment or school	Great Lakes Bay Region Michigan Works! Administration	\$410,921	10/1/14 – 9/30/15
MI Works! Employment Services 2015-16	Provide instruction/access to job seekers to enter job orders, resumes, and find "matches" on the Internet	Great Lakes Bay Region Michigan Works! Administration	\$306,682	7/1/15 – 6/30/16
MI Works! Employment Services TGAAA 2015-16	Provide instruction/access to job and job seekers to enter job orders, resumes, and find "matches" on the Internet	Great Lakes Bay Region Michigan Works! Administration	\$38,000	7/1/15 – 6/30/16
MI Works! Employment Services WIA Adult 2015-16	Provide instruction/access to job seekers to obtain core services	Great Lakes Bay Region Michigan Works! Administration	\$345,059	7/1/15 – 6/30/16
MI Works! Employment Services WIA Dislocated 2015-16	Provide instruction/access to job seekers to obtain core services	Great Lakes Bay Region Michigan Works! Administration	\$346,000	7/1/15 – 6/30/16
MI College/ University Partnership (MICUP) 2014-15	Assist minority students to transfer to Michigan Tech University	Office of Minority Equity passed through MI Technological University	\$5,500	10/1/14 – 9/30/15
MI College/ University Partnership (MICUP) 2015-16	Assist minority students to transfer to Michigan Tech University	Office of Minority Equity passed through MI Technological University	\$5,500	10/1/15 – 9/30/16

Motorcycle Safety 2014-15	Provide motorcycle safety training to Great Lakes Bay residents	Michigan Department of State	\$75,139	10/1/14 – 9/30/15
Motorcycle Safety 2015-16	Provide motorcycle safety training to Great Lakes Bay residents	Michigan Department of State	\$75,139	10/1/15 – 9/30/16
Transforming Undergraduate Education in Science, Tech, Engineering & Math (TUES)	Provides students with real world field experiences for the project, enhancing undergraduate Chemistry education through incorporation of research based environmental experiments	National Science Foundation passed through Central Michigan University	\$99,835	10/1/13 – 9/30/16
Perkins 2015-16	Provide instructional equipment, professional development, program planning, academic and support services, and career guidance and placement	U.S. Dept. of Ed passed through Workforce Development Agency of Michigan	\$630,687	7/1/15 – 6/30/16
Perkins - CAP Leadership 2015-16	Supply curriculum development, program assessment, and evaluation	U.S. Dept. of Ed passed through Workforce Development Agency of Michigan	\$8,320	8/1/15 – 6/30/16
Title III	Efforts to increase student retention among new and returning students as well as increase graduation and completion rates	U.S. Department of Education	\$1,177,836	10/1/09 – 6/30/15
Walmart Brighter Futures 2.0 Project	Help low-wage low-skilled individuals gain the skills, and ability to communicate these skills, which will result in employment in middle skill jobs	Walmart Foundation passed through The League for Innovation in the Community College	\$233,333	8/16/13 – 12/31/15

DELTA COLLEGE

RESTRICTED FUND

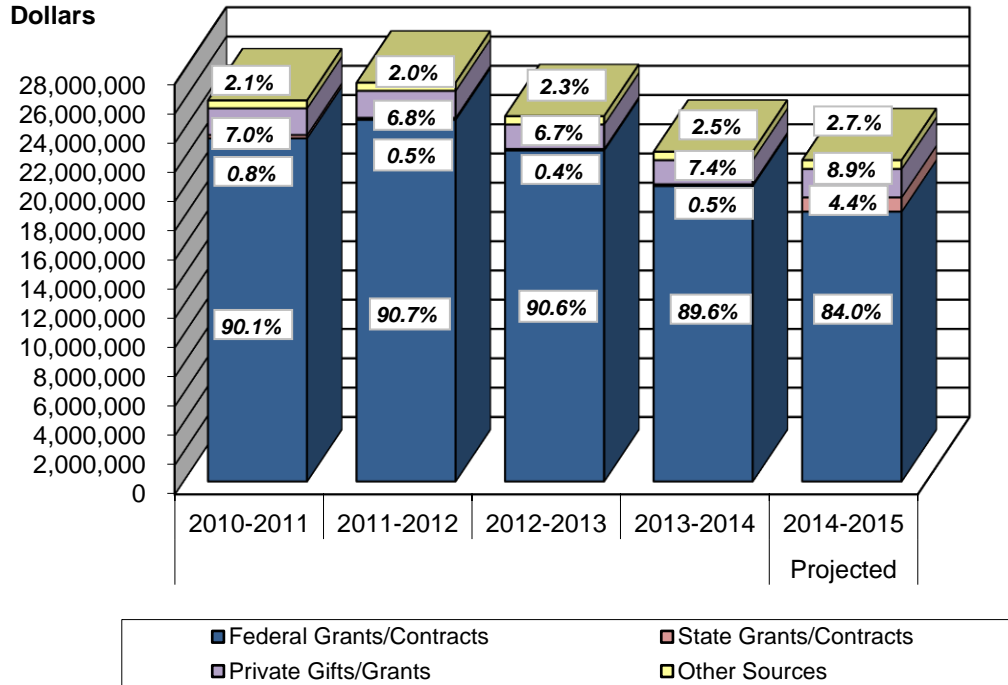
FIVE YEAR ACTUAL HISTORY

	2010-2011	2011-2012	2012-2013	2013-2014	Projected 2014-2015
REVENUES					
Federal Grants/Contracts	\$ 23,437,432	\$ 24,698,860	\$ 22,601,455	\$ 20,169,997	\$ 18,418,379
State Grants/Contracts	222,831	136,002	105,523	116,988	974,153
Private Gifts/Grants	1,824,984	1,846,921	1,672,539	1,653,862	1,947,290
Other Sources	<u>539,096</u>	<u>557,024</u>	<u>568,211</u>	<u>571,916</u>	<u>598,301</u>
TOTAL REVENUES	<u>26,024,343</u>	<u>27,238,807</u>	<u>24,947,728</u>	<u>22,512,763</u>	<u>21,938,123</u>
EXPENDITURES					
Instruction	1,253,413	928,166	735,836	713,625	1,768,166
Instructional Support	<u>571,950</u>	<u>334,160</u>	<u>228,003</u>	<u>190,119</u>	<u>204,186</u>
Total Instruction	1,825,363	1,262,326	963,839	903,744	1,972,352
Public Service	2,284,663	1,509,163	2,248,614	1,533,191	1,604,347
Student Services	22,643,972	24,301,787	21,972,787	20,076,889	18,359,665
Facilities Management	<u>5,042</u>	<u>8,889</u>	<u>6,049</u>	<u>15,408</u>	<u>6,608</u>
TOTAL EXPENDITURES	<u>26,759,040</u>	<u>27,082,165</u>	<u>25,191,289</u>	<u>22,529,232</u>	<u>21,942,972</u>
TRANSFERS OUT/(IN)					
Student Services-Match	(141,442)	(151,386)	(152,768)	(145,052)	(129,344)
Other	<u>(158,467)</u>	<u>(59,014)</u>	<u>(45,261)</u>	<u>1,998</u>	<u>(101,659)</u>
TOTAL TRANSFERS	<u>(299,909)</u>	<u>(210,400)</u>	<u>(198,029)</u>	<u>(143,054)</u>	<u>(231,003)</u>
TOTAL EXPENDITURES AND TRANSFERS	<u>26,459,131</u>	<u>26,871,765</u>	<u>24,993,260</u>	<u>22,386,178</u>	<u>21,711,969</u>
REVENUES OVER (UNDER) EXPENDITURES AND TRANSFERS	(434,788)	367,042	(45,532)	126,585	226,154
BEGINNING FUND BALANCE	<u>2,156,313</u>	<u>1,721,525</u>	<u>2,088,567</u>	<u>2,043,035</u>	<u>2,169,620</u>
ENDING FUND BALANCE	<u>\$ 1,721,525</u>	<u>\$ 2,088,567</u>	<u>\$ 2,043,035</u>	<u>\$ 2,169,620</u>	<u>\$ 2,395,774</u>

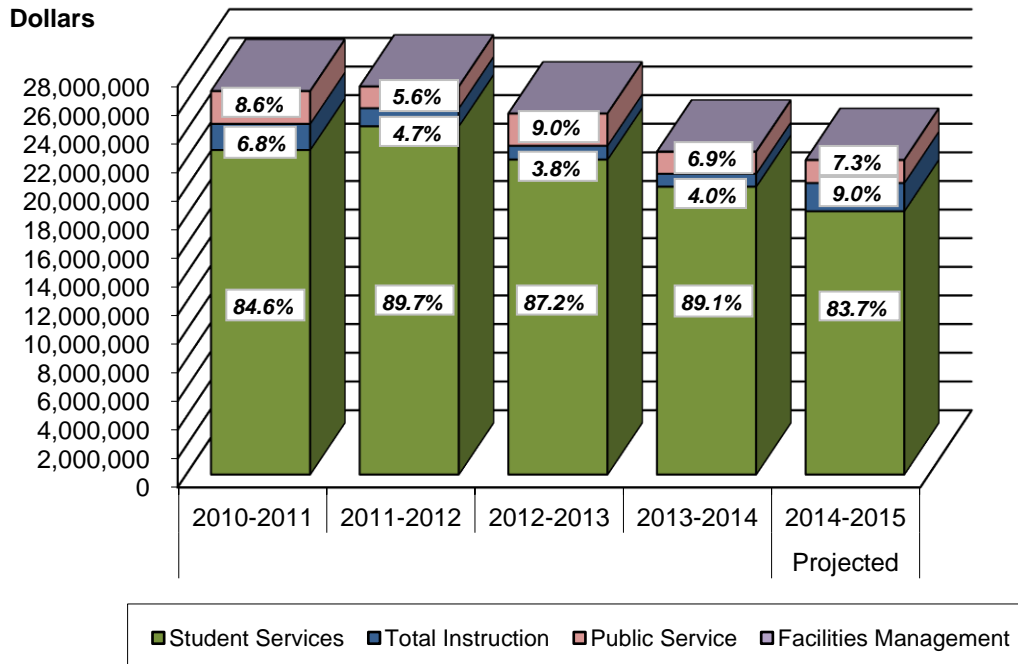
DELTA COLLEGE

RESTRICTED FUND

REVENUE HISTORY



EXPENDITURE HISTORY



DELTA COLLEGE

RESTRICTED FUND

PUBLIC BROADCASTING ACTIVITIES

					PROJECTED	BUDGETED
TELEVISION	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2014-2015
SUPPORT AND REVENUE						
College General Fund Support	\$ 571,414	\$ 565,039	\$ 589,055	\$ 609,780	\$ 488,419	\$ 527,815
Corporation for Public Broadcasting	716,821	713,579	702,672	735,238	788,084	735,000
Donations/Gifts/Grants/Memberships	455,322	469,456	812,689	441,333	401,000	425,000
Television Underwriting	66,630	69,306	56,170	42,447	72,420	70,000
Other Income	193,274	194,818	204,076	213,619	184,000	183,000
Transfers In	150,000	-	45,622	-	51,494	-
TOTAL REVENUES	2,153,461	2,012,198	2,410,284	2,042,417	1,985,417	1,940,815
EXPENDITURES						
Salaries & Fringe Benefits	890,220	885,279	893,837	923,549	833,658	904,815
Supplies and Services	863,445	871,336	989,479	985,249	958,000	979,250
Facilities and Equipment	648,063	-	682,028	-	65,000	50,000
TOTAL EXPENDITURES	2,401,728	1,756,615	2,565,344	1,908,798	1,856,658	1,934,065
SUPPORT AND REVENUE						
OVER (UNDER) EXPENDITURES	\$ (248,267)	\$ 255,583	\$ (155,060)	\$ 133,619	\$ 128,759	\$ 6,750
BEGINNING FUND BALANCE	908,209	659,942	915,525	760,465	894,084	1,022,843
ENDING FUND BALANCE	\$ 659,942	\$ 915,525	\$ 760,465	\$ 894,084	\$ 1,022,843	\$ 1,029,593
RADIO						
SUPPORT AND REVENUE						
College General Fund Support	\$ 137,413	\$ 141,054	\$ 143,353	\$ 102,009	\$ 79,021	\$ 104,472
Donations/Gifts/Grants/Memberships	171,894	167,249	167,734	129,995	109,000	137,000
Radio Underwriting	37,471	51,649	34,707	41,008	55,737	55,000
Other Income	6,171	3,604	3,852	3,662	3,000	3,000
Transfers In	10,823	15,554	-	-	17,165	32,000
TOTAL REVENUES	363,772	379,110	349,646	276,674	263,923	331,472
EXPENDITURES						
Salaries & Fringe Benefits	246,731	239,943	262,109	204,407	168,326	203,914
Supplies and Services	108,869	121,417	99,114	72,082	74,000	77,500
Equipment	-	-	-	-	-	50,000
TOTAL EXPENDITURES	355,600	361,360	361,223	276,489	242,326	331,414
SUPPORT AND REVENUE						
OVER (UNDER) EXPENDITURES	\$ 8,172	\$ 17,750	\$ (11,577)	\$ 185	\$ 21,597	\$ 58
BEGINNING FUND BALANCE	56,781	64,953	82,703	71,126	71,311	92,908
ENDING FUND BALANCE	\$ 64,953	\$ 82,703	\$ 71,126	\$ 71,311	\$ 92,908	\$ 92,966

Note: This data reflects Broadcasting activities recorded in both the General and Restricted Funds. The capital outlay expenditures in FY 2010-2011 relate to the WDCQ-TV Studio Renovation funded by a generous gift from the Andersen Foundation. The majority of the capital outlay expenditures in FY 2012-2013 relate to back-up generators funded by a Warning, Alert, and Response Network Act (WARN) grant from PBS, and a new video server for the TV station.

AUXILIARY FUND

The Auxiliary Fund is used to account for transactions of those activities that deliver a product or perform a service to students, community or staff and are essential elements in support of the educational program. These activities are revenue-producing and ideally should be self-supporting. Revenues from auxiliary activities are derived from the sale of products or services.

The College has the following activity categories that are reported in the Auxiliary Fund.

- Bookstore
- Food Services
- Fitness and Recreation Center
- Printing
- Planetarium Gift Shop and Conference Services
- Carlyon Farmhouse
- College Vehicles
- Learning Resource Vending

The Bookstore provides new and used textbooks, course packs and various instructional materials in support of the College's academic programs. A significant portion of the textbook inventory is repurchased from students. Books and materials are available for purchase at the main campus store, through a reservation service or online. The Bookstore is the largest activity in the Auxiliary fund and consistently produces significantly more revenue than expense. The excess up to \$250,000 is transferred to the General Fund as support. Dollars in excess of 250,000 are retained in the Auxiliary Fund to build fund balance. For fiscal year 2014-2015, an additional \$50,000 transfer is budgeted to support the General Fund.

Food Services serves students, faculty and staff in two locations on main campus (Red Brix Café and Coffee 'n More). It also provides catering services primarily for internal groups, and vending services (beverage, snack and food) on main campus and at off-campus centers.

The Fitness and Recreation Center includes cardio and weight rooms and three pools (lap, leisure and therapy). Auxiliary Fund activities relative to the Center include membership services and non-academic fitness classes for students, faculty, staff and the public.

Activity in the other auxiliary categories is primarily generated by services to departments within the College. Charges for these services are structured to cover the cost of these services plus a small amount to build a fund balance for equipment repairs and purchases.

Revenues and the related expenses are budgeted based on activities that are anticipated to occur. The budget for each activity is prepared separately, and depending on the nature of the activity and the specific funding sources, is based on known actual and/or projected data.

DELTA COLLEGE

AUXILIARY FUND

	ACTUAL 2011-2012	ACTUAL 2012-2013	ACTUAL 2013-2014	PROJECTED 2014-2015	BUDGETED 2015-2016	% CHANGE 2014-2015 TO 2015-2016
BOOKSTORE						
Revenues	\$ 6,437,528	\$ 6,224,702	\$ 5,851,530	\$ 5,458,853	\$ 5,243,217	-3.95%
Expenditures	<u>5,645,797</u>	<u>5,437,812</u>	<u>5,178,396</u>	<u>4,962,695</u>	<u>4,787,493</u>	<u>-3.53%</u>
Net Income (Loss)	<u>791,731</u>	<u>786,890</u>	<u>673,134</u>	<u>496,158</u>	<u>455,724</u>	<u>-8.15%</u>
FOOD SERVICES						
Revenues	1,331,041	1,265,782	1,275,118	1,253,512	1,363,000	8.73%
Expenditures	<u>1,266,668</u>	<u>1,208,876</u>	<u>1,239,030</u>	<u>1,165,903</u>	<u>1,349,014</u>	<u>15.71%</u>
Net Income (Loss)	<u>64,373</u>	<u>56,906</u>	<u>36,088</u>	<u>87,609</u>	<u>13,986</u>	<u>-84.04%</u>
FITNESS & RECREATION CENTER						
Revenues	426,034	370,907	348,259	323,550	321,000	-0.79%
Expenditures	<u>371,041</u>	<u>328,332</u>	<u>307,517</u>	<u>318,100</u>	<u>317,017</u>	<u>-0.34%</u>
Net Income (Loss)	<u>54,993</u>	<u>42,575</u>	<u>40,742</u>	<u>5,450</u>	<u>3,983</u>	<u>-26.92%</u>
OTHER AUXILIARY ACTIVITIES						
Revenues	591,793	597,842	573,920	592,537	632,383	6.72%
Expenditures	<u>557,515</u>	<u>563,125</u>	<u>544,926</u>	<u>759,678</u>	<u>606,675</u>	<u>-20.14%</u>
Net Income (Loss)	<u>34,278</u>	<u>34,717</u>	<u>28,994</u>	<u>(167,141)</u>	<u>25,708</u>	<u>115.38%</u>
TOTAL AUXILIARY SERVICES						
Revenues	8,786,396	8,459,233	8,048,827	7,628,452	7,559,600	-0.90%
Expenditures	<u>7,841,021</u>	<u>7,538,145</u>	<u>7,269,869</u>	<u>7,206,376</u>	<u>7,060,199</u>	<u>-2.03%</u>
Net Income (Loss)	<u>945,375</u>	<u>921,088</u>	<u>778,958</u>	<u>422,076</u>	<u>499,401</u>	<u>18.32%</u>
TRANSFERS IN (OUT)						
General Fund	(250,000)	(250,000)	(250,000)	(300,000)	(250,000)	16.67%
Plant Fund	-	(32,066)	(88,101)	-	-	0.00%
Restricted Fund	<u>(11,906)</u>	<u>(13,918)</u>	<u>(11,146)</u>	<u>(2,000)</u>	<u>(11,000)</u>	<u>-450.00%</u>
Total Transfers	<u>(261,906)</u>	<u>(295,984)</u>	<u>(349,247)</u>	<u>(302,000)</u>	<u>(261,000)</u>	<u>13.58%</u>
CHANGE IN FUND BALANCE	683,469	625,104	429,711	120,076	238,401	98.54%
BEGINNING FUND BALANCE	<u>4,970,461</u>	<u>5,653,930</u>	<u>6,279,034</u>	<u>6,708,745</u>	<u>6,828,821</u>	<u>1.79%</u>
ENDING FUND BALANCE	<u>\$ 5,653,930</u>	<u>\$ 6,279,034</u>	<u>\$ 6,708,745</u>	<u>\$ 6,828,821</u>	<u>\$ 7,067,222</u>	<u>3.49%</u>

NOTES ON OTHER AUXILIARY ACTIVITIES:

Other auxiliary activities include printing, Planetarium giftshop and conference services, Carlyon Farmhouse, college vehicles, and learning resources vending. Charges for these services are structured to cover the cost of the services plus a small amount to build a fund balance for equipment repairs and purchases. Transfers to the Plant Fund in fiscal years 2012-2013 and 2013-2014 were for the renovation of the Coffee 'n More service area and were funded by accumulated Food Service fund balance reserves. The deficit in other auxiliary activities projected for 2014-2015 is related to the purchase of new printing equipment that was funded by accumulated fund balance reserves.

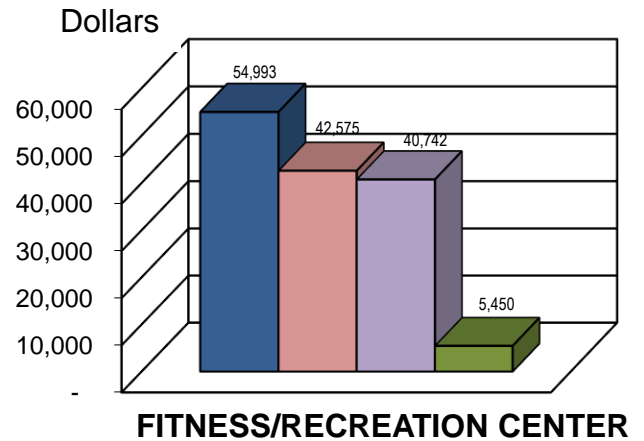
DELTA COLLEGE

AUXILIARY FUND

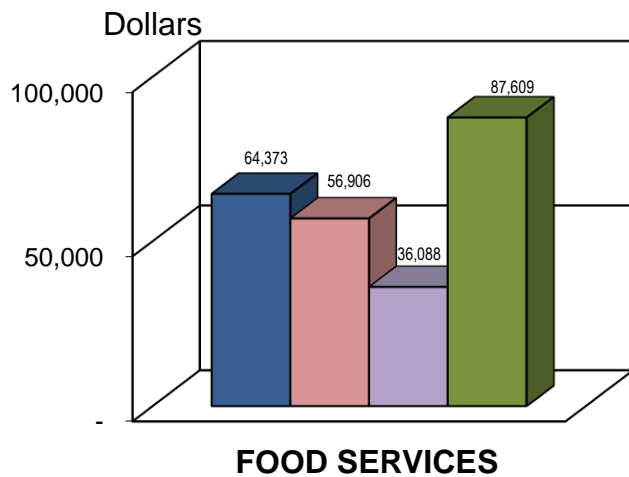
NET INCOME (LOSS) FOUR YEAR HISTORY



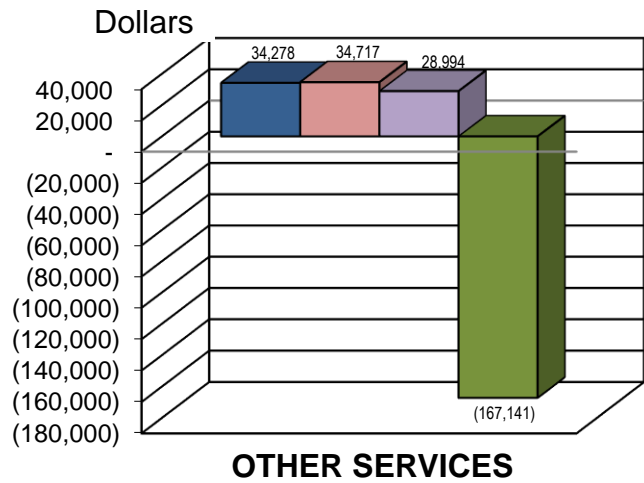
■ 2011-2012 ■ 2012-2013 ■ 2013-2014 ■ 2014-2015



■ 2011-2012 ■ 2012-2013 ■ 2013-2014 ■ 2014-2015



■ 2011-2012 ■ 2012-2013 ■ 2013-2014 ■ 2014-2015



■ 2011-2012 ■ 2012-2013 ■ 2013-2014 ■ 2014-2015

NOTES

PLANT FUND

The Plant Funds are used to record the flow of money for capital expenditures related to building and equipment. The College maintains a “Facility Maintenance & Equipment Replacement Fund” in addition to a “Building and Site Fund”. Budgeting and reporting for both funds are presented in one document entitled “Plant Funds” on page 92.

Each year funds are transferred to the Plant Funds from the General Fund and other funds as applicable for building projects. For 2015-2016, the following major transfers from the General Fund have been budgeted:

Match for State Funded Renovation Projects	\$ 1,000,000
Facility Maintenance & Equipment Replacement	\$ 1,000,000

The College operates instructional satellite centers in each of its three county districts: Saginaw, Midland, and Bay City. Since 1986, the Ricker Center has operated to provide instructional and outreach services to students in Saginaw County. The facility, a former elementary school building, is leased from Saginaw Public Schools. Planning efforts are underway to move the Saginaw Center to a new location within the vicinity of Downtown Saginaw. The Midland Center was purchased in 1991 through the sale of bonds which were paid in full in 2002.

In February of 1997, the College opened the Bay City Planetarium and Learning Center. This \$8,750,000 project was constructed entirely with grant money provided by the National Aeronautics and Space Administration (NASA). The 36,000 square foot facility features a 130-seat Planetarium, academic classrooms, meeting facilities, a computer lab, a rooftop observation deck, an exhibit area and a gift shop.

In addition to the 640 acre, 958,000 square foot main campus facility, the College owns the Midland Center, Bay City Planetarium and Learning Center, Sailing School, Farmhouse and Gilford Township Digital Broadcasting Tower. The College leases the Saginaw Ricker Center.

Operating costs for the main campus and the Midland, Bay City and Saginaw Ricker Centers are budgeted and accounted for in the General Fund. The operating costs of the other facilities are accounted for in the Designated, Auxiliary, or Restricted Fund in which their activities are recorded.



Delta College Planetarium and Learning Center

DELTA COLLEGE

PLANT FUNDS

BUILDING AND FACILITY IMPROVEMENT FUNDS

	ACTUAL 2011-2012	ACTUAL 2012-2013	ACTUAL 2013-2014	PROJECTED 2014-2015	BUDGETED 2015-2016
REVENUES					
Investment Income (Loss)	\$ 204,136	\$ (108,830)	\$ 192,985	\$ 264,939	\$ 174,997
Private Gifts/Grants	900,955	3,806,694	884,047	355,833	212,421
State Grants/Appropriations	-	-	6,923,789	2,068,211	-
Transfer from General Fund	4,211,005	3,630,000	4,096,420	3,583,156	2,440,000
Other Sources & Transfers	<u>461,033</u>	<u>548,622</u>	<u>426,028</u>	<u>297,330</u>	<u>187,025</u>
TOTAL REVENUES	<u>5,777,129</u>	<u>7,876,486</u>	<u>12,523,269</u>	<u>6,569,469</u>	<u>3,014,443</u>
EXPENDITURES					
Equipment					
Instruction	35,671	121,261	-	-	639,400
Instructional Support	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>70,000</u>
Total Instruction	35,671	121,261	-	-	709,400
Student Services	169,744	116,316	133,636	322,058	371,000
Institutional Administration	6,182	-	92	-	100,000
Facilities Management	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,500</u>	<u>-</u>
Total Equipment	211,597	237,577	133,728	332,558	1,180,400
Renovations & Transfers	<u>5,449,970</u>	<u>10,127,302</u>	<u>13,049,692</u>	<u>4,152,758</u>	<u>6,007,567</u>
TOTAL EXPENDITURES	<u>5,661,567</u>	<u>10,364,879</u>	<u>13,183,420</u>	<u>4,485,316</u>	<u>7,187,967</u>
REVENUES OVER (UNDER) EXPENDITURES	115,562	(2,488,393)	(660,151)	2,084,153	(4,173,524)
BEGINNING FUND BALANCE	<u>28,151,713</u>	<u>28,267,275</u>	<u>25,778,882</u>	<u>25,118,731</u>	<u>27,202,884</u>
ENDING FUND BALANCE	<u>\$ 28,267,275</u>	<u>\$ 25,778,882</u>	<u>\$ 25,118,731</u>	<u>\$ 27,202,884</u>	<u>\$ 23,029,360</u>

DELTA COLLEGE

SCIENCE AND LEARNING TECHNOLOGY PROJECT

In 1997, ground was broken on the \$26,000,000 Science and Learning Technology Project and an open house celebration in the fall of 1999 brought over 5,000 community members to the newly completed facilities. The State of Michigan funded \$12,500,000 of the project or 48% and the College funded the remaining \$13,500,000 or 52%. The Delta College Foundation raised \$7,500,000 in contributions and pledges toward the College's \$13.5 million match. The balance of the match, or \$6,000,000 was accumulated through budgeting and transferring funds each year from the General Fund to the Plant Funds.

This exciting project provided updated facilities through major renovations and additions in the science areas, including the disciplines of chemistry, physics, and biology; conversion of the library and teaching/learning functions to a true learning resource center; enhancement of distance learning and the use of new instructional technologies; and expanded technology in the delivery systems of Business programs. Expanded square footage brought Delta College closer to the state average in square feet per FYES and has assisted the College in its commitment to a community mission. **Operating Budget Impact:** All operating costs of the facility are budgeted in the General Fund and were funded through reductions in utility costs realized across the campus as a result of capital energy conservation projects.

CAMPUS RENOVATION II PROJECT

During fiscal year 1998-99, the College received authorization from the State of Michigan to proceed with the planning phase of the Campus Renovation II Project. This \$42 million project was funded 43% or \$18 million by the State of Michigan. The College raised its 57% match through annual \$1,000,000 general fund budget transfers plus proceeds from a .5 mill three year dedicated millage approved by voters in November 2000 and levied for the years 2001, 2002 and 2003. Ground was broken on the first phase of the project in May 2002 and all new and renovated spaces were operational by winter 2004.

This project allowed the College to complete this phase of the Master Plan by modifying existing facilities built in 1960 to support new instructional methodologies and technologies including Internet, distance learning, interactive simulations, and enhanced computer capabilities in classrooms and laboratories and create a Technical Trades and Manufacturing Complex. Upon completion of the Technical Trades and Manufacturing Complex, the College no longer needed to lease space for welding training at the Midland Industrial Education/Welding Center and this lease was terminated in FY03-04. With only 90,000 new square feet, a majority of the project involved updating existing facilities, renovations, and energy efficiencies. **Operating Budget Impact:** There was no net operating budget impact from these capital improvements since facility efficiencies and budget reprioritizations offset increased operating costs.



**Delta College
Technical Trades &
Manufacturing Complex**

DELTA COLLEGE

H AND J WINGS AND EAST COURTYARD RENOVATION PROJECT

In spring/summer 2005, this \$5.8 million project was undertaken in accordance with the College's Five-Year Capital Outlay Plan. The project included extensive renovations to the existing J-wing and East Courtyard to enhance and create twelve general classrooms and computer training laboratories and a Faculty and Staff Development Office including re-design of areas for Instructional Support Services, Faculty Center for Teaching Excellence, eLearning, eDesign, Center for Organizational Success and general Faculty Offices. The H-wing component included development of a Business Opportunities Center housing Corporate Services, the Workforce Development Center and the Small Business and Technology Development Center. The project is funded entirely from institutional sources including allocations from accumulated Plant Fund reserves and Facility Maintenance and Equipment Replacement Fund allocations. **Operating Budget Impact:** As the project involved remodeling of existing facilities, there were no changes in total operating costs.

South Campus Parking & Stormwater Drain System

Completed in fall 2008, this \$4.8 million project, was designed to take advantage of environmentally friendly sustainability concepts, address improvements to the storm water drain system and the Klauss Drain as identified in the 2003 Campus Master Plan. It incorporated desperately needed renovations and upgrades to the two deteriorating south parking lots which had not been repaved since originally constructed in the early 1970's. Student need for adequate parking and use of these lots had grown with increased enrollment. Even more significant, were necessary upgrades to vehicular and pedestrian bridges providing access to the south parking area and the expansion of the east lot to provide improved access to campus buildings. A boulevard style car and bus drop off area was incorporated at the main visitor entrance.

Three new bridge crossings were constructed over the Klaus Drain. The stream channel was widened and the sharp drain bends softened to increase the holding availability and alleviate flood conditions. The work completed in the drain created a more natural meandering watercourse to allow the growth of various aquatic organisms, promote water cleanliness, and cultivate the diversity of micro and macro invertebrates which will benefit from the improved ecosystem changes.

All of the project areas can be utilized by Delta students, faculty, staff and the community as they seek services and attend classes. The storm water drainage system and storm water detention / wet meadow areas can be used by environmental and science programs for field observations and laboratory study of the various aquatic habitats and micro systems. The southeast parking lot can be utilized as an evening and weekend motorcycle training driving range from April to October each year.



DELTA COLLEGE

Health Professions Building

The Delta College Health Professions Building underwent a major \$18 million renovation in summer 2013, and serves 4,500 students who are pursuing careers in nursing, dental hygiene, radiography, respiratory care, emergency medical technical and others. Focusing on innovative design, content and the highest level of sustainable construction at LEED Gold standards, a unique rainwater harvesting system and a hydroponic green wall is a distinctive feature in the renovated space. In addition, this project included:

- State of the art medical and dental equipment and technology
- Multi-disciplinary laboratory and simulation rooms
- Flexibility for future programs
- A critical care simulation area and multimedia laboratory
- Optimized classrooms and common spaces
- Interactive space outside the classroom for students and faculty

The State of Michigan allocated \$9 million to the project, the College contributed \$3 million from its Capital Reserve Fund toward the match and \$6 million was raised through a Capital Campaign.

Operating Budget Impact: As the project involved remodeling of existing facilities and incorporated LEED Gold standards, overall operating costs are anticipated to remain the same or decline modestly.



**Delta College
Health Professions Building**

DELTA COLLEGE

CAPITAL OUTLAY MASTER PLAN

Colleges are required to submit an annual 5-Year Capital Outlay Master Plan to the State of Michigan prioritizing future major capital projects and major maintenance items in excess of \$1 million. These projects, when approved, will require a 50% college match. Currently, \$1 million is budgeted annually for transfer from the General Fund for this purpose. Following are the prioritized projects submitted in fall 2014 for FY 2016-2020 planning.

Major Capital Projects

Priority #1	Saginaw Center Project	\$12.6 million
Priority #2	Midland Center Renovations Project	\$ 7.7 million
Priority #3	Business & Office Professions – K wing Renovation	\$ 1.9 million
Priority #4	Electronic Media Broadcasting – A wing Renovation	\$ 2.0 million

Major Maintenance Projects

Priority #1	Emergency/Essential Power System Upgrades	\$ 1.0 million
Priority #2	West Parking Lot Repaving and West Campus Site Upgrades	\$ 5.5 million
Priority #3	Roof Replacement/Fascia & Soffit Repairs – Midland Center	\$.7 million
Priority #4	Road and Parking Lot Repaving – Midland Center	\$.4 million
Priority #5	Central Heating & Cooling System Upgrades	\$ 5.7 million
Priority #6	Hotchkiss Drive Boulevard Signage and Lighting Upgrades	\$.6 million
Priority #7	Road, Parking Lot Repaving - Campus & Planetarium	\$.5 million
Priority #8	Roof Replacement/Fascia & Soffit – Campus & Planetarium	\$.9 million

FACILITY MAINTENANCE AND EQUIPMENT LIFE CYCLE REPLACEMENT

The current appraised replacement value of College buildings and equipment is \$288 million. The Building Research Council recommends an annual life cycle replacement allocation of 2 to 4 percent of the asset value to fund routine maintenance and capital renewal. Using the midpoint of 3 percent would result in an allocation of \$9 million annually. Likewise, a simple 30-year life cycle replacement calculation would call for an annual allocation of \$10 million.

Currently, \$1 million is budgeted annually for transfer from the General Fund to the Plant Fund for this purpose. Industry standards suggest an additional \$8 million should be reserved annually to assure that existing facilities are maintained and the value of the capital investment is preserved. Therefore, any excess General Fund revenues over expenditures beyond those needed to maintain a 10% General Fund Reserve Balance are transferred to the Plant Fund at the end of each fiscal year in an effort to provide additional one time funding for facility and equipment life-cycle replacement needs. Should General Fund excess reserves exceed \$8 million in any given year, the funds would next be used to fund the required State match on major capital projects outlined above. Specific projects planned for completion and paid through these resources are included in the Capital Expenditures Budget on the following page.

DELTA COLLEGE

CAPITAL EXPENDITURES BUDGET

Plant Fund Capital Projects currently in planning for the FY15-16 Budget Year are listed below. These projects create no increased square footage. Improved energy efficiencies as a result of incorporating new technologies are expected to reduce energy consumption over the future life of the related assets. As each project is planned, operating costs will be evaluated in further detail to estimate any future operating impact. However, as has been evidenced by a 20% drop in energy related operating costs over the past five years, further reductions are anticipated with the completion of these projects.

<u>Projects Approved and/or in Progress</u>	<u>Amount</u>	<u>Strategic Focus Area</u>
Student Services Datatel/Colleague System	\$ 80,000	SS
Content Management System (CMS) from 15-16 One-Time Funds	221,000	SS
CNC Skilled Trades Grant Match from 15-16 One-Time Funds	639,400	SS
Student Catalog Software from 15-16 One-Time Funds	140,000	SS
Emergency Lighting/Dewatering Generators	368,580	S
Building Automation Systems Upgrade	120,000	S
Drinking Fountain Upgrades	7,500	S
Sailing School 2013 Academic Project	16,309	SS
West Parking Lot Upgrades & Repaving	1,653,257	S
Window Shades, including K & S Wings	51,555	S
Conference Room Technology	282,470	PF

Projects Awaiting State Authorization/Appropriation

State Capital Outlay Master Plans, F-wing & Saginaw Center	\$ 450,000	SS
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As Needed Maintenance Projects

Farmhouse Maintenance & Upgrades	\$ 10,000	CF
Miscellaneous Renovations, Furnishings & Accessories	125,000	SS
Planetarium Exterior Painting & Repairs	50,000	S
Planetarium Exterior Cleaning & Gaskets	55,000	S
Science Wing Wall Repair Study	30,000	S
Library Metal Roof Repairs	50,000	S
Wayfinding System	25,000	CF

SS-Student Success CF-Community Focus S-Sustainability PF-People Focus

DELTA COLLEGE

CAPITAL EXPENDITURES BUDGET

(Continued)

<u>Projects in Planning</u>	<u>Amount</u>	<u>Strategic Focus Area</u>
Energy Audit – All Buildings for State of Michigan Report	\$ 87,896	S
University Center Trail	50,000	CF
Office of Information Technology Projects	100,000	SS
Pool Repairs, Diamond Brite, Pumps & Valves	50,000	CF
West Campus Site Improvements – Fitness & Athletics	1,225,000	SS
B-Wing Data Center Upgrades	150,000	SS
P-Wing P124 & P126 Reconfiguration	350,000	SS
B-Wing East Upgrades	150,000	PF
K-Wing Renovation including Fire Sprinklers	100,000	SS
S-Wing 3D Art Lab	100,000	SS
QTV Broadcasting Renovation of Instructional, Office & Radio Areas	100,000	SS
Hotchkiss Entrance & Lighting	250,000	CF
Digital Signage Study	<u>100,000</u>	SS
TOTAL	\$7,187,967	

SS-Student Success CF-Community Focus S-Sustainability PF-People Focus

DELTA COLLEGE

DEBT DETAIL

The College has the legal capacity to carry debt of up to \$114,277,807; with no current outstanding debt falling under this debt limitation. The Community College Act establishes debt capacity as 1 1/2% of the first \$250,000,000 of taxable valuation plus 1% of the excess over \$250,000,000 of taxable valuation. The current taxable valuation is \$11,302,780,742.

In May 2011 the College entered into a New Jobs Training Agreement and Revenue Bond with Dow Kokam, LLC for \$6,190,000 and in May 2013 with ECO BIO Plastics Midland Inc. for \$350,000 under the New Jobs Training Program codified in Chapter 13 of the Community College Act. The revenue bond is not a general obligation of the College but is payable solely and only from the New Jobs Credit from Withholding taxes to be received through these employers as a result of new jobs created and trained through the program.

The general philosophy of the College has been to issue debt only when a very compelling case to do so can be made.

ENDOWMENT FUND

The Endowment Fund is used to record all endowments that have been established by the College and the Delta College Foundation. Endowment funds are used to account for gifts for which the principal may not be expended. The use of the income derived from the investment of each endowment is determined by the donor.

The Delta College Foundation is a separate entity from the College, but they do not manage their own funds. Any money given to the Foundation is transferred to the College. If the money is in the form of an endowment, it is recorded in the Endowment Fund.

Beginning in December 1997, due to the increasingly growing number and value of the College's endowments, the College contracted with Morgan Stanley Wealth Management, LLC to manage the investment of the endowment funds. The investment and distribution policies, as well as the investment returns, are established, monitored and evaluated by the College's Investment Advisory Committee, which reports directly to the Board of Trustees.

Estimated distributions from the Endowment Fund to the College for the year 2014-2015 to be used during the 2015-2016 fiscal year are as follows:

General Fund	\$ 6,900
Designated Fund	121,300
Restricted Fund - Broadcasting	9,700
Restricted Fund - Scholarships	373,000
Building Fund	7,500
Foundation	44,300
Quasi-Endowments	<u>10,800</u>
Total Distributions	\$573,500

DELTA COLLEGE

ENDOWMENT FUND

TEN YEAR PERFORMANCE HISTORY

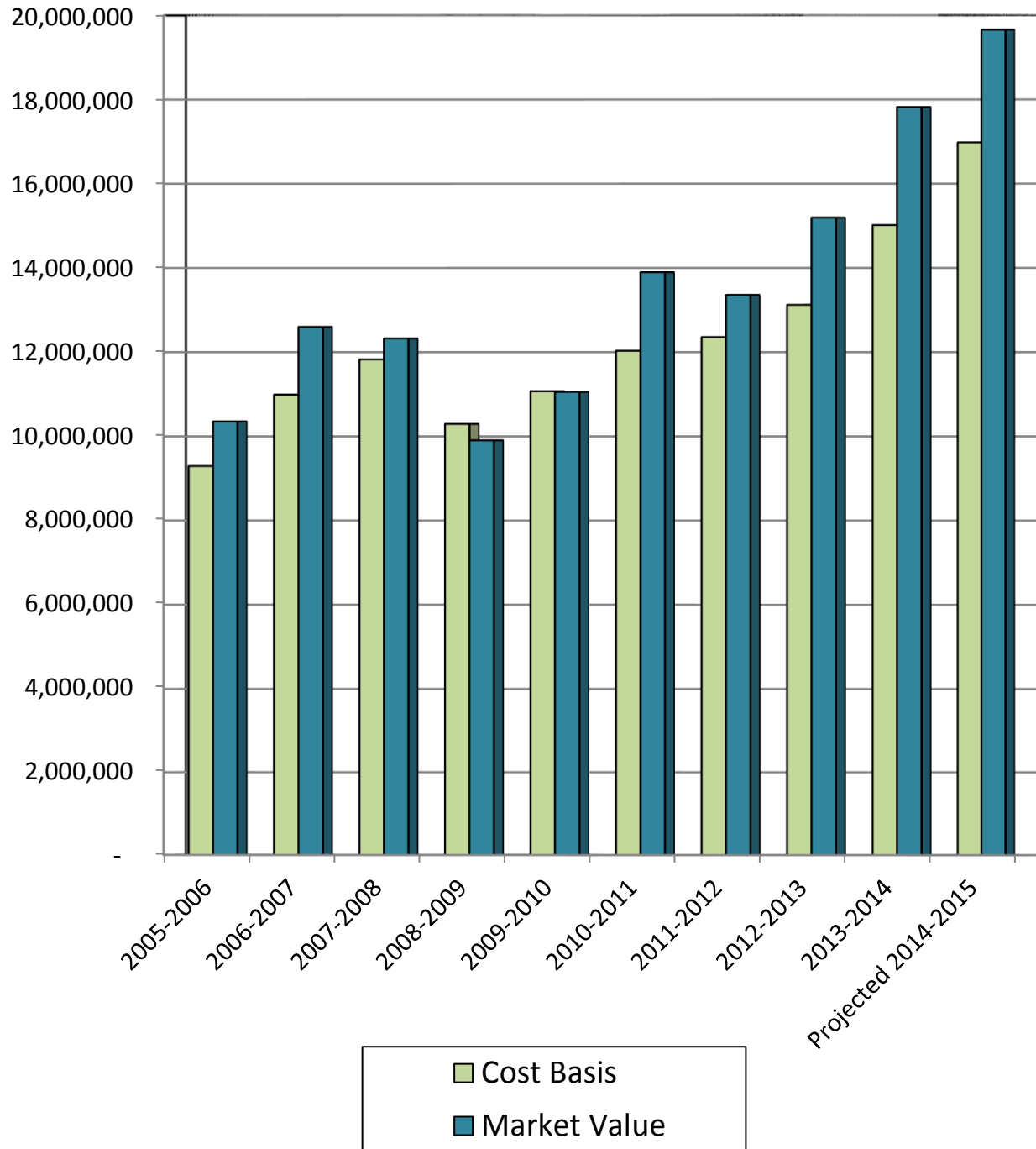
	NET ASSETS JULY 1	GIFTS	INTEREST & DIVIDENDS	NET GAIN ON INVESTMENTS	DISTRIBUTIONS	INVESTMENT FEES	NET ASSETS JUNE 30
2005-2006	8,642,895	1,280,929	205,364	619,084	(308,086)	(83,770)	10,356,416
2006-2007	10,356,416	1,276,413	263,443	1,136,758	(338,506)	(93,282)	12,601,242
2007-2008	12,601,242	496,952	308,068	(586,602)	(390,969)	(100,739)	12,327,952
2008-2009	12,327,952	191,169	247,890	(2,608,341)	(167,548)	(83,490)	9,907,632
2009-2010	9,907,632	348,007	215,545	899,193	(221,709)	(92,960)	11,055,708
2010-2011	11,055,708	650,943	232,033	2,513,954	(453,210)	(101,965)	13,897,463
2011-2012	13,897,463	251,450	312,108	(521,920)	(473,500)	(107,224)	13,358,377
2012-2013	13,358,377	602,682	336,965	1,519,876	(501,005)	(122,064)	15,194,831
2013-2014	15,194,831	399,662	349,167	2,540,593	(516,004)	(147,041)	17,821,208
Projected 2014-2015	17,821,208	1,680,000	490,000	390,000	(573,500)	(150,000)	19,657,708

DELTA COLLEGE

ENDOWMENT FUND

TEN YEAR HISTORY

Dollars



DELTA COLLEGE

ENDOWMENT FUNDS

ENDOWMENT NAME

Margaret Adams Scholarship
 Charleen T. Adcock Scholarship
 Anderson Family Delta Sculpture Walk
 Anderson Family Scholarship
 Athletic Scholarship
 M. Seth Babcock Scholarship
 Mary Ann (McGregor) Badour Scholarship
 James & Joy Baker Scholarship
 Ormond Barstow & Ludo Frevel Award for Scholarly
 Achievement
 Baxandall Scholarship
 Bay City Central Class of '41 Scholarship
 Elzie & Muriel Beaver Scholarship
 Leonard & Esther Bergstein Scholarship
 Darrell R. Berry Scholarship
 Alfred J. Bladecki Scholarship
 Martin & Emma Block Scholarships
 Peter & Barbra Boyse Program
 Peter D. Boyse President's Scholar Program
 Business Division Scholarship
 Carlyon Farmhouse Maintenance
 Donald & Betty Carlyon Scholarship
 Donald & Betty Carlyon Endowed Teaching Chair
 DeeMona Chatman Scholarship
 Coca-Cola Scholarship
 William R. Collings Award for Outstanding Service &
 Academic Achievement
 Lynn Conway Athletic Scholarship
 Gilbert A. Currie Estate Scholarship
 Gilbert A. Currie Fund
 Ilau & Phillip Dean Scholarship
 Delta Deltah's Scholarship
 Delta College Public Radio Fund
 Delta College Foundation Fund
 Delta College Foundation Student Scholarships
 Delta College Endowed Teaching Chair Challenge Grant
 Delta College Employee-Sponsored Scholarship
 Delta College Planetarium Fund
 Delta College Public TV Fund
 Robert DeVinney Endowed Teaching Chair
 Dixon Family Scholarship
 Herbert Doan Scholarship
 B. Joe & Margery (Knepp) Dodson Scholarship
 Frances Dolinski Scholarship
 Henry Dolinski Scholarship
 Dr. Louis W. Doll & Patricia Drury Scholarship
 Tom Dostal Memorial Scholarship
 Dow Chemical Company Michigan Operations Award for
 Physical Science
 Alden B. Dow Fund

ENDOWMENT NAME

H. H. Dow Endowed Professor
 Herbert H. & Barbara C. Dow Fund
 Jerry & Terry Drake Scholarship & Broadcasting
 Program Support
 Draper Family Scholarship
 Gene R. Duckworth Scholarship
 Fred E. Dulmage Award for Engineering & Technology
 Eldon Enger & Fred Ross Scholarship
 English Division Guest Lecturer
 James E. & Leanne Lutz Erickson Scholarship
 Faculty Executive Committee Award
 Fettig Family Scholarship
 Arthur J. & Bette L. Fisher Scholarship
 Peter & Suzanne Frantz Award for Art
 Dr. John & Joanne Fuller Scholarship
 David R. Gamez Scholarship
 Gerace Construction Scholarship
 Gerity Broadcasting Company Scholarship
 Gerstacker Faculty Recognition Award
 Global Education Program
 Robert M. Gohlke Scholarship
 Jean Goodnow Scholarship
 Gougeon Brothers, Inc. Award for Applied
 Industrial/Technical
 Patricia L. & Robert W. Grant Jr. Scholarship &
 Humanities Program
 Great Lakes Bay Manufacturers' Association
 Scholarship
 Russell B. & Grace H. Green Scholarship
 Priscilla Bogi Guritza Memorial Scholarship
 Beki Gray Hadley Scholarship
 Sarah Hansen Scholarship
 Joan B. Harry Scholarship
 Harry Hawkins Scholarship
 Robert & Joyce Hetzler Family Award for Outstanding
 Service & Leadership
 Hilde & Walter Heyman Scholarship
 Ada E. Hobbs Scholarship
 Don Holzhei Memorial Scholarship
 Home Builders Association of Bay, Midland & Saginaw
 Counties
 Honors Student Scholarship
 James R. & Anita H. Jenkins Family Scholarship
 Phyllis E. Jones Memorial Scholarship
 S. Preston & Dr. Betty B. Jones International
 Scholarship
 Dan E. Karn Memorial Scholarship
 Kaufmann Family Scholarship
 Robert F. Keicher Memorial Scholarship
 Dale & Alma Keyser Scholarship

DELTA COLLEGE

ENDOWMENT FUNDS

ENDOWMENT NAME

Walter J. & Sophia M. Kilar Scholarship
 International Order of King's Daughters & Sons
 Scholarship
 Oscar W. Kloha Scholarship
 Robert I. & Marjorie H. Knepp Scholarship
 W.R. & Edith Knepp Scholarship
 W.R. Knepp, Jr. Scholarship
 Daniel P. Kubiak Scholarship
 Gary Laatsch Scholarship
 Jack LaBreck Scholarship
 Ilene M. Lane Nursing Scholarship
 Dr. Thomas H. Lane & Janis E. Landry-Lane Scholarship
 Edward & Kathryn (Dunn) Langenburg Award for
 Education
 Laughner Award
 Thomas & Rose Mary Laur Scholarship
 Leo & Evelyn Levy Scholarship
 Denise Lovay-Gravlin Memorial Scholarship
 Edward & Kathleen Lunt Scholarship
 Karen MacArthur Endowed Teaching Chair
 Thomas & Brenda Mahar Scholarship
 Margaret McAlear Scholarship
 James R. McIntyre Award for Health Sciences
 Aceie & Thelma Micho Scholarship
 Rhea Miller Scholarship
 Richard & Gloria Miller Scholarship
 Frances Goll Mills Award for Nursing
 Monitor Sugar Scholarship
 Paul Moore Social Science Award
 Morley Foundation Award for Business Management
 Virginia Morrison Scholarship
 Wendell & Ethel Mullison Scholarship
 W. Brock Neely Scholarship
 William H. "Buddy" Oates Scholarship
 Oscar P. & Louise H. Osthelder Scholarship
 Jesse J. Oswald Scholarship
 Marguerite Scull Parker
 Possible Dream Program
 Otto C. Pressprich Fund
 Cecelia Randall Scholarship
 Alfonso Rasch-Isla Scholarship
 Newell Remington Scholarship & TLC Support
 Skip Renker Award for Creative Writing
 Renee Rookard Scholarship
 Harold & Norine Rupp Scholarship
 Saginaw County Child Development Centers Program
 Sailing School Program
 Cliff & Grace Saladine Scholarship
 Dawn Schmidt Award for Mathematics
 Peggy A. Scott Scholarship

ENDOWMENT NAME

Ralph I. & Archie M. Selby Family Scholarship
 Gene F. Shrum & Dee Dee (Shrum) Wacksman
 Scholarship
 Van Dewitt & Ruth Simmons Scholarship
 John M. Smith & William Wolgast Family Softball
 Scholarship
 Paul Sowatsky Scholarship/Award
 James Stark Scholarship
 Eileen & Hugh Starks Scholarship
 James & Elizabeth Stoddard Scholarship
 Sturm Family Broadcast Programming Fund
 SunGard Higher Education Endowed Teaching Chair
 SunGard Higher Education Possible Dream Program
 Julius & Irene Sutto Award for Life Sciences
 Paul & Margaret Thompson Scholarship
 Willie E. Thompson Scholarship
 Margaret Timm Award for English
 Wesley Timm Award for Social Science
 UNUM Projects
 Jim & Janis Van Tiflin Award
 Ken & "Miss Mona" White Scholarship
 Macauley & Helen Whiting Fund
 Lola Bishop Whitney Award for Foreign Language
 David & Carol Williams Scholarship
 Alice & Jack Wirt Scholarship
 Teresa Plackowski-Witucki Scholarship
 Wolverine Bank Scholarship
 Dr. Robert R. "Dr. Bob" Zimmerman Endowed Teaching
 Chair
 Robert R. Zimmerman "Dr. Bob" Scholarship
 Alton, Sr., Alma & Alton, Jr. Zucker Scholarship
 Melvin & Hilda Zuehlke Scholarship and Special Needs
 Assistance Fund

NOTES

GLOSSARY

DELTA COLLEGE GLOSSARY

Administrative/Professional Staff (AP)

The category of College salaried personnel in administrative and professional positions.

Balanced Budget

The College considers a budget to be balanced when expenditures do not exceed current revenues plus expendable fund balances.

Capital Expenditures

A capital expenditure is the purchase of an asset that will be used in the course of College business operations for a period in excess of one year and with a purchase cost in excess of \$5,000. A capital expenditure is recorded as an asset on the College's balance sheet and is depreciated over its anticipated useful life.

College Priorities

The internal planning document used to set College priorities and to drive the budget process.

Contact Hours

Laboratory teaching hours are equated at full contact hours beginning with the 2005-2006 budget year. Previously, laboratory teaching hours were equated at 0.8/1.0 contact hours.

Corporate Services

Delta College Corporate Services is a division of the College that focuses on providing learning solutions to clients in the areas of Training Delivery, Training Development, Training Administration and Consulting. These learning solutions are non credit and typically focus on the needs of a single customer (closed enrollments). Corporate Services is charged to operate break even or better thus not using General Fund dollars of the College to operate.

Cost Center

A fiscal and accounting entity with a self balancing set of sub-accounts which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Credit Hour Generation

The total number of credits taken by students in a specified period of time.

Equipment

An equipment item is a movable or fixed unit of furniture or furnishings, an instrument, a machine, an apparatus, or a set of articles which meets **ALL** of the following conditions: 1) It retains its original shape and appearance with use; 2) It is non-expendable; that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it rather than replace it with an entirely new unit; 3) It represents an investment of money which makes it feasible and advisable to track the item; 4) It does not lose its identity through incorporation into a different or more complex unit or substance; 5) As a general rule the item should have a unit cost of at least \$300 in order to be included in the College's fixed asset system, however, the capitalization policy for financial reporting and depreciation purposes is \$5,000.

Faculty (FAC)

Instructors on tenure track.

Fiscal Year

The Fiscal Year at Delta College is July 1 to June 30.

Delta College Foundation

The Delta College Foundation is a nonprofit, tax-exempt educational corporation organized under Michigan law to receive gifts, grants, loans, bequests and scholarships in behalf of the students, staff or the institution. Gifts received through the Foundation are tax deductible for the donor.

Fringe Benefits

The College provides comprehensive benefits to full-time employees which currently include: retirement; health insurance; dental insurance; long term disability insurance; vision/hearing insurance; life insurance; earned vacation days; earned sick leave; bereavement or emergency leaves; tuition waivers; and professional development allowance.

Fund Balance

The balance remaining in each fund designating the financial resources available to mitigate current and future risks, such as revenue shortfalls and unanticipated expenditures, as well as the continued overall creditworthiness of the College.

Full Time Equivalent Student (FTE)

Total credit hours produced in one fiscal year divided by 31.

Gifts

Money received by the College generally from private and/or corporate sources, primarily used for student financial aid and/or special programs and equipment.

Grant

Money awarded to the College in response to a proposal for specific purposes, generally from State or Federal sources.

Industrial Facilities Tax Abatement (IFT)

Tax relief allowed on new and rehabilitated industrial facilities. New facilities are taxed at half the millage rate and rehab facilities are taxed only at initial assessment, not improvements. These abatements cannot exceed 12 years.

Investment Income

Income to the College derived from the investment of current funds. The portfolio of endowment fund investments are managed under contract by Morgan Stanley Wealth Management, LLC who reports to the College's Investment Advisory Committee of the Board of Trustees.

Part-time Staff

Employment category involving services by individuals on a less than full-time basis paid for by the College. Part-time employees, with certain restrictions are not eligible for fringe benefits. The College is required to contribute approximately 23% of wages paid to all part-time employees, except students, to retirement programs.

Professional Development Allowance (PDA)

Monies budgeted and set aside to promote the Professional Development of individual Faculty members and full-time AP and Support Staff. Included within the scope of this allowance are: travel, professional dues, course work, conferences, seminars, developmental materials and equipment.

Property Taxes

Compulsory charges levied on real and personal property by the College district for the purpose of funding College operation.

- **State Equalized Value (SEV)** is typically 50% of the locally assessed value.
- **Taxable Valuation** is a term that was established as a result of proposition A in 1994, and is the value of property used to determine property tax levy. It may or may not be the SEV.

Renaissance Zones

A category of real and personal properties that are exempt from property tax levy under the State of Michigan Renaissance Zone Act of 1996. Since the original adoption of the act, the State of Michigan had been appropriating to reimburse community colleges for the tax revenues lost under this property tax exemption; however beginning in FY 2010-2011, the State has eliminated the reimbursement from its annual funding appropriation for community colleges. The State reinstated the reimbursement effective with FY 2011-2012.

State Appropriations (include supplemental appropriations)

Revenue to the College derived from a formula established by the state of Michigan based on target need.

Student Wages

Wages paid by the college to students employed by various departments within the institution. Under the Student Federal Work Study Program, a portion of these wages are reimbursed to the college for eligible student employees.

Supplies and Services

Any article, material or service which is consumed in use, loses its original shape or appearance with use or is expendable.

Support Staff (SS)

The category of regular, hourly employees, including clerical, campus security, food service and maintenance positions.

Tuition and Fees

Revenue to the College derived from payments by students for educational and general purposes.

FISCAL POLICIES

Statements of Fiscal Policies

A. PURPOSE

The primary purpose of the Delta College Fiscal Plan is to set forth clear, concise and effective guidelines for managing the fiscal affairs of the College and to outline mechanisms necessary for ensuring the orderly growth of the College. The fiscal plan is divided into two broad categories -- informational and operational. The informational plan commits the College and its Finance staff to calculate and publish specific information relative to Delta's current fiscal condition, past financial trends, and projections of future fiscal plans and financial position. The operational plan provides guidelines for making fiscal decisions and assuring that Delta College continues to pursue a financially prudent course.

B. GENERAL STATEMENTS

1. ACCOUNTING SYSTEM and INTERNAL ACCOUNTING CONTROL

The College's accounting records for all college funds are maintained on an accrual basis, with revenues recorded when earned, and expenditures recorded when the related liabilities are incurred and certain measurement and matching criteria are met.

In developing and evaluating the College's accounting system, we have given serious consideration to the adequacy of internal accounting control. Internal accounting controls have been developed and implemented to provide reasonable assurance regarding the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability. The concept of reasonable assurance recognizes that:

- the cost of a control should not exceed the benefits likely to be derived, and
- the evaluation of costs and benefits requires estimates and judgements by management.

The College adheres to the above framework for internal controls. We believe that the College's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Continuous internal audit is performed by the Departments of Business and Finance and include the verification of purchasing procedures and accounts payable coding practices, and the audit of payroll data. The College's financial statements are audited annually by an independent public accounting firm.

2. BASIS OF BUDGETING AND BUDGETARY CONTROLS

The basis of budgeting used by the College is identical to the College's basis of accounting, which is described in statement B.1. above excluding the depreciation of capital assets. Budgets include the anticipated purchase cost of capital assets rather than the annual depreciation expense. For the most part, budgeted revenues and expenditures must be estimated as actual amounts are not known until received or incurred.

Budgetary control is maintained at the cost center level by the encumbrance of estimated purchase and contract amounts prior to the release of purchase orders or contracts to vendors. Purchase orders which result in an overrun of cost center appropriations cannot be released until either (a) additional appropriations are made available, or (b) adequate funding is transferred from another department within the same budget group leader's area of responsibility.

3. GOVERNANCE

a. BOARD OF TRUSTEES:

Delta College is governed by the Board of Trustees which has the ultimate legal institutional authority; the administration, through the Office of the President, and the Senate share responsibility for governance. The Trustees have the financial authority to operate the college from funds provided through the state. They can dispose of any College property and can establish both educational programs and vocational-technical departments. They also levy property taxes and set tuition and fee rates.

The electors of Saginaw, Bay and Midland counties elect members of the Board of Trustees, three from each county. As authorized by the laws of the State of Michigan, the nine members are empowered to operate the college for a six-year term with three of the nine terms expiring every two years.

The Board of Trustees operates as the final authority, and only the Board speaks legally and with final authority for the college. To accomplish this objective reasonably, the Board maintains a general overview of the institution, entrusts the conduct of the administration to the President and other administrative officers, entrusts the conduct of teaching and research to the faculty, and recognizes the authority of each in its area.

Board meetings are monthly and open to the public. The media are promptly notified of any special meetings. Michigan law requires a quorum of trustees (five) to conduct business. A majority of "yeas" is needed to pass a motion.

b. SENATE:

The variety and complexity of the tasks performed by institutions of higher education produce an inescapable interdependence among governing board, administration, faculty, students, and others. The relationship calls for adequate communication among these components and full opportunity for appropriate joint planning and effort.

In order to accomplish these tasks, the College has chosen to form an organization called the Senate of Delta College. The purpose of the Senate is to initiate, recommend, and facilitate policies and procedures and to provide communication.

The Senate membership shall include the College President, members of the Executive Board, and senators elected from the Assembly. In addition, the Senate-Students Liaison Committee shall elect annually three students from its active membership to serve as senators and assembly members. The Assembly consists of all full-time (a) faculty (including Division Chairs and Lecturers), (b) professional support staff members (including counselors, librarians, television producer-directors, and data processing program analysts), and (c) administrators in permanent positions as specified in the College budget.

4. FUND STRUCTURE

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The College follows the Michigan Public Community College Manual for Uniform Financial Reporting (MUFR) for financial accounting and reporting. Beginning with the year ended June 30, 2003, the MUFR required the College to implement GASB Statement's 34 and 35 for external reporting. The new model includes business-type activity (BTA) reporting, in which all College activities are consolidated into one column on the audited financial statements, capital assets are depreciated over their useful lives, and fund balances are converted to net assets. Audited financial statements also include a management's discussion and analysis section, which provides a brief analytical overview of the College's financial activities, and a statement of cash flows. The College has continued to maintain its fund accounting structure for budgeting and internal reporting, as allowed by the MUFR. All eight of the following major fund types defined by the MUFR are utilized by the College.

a. GENERAL FUND:

The General Fund is to be used to account for the transactions related to academic and instructional programs and their administration. Revenues are recorded by source and expenditures are recorded by function. The use of these dollars is determined by an appropriation process. The Budget Cabinet provides leadership for this process. The budget process is further described within the Strategic Planning and Fiscal Planning Sections. This fund is included in the budget document.

b. DESIGNATED FUND:

The Designated Fund is to be used to account for transactions of funds restricted as to operating use by the Board of Trustees or the administration. The sources of such funds could be virtually any unrestricted revenue that the Board or administration earmarks for a specific operating purpose. Revenue and expense projections are made for this fund, but it is not included in the appropriation process. This fund is included in the budget document.

c. AUXILIARY ACTIVITIES FUND:

The Auxiliary Activities Fund is to be used to account for transactions of revenue producing, substantially self-supporting activities that deliver a product or perform a service that is not by itself an instructional or administrative activity. Revenue and expense projections are made for this fund, but it is not included in the appropriation process. This fund is included in the budget document.

d. RESTRICTED FUND:

The Restricted Fund is used to account for transactions of outsider controlled funds used to achieve the College's principal operating purposes. Principal revenues include special purpose state or federal grants, income from restricted endowments, federal or state contracts, and various other gifts or grants restricted as to use by the donor.

Most Restricted Fund accounts are in the nature of deposits to be used for a specific purpose determined by the donor or sponsoring agency. The College has the responsibility to see that the provisions of the gift, grant or contract are followed. Revenue and expense projections are made for this fund, but it is not included in the appropriation process. This fund is included in the budget document.

e. ENDOWMENT FUND:

The Endowment Fund is used to account for gifts including money, securities, real estate or other investments for which the principal may not be expended. It also consists of quasi-endowments, which are Board-designated funds that are treated similar to endowed funds. No revenue or expense projections are made for this fund. This fund is included in the budget document.

f. PLANT FUNDS:

These are funds, both restricted and unrestricted, that are used to account for the financing, payment, construction and major maintenance of properties. Revenues and expenses for these funds are estimated, but not included in the appropriation process.

The Plant Funds include:

- 1) **The Building and Facility Improvement Funds**, which are used to account for all capital building and equipment activity, including new construction, improvements, replacement, and major repairs and maintenance. The Building and Facility Improvement Funds are included in the budget document;
- 2) **The Debt Retirement Fund**, which is used to account for the payment of debt, and is detailed in the budget document; and
- 3) **The Capital Position Fund**, which is used to account for all land, land improvements, buildings, building improvements and equipment owned by the college with the exception of that held for investment in the Endowment Fund. The Capital Position Fund is not included in the budget document.

g. AGENCY FUND:

The Agency Fund is used to account for assets held by the college for or on the behalf of others. No revenue or expense projections are made for this fund. This fund is not included in the budget document.

C. INFORMATIONAL POLICIES

The College will make available for inspection the complete details of all revenues and expenditures, a description of the College's current financial condition, and a record of past trends and future projections in a clear and simple format to the public and those interested in Delta College.

1. ANNUAL PLANNING & BUDGET PROCESS

The College General Fund money is appropriated through a budget process. A Budget Cabinet is appointed by the President. The membership includes administrators and faculty, and each member serves for three years.

The basic role of the Budget Cabinet is to set parameters and make recommendations regarding financial matters. As strategic planning continues to be implemented, the specific tasks of the Budget Cabinet change accordingly.

Property tax levies are subject to special requirements under Michigan law. The first of these, known as "Truth in Taxation", requires a special public hearing if the current year levy, exclusive of tangible property additions and losses, yields more revenues than the prior year and there is no budget hearing. The second, known as "Headlee", limits the increase in property tax revenues realized from increases in taxable values, exclusive of tangible property additions and losses, to a rate mandated by the State of Michigan unless approved by the voters of the College's district. The College adheres to the requirements of "Truth in Taxation", as amended, and "Headlee" and holds hearings, if required, during late May or June.

The Board of Trustees typically adopts the budget in June each year.

2. INTERIM FINANCIAL REPORTS

There shall be calculated and published a comprehensive financial statement detailing revenues, expenditures, and changes to fund balance for funds on a monthly basis.

3. FULL FINANCIAL DISCLOSURES

Full disclosure shall be provided in Annual Financial Reports and bond representations.

D. OPERATIONAL POLICIES

1. DIVERSIFIED ECONOMY

Delta College recognizes that the fiscal health of the College is directly related to the economic health of the community. Delta, therefore, seeks to encourage a healthy diversified economy consistent with its mission statement.

2. CONSOLIDATION and/or ELIMINATION OF DUPLICATIVE FUNCTIONS

Delta will take positive steps to improve the productivity of its programs and employees, and seek ways to eliminate duplicative functions within the College, government and agencies in the community. Related programs shall be consolidated wherever possible.

3. PERIODIC EVALUATION OF CURRICULUM and SERVICES

The College is in the process of developing a periodic assessment of educational curriculum and services offered by the College.

4. COST OF FISCAL CONTROLS

As a rule, the cost of fiscal control measures should not exceed the benefits derived.

5. CURRENT REVENUES and OPERATING EXPENDITURES

All College current operating expenditures will be paid with current revenues. Current revenues and operating expenditures will be reviewed at least twice during the year. All budgetary procedures will conform with existing State and local laws.

E. DEBT POLICIES

The following are policies under which Delta College will operate to assure that the organization is managed in a financially prudent manner.

1. LONG-TERM DEBT

Delta does not use long-term debt to finance current operations. Long-term borrowing will be confined to capital improvements or similar projects with an extended life which cannot be financed from current revenues.

2. MATURITY and EXPECTED LIFE

Delta College will keep the maturity of general obligation bonds consistent with or less than the expected lifetime of the project.

3. DEBT LIMIT

The Community College Act authorizes the Board of Trustees to issue bonds so long as the total outstanding bonded indebtedness of the District does not exceed 1 1/2% of the first \$250,000,000 of taxable valuation, plus 1% of the excess over \$250,000,000 of taxable valuation. The bonds would be limited tax obligations of the Community College District payable out of general budget revenues.

4. MICHIGAN NEW JOBS TRAINING PROGRAM REVENUE BONDS

The Community College Act authorizes the Board of Trustees to issue New Jobs Training Revenue Bonds which are not a general obligation of the College and are payable solely from New Jobs Credit from Withholding pursuant to a training agreement with an employer who creates new jobs under this program. Withholding taxes of the new employees are diverted to pay for the training and the college incurs no debt or risk as a result.

5. LEASE PURCHASE vs GENERAL OBLIGATION BONDS

Where possible, the College will use lease purchase or other self-supporting bonds instead of general obligation bonds. In all cases, the interest rate will be the primary consideration.

6. USES OF BOND PROCEEDS

Bond proceeds should be limited to financing the costs of planning, design, land acquisition, building, permanent structures, attached fixtures or equipment, and movable pieces of equipment. Basically, acceptable uses of bond proceeds can be viewed as items which can be capitalized and depreciated. Non-capital furnishings and supplies will not be financed from bond proceeds. Refunding bond issues designed to restructure currently outstanding debt are an acceptable use of bond proceeds.

7. PRE-DEBT ANALYSIS

Whenever the College is contemplating a possible bond issue, information will be developed concerning the following four categories commonly used by rating agencies to assess credit worthiness. The subcategories are a necessary, but incomplete, list of the types of items to be considered. This information will be presented to the Board of Trustees for review.

a. DEBT ANALYSIS

- Debt capacity analysis
- Purpose for which debt is issued
- Debt structure
- Debt burden and magnitude indicators and ratios as compared to other colleges
- Debt history and trends
- Adequacy of debt and capital planning
- Obsolescence of capital plant

b. FINANCIAL ANALYSIS

- Stability, diversity, and growth rates of tax sources
- Trend in assessed valuation and collections
- Current budget trends
- Appraisal of past revenue and expenditure estimates
- Evidences of financial planning
- History and long-term trends of revenues and expenditures
- Adherence to generally accepted accounting principles
- Audit results
- Liquidity of portfolio and other current assets
- Fund balance status and trends
- Financial monitoring systems and capabilities

c. COLLEGE ADMINISTRATIVE ANALYSIS

- College organization structure
- Location of financial responsibilities and degree of control

- Adequacy of basic service provision
- Intergovernmental cooperation/conflict and extent of duplication

d. **ECONOMIC ANALYSIS**

- Geographic and locational advantages
- Population and demographic characteristics
- Wealth indicators
- Housing characteristics
- Level of new construction
- Types of employment, industry, and occupation
- Evidences of industrial decline
- Trend of the economy

F. INVESTMENT POLICIES

1. CASH-FLOW ANALYSIS

There shall be made cash-flow analysis of all funds on a regular basis. Disbursement, collection and deposit of all funds will be scheduled to ensure maximum cash availability. The accounting system will provide monthly information concerning cash position.

2. INVESTMENT POOL

As permitted by law, Delta College will pool cash from several different funds for investment purposes.

3. MATURITY

The maturity date of new investments should not be further away than the time that the College anticipates that it will need the funds. Estimates of when the College shall need cash shall be prudent. The time to maturity of securities purchased for a common investment portfolio should be determined based on projected cash flow needs, with the majority generally not exceeding one year.

G. ACCOUNTING POLICIES

1. ACCEPTED ACCOUNTING PROCEDURES and PRINCIPLES

Delta College uses accounting procedures and principles and reporting requirements in accordance with the Michigan Public Community College Manual for Uniform Financial Reporting and Generally Accepted Accounting Principles (GAAP).

2. TIMELY SATISFACTION OF OBLIGATION

The College will not postpone current obligations to the future, accrue future revenues to the current fiscal year, or extend the length of the fiscal year.

3. FINANCIAL DISCLOSURE

Full disclosure will be provided in annual financial statements and bond representations.

4. BUDGETARY CONTROL and REPORTING

Delta will maintain a budgetary control system to help it adhere to the budget. The Vice President of Business and Finance shall be responsible for preparing quarterly status reports comparing actual revenues and expenditures to budgeted amounts, with exception reports distributed to managers of each cost center for which expenditures exceed budgeted amounts. Cost center managers must timely respond to remedy the overages through budget transfer or error correction requests. This process is also helpful in determining future budget reclassification considerations by the Budget Cabinet.

5. RISK MANAGEMENT PROGRAM

The College participates in the Michigan Community College Risk Management Association which provides liability insurance for property and vehicles. This includes the participation in and active management program to safeguard public assets held in trust and to minimize the financial liability arising from accidental injury or death.

6. MAINTENANCE and REPLACEMENT

The College will maintain its existing capital investments in workable order to protect the College's assets and minimize future maintenance and replacement costs. A maintenance replacement schedule will be developed. A reserve fund to replace capital when its useful life is depleted shall be established. Such funds shall only be used for capital replacement.

H. REVENUE POLICIES

1. USE OF STATE and FEDERAL SPECIAL GRANTS

State and Federal special grants may be utilized, but only when the College can be assured that the total costs and requirements of accepting funds are known and judged not to negatively impact the College's general fund.

2. AVOIDANCE OF OPERATING FUND DEFICIT

Delta College should not incur an operating fund deficit.

3. CONSERVATIVE REVENUE PROJECTION

Because revenues, especially those of the General Fund, are sensitive to local and regional economic activity, revenue estimates adopted by the college should be conservative.

4. DIVERSIFIED REVENUE

The College has three major revenue sources for operation. They are tuition/fees, state appropriations and property taxes.

5. ADEQUATE AUXILIARY and INTERNAL SERVICE OPERATIONS

The College will set charges for each auxiliary and internal service operation at a level which fully supports the total direct and indirect costs of the operation. Indirect costs will include the cost of capital assets.

6. PROPERTY TAX COLLECTIONS

The College will pursue a policy of collecting all property taxes due in the current year. The level of prior year property tax repayments and current uncollected property taxes historically has been less than .5%.

7. ADHERENCE TO RETIREMENT SCHEDULES

The College does not administer its own retirement system and, therefore, does not have any long-term liabilities which may be a part of a retirement system. The College shall remain current in its payments due under the retirement programs in which the College participates.

I. RESERVE POLICIES

FUND BALANCE

It is a long-term goal of the College to attain a fund balance in the General Fund of 10% of its operating budget. This long-term goal should be reviewed and evaluated at least every five years, the next scheduled evaluation to be for the fiscal year ending 2020.

The fund balance shall be held to help cover three possibilities:

1. Catastrophic - to provide limited emergency funds in the event of natural or man-made disaster.
2. Operational - to provide additional funds for extraordinary unforeseen circumstances outside of management's control.
3. Liquidity - to provide limited funds to smooth fluctuations in revenues caused by changes in economic conditions or enrollment.

In addition, fund balance provides:

1. Sufficient working capital.
2. Sufficient cash float for daily financial needs.

Fund balances should not be used for operating expenses. Fund balances should be used for one-time capital emergency expenditures only if the balance remaining is adequate.

NOTES

FISCAL PLANNING

DELTA COLLEGE GENERAL FUND BUDGET PROJECTION MODEL

The College developed a General Fund Budget Projection Model. This model is utilized during the budget process and salary negotiations with employee groups to provide immediate feedback on the financial impact of various policy decisions.

Built into the model are revenue and expense variables. Changes in any one of these variables can significantly affect the College's General Fund operations. The model calculates the financial effect due to changes in any of the variables.

State budget cutbacks and property tax legislation provide perfect examples of the usefulness of the General Fund Budget Projection Model. By plugging in various scenarios in the model, the College can quickly estimate the bottom line financial impact of changes in the level of funding from state aid and property taxes.

In addition to state appropriations and property taxes, other revenue variables included in the model are tuition (stated in terms of credit hours and tuition rate per credit hour), fees, and all other revenues.

Expense variables built into the model are salaries, fringe benefits, supplies and services, capital expenditures, and professional development and travel. Because the College negotiates a separate compensation agreement with various employee groups and because salaries and fringe benefits make up approximately 79% of the General Fund Budget, the salaries and fringe benefits variables are subdivided into smaller units. The salaries variable units are full time faculty, full time faculty overload, part time faculty, support staff, maintenance staff, and administrative and professional staff. Fringe benefits are subdivided into retirement, which includes a federal rate of 7.65% and a state-weighted average rate of 24.45% (MPSERS at 26.05% and ORP at 10%), medical insurance, and other benefits.

In order to estimate the future impact of the various changes that can affect the College's operations, a base was established. It is from this base that all future revenue and expenditure estimates are calculated. The base for projections on the following page is the 2014-2015 Budget, adjusted for known factors which have taken place over time. It should be emphasized that other bases can be used.

Provided on the opposite page are scenarios for 2015-2016 which illustrate how the General Fund Projection Model works. Changes to any one of the input variables will independently affect the financial bottom line of the College. They are presented to illustrate how the model works and are not intended to reconcile to the final budget presented.

DELTA COLLEGE GENERAL FUND

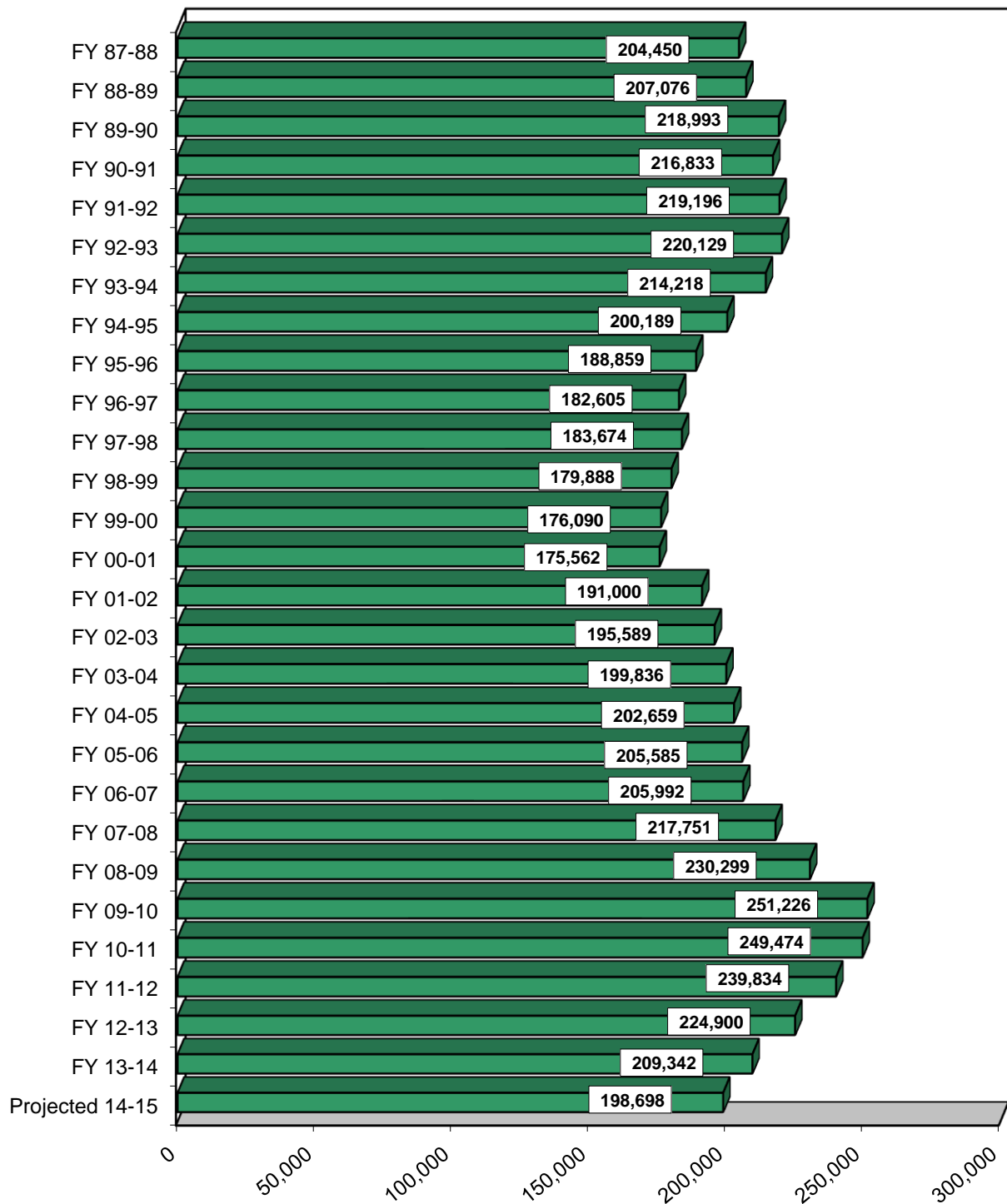
REVENUE AND EXPENDITURE PROJECTION MODEL

	INPUT VARIABLES		
	BASE BUDGET	EXAMPLE 1	EXAMPLE 2
	2014-2015	% CHANGE	% CHANGE
BASE BUDGET 2014-2015			
BASE REVENUES			
Base Credit Hours	200,000	-5.00%	-5.00%
Base Tuition Rate (83% in-district, 17% out-district)	101.08	5.78%	8.00%
Tuition	20,216,000	0.49%	1.88%
Fees	6,173,250	6.55%	4.00%
State Appropriations	14,498,900	1.41%	2.00%
Property Taxes	22,800,958	0.16%	-0.50%
All Other Revenues	1,007,294	10.98%	5.00%
Total Base Revenues	64,696,402	1.32%	1.32%
BASE EXPENDITURES			
Full-time Faculty	17,171,029	-1.94%	1.00%
Faculty Supplemental/Overload	1,466,167	1.04%	1.00%
Adjunct Instructors	3,090,919	0.00%	1.00%
Administrative & Professional Staff	7,597,511	0.71%	1.00%
Support Staff	2,444,551	1.92%	1.00%
Maintenance Staff	901,178	-0.80%	1.00%
Part-time Staff	2,081,616	3.32%	1.00%
Student Workers	737,709	10.68%	10.68%
Retirement	8,110,800	4.35%	4.35%
FICA/MEDI	2,500,117	-0.63%	0.00%
Medical Insurance	4,555,178	-2.13%	2.00%
Other Employee Benefits	874,649	3.19%	1.00%
Supplies & Services	10,836,437	-2.96%	-8.50%
Capital Expenditures	1,804,153	55.43%	50.00%
Professional Development & Travel	512,623	-1.57%	1.00%
Total Base Expenditures	64,684,637	1.34%	1.34%
PROJECTED BUDGET 2015-2016			
	BASE BUDGET	PROJECTION EXAMPLE 1	PROJECTION EXAMPLE 2
	2014-2015	2015-2016	2015-2016
PROJECTED REVENUES			
Tuition	20,216,000	20,314,700	20,596,061
Fees	6,173,250	6,577,888	6,420,180
State Appropriations	14,498,900	14,704,000	14,788,878
Property Taxes	22,800,958	22,838,190	22,686,953
All Other Revenues	1,007,294	1,117,914	1,057,659
Total Projected Revenues	64,696,402	65,552,692	65,549,731
PROJECTED EXPENDITURES			
Full-time Salaries & Wages	29,580,436	29,361,655	29,876,240
Part-time & Student Wages	5,910,244	6,058,023	6,040,757
Employee Benefits	16,040,744	16,308,606	16,493,414
Supplies & Services	10,836,437	10,515,511	9,915,340
Capital Expenditures	1,804,153	2,804,153	2,706,230
Professional Development & Travel	512,623	504,555	517,749
Total Projected Expenditures	64,684,637	65,552,503	65,549,730
REVENUES OVER EXPENDITURES	11,765	189	1
PROJECTED CHANGE		(11,576)	(11,764)

OTHER

DELTA COLLEGE

CREDIT HOUR HISTORY



DELTA COLLEGE CREDIT HOURS BUDGET 2015-2016

COST CENTER/DIVISION	SUMMER 2015	FALL 2015	WINTER 2016	SPRING 2016	TOTAL
1011	0	171	0	0	171
1012	216	2,100	1,900	636	4,852
1013	105	1,542	1,597	553	3,797
1014	99	2,166	1,950	350	4,565
1015	240	3,214	3,250	660	7,364
1016	328	4,650	3,588	909	9,475
1017	0	2,300	2,350	465	5,115
1018	30	322	212	123	687
1019	0	515	627	0	1,142
Social Science Total	1,018	16,980	15,474	3,696	37,168
1021	0	1,530	1,512	336	3,378
1023	0	1,020	1,100	100	2,220
1025	51	159	171	94	475
1026	111	790	662	148	1,711
1027	309	1,597	1,606	358	3,870
1028	0	580	477	73	1,130
1029	282	3,669	3,393	1,041	8,385
Humanities Total	753	9,345	8,921	2,150	21,169
1031	836	10,446	9,329	2,163	22,774
English Total	836	10,446	9,329	2,163	22,774
1035	530	10,500	8,500	2,200	21,730
Math & Computer Science Total	530	10,500	8,500	2,200	21,730
1041	0	5,069	5,273	1,175	11,517
1042	265	2,475	2,186	525	5,451
1043	0	490	488	115	1,093
1044	0	744	736	80	1,560
1045	0	1,615	1,364	260	3,239
1046	0	270	210	0	480
Science Total	265	10,663	10,257	2,155	23,340
1061	0	2,700	2,700	700	6,100
1062	0	200	200	0	400
1063	318	4,500	4,500	1,700	11,018
1065	0	174	140	50	364
1066	501	4,325	4,395	1,400	10,621
1067	54	1,400	1,400	700	3,554
Business & Information Tech Total	873	13,299	13,335	4,550	32,057
1052	145	2,085	2,050	500	4,780
1070	286	3,010	2,985	760	7,041
1071	0	270	240	0	510
1073	0	362	425	60	847
1074	0	485	400	40	925
1076	0	800	700	250	1,750
1077	12	335	300	100	747
1078	0	700	500	150	1,350
1079	0	250	300	140	690
1087	0	236	230	143	609
Health & Wellness Total	443	8,533	8,130	2,143	19,249
1110	0	587	533	204	1,324
1111	0	1,095	1,332	496	2,923
1112	60	48	112	0	220
1116	0	266	310	120	696
1160	0	315	290	0	605
1161	0	261	290	0	551
1162	60	500	500	0	1,060
1163	0	260	300	0	560
1164	40	500	500	110	1,150
1165	0	424	444	187	1,055
1169	0	638	598	168	1,404
1171	0	185	200	0	385
1172	0	250	300	30	580
Technical Total	160	5,329	5,709	1,315	12,513
GRAND TOTAL	4,878	85,095	79,655	20,372	190,000



Academic Programs

Program Title	Associate Degree	Certificate
Academic Career Experience		CBZ.35100 (Z)
Accounting	ABS.10172	CBA.35172 (A)
Alternative Energy - Wind Turbine	AAS.15805	
Architectural Technology	AAS.15872	
Art + Design	AFA.40380	
Automotive Service Educational Program (ASEP)	AAS.60842	
Automotive Service Technology	AAS.15844	CTA.35845 (A)
Chemical Process Technology	AAS.15829	CSA.35835 (A)
Chemical Technology	AAS.15464	
Laboratory Science		CTA.35464 (A)
Pre-Medical Laboratory Science		CHA.35464 (A)
Child Development	AAA.25762	CSA.35763 (A)
Educational Paraprofessional		CSZ.35763 (Z)
Communication		
Interpersonal		CSZ.35325 (Z)
Presentational		CSZ.35326 (Z)
Computer Aided Drafting		CTA.35865 (A)
Computer Numerical Control		CTA.35864 (A) CTZ.35866 (Z)
Computer Science & Information Technology		
Business & Information Technology (BIT)	ABS.10130	CBA.35131 (A)
Information Security & Technology (IST) / Criminal Technology	AAS.17165	CTP.35165 (P)
Information Security & Technology (IST) / Financial Security	AAS.17170	CTP.35170 (P)
Information Security & Technology (IST) / Information Assurance	AAS.17172	
Network Technology (NT)	AAS.17135	CTA.35135 (A)
PC Systems Support & Technology (PC)	AAS.17136	CTA.35136 (A)
Programming (PROG)	AAS.17137	
Web Information Technology (WEB)	AAS.17138	CTA.35138 (A)
Construction Management	AAS.15875	
Criminal Justice:		
Corrections	AAA.25726	CSZ.35724 (Z)
Corrections with Jail Officers Academy		CSZ.35726 (Z)

Program Title	Associate Degree	Certificate
Law Enforcement	AAA.25727	
Law Enforcement with Basic Police Training	AAA.25725	CSZ.35725 (Z)
Security/Loss Prevention Specialist	AAA.25723	CSZ.35723 (Z)
Dental Assisting	AAS.20510	CHA.35512 (A)
Dental Hygiene	AAS.20515	
Diagnostic Medical Sonography	AAS.20547	CHA.35545 (A)
Digital Film Production		CEA.35330 (A)
Automotive Service Technology/General Management	DE.30844	
Dental Assisting/General Management	DE.30518	
Dental Hygiene/General Management	DE.30519	
Diagnostic Medical Sonography/General Management	DE.30547	
Health Fitness Education & Promotion/General Management	DE.30710	
Nursing/General Management	DE.30569	
Physical Therapist Assistant/General Management	DE.30575	
Radiography/General Management	DE.30546	
Respiratory Care/General Management	DE.30578	
Surgical Technology/General Management	DE.30550	
Electrical Utility Worker	AAS.15813	
Electrical Substation Worker		CTA.35811 (A)
Electronic Media/Broadcasting (EMB)	AAA.15340	
Environmental Technology	AAS.15466	CSA.35467 (A)
Fire Science Technology :		
Emergency Medical Services	AAS.25732	
Fire & Industrial Loss Prevention Officer		CTA.35732
Fire Fighter Technician	AAS.25736	
Fire Investigation/Prevention	AAS.25734	
Fire Science Technology	AAS.25731	
Industrial/Commercial Security & Safety	AAS.25733	
Leadership & Training	AAS.25735	
Global Peace Studies	AA.40000	CSZ.35400 (Z)
Group Fitness Instructor		CSA.35740 (A)
Health Fitness Specialist	AAS.25710	
Health Foundations Certificate		CHA.20530 (A)
HVARC Air Conditioning		CTA.35891 (A)
HVARC Commercial Refrigeration		CTA.35890 (A)

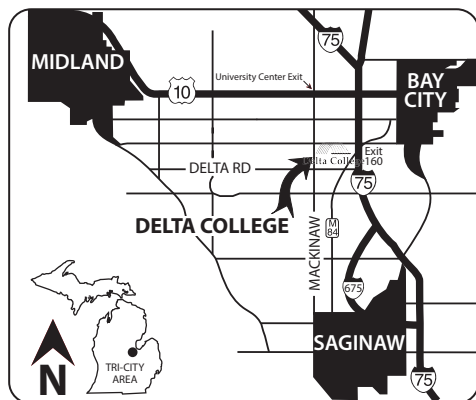
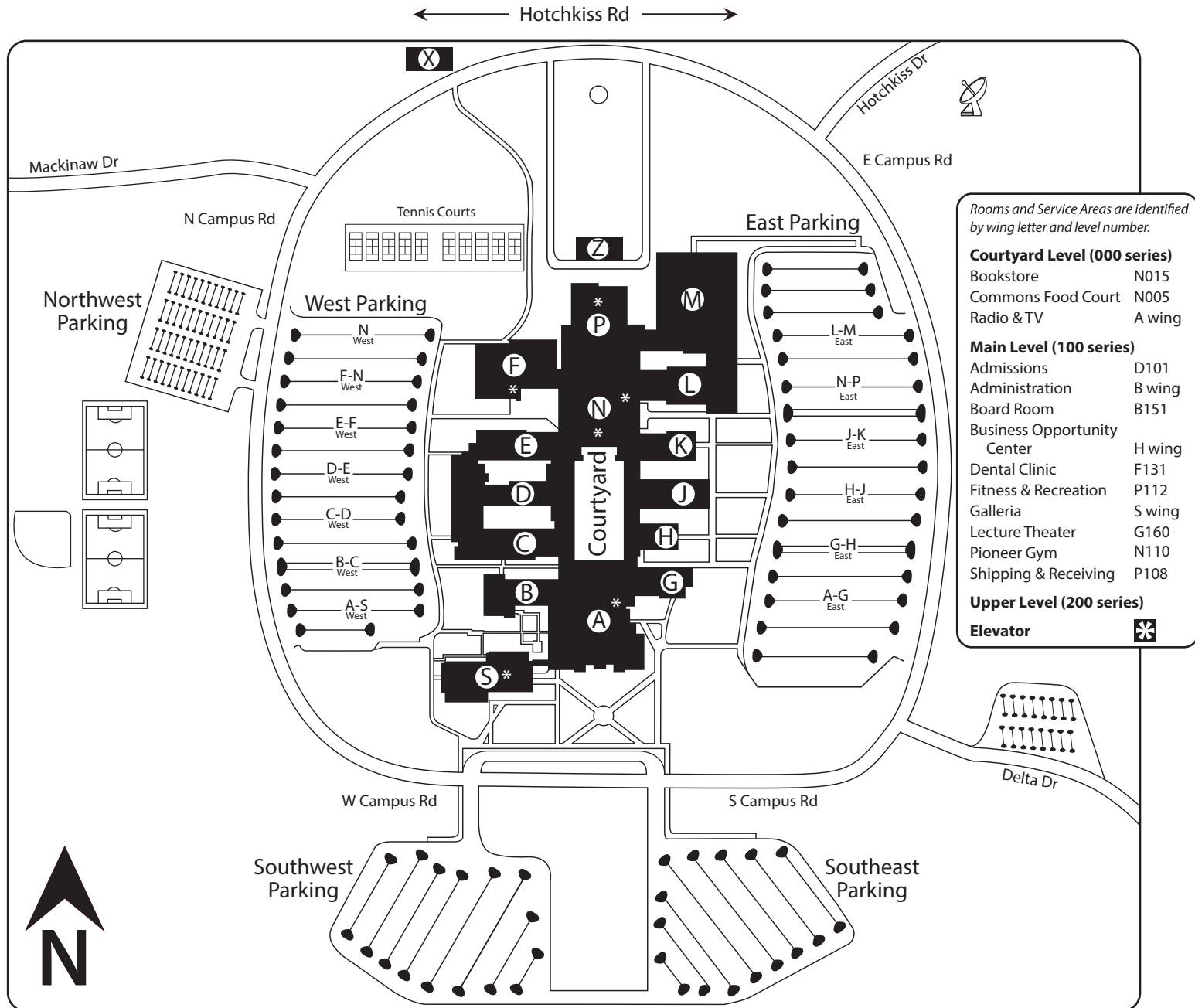
HVARC Heating		CTA.35892 (A)
HVARC Service Technology	AAS.15890	
Program Title	Associate Degree	Certificate
Industrial Technology Education	AAS.15710	
International Studies		
With Foreign Language Skills		CSA.35493
Without Foreign Language Skills		CSA.35493
Journalism and Emerging Media	AA.40000	CEA.35324 (A)
Lean Resource Management		CTZ.35851 (Z)
Legal Support Professional	ABS.10282	
Law Office Foundation		CBA.35283 (A)
Law Office Specialist		CBA.35284 (A)
Liberal Arts		CSA.35390 (A)
Management		
Cosmetology Management	ABS.10251	
Entrepreneurship/Small Business Management	ABS.10262	CBA.35263 (A)
General Management	ABS.10254	
Marketing Management	ABS.10256	
Office Services Management	ABS.10258	CBA.35258 (A)
Retail Management	ABS.10260	CBA.35260 (A)
Management/Subsequent Degrees:		
Business Management	ABS.10255	
Northwood 3 + 1	ABS.85005	
Manufacturing & Industrial Technology	AAS.15851	
Lean Manufacturing		CTZ.35852 (Z)
MIT Supervisor		CTZ.35850 (Z)
Mechanical Engineering Technology	AAS.15822	
Medical Office Professions		
Health Insurance Coding & Claims Specialist		CBA.35286 (A)
Medical Secretary	ABS.10288	
Medical Transcription Specialist		CBA.35285 (A)
Nursing (ADN)	AAS.20564	
Nursing Transition Track:		
Licensed Paramedic to RN	AAS.20569	
Licensed Practical Nurse to RN	AAS.20568	
Office Professions:		
Administrative Assistant	ABS.10296	
Office Assistant		CBA.35291 (A)
Office Specialist		CBA.35292 (A)
Office Skills Core		CBZ.35293 (Z)
Personal Trainer		CSA.35742 (A)
Physical Therapist Assistant	AAS.20573	
Practical Nurse (PN)		CHA.35563 (A)

Professional Studies in Office Admin		CBZ.35297 (Z)
Quality Assurance		CTZ.35877 (Z)
Program Title	Associate Degree	Certificate
Quality Management		CTZ.35878 (Z)
Radiography	AAS.20545	
Residential Construction	AAS.15887	CTA.35889 (A)
Respiratory Care	AAS.20579	
Skilled Trades (Apprenticeship)		
Carpenter (Building Trades)	AAS.60900	CTA.35900
Electrician (Industrial)	AAS.60901	CTA.35901
Jobbing Molder	AAS.60902	CTA.35902
Machine Builder	AAS.60903	CTA.35903
Machine Repair	AAS.60904	CTA.35904
Millwright	AAS.60905	CTA.35905
Pattern Maker	AAS.60906	CTA.35906
Pipefitter (Industrial Maintenance)	AAS.60907	CTA.35907
Plumber-Pipefitter	AAS.60908	CTA.35908
Stationary Boiler Engineering	AAS.60909	CTA.35909
Tinsmith	AAS.60910	CTA.35910
Tool/Die Maker	AAS.60911	CTA.35911
Tool Hardener	AAS.60912	CTA.35912
Skilled Trades (Pre-Apprentice)		
Agriculture Maintenance		CTA.35895 (A)
Construction		CTZ.35896 (Z)
Electrical		CTA.35894 (A)
Mechanical		CTA.35893 (A)
Surgical Technology	AAS.20549	CHA.35547 (A)
Water Environmental Technology	AAS.15827	CTA.35827 (A)
Welding Engineering Technology	AAS.60897	CTA.35899 (A)
Writing - General Writing		CEA.35319 (Z)
Writing - Technical Writing		CEA.35320 (Z)
Youth Services		CSA.35775 (A) CSZ.35775 (Z)

Transfer Programs

Delta College offers three Associates Degrees which provide the foundation to transfer to a Baccalaureate granting college or university:

Associate of Arts	AA.40000
Associate of Science	AS.40000
Associate of Fine Arts	AFA.40380



From I-75

Take exit 160. Turn south onto M-84.
Travel 1/4 mile to the second traffic light.
Turn west onto Delta Road.
Travel 1-1/4 miles. College is on the right.

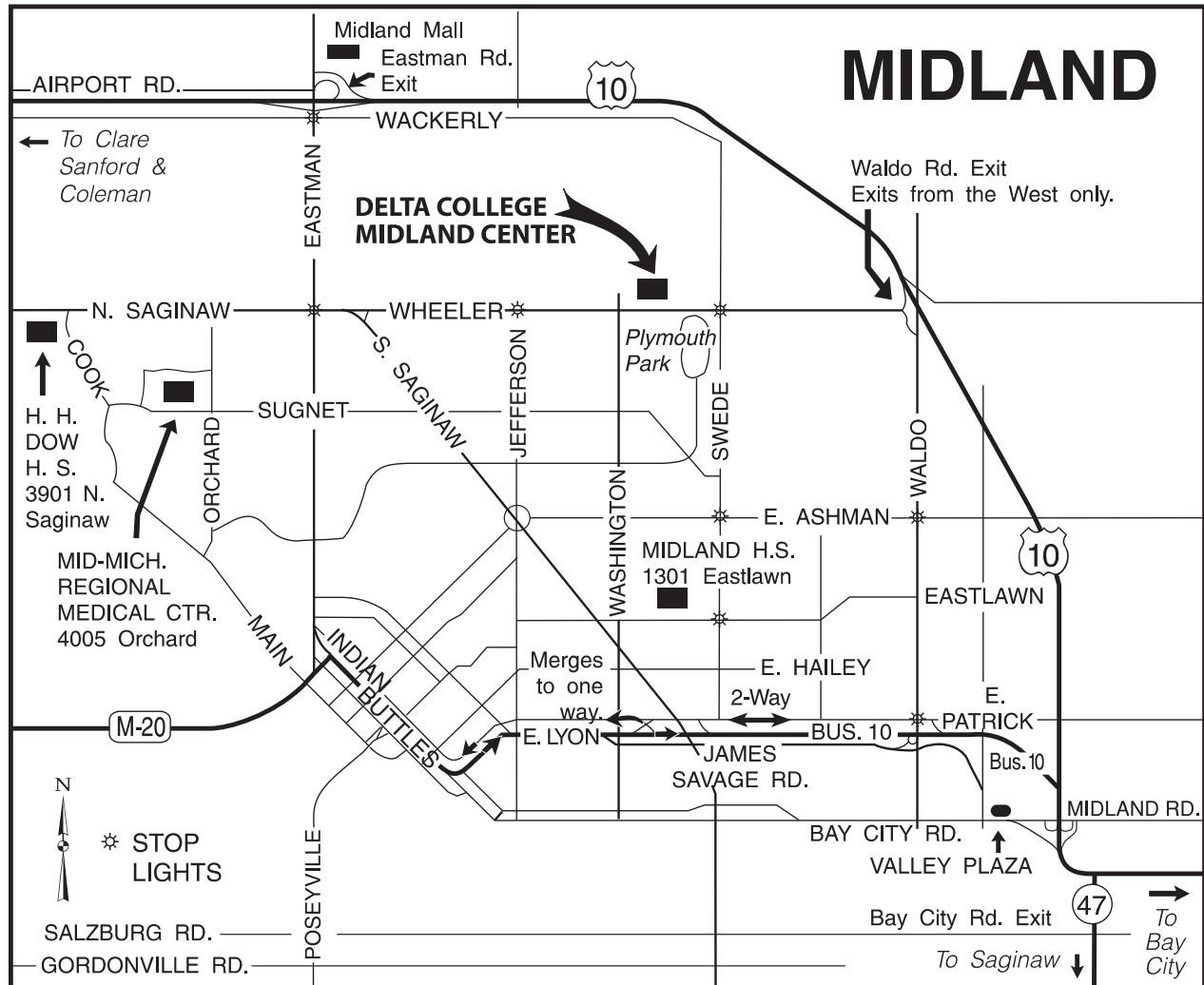
From US-10

Exit south at Mackinaw Road exit onto Mackinaw Road.
Travel south 2-1/4 miles, past the blinking light at Hotchkiss Road.
College entrance is on the left.



Delta College Midland Center

1025 East Wheeler • Midland, MI • 989-495-4010



Westbound US-10

Toward Midland: Exit left on "Downtown Midland" exit (US-10 business route). There is no westbound exit at Wheeler Road. Exit right onto Waldo Road exit. This ramp exits onto East Patrick Road. Turn left.

Continue two blocks on East Patrick Road to Swede Road. Turn right. Follow Swede Road to Wheeler Road (approx. 2 miles, north). Turn left (approx. 3/4 mile). The **Delta College Midland Center** is on the right.

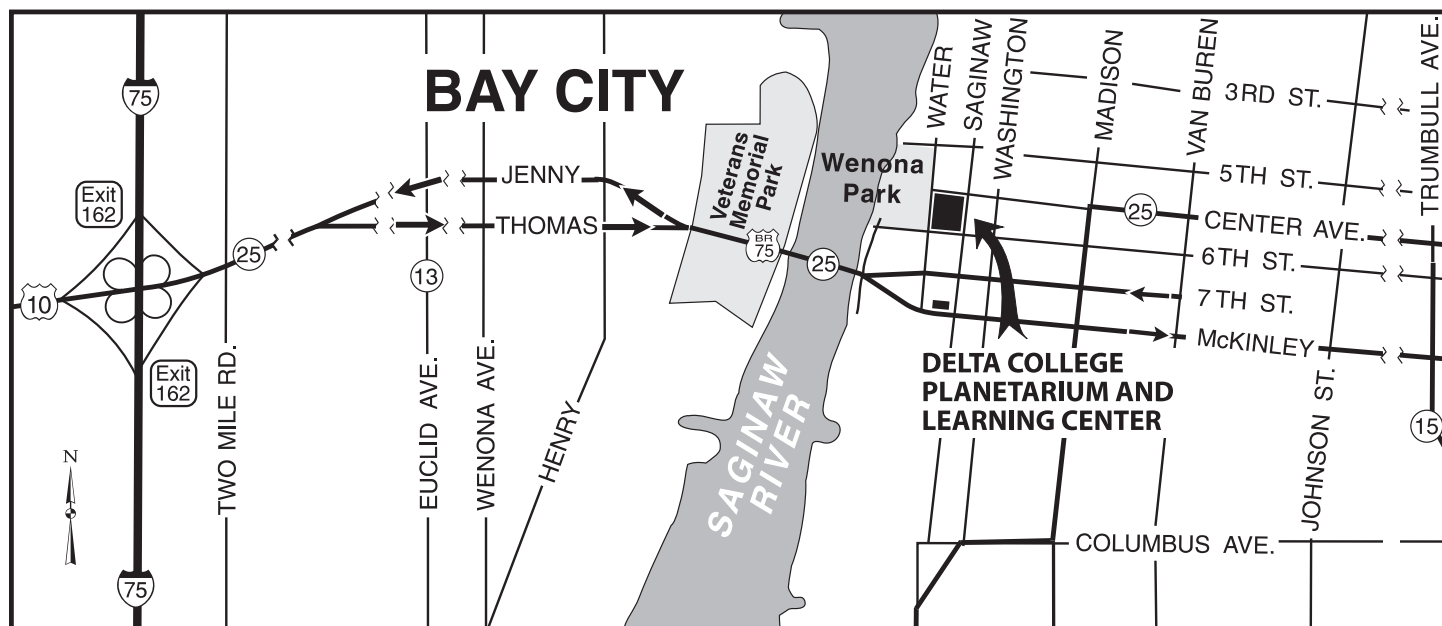
Eastbound US-10

Exit to Wheeler Road via Waldo Road exit.



Delta College Planetarium & Learning Center

100 Center Avenue • Bay City, MI • 989-667-2260



FROM I-75 (NORTH AND SOUTH)

Take exit 162 to downtown Bay City/M-25.

Continue on one-way Thomas Street.

Cross over river at first stop light.

Turn left at stop light onto Saginaw Street, and go two blocks to 6th Street.

Cars: Turn left onto 6th Street to enter Delta parking lot.

Busses: Turn left onto 6th Street, turn right onto Water Street, and park at Planetarium entrance.

FROM US-10 (AUBURN/MIDLAND AREAS)

US-10 crosses over I-75 and becomes M-25 into Bay City.

Continue on one-way Thomas Street.

Cross over river at first stop light.

Turn left at stop light onto Saginaw Street, and go two blocks to 6th Street.

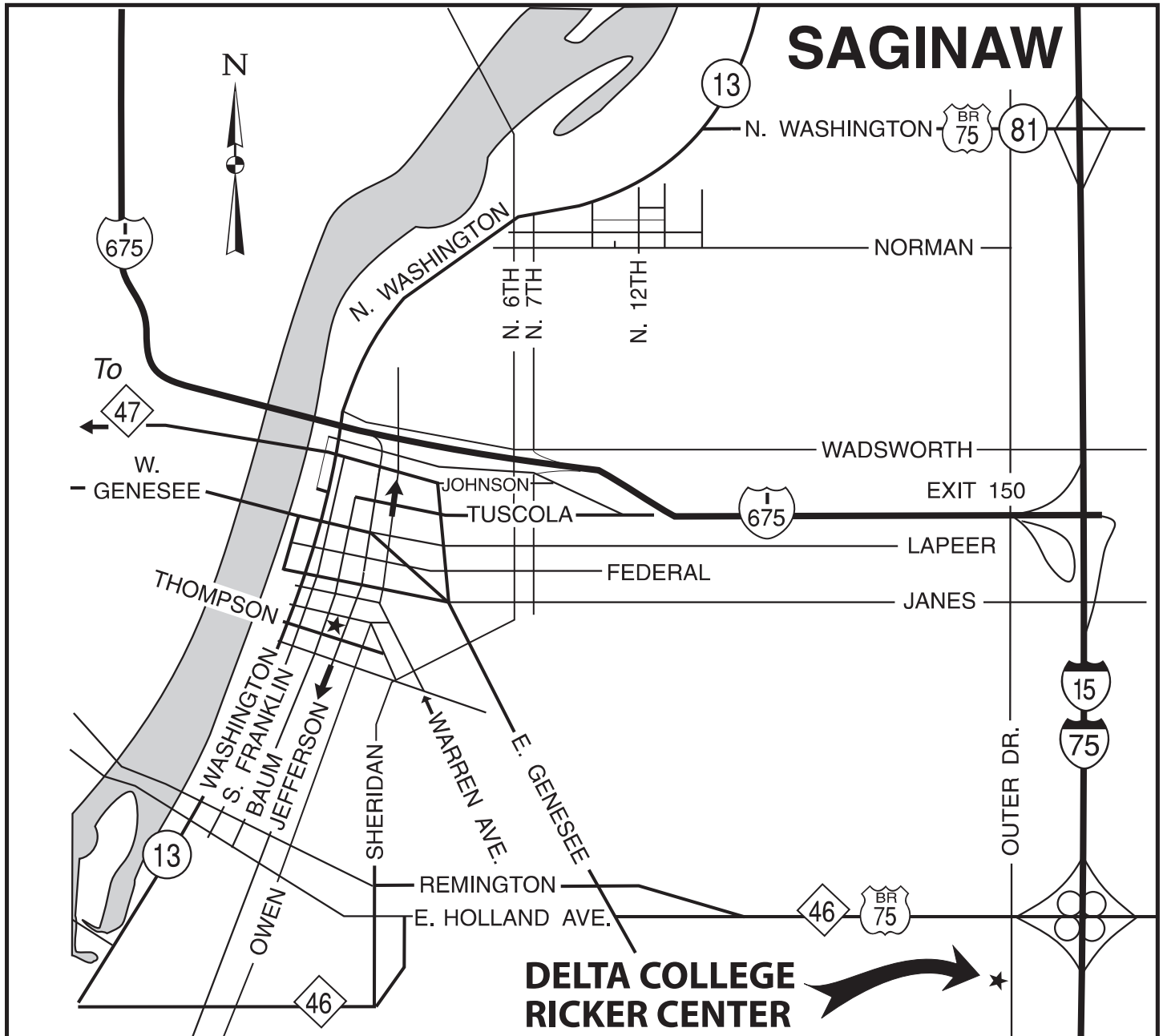
Cars: Turn left onto 6th Street to enter Delta parking lot.

Busses: Turn left onto 6th Street, turn right onto Water Street, and park at Planetarium entrance.



Delta College Ricker Center

1925 South Outer Drive • Saginaw, MI • 989-752-7500



Delta College is a Tobacco/Smoke Free Campus