

Delta College Strategic Plan and Budget 2017 – 2018



Delta College

Cover Design by Luke Goodrow

Delta College

**FY 2017-2018
Strategic Planning & Budget**

University Center, Michigan

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Delta College is one of twenty-eight community colleges in the state of Michigan. It currently has 6,283 full-time equivalents (FTE) and produces approximately 175,000 credit hours per year. The staff includes approximately 484 full-time employees of which 202 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 certificate and associate degrees in a wide range of program areas.

The College's district is the Great Lakes Bay Region, encompassing the counties of Bay, Midland and Saginaw 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 the 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.



Delta College Board of Trustees

Bay County: Mary Lou Benecke, Diane M. Middleton, '88 (Vice Chair), Michael D. Rowley, '90

Midland County: Andre Buckley, Mary C. Morrissey, '73, Michael P. Nash, '14

Saginaw County: The Rev. Dr. Robert L. Emrich (Chair), Karen Lawrence-Webster, R. Earl Selby

President: Dr. Jean Goodnow

Equal Opportunity Statement

Delta College embraces equal opportunity as a core value: we actively promote, advocate, respect and value differences, and we foster a welcoming environment of openness and appreciation for all. Delta prohibits discrimination in accordance with, and as defined by, applicable federal, state, and local law, particularly non-discrimination in employment, education, public accommodation, or public service on the basis of age, arrest record, color, disability, ethnicity, familial status, gender identity, genetic information, height, marital status, national origin, race, religion, sex, sexual orientation, veteran status, and weight. Direct inquiries to the Equity/Compliance Officer, Delta College, Office A093, 1961 Delta Rd., University Center, MI 48710, telephone 989-686-9547, or email equityoffice@delta.edu.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

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**Delta College
Michigan**

For the Fiscal Year Beginning

July 1, 2016

A handwritten signature in black ink, reading "Jeffrey R. Enos".

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, 2016.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device. The award is valid for a period of one year only.

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Dear Colleagues and Constituents:

Delta College has prepared a balanced budget for 2017-2018, with overall revenues meeting or exceeding expenditures. The overall budget is \$110,891,897 million (all funds), with \$67,735,780 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 2017-2018, no increase in community college funding through State Appropriations is expected.

Property tax revenues are expected to increase by 0.26%, well below the State Headlee inflation rate cap of 0.9%, due largely to continued implementation of the phase out personal property tax. This contrasts significantly with historical trends in which property tax values were greater than inflation until 2006-2007. 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, Downtown Development tax captures, etc).

The College has a philosophy of providing high quality instruction and educational services for our students at a reasonable cost. In 2016-2017, the Board approved an increase in in-district tuition in the amount of \$3.00 per credit hour and an increase in \$3.00 per credit hour for technology fees. The Board has approved an increase of \$7.50 per credit hour for in-district tuition for the 2017-2018 year with no increase in technology fees. Delta College's 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 4% or 7,300 credit hours in 2017-2018 equates to a loss in tuition and fee revenue of over \$1,000,000. In total, revenue will increase by just under 1% from the 2016-2017 budget.

Expenditures:

Increases in the cost of instruction, technology, 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, in fall 2013, the College completed a \$20 million renovation project 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.

Legislative authorization was received in 2016 for planning the new \$12 million Downtown Saginaw Center. A site has been selected and legislative Authorization for Construction is pending with a ground breaking scheduled for spring 2018.

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 2017-2018 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 its 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 55 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.

College enrollment continues to decline. The Michigan economy is now relatively strong, non-traditional students are employed and the K-12 graduating class sizes are declining commensurate with the loss in regional population from the recessionary years. Competition for students among institutions has heightened. Enrollment and retention initiatives are in place to attract an increased percentage of the declining K-12 graduates and adults seeking new skills. A drop of 7,300 credit hours has been projected for the upcoming year, a decline of 4% and a loss of over \$1,000,000 in annual tuition revenue.

No increase in State appropriations is proposed for FY 2017-2018. In 2013 Michigan voters approved a multiyear phase out of personal property tax and in 2016 planned reimbursement from the State began based on revenue losses compared to 2013 values. The net effect is expected to be a slight increase in property tax revenue of 0.26% across the three-county district.

Delta's Board of Trustees, Budget Cabinet and administration have a long history of focusing on tuition affordability. Delta's in-district tuition is among the lowest in the State. For FY 2017-2018 tuition has been set at \$107.00/credit hour, an increase of \$7.50/credit hour, keeping Delta's tuition rate below the State average for all Michigan Community Colleges. The increase is necessary to partially offset the losses in revenue from declining enrollments and to cover modest inflationary increases as property tax revenues and State funding are not increasing at a level of minimal inflation.

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 25.8% 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 system's \$40 billion unfunded actuarially accrued liability is funded. Retirement related benefit costs, including Federal Social Security add over 33% 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 and decreased enrollments in Michigan. The budgeting process focuses on student success as outlined in the College's mission, vision, 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 FY 2017-2018 balanced budget plan incorporates spending reductions totaling \$1,753,737 and maintains all existing programs and services.

In FY 2011-2012, 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 meets annually to stay abreast of the healthcare landscape and benefit design alternatives. Their Committee Report of 2015 identified plan design alternatives for implementation that would result in additional cost savings. Effective July 1, 2015, the employee contribution toward medical insurance increased to 20% of premium. Effective January 1, 2016, the \$250/\$500 deductible became a first dollar deductible and an optional Flexible Spending Card was 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.

Delta College Budget Planning and Resource Allocation Decisions

Facility maintenance and equipment replacement has been an important priority in recent decades as the college celebrated its 50th anniversary in 2011. In 1996-1997 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 contents total \$303 million. A simple 30 year life cycle replacement for the entire value would require \$10 million be reserved annually. The College currently allocates \$2 million annually for Asset Life-Cycle Replacement/Depreciation. 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 asset life cycle replacement needs.

During the planning phase and upon completion of a draft Balanced Budget Plan for the upcoming year, Executive Council reviews and discusses a Five-Year Budget and Forecast Model. The current year Balanced Budget Plan and Five-Year Budget and Forecast is also reviewed and discussed with the Board of Trustees a month in advance of presentation of the annual budget and vote of adoption.

Delta College Budget Planning and Resource Allocation Decisions

Sources of New Revenue and Savings

Sources of New Revenue and Savings

Description	Amount	Strategic Focus Area	Cost Center
Foundation Transfer - Endowment Administrative Operating Costs	\$ 85,534	S	Revenue
Reduce Delinquent Property Tax Allowance	25,000	S	Revenue
One time only last year – Reserve for Expenditure if Enrollment Target Met	343,988	S	7799
One time only last year – Retention Implementation Professional Services	37,275	S	5626
One time only last year – Colleague Self Service Fin Aid HUB Implementation	26,375	S	5626
One-time only last year – R25 to Cloud Professional Services	15,000	S	1125
One-time only last year – R25 to Cloud Training	18,900	S	1125
Reinstate Academic Computer Life Cycle Replacement Savings Last Year	(29,000)	S	1126
Academic Computer Life Cycle Replacement Change in Annual Allocation	12,500	S	1126
Academic Reorganization Division Chairs & Release Time Changes	246,314	S	Various
Faculty Replacements (6) and Vacancies (Reduce 3 Chairs & 4 Faculty)	476,028	S	Various
Structured Learning Assistants Reduced/Enrollment	35,845	S	4527
Planetarium AdminProf Replacement w/fringes	23,076	S	3588
Math Support Staff Replacement w/fringes	10,348	S	4504
eLearning AdminProf Replacement w/fringes	28,285	S	4570
Ricker AdminProf Reorganization w/fringes	9,955	S	5660
Institutional Research PT AdminProf Replacement w/fringes	6,800	S	6760
Adjust \$3 Tech fee/Lifecycle Replacement for Enrollment	15,000	S	4599
Energy Savings - Reduced Utility Expense	70,000	S	7781
Academic Supplies – Adjust for Enrollment	4,471	S	Various
TLC Reorganization Including Academic Dean Vacancy Not Filled	93,520	S	4527
Dean of Faculty Vacancy/Replacement	20,798	S	4517
eLearning Incentive Payments No Longer in Salary Agreement	13,690	S	4515
Library Vacancy & Academic Budget Transfers	22,378	S	4530
Compliance Officer Partial Reduction	19,725	S	5610
AV Supplies	5,000	S	4534
Grant Administration Supplies	3,502	S	6751
Adjust Final D2L Annual License Fees from LY Estimate	33,000	S	4515
Eliminate Part-time Secondary Education Specialist- Dual Enrollment	11,250	S	4521
Wellness Budget Reduction	4,000	S	6725
Miscellaneous Employee Benefits	50,000	S	6736
Controller Vacancy/Replacement	10,180	S	6743
IT Supplies – Use of SANS Security Awareness	5,000	S	6475
Total New Revenue & Savings	\$ 1,753,737		

Strategic Focus Areas: SS – Student Success CF – Community Focus S – Sustainability PF – People Focus

Delta College Budget Planning and Resource Allocation Decisions

Strategic New Funding

New Strategic & Operational Funding

Description	Amount	Strategic Focus Area	Cost Center
Adjunct Pay Increase \$15/hour including Fringes	\$ 90,824	PF	1126
Electronic Accessibility Compliance	50,000	SS	6745
Ellucian Contract Renewal Expanded Scope of Services	85,966	SS	Various
Ellucian ESSA Software Licensing & Maintenance Fee Increase	3,200	SS	6745
Acalog Integration with Public Website ONE YEAR ONLY	25,000	SS	5622
eCRM Licenses Annual Fee	6,020	SS	1125
Dual Enrollment Specialist Position w/fringes	130,000	SS	4521
Chief Technologist Position w/fringes	130,000	S	6720
Total New Funding	\$ 521,010		

On-Going Strategic & Operational Funding

Description	Amount	Strategic Focus Area	Cost Center
Instructional Computer 4-Year Replacement Life Cycle Funding	\$ 87,500	SS	1124
Achieving the Dream Initiative Match	57,291	SS	5627
Asset Life Cycle Replacement/Depreciation	2,000,000	S	7799

Strategic Focus Areas: SS – Student Success CF – Community Focus S – Sustainability PF – People



Message from Budget Cabinet Chair

It is on behalf of the Delta College Budget Cabinet members that I write this letter. It was an honor to serve as Budget Cabinet Chair during the 2017-2018 planning cycle. Members worked diligently and thoughtfully to make responsible recommendations that address the needs of the College with our many economic challenges. There were many vigorous discussions throughout the year as we worked with generated data and various projections for the coming year. As always, the cabinet's goal was to support the mission, vision, and values of Delta College while continuing our tradition of excellence and affordability.

Delta College's General Fund, the operating fund of the college, depends on three revenue sources:

1. Tuition and fees
2. State appropriations
3. Property taxes from Bay, Midland and Saginaw Counties.

Enrollment has declined each of the last seven years with another projected drop for 2017-2018. The budget presented herein is based on an enrollment projection of 175,000 credit hours. State appropriations have included very modest increases in recent years, while property tax values have primarily remained stagnant.

These fiscal realities have caused an increasing reliance on tuition and fees which now make up 41% of the budgeted revenue. Even so, tuition and fees have remained very affordable as costs have continued to increase. In response to the consideration of these factors, the recommendation of this Budget Cabinet is to increase tuition and fees for the 2017-2018 year a bit more than in past years. A responsible budget not only must look at its revenues but also at potential savings. It must be noted that spending savings also are planned in many areas of the College.

Finally, after careful review with our priority to sustain quality instruction and services, several one-time and on-going 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 responsible 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,

Michael C. Faleski
Budget Cabinet Chair

Delta College Budget Cabinet 2016-2017

Q Beckman	Chair of FEC 2017
Valerie Bledsoe	Chair of SSEC 2017
Pam Clark	Executive Director of Institutional Advancement
Toni Clegg	Past Chair of Budget Cabinet, Faculty-at-Large Appointment through 6/2018
Russell Curley	Dean of Enrollment Management
Reva Curry	Vice President of Instruction & Learning Services
Matt Eyre	Faculty-at-Large Appointment through 6/2019
Mike Faleski.....	Chair of Budget Cabinet, Faculty-at-Large Appointment through 6/2018
Donna Giuliani.....	Faculty-at-Large Appointment through 6/2019
Monica Hernandez-Alaniz	Chair of ECAPS 2017
Tom Kienbaum	Representative of Facilities Maintenance Union
Pete Larkowski	Chair of Council of Chairs
Greg Luczak	Manager of Finance - Academics
Debra Lutz	Vice President of Business & Finance/Board Treasurer
Diane Middleton	Board of Trustees Representative
Margaret Mosqueda	Vice President of Student & Educational Services
David Redman	Chair of Faculty Salary Committee 2017
Andrea Ursuy	Assistant to the President/Director of Institutional Effectiveness
Barb Webb	Information Technology Contract Administrator
Eric Wiesenauer	Faculty-at-Large Appointment through 6/2017

Notes

Strategic Planning

Notes

Delta College Strategic Plan 2015-2019

Year 3



Approved by the Delta College Board of Trustees, June 9, 2015

Strategic Planning at Delta College

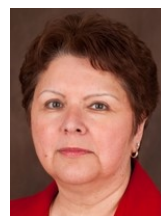
Delta College has implemented a systemic strategic planning process that supports the mission, vision, and values; is aligned horizontally and vertically throughout the organization; integrates environmental scanning, resource allocation, and resource development; and effectively implements coordinated action projects that improve the College's programs and services. Action projects 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

The Strategic Planning and Institutional Effectiveness Steering Committee is a cross-functional group whose purpose is to guide and align the planning process. The committee work includes participation in the creation of the strategic plan. In addition, the group provides feedback on the plan, monitors plan progress, aligns the process with the other key processes such as accreditation, and budget, and communicates planning efforts to the entire campus community. A "sub-group" of the Strategic Planning and Institutional Effectiveness Committee, comprised of the President, Vice President of Student & Educational Services, Vice President of Instruction & Learning Services, Vice President of Business & Finance, Director of Institutional Research and Director of Institutional Effectiveness (Chair) meet regularly to ensure alignment of the plan with other quality efforts across campus.



Q Beckman – FEC Chair; **Justin Bamberg** – Senate President; **Valerie Bledsoe** – SSEC Chair; **Dr. Reva Curry** – Vice President of Instruction & Learning Services; **Dr. Michael Faleski** – Academic Assessment; **Dr. Jean Goodnow** – President



Monica Hernandez-Alaniz – Chair of ECAPS; **Janis Kendziorski** – Faculty Member at Large; **Peter Larkowski** – Chair of Chairs; **Deb Lutz** – Vice President of Business & Finance; **Jonathan Miller** – Dean of Students; **Margaret Mosqueda** – Vice President of Student & Educational Services



Kay Schuler – Administrative Assistant, President's Office; **Leslie Shrier** – Administrative Assistant, VPILS and AQIP; **Andrea Ursuy** – Director of Institutional Effectiveness (Committee Chair); **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 stakeholders' 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 2,000 touch points in our community. The completion of the 2015 environmental scan was the first step in the creation of the 2015-2019 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 demographics of the College’s service district (Bay, Midland, and Saginaw Counties) will set the context for environmental scanning and the implications identified.

Population: According to US Census data, the region’s population has declined by an estimated 2.8% since the 2010 census. The number of high school students has decreased due to lower birth rates and increasing high school dropout rates. This has led school districts to close more schools and to close or merge entire districts. Simultaneously, the district’s population is aging as a greater percentage of the residents are aged 65 and above.

Employment: The tri-county region’s current unemployment rate is 5.6% which is higher than the state and national unemployment rates (at 4.7% and 4.4%, respectively). While there has been a decline in the unemployment rates from record highs a few years ago, the area still lags behind. Recent events also show a slight decline in the labor force as local industry makes adjustments.



Educational Attainment: Only 22.4% of Great Lakes Bay Region residents aged 25 and above have earned a bachelor’s degree (Bay County 18.3%; Midland County 32.5%; and Saginaw County 20.2%) compared to the state average of 26.9% and the national average of 29.8%. 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 (\$54,059), median incomes in Bay (\$45,583) and Saginaw (\$43,042) are below the State (\$49,576) and national (\$53,889) averages. The Great Lakes Bay Region’s poverty rate is 15.9% which is slightly higher than in Michigan (15.8%) and even higher than the United States (13.5%).

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 2,000 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 2015-2019 Strategic Plan.

Delta College's four strategic focus areas establish the foundation for the initiatives and action projects 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 2015-2019 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, the College is focusing on 14 institutional action projects.

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



Student Success - Institutional Action Projects

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: Develop measureable strategies to impact enrollment, implement strategies, assess effectiveness of strategies and modify as appropriate.

Champions: Dr. Reva Curry, Dr. Martha Crawmer, and Dr. Russell Curley

Approach for Implementation: Cross-Functional Team

Resources: Guided Pathways Leadership Team, Division Chairs, Counseling and Advising, CRM

Project Length: More than 1 year

Project Measures

Baseline:

1. Existing strategies to maintain current enrollment
2. Retention rate Fall to Fall: 53.61%
3. Voluntary Framework of Accountability (VFA) 6 year completion rate (Fall Students 2008): 19.6%
4. Existing K-12 partnerships

Goal:

1. Attain or exceed credit hour projections for 2017-2018.
2. Increase Fall to Fall retention by 2% by December 2017.
3. Increase completion rates by 2% by August 2018.
4. Create and implement a plan to increase partnerships and pipelines between Delta College and K-12.

Action Project 1.1 – 2: Develop, implement, and assess strategies to impact student retention and overall success in Gateway Courses.

Description: Develop measureable strategies to impact success in Gateway Courses, implement strategies, assess effectiveness of strategies and modify as appropriate.

Champions: Dr. Reva Curry and Dr. Martha Crawmer

Approach for Implementation: Cross-Functional Team

Resources: Dr. Michael Faleski, Division Chairs, Faculty, Institutional Research, Achieving the Dream Team

Project Length: More than 1 year

Project Measures

Baseline:

1. Current Gateway Courses success rates

Goal:

1. Identify common themes among reasons why faculty feel that students are not successful in these Gateway courses by December 2017.
2. Implement strategies to address common themes of student barriers that are easily implemented for these courses by Fall 2018.
3. Increase overall success rates in these Gateway courses by 2% after implementation of strategies by December 2018.

Initiative 1.2: Increase degree/certificate completion and/or transfer rate 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: Jonathan Miller

Approach for Implementation: Cross-Functional Team

Resources: Alison Ginter, John Neal, Kristy Nelson and Faculty

Project Length: More than 1 year

Project Measures

Baseline:

1. Current engagement levels (to be measured using co-curricular transcripts).
2. Current number of opportunities for engagement is unknown.
3. Average number of students participating in opportunities per academic year unknown.

Goal:

1. Training and utilization of the co-curricular transcripts will occur by December 2017.
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 2017.

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.

Champions: Dr. Martha Crawmer and Dr. Russell Curley

Approach for Implementation: Cross-Functional Team

Resources: Division Chairs, Counseling and Advising, Guided Pathways Leadership Team Members: Maureen Donegan, Dr. Laura Dull, Emily Clement

Project Length: More than 1 year

Project Measures

Baseline:

1. Limited guided pathways for transfer students.
2. Create interest grouping
3. All students will be enrolled in a specific interest group pathway

Goal:

1. Identify the top five four-year colleges and universities that Delta College students transfer to and the top five transfer programs for each of these colleges and universities (25 programs total) by September 2017.
2. Complete 2+2 pathways for each of the identified 25 transfer programs by June 2018.
3. All areas of study will be placed into an interest grouping by May 2018.
4. All new students will be enrolled in a specific interest group pathway by Fall 2018.

Community Focus

understanding and responding to our communities' needs



Community Focus - Institutional Action Projects

Initiative 2.1: Increase Delta College's competitive advantage.

Action Project 2.1-1: Implement strategies to share aspects of our competitive advantage.

Description of Action Project:

- Implement a yearly plan for Delta staff to present at community events (on and off campus) that can impact educational programs or financial success.
- Develop and deliver community presentations that focus on Delta College's excellent programs, services, and new initiatives.

Champions: Dr. Jean Goodnow, Dr. Reva Curry, Deb Lutz, Margaret Mosqueda, Pam Clark, and Jennifer Carroll

Approach for Implementation: Cross-Functional Team

Resources: Leanne Govitz, Russ Curley, Ginny Przygocki

Project Length: One year

Project Measures

Baseline:

1. Random efforts to present at community events

Goal:

1. Implement a focused plan to present at a minimum of five community organizations throughout the 2017-2018 Academic Year.
2. Implement presentation(s) to meet the specifications of the plan.

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:

- 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.
- Construction plan and timeline initiated.
- 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

Champions: Dr. Jean Goodnow, Dr. Reva Curry, Deb Lutz, and Margaret Mosqueda

Approach for Implementation: Cross-Functional Team

Resources: Centers Team

Project Length: More than one year

Project Measures

Baseline:

1. Matching funds awarded
2. Project Designed and Construction Timeline Established

Goal:

1. Project included in State Appropriations Act
2. State Approval of Schematic Design, Final Design and Bids awarded by Fall 2017.
3. Identify instructional needs including specifications for science and lab courses in collaboration with architectural team and faculty by December 2017.

4. Evaluation of space and features of Center confirmed so that all appropriate courses for identified programs can be accommodated for teaching at the Center by December 2017.

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:

- 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 three high school districts within each of the three counties: Bay City, Midland, and Saginaw, to conduct a personal visit with the superintendent by Vice President Curry, Vice President Mosqueda, and the Dean of Enrollment Management. Total nine 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 three strategies and report on results during a follow up meeting with the superintendents.

Champions: Dr. Reva Curry, Margaret Mosqueda, Dr. Russell Curley, and Dr. Martha Crawmer

Approach for Implementation: Cross-Functional Team

Resources: Division Chairs, Director of Admissions, Director of Counseling and Advising, Dean of Career Programs and Learning Partnerships

Project Length: More than one year

Project Measures

Baseline:

1. Percentage of graduating class from area high schools in Bay, Midland and Saginaw Counties that attend Delta.

Goal:

1. Improve percentage rate of students from high schools that are actively involved in the Vice President/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:**
- A. Scheduling efficiency (at main campus and centers)
 1. The Scheduling ad hoc committee will examine course taking patterns, including 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.
 - B. Program delivery
 1. The eLearning team is working to convert programs that are available through 100% online delivery to the guided pathways format to improve ease of access and understanding.
 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.
 - C. Create specialized initiatives that focus on the needs of adults
 1. Collaborate with Michigan Works, social service agencies, community groups, area churches, and Delta College advisory boards to identify adult demographics for comprehensive outreach.
 2. Convene open houses at Main Campus and one Learning Center each year as part of adult outreach strategy.

Champions: Dr. Reva Curry, Margaret Mosqueda, Dr. Russell Curley, Dr. Martha Crawmer

Approach for Implementation: Cross-Functional Team

Resources: Division Chairs, Director of Admissions, Director of Learning Centers, Director of Counseling and Advising, Dual Enrollment Process-Based Management Team, Scheduling Ad Hoc Committee, Admissions Advisor- Adult Recruiter, eLearning Office

Project Length: More than one year

Project Measures

Baseline:

Scheduling Efficiency

1. The number of cancelled courses at Main Campus, Saginaw, Bay and Midland Centers for Fall 2016.

Adult Learners

2. Age 25-45 student population at Main Campus, Saginaw, Bay and Midland Centers for Fall 2016 (2,313 or 25.3%)

eLearning

3. Online certificate (4) and associate programs (9)

Dual Enrollment

4. Number of Dual Enrolled Students for Fall 2016

5. Results of the 2016 Qualitative Student of 30 Dual Enrollment Partner High Schools

Goal:

Scheduling Efficiency

1. Cancelled courses reduced by 25% from Fall 2017 compared with Fall 2018

Adult Learners

2. Increase 25-45 student population by 2.5% from Fall 2017 to Fall 2018

eLearning

3. Convert minimum of one fully online program to guided pathway format by the end of Academic Year 2017-2018 (June 30, 2018).

Dual Enrollment

4. Increase the number of dual enrolled students by 5% in Fall 2017.

5. Improve overall satisfaction of Dual Enrollment Partner High Schools (as reflected in the Dual Enrollment Qualitative Study) by Fall 2019.

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:

- Build an Employer Resource Network (ERN) at Delta College according to the combined STEM Impact Grant submitted by Delta College and Mid-Michigan Community College, and approved by Great Lakes Bay Regional Alliance (GLBRA) for two years at \$75,000 per year for each institution.
- Build and integrate a process and cycle for future implementation with other identified top employers of the Great Lakes Bay Region with a goal of continuing to identify skill sets and core competencies for specific roles in STEM occupations throughout the region.
- Work collaboratively with Mid-Michigan Community College to establish a Regional (ERN) Advisory Committee
- Corporate Services will use our business relationship in order to gather, share data and promote Academic and Corporate Service programing.
- Danielle Hall has been identified as the STEM ERN Lead for Delta College and will assume responsibilities for the grant and implementation.
- The existing advisory committees at Delta and Mid-Michigan will be combined to create one Regional Employer Resource Network Advisory Committee.
- Danielle will work collaboratively with the Regional ERN Advisory Committee to identifying use of DACUM for occupations for which skill requirements should be defined.

Champions: Jennifer Carroll, Dr. Reva Curry, and Ginny Przygocki

Approach for Implementation: Cross-Functional Team

Resources: Danielle Hall, Martin Finney

Project Length: More than one year

Project Measures

Baseline:

1. Current state of employer lists through Student and Educational Services, Academic Services and Corporate Services

Goal:

1. Integrated list with employer needs identified for rapid response via Corporate Services or long-term response via academic certificate or degree programs by April 2018.

Sustainability

using all resources in an efficient and sustainable way



Sustainability - Institutional Action Projects

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

Action Project 3.1-1: Expand Sustainability Learning Opportunities

Description of Action Project:

1. Assess sustainability learning outcomes
2. Explore sustainability certificate program
3. Investigate transferability of sustainability certificate programs and/or curriculum paths leading to 4-year sustainability-related degrees
4. Establish regular college-wide sustainability-related communication to include survey results and sustainability outcomes along with progress.

Champions: Linda Petee and Janis Kendziorski

Approach for Implementation: Cross-Functional Team

Resources: Faculty, staff, students

Project Length: More than one year

Project Measures

Baseline:

1. Sustainability Assessment 2.1 (opinion-based survey)
2. Current programs with potential for sustainability outcomes or certification
3. Current four year institutions with sustainability-related degrees
4. Existing communication avenues and promotional materials

Goal:

1. Implement Sustainability Assessment 3.0 (opinion and understanding-based survey) by April 2018.
2. Establish sustainability outcomes in appropriate existing programs. Explore potential sustainability certifications in existing programs and/or develop a new s-certificate.
3. Identify sustainability-related degree programs at transfer institutions by April 2018.
4. Measure awareness of sustainability initiatives with a goal of creating marked improvements in benchmarking systems.

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:

- 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

Champions: Dr. Jean Goodnow, Deb Lutz, Andrea Ursuy, Loyce Brown

Approach for Implementation: Cross-Functional Team

Resources: Dr. Reva Curry, Margaret Mosqueda, Pam Clark

Project Length: One year

Project Measures

Baseline:

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.

Goal:

1. Implement a process for review and evaluation of committee structure (for committees that are not part of the Senate process).
2. Share committee process with College Community by November 1, 2017.
3. Create an inventory of the current committees and task forces. Reduce the number of committees where possible by February 2018.
4. Share college-wide guidelines with the College Community by October 1, 2017.

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

Action Project 3.3-1: Establish and implement a Data Ambassador Team.

Description of Action Project:

- Establish and implement a Data Ambassador Team, comprised of faculty and staff, with a goal of defining clear data definitions in specifically established areas and educating stakeholders as to the definitions' meaning and implications.
- Year one focus is on measures and reports focusing on "retention."

Champions: Michael Wood and Dr. Russ Curley

Approach for Implementation: Cross-Functional Team

Resources: Andrea Ursuy, IR Staff, Data Domain Stewards, Data Ambassador Team, Vice Presidents, President

Project Length: More than one year

Project Measures

Baseline:

1. Existing definitions of retention
2. Current methods for sharing (Data Cookbook, Dashboard)

Goal:

1. Year one: Provide a clear definition of retention and determine reports associated with the term by September 2017.
2. Implement additional methods to educate our stakeholders as to retentions' meaning and implications by December 2017.
3. Implement methods to educate.
4. Creation of Data Ambassadors Team (DAT) for 2017-2018 year by December 2017.
5. Creation of charge for DAT in place by December 2017.

People Focus

respecting and growing our people personally, professionally,
and organizationally



People Focus - Institutional Action Projects

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: 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:

1. Establishing a Diversity Council that is appointed by the President and has a rotating membership.
2. The Council will:
 - Identify appropriate paths for sharing information regarding diversity on the website and on the student and employee portal.
 - Serve as a resource to assist the President's Scholar in attainment of goals set forth by the program guidelines.
 - Recommend appropriate policies and procedures (as needed) in relation to diversity on campus.
 - Work with the President to establish benchmarks and measurements relating to diversity of students, faculty, and staff.
 - Engage College Community in meaningful discussions about diversity through activities such as brown bag lunches, learning cafes, and summits.

Champions: Margaret Mosqueda, Scott Lewless, Dr. Reva Curry, and Jonathan Miller

Approach for Implementation: Cross-Functional Team

Resources: Human Resources Staff, Loyce Brown, Masood Mowlavi, Wendy Burns, Faculty and Staff

Project Length: More than one year

Project Measures

Baseline:

1. Current Diversity DVD
2. Current Diversity Website
3. Current Diversity Definition

Goal:

1. YouTube videos relating to various diversity topics will be created and published to appropriate audience paths (through use of web and portal sites) by June of 2018.
2. College-wide definition of diversity communicated by June of 2018.

Action Project 4.1 – 2: Implement a structured, long-term plan for the College which focuses on improving faculty and staff satisfaction, engagement, and overall morale.

Description of Action Project:

- Design and implement a measureable plan for faculty and staff which focuses on improving staff satisfaction, engagement and overall morale.
- Plan will include initiatives focused on morale through Fall Learning Days, workshops, luncheons, and other events.
- Measures to include the PACE Survey, focus groups, and focused surveys following various events.

Champions: Dr. Jean Goodnow, Loyce Brown, and Andrea Ursuy

Approach for Implementation: Cross-Functional Team

Resources: Leadership from SSEC, ECAPs, and FEC, President's Morale Committee, Center for Organizational Success (COS) Staff, Human Resources Staff, Institutional Research

Project Length: More than one year

Project Measures

Baseline:

1. Results of the 2016 PACE Survey Administration
2. No formal focus group practices in place following PACE.
3. No formal survey methods following faculty and staff focused initiatives.

Goal:

1. Improve PACE results – Fall 2017 (both qualitative and quantitative) from Winter 2016 administration to Fall 2017.
2. Implement focus groups as a follow-up to PACE with a goal of "drilling-down" within the results by April 2018.

3. Implement an ongoing process to administer surveys to assess employee satisfaction following faculty and staff focused initiatives by May 2018.

2016-2017 Mid-Year Reports

The “review” phase is an integral part of our strategic planning process. Action projects that are a part of the 2015-2019 Strategic Plan range from six months to long-term (more than a year to implement). The Strategic Planning and Institutional Effectiveness Steering Committee requires written project updates for each action project, as well as final reports on the results. In addition, the Strategic Planning and Institutional Effectiveness Steering Committee invites project champions to give presentations on their progress throughout the academic year. Those updates foster two-way communication and result in a constant dialogue between committee members and champions. By strategic priority/focus area, the 2016-2017 action plans and outcomes at mid-year are as follows:

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

Project Description: Develop measureable strategies to impact enrollment, implement strategies, assess effectiveness of strategies and modify as appropriate.

Project Measures

Baseline:

1. Existing strategies to maintain current enrollment
2. Retention rate Fall to Fall: 53.61%
3. Voluntary Framework of Accountability (VFA) 6 year completion rate (Fall Students 2008): 19.6%
4. Existing K-12 partnerships
5. Guidelines for implementing Guided Pathways

Goals:

1. Develop a minimum of four new strategies with a goal of stabilizing or increasing current enrollment by December 30, 2015.
2. Increase Fall to Fall retention by 2% by December 2017.
3. Increase completion rates by 2% by May 2018.
4. Create and implement a plan to increase partnerships and pipelines between Delta College and K-12.

1. Describe accomplishments (to-date) and the current status of this Action Project.

Four or more new strategies

- a. Guided Pathways - Guided pathways for all 166 career and technical programs was complete in Fall 2016. Pathways for the top 25 transfer programs are in process and should be completed by the end of the Winter 2017 semester. Pathways will be available online and in the 2017-2018 catalog. Student and Educational Services staff have begun using them for admissions and recruitment, New Student Orientation, and academic advising.
- b. Recruit CRM - Recruit CRM was implemented in the Fall 2015 semester. The focus for the first year was moving prospective students through the admissions funnel from prospect to applicant to admitted student to registered student. Strategies were developed for each step and admissions staff were assigned caseloads of students to contact and to track through each step of the process. Beginning in the Winter 2017 semester, new campaigns are being developed including New Student Orientation communications plan and Spring/Summer guest student recruitment.
- c. Advise CRM - The Advise CRM implementation began in Summer 2016. An implementation steering committee was put together and training began with a two-day workshop that defined what retention strategies were needed at Delta College. During the Winter 2017 term, the committee is putting together its first campaigns including “Spring/Summer Continuing Students Enrollments,” and “Get Out the Registration Early.” Anticipated launch date is March 1 or earlier and we are on schedule for this project.
- d. New Student Orientation - Two years ago, Delta implemented a mandatory one-on-one orientation called PASS that took place when students first came in to register. This program tied up advising time as it was the advisors who usually provided the PASS one-on-one sessions. Also, it was limited in the type and amount of programming content that was delivered. Beginning in March 2017, Student and Educational Services will begin offering a mandatory small group

orientation for all new FTIAC students who begin in the Fall 2017 term and after. The New Student Orientation will be a project of the entire Student and Educational Service Division. Admissions will coordinate the program, communicate with students and parents, make room reservations, and do the check-in. Financial Aid will provide sessions for both students and parents on financial aid and financial literacy. Student and Civic Engagement staff will provide two programs: an orientation tour and the academic orientation. The Orientation Tour combines the traditional campus tour with basic orientation information by stopping in front of key offices and describing the services such as Academic Advising, Financial Aid, the Fitness Center and Pool, SACE, etc. The Academic Orientation will cover degree requirements, general education, academic calendar, adding and dropping classes, etc. Counseling and Advising will provide academic advisement in which students will choose their first semester classes. The Registrar Staff will assist students in building their first semester schedule. The first session will be held on March 7, 2017.

2. Describe your planned next steps for this Action Project. Please note: If you feel this project has been completed, please indicate.

- Complete the 25 transfer Guided Pathways by the end of the Winter 2017 academic term.
- Integrate Guided Pathways into Admissions, New Student Orientation, and Academic Advising beginning with the launch of the New Student Orientation.
- Implement New Student Orientation communications plan and Spring/Summer guest student campaigns in Winter 2017 semester.
- Launch Advise CRM by March 2017
- Launch New Student Orientation by March 2017

3. What challenges, if any, are you still facing in regards to this Action Project? Are the measures of success that have been set for this project achievable?

Enrollment remains a challenge. A recent economic report suggest that high school enrollments will continue to decline in Michigan for the next 20 years including all three counties in our service area.

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.

Project Description: Opportunities for student engagement will continue to be developed and expanded to increase student's feeling of belonging.

Project Measures

Baseline:

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 unknown.

Goals:

1. Training and utilization of the Colleague Clubs and Organization Module will occur by December 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 2017.

1. Describe accomplishments (to-date) and the current status of this Action Project.

We have collected some information during Fall 2016 and plan to improve tracking during the winter semester.

2. Describe your planned next steps for this Action Project. Please note: If you feel this project has been completed, please indicate.

The focus is on getting the co-curricular transcript software implemented. Once implemented, it will allow tracking of student engagement opportunities.

3. What challenges, if any, are you still facing in regards to this Action Project? Are the measures of success that have been set for this project achievable?

The measures are achievable. The timeline will need to be adjusted to allow completion.

Action Project 1.2 – 2: Implement Guided Pathways

Project Description: 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.

Project Measures

Baseline:

1. Create Curriculum Tracks
2. Create interest grouping
3. All students will be enrolled in a specific interest group pathway

Goals:

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.

1. Describe accomplishments (to-date) and the current status of this Action Project.

In the Fall 2016 semester the committee completed all 166 of the career and technical program pathways. These have been entered in Acculog and will be listed in the next catalog, 2017-2018. These pathways will be used in the 2017-2018 New Student Orientations, for academic advising, and for admissions and recruiting.

2. Describe your planned next steps for this Action Project. Please note: If you feel this project has been completed, please indicate.

- During the Spring 2017 semester, the committee will identify the top five four-year colleges and universities that Delta College students transfer to and the top five transfer programs for each of these colleges and universities. The committee will then complete 2+2 pathways for each of these 25 transfer programs.
- The committee has also set up a sub-committee to look into interest groups. Ideas have been reviewed and work will commence in the Winter 2017 semester.

3. What challenges, if any, are you still facing in regards to this Action Project? Are the measures of success that have been set for this project achievable?

Although we are one full year behind the target dates for the Measures of Success, we expect to complete all of the goals and have all pathways complete by the Fall 2017.

Community Focus

Initiative 2.1: Increase Delta College's competitive advantage.

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

Project Description:

- Integrate the yearly plan for Delta staff to provide visibility at community events (on and off campus) that can impact educational programs or financial success.
- Implement a training program (that includes a yearly refresher) and deliver to appropriate groups.

Project Measures

Baseline:

1. Focused plan for engagement in place
2. Executive Council trained

Goals:

1. Focused plan for engagement in place
2. Executive Council trained

1. Describe accomplishments (to-date) and the current status of this Action Project.

The staff training has been developed. As of January 2017, it was added to the New Employee Orientation Program. Before the end of the fiscal year, it will be available to all employees via our LMS (Desire to Learn).

2. Describe your planned next steps for this Action Project. Please note: If you feel this project has been completed, please indicate.

- Before the end of the fiscal year, the staff training will be available to all employees via our LMS (Desire to Learn) to complete at their convenience.

- At this time, we believe planning for this project has been completed. Implementation now just to become a normal part of Delta College's processes, for future effectiveness.

3. What challenges, if any, are you still facing in regards to this Action Project? Are the measures of success that have been set for this project achievable?

Getting broader utilization of the "Community Engagement" calendar, in order to accurately track all of the meetings and events that are occurring in support of this initiative. Also ensuring that all staff attending events are adding their names to this calendar. This was a challenge noted previously, but the concern still exists.

Action Project 2.1 – 2: Launch a redesigned college website that highlights our competitive advantage in courses/programs, staffing, and delivery.

Project Description:

- Implement and operationalize new content management system (CMS) software
- Organize content and site structure for ease of navigation
- Improve functions for calendar, future student prospecting and academic programs
- Improve consistency of content standards across all pages

Project Measures

Baseline:

1. Outdated CMS
2. Difficult to navigate – A to Z index accessed 187,571 times
3. Limited content standards
4. Unorganized content
5. Limited faculty and staff directory information

Goals:

1. New, functional CMS implemented by August 2016.
2. Improve intuitive navigation, decrease the number of times the A to Z index is accessed by 10% by May 2017.
3. Establish content governance and approval process and communicate to the College Community by Fall 2016.
4. Develop and implement an audience-driven web content strategy that improves information sharing by December 2016.
5. Implement a searchable directory which highlights faculty and staff by May 2017.

1. Describe accomplishments (to-date) and the current status of this Action Project.

Completed!

About two years ago, Delta put together a team to address the needs for a new website CMS because SiteBuilder was at end of life. Delta also engaged the services of a design firm to assist with understanding our needs, developing comprehensive site navigation architecture and creating template designs.

Those templates were handed off to Omni Update to put into the CMS (OUCampus) we chose through the RFP process. The main site (non-program pages) templates were developed by August, however, the program page templates took longer and weren't delivered by the vendor until late November. That caused a delay in launch. The new public website went live on February 15, 2017.

We've created a standards and messaging guide for Content Leads to increase formatting consistency and reduce differences in writing style. The number of people with access has been reduced so that we can better train and communicate with those working on the site. We've also implemented a mandatory review process to ensure that all content has at least one other person proofreading it before it is published to the live site.

A great deal of effort was taken to be able to remove high levels of continuously customized content. Rather, processes were implemented that allow Colleague, Delta's database of record, to drive content that appears on the new website. The faculty/staff directory is an example of this streamlined data system. There is now one directory function, with the same data driving both the public website and the internal portal site. All names, phone numbers and office locations are driven by the data contained in the HR module of Colleague, instead of having staff reentry of data being continuously needed.

The customized app called "My Delta" has been eliminated from the public website. The functionality of this app was already contained within WebAdvisor, so it was serving a redundant function.

As Site Builder approached end of life, so did Forms Builder, the internal application. Alternatives were needed. Some forms were built within OUCampus, some were rebuilt in portal using InfoPath, and nearly 50 forms were eliminated from both the public website and internal portal pages, after it was determined they were no longer active.

2. Describe your planned next steps for this Action Project. Please note: If you feel this project has been completed, please indicate.

One of the key reasons users of the old site found it difficult to navigate and therefore used the A-Z list, was that the content for future students, current students and community members was all mixed together on departmental organized pages. If a reader didn't know which department handled a particular function or what the 'correct' academia term for it was, they often had trouble locating the information.

On the new site we've moved away from arranging content departmentally, but rather arrange it by audience need and similar function. We have also moved to using "common names" for terms. Initial feedback is very positive. We will continue to monitor user data of these outcomes. Analytics tools are attached to every page making this easy to measure.

Extensive work was done to ensure the data that feeds the basic faculty/staff directory was cleaned up. We are researching options to expand the directory to include features, bios, curriculum vitae (CV) and other information. There must be a systematic process in place for creating and maintaining this information.

3. What challenges, if any, are you still facing in regards to this Action Project? Are the measures of success that have been set for this project achievable?

Challenges:

- Content for program pages and list of programs – semi-annual review, that's a new process for Delta
- Delta is moving to the Acalog catalog system so there will be some necessary conversion work
- Portal – some ongoing education for students and Continuous Quality Improvement (CQI) of structure and content

Measures:

- We do feel the measures are appropriate and will make adjustments based on data

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.

Project Description:

- 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.
- Resource allocation for new Center reflected in College budget.
- Programs identified for the new Saginaw Center and are complimentary to programs at Main Campus as well as the 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.

Project Measures

Baseline:

1. Matching funds awarded
2. Site identified
3. Project designed and construction timeline established

Goals:

1. Project included in State Appropriations Act
2. Recommendation made and Board approved
3. State approval of schematic design, final design and bids awarded

1. **Describe accomplishments (to-date) and the current status of this Action Project.**
 - Site, Architect and Construction Manager all identified and Board approved. Saginaw City Council approved Development Agreement. Schematic Design in progress.
 - Academic classes and programs have been proposed for the Saginaw Center.
2. **Describe your planned next steps for this Action Project. Please note: If you feel this project has been completed, please indicate.**
 - Submit schematic design to State Spring 2017 for approval and inclusion in Appropriations Act.
 - Academic classes and programs will be confirmed by end of 2017. The goal is to recruit students to begin their classes at Ricker Center in 2017 and move to the Saginaw Center to complete their classes/program in 2019.
3. **What challenges, if any, are you still facing in regards to this Action Project? Are the measures of success that have been set for this project achievable?**
 - It is critical that we stay on the established timeline to meet State approval windows so the project is not delayed.
 - Learning-center focused strategies to recruit enough students to Ricker Center to run all scheduled classes. Ongoing modification of center scheduling to meet the needs of current and future students.

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.

Project Description:

- 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 three high school districts within each of the three counties: Bay City, Midland, and Saginaw, to conduct a personal visit with the superintendent by Vice President Dr. Reva Curry, Vice President Margaret Mosqueda, and Dr. Russ Curley, Dean of Enrollment Management. Total nine 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 three strategies and report on results during a follow up meeting with the superintendents.

Project Measures

Baseline:

1. Percentage of graduating class from area high schools in Bay, Midland and Saginaw Counties that attend Delta.

Goals:

1. Improve percentage rate of students from high schools that are actively involved in the Vice President/Dean and Superintendent collaboration by 2% for the Fall semester over the previous year.

1. **Describe accomplishments (to-date) and the current status of this Action Project.**

Meeting dates have been scheduled to meet at the high schools in Bay, Midland and Saginaw Counties: May 9, 23, and 30. Vice President of Student and Educational Services, Vice President of Instruction and Learning Services, Dean of Enrollment Management, and Dean of Teaching and Learning will spend the day visiting high schools. The Admissions Office is coordinating the top 2-3 high schools to visit in each county for a total of 6-9 high schools in a 3-day period.
2. **Describe your planned next steps for this Action Project. Please note: If you feel this project has been completed, please indicate.**
 - Incorporate lessons learned and specific requests into Enrollment Management for tracking, additional planning, and follow up with the school districts through an administrative point of contact for each high school visited.
 - Develop schedule to visit 6-9 more high schools in the summer and incorporate qualitative data into the Enrollment Management Plan.
3. **What challenges, if any, are you still facing in regards to this Action Project? Are the measures of success that have been set for this project achievable?**
 - Time challenges – it is challenging to identify time for the administrative team to visit high schools on days that fit both schedules. The strategy of using May and summer months when school personnel are available may be the best strategy to utilize.

- Incorporating achievable outcomes into the Enrollment Management Plan with timely feedback to the high schools will be critical to insure good relationships with our high school partners.

Action Project 2.3 – 2: Determine needs of adult learners and dual enrollment students.

Project Description:

- A. Scheduling efficiency (at main campus and centers)
 - 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.
- B. Program delivery
 - 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.
- C. Create specialized initiatives that focus on the needs of adults.
 - 1. Collaborate with Michigan Works, social service agencies, community groups, area churches, and Delta College advisory boards to identify adult demographics for comprehensive outreach.
 - 2. Convene open houses at main campus and one Learning Center each year as part of adult outreach strategy.

Project Measures

Baseline:

- 1. The current number of cancelled courses at main campus, Saginaw Center, Planetarium and Midland Center.
- 2. Age 25-45 student population at main campus, Saginaw Center, Planetarium and Midland Center.
- 3. Online certificate (4) and associate programs (9)

Goals:

- 1. Cancelled courses reduced by 25% from academic year 2015-2016 compared with academic year 2014-2015
- 2. Increase 25-45 student population by 5% from Fall to Fall.
- 3. Increase number of fully online programs by two each year.

1. Describe accomplishments (to-date) and the current status of this Action Project.

Scheduling Efficiency:

Vice Presidents, Margaret Mosqueda and Dr. Reva Curry, created an ad hoc scheduling committee to create strategies for more effective class scheduling. The committee is co-chaired by the Dean of Enrollment Management and the Dean of Teaching and Learning and met once in Fall 2016. Two to three additional meetings are scheduled for Winter 2017 with the goal of creating a Scheduling Council for 2017-2018.

A waitlist study was conducted by Institutional Research in Fall 2016 to examine high demand courses. Findings: While waitlists may be a factor in non-retention and non-enrollment, the current data does not support this being a major factor.

The people that enroll and are on waitlists in fall terms return at the same rate as those students who are not on waitlists. 40%-50% of students who are on waitlists and do not attend a given fall semester, do enroll the following winter term.

Results of the waitlist study have been shared with the VPILS, Joint Leadership Council, and Academic Council.

Program Delivery:

A team is in place and is working on transitioning the format of the General Business online degree program to the guided pathways format.

Dual Enrollment:

A qualitative study of the satisfaction of the College's Dual Enrollment High School Partners (30) was completed as a baseline in Fall 2016.

2. Describe your planned next steps for this Action Project. Please note: If you feel this project has been completed, please indicate.

Software to improve scheduling using degree audit will be reviewed by Student and Educational Services and Academic Council for possible purchase. Guided Pathways and Student Planning strategies will also be used to improve scheduling efficiency.

3. What challenges, if any, are you still facing in regards to this Action Project? Are the measures of success that have been set for this project achievable?

Online programs – Time and resources to convert programs is somewhat prohibitive, but the College is committed to the conversion process.

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.

Project Description:

- The Dean of Career Education and Learning Partnerships engages in level 2 DACUM Facilitator training. The Director of Corporate Services 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.
- Build and integrate a process and cycle for future implementation with other identified top employers of the Great Lakes Bay Region with a goal of continuing to identify skill sets and core competencies for specific roles in business and industry throughout the region.
- Corporate Services will use our business relationship in order to gather, share data and promote Academic and Corporate Service programing.

Project Measures

Baseline:

1. Two sets of core competencies or skill sets have been established by Healthcare Agencies/Businesses in the Great Lakes Bay Region.
2. Current process is a “pilot” program.

Goals:

1. A minimum of two additional core competencies to be used for Academic and Corporate Service program assessment, improvement and development will be established in collaboration with area Healthcare Agencies and Businesses in the Great Lakes Bay Region.
2. Integrated process with cycle and timeline in place by Spring 2017.

1. Describe accomplishments (to-date) and the current status of this Action Project.

DACUM process utilized to identify skill sets needed for Nursing and Welding professions. Grant application developed, reviewed, and approved for continued funding for an Employers Network where skill sets for professions would be determined by the DACUM process, and students and graduates from Delta and other colleges would access the Network for employment opportunities.

2. Describe your planned next steps for this Action Project. Please note: If you feel this project has been completed, please indicate.

- Jennifer Carroll is registered to attend DACUM facilitator training on March 13-17 and will become certified.
- Collaborate with Mid-Michigan to merge the two Employers Networks and their action projects to increase the likelihood of grant funding.
- GLBR Health Advisory Board will be developed to facilitate communication between health employers in the region and create regional solutions.

3. What challenges, if any, are you still facing in regards to this Action Project? Are the measures of success that have been set for this project achievable?

External funding has been requested through the GLBRA STEM Impact Initiative. Awaiting decision on funding for DACUM study on additional occupations.

Sustainability

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

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

Project Description:

- 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.

Project Measures

Baseline:

1. Number of S-related course sections
2. Current outreach activities
3. Existing faculty resources
4. Sustainability Assessment 2.0

Goals:

1. Increase number of S-related course sections by 5% per year, and increase faculty involvement by one additional faculty person per year.
2. By end of Fall 2015, develop at least three new Campus-as-a-Learning-Lab activities to expand learning opportunities.
3. Investigate at least three academic resource sites and/or sustainability organizations and incorporate viable student learning opportunities into Delta's faculty resource portal.
4. Tabulate all assessment feedback and communicate results with appropriate faculty or sustainability leaders in a way to create vibrant and evolving student learning activities.

1. Describe accomplishments (to-date) and the current status of this Action Project.

Baseline 1, Number of S-related course sections: Measure of Success 1. Increase number of S-related course sections by 5% per year, and increase faculty involvement by one additional faculty person per year.

- The number of S-related class sections in Fall 2016-Winter 2017 has increased 10% over Fall 2015-Winter 2016. There are 54 separate courses in which some or all sections are S-related.

Number of Course Sections - Fall	Number of Course Sections - Winter	Number of Course Sections - Spring	Academic Year Totals
FA 11 - 41	WI 12 - 42	SP 12 - 0	83
FA 12 - 36	WI 13 - 36	SP 13 - 11	83
FA 13 - 35	WI 14 - 37	SP 14 - 13	85
FA 14 - 35	WI 15 - 29	SP 15 - 12	76
FA 15 - 44	WI 16 - 54	SP 16 - 21	120
FA 16 - 50	WI 17 - 58		

- The number of full-time faculty teaching sustainability-related class sections has also grown as follows:
 2014-2015 15 full-time faculty
 2015-2016 28 full-time faculty
 2016-2017 30 full-time faculty
- Study Abroad
 - Drafted second sustainability-related study abroad course, Business & Cultural Travel (1 credit, BIT Division).
 - Established two additional sustainability-focused student abroad destinations (Brittany, France; Drakes Bay, Costa Rica).
 - Selected to join the Institute for Study Abroad Ireland panel to present the sustainability-focused learning experience at the 2017 CCID conference.
- The Academic Sustainability Team, including seven members representing four academic divisions, is meeting approximately once per month. Collaborative efforts are occurring with Democracy Commitment Team, Global Peace Studies, Think Civically Resource Group, Earth Day Committee, and Energy Conservation Council.
- Guidelines for development of S-related courses were reviewed and revised by the Academic Sustainability Team. Guidelines now specify that S-related classes may include as few as two of the three components of sustainability

(environmental, social, economic), but one component must be environmental. Faculty do not need to be experts in sustainability to embed multi-disciplinary concepts into their classes. Examples are being developed to post to the sustainability webpage.

- Sustainability concepts have been embedded into examples for the Think Civically Gen Ed outcome.
- S-related faculty and their support staff have initial responsibility for ensuring that course sections are appropriately coded as S-related in the system. A document was developed to assist faculty and staff with the coding process. The purpose of faculty/staff involvement is to alleviate S-coding omissions that result when faculty names are assigned late to the schedule, or coding errors when scheduling changes occur.

Baseline 2, Current Outreach: Measure of Success 2 - By end of Fall 2015, develop at least three new Campus-as-a-Learning-Lab activities to expand learning opportunities.

- By request of LifeLong Learning, transitioned the Urban Farming series from individual classes into two core packages—Urban Farmer I (backyard grower) and Urban Farming II (small farms). Urban Farmer I runs for one day/week for a single month with Urban Farmer II following the next month.
- Energy Conservation Guidelines approved by Executive Council and added to the Facilities Management webpage with a link to the sustainability webpage. Continued Power of a Single Action campaign through Fall/Winter with tabling, social media, and marketing. Established singleaction@delta.edu for participation.
- As part of campus website transition, sustainability was cited as a recruitment tool for new students. Developing improved structure, content, and photo log for February 2017 site launch.
- Researched process for establishing a pollinator-friendly campus to address the decline in bee population. Approved for implementation.
- Rental farm tiling project approved for draft agreements. (Tiling is a drainage system that removes excess water from soil below the surface for optimal crop growth.)
- Greenhouse Gas Inventory 2015/2016 in process.
- Sustainability Tracking & Rating System (STARS) in process.

Baseline 3, Existing Faculty Resources: Measure of Success 3 - Academic resource sites and/or s-organizations. Incorporate viable student learning opportunities into faculty resource portal.

Continued improvement and access to Faculty Portal Toolbox, AASHE Hub, and online resources to include steps to add S-course designation, Academic Sustainability Team, professional development, classroom and student projects, student opportunities. These improved sites will carry forward into the new faculty/staff portal platform to be launched in February 2017.

Baseline 4, Sustainability Assessment 2.0: Measure of Success 4. – Tabulate all assessment feedback and communicate results with appropriate faculty or sustainability leaders in a way to create vibrant and evolving student learning activities.

- Results of assessment tool 2.1 indicate favorable opinions related to S-related courses and the importance of including sustainability topics in the curriculum. The following survey results were obtained from students taking sustainability-related classes in Winter 2015 through Fall 2016. All results have been shared with appropriate faculty.

Survey questions	WI 2015	FA 2015	WI 2016	FA 2016
The S-related course content added to my learning experience	57%	74%	66%	72%
This class added to my understanding of sustainability: Strongly agree / agree	73%	81%	81%	73%
What is the likelihood you would be interested in taking additional S-related courses, either at Delta College or at a transfer institution: Very likely / somewhat likely	63%	69%	65%	67%
In your opinion, the inclusion of sustainability in Delta's course curriculum is: Very important / important	73%	77%	73%	72%

- Ireland sustainability-focused study abroad (2016) post-travel evaluations consistently rated student experience as excellent. Evaluation included pre-trip orientation, trip leader roles, on-site knowledge, accommodations, meals, itinerary, transportation, price, overall experience. This created a baseline assessment.

2. Describe your planned next steps for this Action Project. Please note: If you feel this project has been completed, please indicate.

Baseline 1, Number of S-related course sections

- Additional growth is expected in both number of S-related courses and number of faculty teaching S-related classes.

- Follow Business & Cultural Travel (1 credit, BIT Division) through the approval process and offer it to students as a credit-earning option as part of future study abroad travel. Educate and recruit students for sustainability-focused study abroad opportunities.
- Sustainability website on the portal will continue to be developed, providing more guidance for faculty creating S-related courses.
- Collaboration will continue with Democracy Commitment Team, Global Peace Studies, Think Civically Resource Team, Earth Day Committee, and Energy Conservation Council.
- Academic Sustainability Team members will encourage sustainability activities within their respective divisions and disciplines.
- Possible Certificate in Sustainability will be explored.
- Sustainability programs at 4-year transfer institutions will be investigated for potential development of pathways to careers in sustainability.

Baseline 2, Current Outreach

- Promote LifeLong Learning Urban Farming series via social media, announcements, and flyers. Evaluate 2017 series outcome. Continue to add/improve sessions based on participant feedback.
- Continue with monthly Energy Conservation Council meetings and introduce Energy Conservation Guidelines supplements for discussion. Grow Power of a Single Action program.
- Maintain newly launched sustainability webpage with up-to-date content relevant to student recruitment.
- Plan and carry out steps toward a pollinator-friendly campus to address the decline in bee population.
- Develop rental farm tiling draft agreements.
- Complete 2015/2016 greenhouse gas inventory.
- Complete Sustainability Tracking & Rating System (STARS) report.

Baseline 3, Existing Faculty Resources

This project is considered complete, but all resource sites will be updated as needed.

Baseline 4, Sustainability Assessment 2.0

- Two program outcomes have been established:
 1. Demonstrate appreciation of sustainability concepts
 2. Demonstrate understanding of sustainability concepts
- Assessment Tool 2.0 and 2.1 measured student opinions about Delta's sustainability initiatives and appreciation of sustainability in education. Assessment Tool 3.0 is currently being developed by the Academic Sustainability Team in order to measure both student appreciation, as well as understanding of sustainability concepts. Existing tools utilized at other colleges are being considered.
- Evaluate Costa Rica sustainability-focused study abroad (2017) to compare satisfaction.

3. What challenges, if any, are you still facing in regards to this Action Project? Are the measures of success that have been set for this project achievable?

- Accurate coding of sustainability-related classes continues to be problematic. S-related faculty and support staff are not entering the S-related section note into the scheduling database.
- Other measures of success for these projects are achievable.

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

Action Project 3.2 – 1: Improve agility and sustainability

Project Description:

- 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.

Project Measures

Baseline:

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.

Goals:

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 October 1, 2016.
2. Create an inventory of the current committees and task forces. Reduce the number of committees where possible by October 1, 2016.
3. Best practice models researched, college-wide guidelines developed and shared with the College Community by October 1, 2016.

1. Describe accomplishments (to-date) and the current status of this Action Project.

1. A survey has been developed and administered to Executive Council, Division Chairs, and Student and Educational Services Managers for the purpose of creating an inventory of current task forces and committees.
2. Best practice models have been research and analyzed. The Center for Organizational Success is developing a series of training sessions and resources regarding conducting meetings that will be available to all employees.

2. Describe your planned next steps for this Action Project. Please note: If you feel this project has been completed, please indicate.

The results of the survey will be compiled and analyzed. Work will then begin on developing the process for review and evaluation of committees.

3. What challenges, if any, are you still facing in regards to this Action Project? Are the measures of success that have been set for this project achievable?

Time has been a constraint at this point. The measures of success are achievable, but not within the set timeframe. Project will be extended.

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**

Project Description: Create and implement a data dictionary.

Project Measures**Baseline:**

1. No formal data dictionary in place
2. No user guide in place
3. No training in place

Goals:

1. Draft of data dictionary presented to Executive Council by June 30, 2016.
2. Cross-functional group of faculty and staff provide feedback and comment for consideration by champions and stewards (July 1 –September 30, 2016).
3. "Final" version approved by Executive Council by October 1, 2016.
4. Data dictionary user guide draft established by October 1, 2016.
5. Training created and schedule in place by October 1, 2016.

1. Describe accomplishments (to-date) and the current status of this Action Project.

- College-wide inclusion in development of the dictionary through the use of a "best practices model" of data stewards and domain (knowledge) experts. These data stewards were identified in Spring 2015 from different areas of the College and trained in report writing (SQL Server Reporting Services (SSRS)). They served as the main source for initial definition and specification development.
- Utilization of a tool called "iData Cookbook" to facilitate completion of this action project.
- All employees have access - All staff can weigh in on definitions to reach consensus.
- Communication plan developed through announcements, flyers, user guides, and training presentations – targeted and open – to ensure that all employees are aware of the Data Cookbook.
- Worked with "knowledge experts" by utilizing available expertise of the iData Cookbook "consultants."
- Launched the Data Cookbook in November 2016 – with presentations and training delivered to more than 10 departments/employee groups/committees – including the Executive Council.
- Launched the Data Cookbook with more than 1,000 definitions and 20 specifications.
- Created an "easy access" point to the Cookbook from the portal.

2. Describe your planned next steps for this Action Project. Please note: If you feel this project has been completed, please indicate.

Next steps will be to:

- Implement custom workflows for specifications (reports) from Institutional Research. The custom workflows will facilitate the prioritization of ad hoc data requests.
- Revisit, re-emphasize, and strengthen the role and scope of the Data Stewards.

We have a goal of entering 30 additional specifications in the next year, and of course continuing to enter new definitions and refining existing definitions.

There will always be work to do and progress to make on this project, but at this point, for purposes of the plan it has been completed.

3. What challenges, if any, are you still facing in regards to this Action Project? Are the measures of success that have been set for this project achievable?

The challenges of this project are:

- To continue to encourage use of the tool in order to move the College closer to our goal of creating “one version of the truth.”
- To continue entering enter new definitions and refining existing definitions.
- Meeting our goal of continuing to create specifications (reports) within the data cookbook. The goal is to create 30 additional specifications during the 2017-2018 academic year.

The measures of success that were set for this project have been achieved. This project will keep moving forward as this is a living, breathing, ever-changing tool for the College.

People Focus

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

Project Description: 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:

1. Establishing a Diversity Council that is appointed by the President and has a rotating membership.
2. The Council will:
 - Identify appropriate paths for sharing information regarding diversity on the website and on the student and employee portal.
 - Serve as a resource to assist the President’s Scholar in attainment of goals set forth by the program guidelines.
 - Recommend appropriate policies and procedures (as needed) in relation to diversity on campus.
 - Work with the President to establish benchmarks and measurements relating to diversity of students, faculty, and staff.
 - Engage College Community in meaningful discussions about diversity through activities such as brown bag lunches, learning cafes, and summits.

Project Measures

Baseline:

1. Current Diversity DVD
2. Current Diversity Website
3. Current Diversity Definition

Goals:

1. YouTube videos relating to various diversity topics will be created and published to appropriate audience paths (through use of web and portal sites) by June of 2017.
2. College-wide definition of diversity will be reviewed and revised (as-needed) and communicated by June of 2017.

1. Describe accomplishments (to-date) and the current status of this Action Project.

- President Goodnow coordinated several meetings with champions to discuss next steps for the action plan. It was agreed that: 1) the SEB would be asked to work on a definition of diversity for inclusion in Senate policy. Request would be made in Winter 2017; 2) the Diversity webpage would be coordinated by Vice Presidents Margaret Mosqueda and Dr. Reva Curry, with assistance from Sheryl Jensen. The webpage would be a part of the new website being created for potential students and is expected to be viewed by potential students, their parents and candidates for employment.
- The Diversity Committee had included a recommended definition for diversity in the diversity/inclusion proposal that was submitted to the College President and Senate President.
- Kristy Nelson met with Leanne Govitz from Marketing and Tom Bennett from Broadcasting in November of 2016 in regards to diversity YouTube videos. Leanne and Tom directed Kristy that the college website would need to be completed before the videos related to diversity could be completed. The content (and placement of content) on the website will shape the diversity videos that are created.

2. Describe your planned next steps for this Action Project. Please note: If you feel this project has been completed, please indicate.

Vice Presidents Margaret Mosqueda and Dr. Reva Curry and Sheryl Jensen are updating the Diversity webpages. The Dean of Students, Jonathan Miller, and Director of Human Resources, Scott Lewless, as well as other stakeholders from around the College will be contributing to the web content.

3. What challenges, if any, are you still facing in regards to this Action Project? Are the measures of success that have been set for this project achievable?

There are two challenges: 1) developing a current events calendar that will keep the college community apprised of diversity events and activities; 2) identifying a diversity “go to” person on campus.

Action Project 4.1 – 2: Implement a structured, long-term plan for the College which focuses on improving faculty and staff satisfaction, engagement, and overall morale.

Project Description: Design and implement a measureable plan for faculty and staff which focuses on improving staff satisfaction, engagement and overall morale.

Project Measures

Baseline:

1. No plan in place

Goals:

1. YouTube videos relating to various diversity topics will be created and published to appropriate audience paths (through use of web and portal sites) by June of 2017.
2. College-wide definition of diversity will be reviewed and revised (as-needed) and communicated by June of 2017.

1. Describe accomplishments (to-date) and the current status of this Action Project.

- The summit was completed on August 27, 2016. About 300 employees of the College attended the event. The session focused on teamwork and on student retention.
- Two sessions of the conflict transformation training have been conducted (August 2016 and January 2017). An additional session will be scheduled in Fall 2017.
- Best practices have been identified and some were implemented during the summit. There is a cross-functional committee of faculty and staff working on follow-up activities aimed at positively impacted morale and trust. The group meets on a monthly basis.
- Fall Learning Days sessions will focus on engaging employees and communication.
- This project is in progress but a formal plan is still in development.

2. Describe your planned next steps for this Action Project. Please note: If you feel this project has been completed, please indicate.

The action project champions will work on solidifying a written plan with measures to communicate to the College.

The plan is to focus on the three measures that had the lowest results on the PACE survey (and to work to make improvements).

3. What challenges, if any, are you still facing in regards to this Action Project? Are the measures of success that have been set for this project achievable?

The only challenge we are facing right now is developing and implementing next step strategies College-wide. We are working on developing a plan that can be implemented at the department/division level.

We did succeed in hosting the Summit by Learning Days 2016, but other pieces are in progress and measures need to be developed.

Additional Institutional Strategic Planning Initiatives

There are two additional planning process 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 2016-2017, the College submitted four major projects (by priority):

Priority	Project	Amount
Priority #1:	Saginaw Center Project (Request for planning fiscal year 2017)	\$12,739,000
Priority #2:	Midland Center Renovation Project (Anticipated request for planning fiscal year 2018)	7,851,000
Priority #3:	Business and Office Professions – K Wing Renovations (Anticipated request for planning fiscal year 2019)	1,936,000
Priority #4:	Electronic Media Broadcasting – A Wing Renovations (Anticipated request for planning fiscal year 2020)	2,074,000

A copy of the Capital Outlay Plan can be accessed by going to Delta College's public website.
(<http://www.delta.edu/transparency/capital-outlay-plan/2018-capital-outlay-plan.html>)

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.

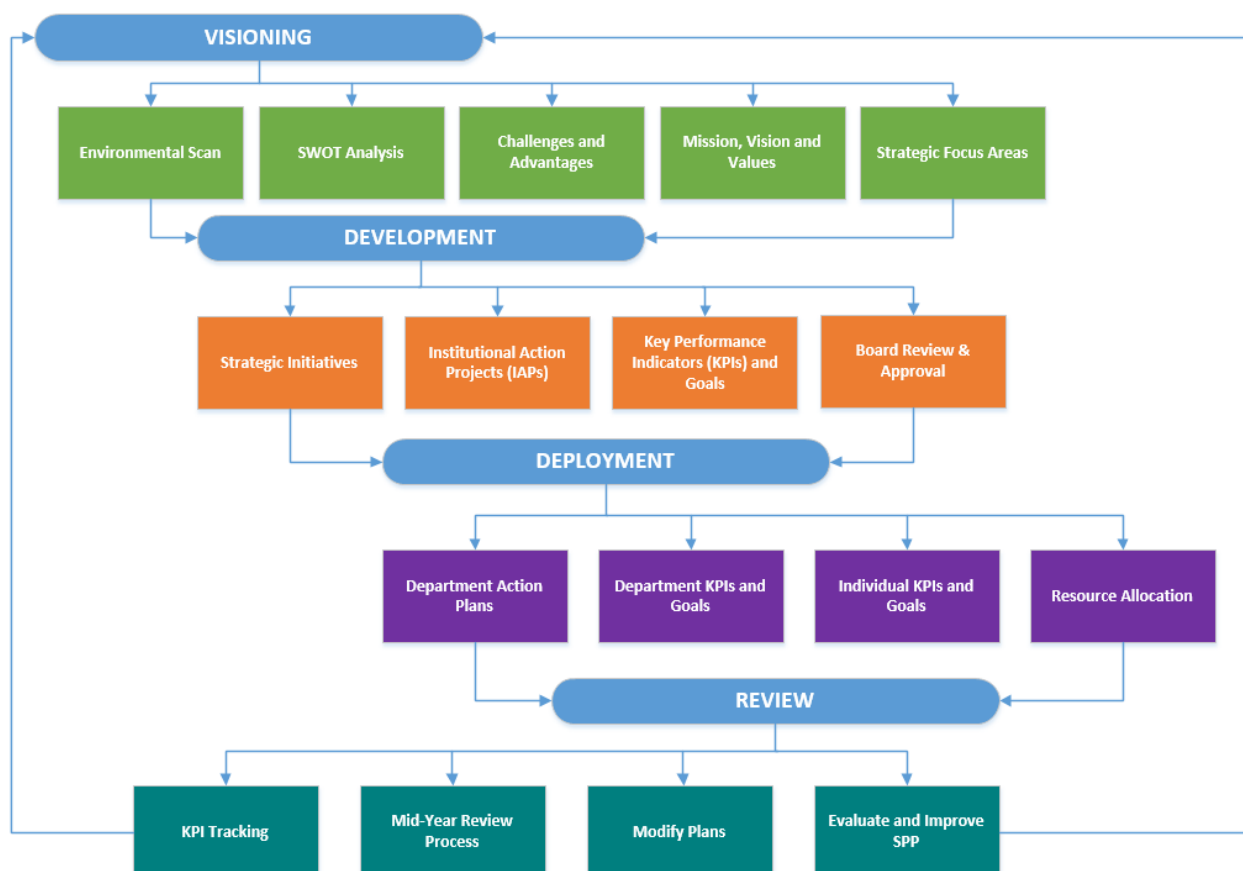
Information Technology Planning: The College works in concert with its information technology vendor, Ellucian, to complete an Information Technology Strategic Plan. The College's Information Technology Plan is completed and reviewed annually by the College's contract administrator, Ellucian staff, and 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 project is measurable, 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 projects 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 projects 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

Month	Action
August / September	Prepare budget planning materials
September	Review strategic initiatives and assumptions and develop a tentative set of planning and budgeting assumptions
October	Submit to Executive Council, Budget Cabinet, and Budget Groups
November through February	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
February / March	Each Budget group prepares and submits a group request to Budget Cabinet
April	Budget Cabinet reviews requests, develops priorities based on the College and cross functional strategic priorities, and recommends priorities to President
April / May	President and Executive Council develop final Preliminary Budget Plan and review updated Long Range Forecast Model
May	Presentation and discussion of Preliminary Budget and Long Range Forecast with Board of Trustees
June	Presentation of Budget to the Board and approval by the Board

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 sending a 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 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.

Notes

All Funds

Notes

Delta College Budget – All Funds

Fiscal Year 2017-2018

	General	Designated	Restricted	Auxiliary	Plant	Total
Revenues						
Tuition and Fees	\$ 28,281,250	\$ 2,873,184	\$ -	\$ -	\$ -	\$ 31,154,434
State Appropriations	16,317,278	-	-	-	-	16,317,278
Property Taxes	22,057,871	-	-	-	-	22,057,871
Grants and Gifts	-	1,902,000	17,325,792	-	50,000	19,277,792
Auxiliary Services	250,000	-	-	6,444,557	-	6,694,557
Investment Income	225,000	-	-	-	347,804	572,804
Other Sources	<u>629,205</u>	<u>1,319,215</u>	<u>847,988</u>	<u>-</u>	<u>2,633,512</u>	<u>5,429,920</u>
Total Revenues	<u>67,760,604</u>	<u>6,094,399</u>	<u>18,173,780</u>	<u>6,444,557</u>	<u>3,031,316</u>	<u>101,504,656</u>
Expenditures						
Instruction	32,922,565	4,929,384	1,286,958	-	-	39,138,907
Instructional Support	<u>8,165,240</u>	<u>215,214</u>	<u>268,628</u>	<u>-</u>	<u>-</u>	<u>8,649,082</u>
	41,087,805	5,144,598	1,555,586	-	-	47,787,989
Public Service	1,108,020	16,050	1,668,869	-	-	2,792,939
Student Services	8,169,988	109,750	15,021,541	6,634,106	64,893	30,000,278
Institutional Administration	8,628,386	782,122	-	-	325,000	9,735,508
Facilities Management	<u>8,741,581</u>	<u>-</u>	<u>2,983</u>	<u>-</u>	<u>11,830,619</u>	<u>20,575,183</u>
Total Expenditures	<u>67,735,780</u>	<u>6,052,520</u>	<u>18,248,979</u>	<u>6,634,106</u>	<u>12,220,512</u>	<u>110,891,897</u>
Revenues Over/(Under) Expenditures						
	24,824	41,879	(75,199)	(189,549)	(9,189,196)	(9,387,241)
Projected Fund Balance June 30, 2017						
	<u>6,865,043</u>	<u>5,175,941</u>	<u>3,647,465</u>	<u>7,055,701</u>	<u>34,401,954</u>	<u>57,146,104</u>
Projected Fund Balance June 30, 2018						
	<u>\$ 6,889,867</u>	<u>\$ 5,217,820</u>	<u>\$ 3,572,266</u>	<u>\$ 6,866,152</u>	<u>\$ 25,212,758</u>	<u>\$ 47,758,863</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 2012-2013	Actual 2013-2014	Actual 2014-2015	Actual 2015-2016	Projected 2016-2017
Revenues					
Tuition and Fees	\$ 30,618,568	\$ 30,010,000	\$ 29,424,626	\$ 29,783,314	\$ 29,888,301
State Appropriations	13,854,113	21,076,359	16,659,312	14,796,390	17,589,792
Property Taxes	22,596,120	22,797,665	22,931,569	23,034,150	22,530,078
Grants and Gifts	30,479,843	25,051,684	25,716,585	23,049,040	19,724,842
Auxiliary Services	8,709,233	8,298,827	7,890,800	7,128,771	6,800,183
Investment Income	(253,316)	363,634	450,402	622,815	466,076
Other Sources	<u>6,918,400</u>	<u>7,122,136</u>	<u>7,763,126</u>	<u>8,408,616</u>	<u>10,968,580</u>
Total Revenues	<u>112,922,961</u>	<u>114,720,305</u>	<u>110,836,420</u>	<u>106,823,096</u>	<u>107,967,852</u>
Expenditures					
Instruction	38,597,795	38,056,578	39,315,016	40,966,296	37,920,647
Instructional Support	<u>7,747,561</u>	<u>7,561,027</u>	<u>8,322,561</u>	<u>8,600,826</u>	<u>8,345,825</u>
	46,345,356	45,617,605	47,637,577	49,567,122	46,266,472
Public Service	3,352,193	2,553,051	2,551,634	2,662,174	2,625,417
Student Services	37,086,331	34,555,716	33,353,091	30,433,670	28,910,592
Institutional Administration	7,917,432	8,369,617	8,192,735	8,474,469	8,470,070
Facilities Management	<u>19,836,551</u>	<u>23,327,652</u>	<u>14,294,625</u>	<u>14,143,802</u>	<u>16,732,022</u>
Total Expenditures	<u>114,537,863</u>	<u>114,423,641</u>	<u>106,029,662</u>	<u>105,281,237</u>	<u>103,004,573</u>
Revenues Over/(Under) Expenditures	(1,614,902)	296,664	4,806,758	1,541,859	4,963,279
Beginning Fund Balance	<u>47,152,446</u>	<u>45,537,544</u>	<u>45,834,208</u>	<u>50,640,966</u>	<u>52,182,825</u>
Ending Fund Balance	<u>\$ 45,537,544</u>	<u>\$ 45,834,208</u>	<u>\$ 50,640,966</u>	<u>\$ 52,182,825</u>	<u>\$ 57,146,104</u>

General Fund

Notes

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 both 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 10-13.

Delta College Organizational Chart

The hierarchy of a traditional organizational chart does not adequately explain how governance at Delta College occurs. The college has an elected Senate which includes representatives from the faculty, administrative/professional and support staff. It is through this body that the Senate Handbook has been created and through which it is modified. The handbook includes many of the working conditions and policies the college uses to operate. Shared governance is an important part of our culture. *Senate policies flow through the President to the Board.

- Community
 - Board of Trustees
 - President
 - Equity Officer
 - Senate *
 - Vice President of Instruction & Learning Services
 - Dean of Teaching & Learning
 - Academic Division Chairs (5)
 - Dean of Career Education & Learning Partnerships
 - Manager of Strategic Partnerships
 - LLIC (TLC, Library & Testing Center)
 - Director of Learning Centers
 - Off-Campus Centers
 - Director of eLearning
 - Manager of Finance – Academics
 - Vice President of Student & Educational Services
 - Dean of Enrollment Services
 - Admission & Recruitment Director
 - Bridge Program Coordinator
 - Counseling/Advising/Career Services Director
 - Financial Aid Director
 - Registrar
 - Dean of Students
 - Academic Career Experience & Service Learning Manager
 - Athletics Director
 - Campus Life & Student Engagement Coordinator
 - Student Diversity and Leadership Coordinator
 - Possible Dream & Youth Development Coordinator
 - Collegiate Advisor
 - Disability Resources Director
 - Public Safety Director
 - Police Academy/Law Enforcement Training Director
 - Vice President of Business & Finance
 - Controller
 - Budget & Finance
 - Payroll
 - Student Finance
 - Cashier's Office
 - Director of Facilities Management
 - Facilities Planning & Management
 - Sustainability & Risk Management
 - Facilities Operations & Management
 - Director of Business Services & IT Contract Administrator
 - Purchasing and Contract Administration
 - Auxiliary Operations
 - Information Technology
 - Director of Human Resources
 - Compensation Administration
 - Recruitment & Employment
 - Benefits Administration
 - Executive Director of Institutional Advancement
 - Marketing & Public Information
 - Major Gifts Foundation
 - Scholarships & Special Events
 - Foundation Communications & Annual Campaigns
 - Grants and Resource Development
 - Broadcasting
 - Director of Corporate Services
 - Corporate Services Manager of Finance
 - Corporate Services Manager of Operations
 - Corporate Services Manager of New Business Development
 - LifeLong Learning
 - Assistant to the President & Director of Institutional Effectiveness
 - Manager of Center for Organizational Success
 - Instructional Support Services
 - Faculty Center for Teaching Excellence Coordinator
 - Institutional Research

Delta College General Fund Budget

Fiscal Year 2017-2018

Revenues

Tuition and Fees

Tuition	\$	20,986,000	
Registration Fees		875,000	
Excess Contact Hour Fees		2,045,750	
Technology Fees		2,975,000	
Program Course Fees		225,000	
Online Course Fees		<u>1,174,500</u>	
Total Tuition and Fees	\$		28,281,250

State Appropriations 16,317,278

Property Taxes

Bay County	5,445,835	
Midland County	6,948,561	
Saginaw County	<u>9,663,475</u>	
Total Property Taxes		22,057,871

Auxiliary Services	250,000
Fund Transfers	250,705
Investment Income	225,000
Other	<u>378,500</u>

Total Revenues \$ 67,760,604

Expenditures By Activity

Instruction	\$	32,922,565
Instructional Support		<u>8,165,240</u>

Total Instruction 41,087,805

Public Service	1,108,020
Student Services	8,169,988
Institutional Administration	8,628,386
Facilities Management	<u>8,741,581</u>

Total Expenditures 67,735,780

Revenues Over Expenditures 24,824

Beginning Fund Balance 6,865,043

Ending Fund Balance \$ 6,889,867

Delta College General Fund

Five Year History

	Actual 2012-2013	Actual 2013-2014	Actual 2014-2015	Actual 2015-2016
Revenues				
Tuition and Fees	\$ 27,610,261	\$ 27,049,769	\$ 26,952,406	\$ 26,972,463
State Appropriations	13,854,113	14,152,570	14,589,969	14,795,500
Property Taxes	22,596,120	22,797,665	22,931,569	23,034,150
Auxiliary Service	250,000	250,000	300,000	250,000
Investment Income	(144,486)	170,649	218,516	351,394
Grants and Other	<u>552,242</u>	<u>536,624</u>	<u>609,419</u>	<u>710,687</u>
Total Revenues	<u>64,718,250</u>	<u>64,957,277</u>	<u>65,601,879</u>	<u>66,114,194</u>
Expenditures				
Instruction	32,401,641	32,205,850	32,443,828	32,300,337
Instructional Support	<u>7,439,569</u>	<u>7,300,873</u>	<u>8,048,111</u>	<u>8,343,342</u>
Total Instruction	39,841,210	39,506,723	40,491,939	40,643,679
Public Service	1,098,302	1,004,207	881,826	1,014,861
Student Services	7,078,584	6,647,956	7,061,621	6,927,346
Institutional Admin	6,983,806	7,479,849	7,169,571	7,219,358
Facilities Management	<u>9,703,200</u>	<u>10,262,552</u>	<u>9,975,555</u>	<u>10,280,354</u>
Total Expenditures	<u>64,705,102</u>	<u>64,901,287</u>	<u>65,580,512</u>	<u>66,085,598</u>
Revenues Over/(Under) Expenditures	13,148	55,990	21,367	28,596
Beginning Fund Balance	<u>6,699,262</u>	<u>6,712,410</u>	<u>6,768,400</u>	<u>6,789,767</u>
Ending Fund Balance	<u>\$ 6,712,410</u>	<u>\$ 6,768,400</u>	<u>\$ 6,789,767</u>	<u>\$ 6,818,363</u>
~State pass-through to MPSERS	<u>\$ 636,844</u>	<u>\$ 1,612,995</u>	<u>\$ 2,747,405</u>	<u>\$ 3,668,195</u>

~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.

Delta College General Fund

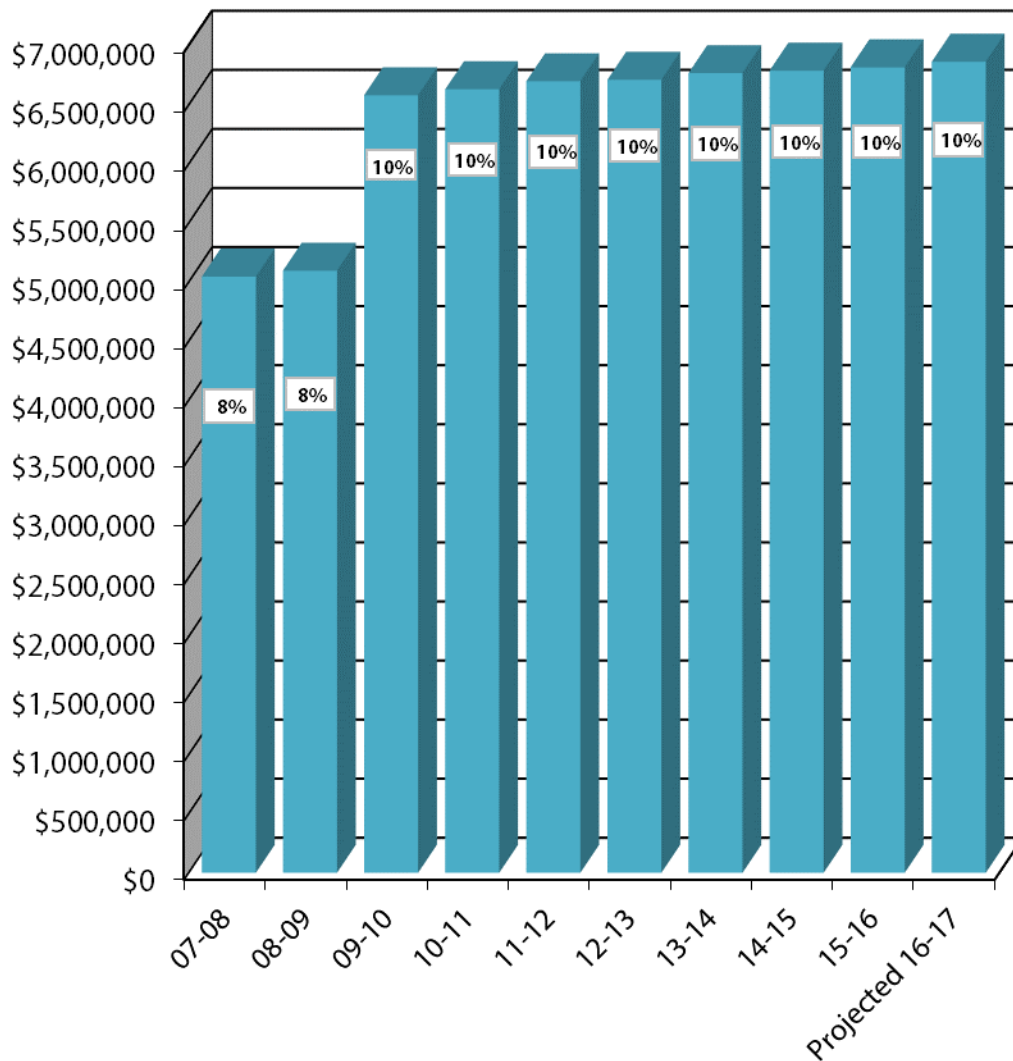
Budget Comparison

	Projected 2016-2017 Amount	Projected 2016-2017 % of Total	Budgeted 2017-2018 Amount	Budgeted 2017-2018 % of Total	% Change From Prior Year
Revenues					
Tuition and Fees	\$ 27,165,474	39.7%	\$ 28,281,250	41.7%	4.1%
State Appropriations	17,589,792	25.7%	16,317,278	24.1%	-7.2%
Property Taxes	22,530,078	33.0%	22,057,871	32.6%	-2.1%
Auxiliary Service	250,000	0.4%	250,000	0.4%	0.0%
Investment Income	220,000	0.3%	225,000	0.3%	2.3%
Grants and Other	<u>616,272</u>	<u>0.8%</u>	<u>629,205</u>	<u>0.9%</u>	<u>2.1%</u>
Total Revenues	<u>68,371,616</u>	<u>100.0%</u>	<u>67,760,604</u>	<u>100.0%</u>	<u>-0.9%</u>
Expenditures					
Instruction	31,231,284	45.7%	32,922,565	48.6%	5.4%
Instructional Support	<u>7,987,882</u>	<u>11.7%</u>	<u>8,165,240</u>	<u>12.1%</u>	<u>2.2%</u>
Total Instruction	39,219,166	57.4%	41,087,805	60.7%	7.6%
Public Service	984,473	1.4%	1,108,020	1.6%	12.5%
Student Services	7,251,385	10.6%	8,169,988	12.1%	12.7%
Institutional Admin *	7,361,511	10.8%	8,628,386	12.7%	17.2%
Facilities Management	<u>13,508,401</u>	<u>19.9%</u>	<u>8,741,581</u>	<u>12.9%</u>	<u>-35.3%</u>
Total Expenditures	<u>68,324,936</u>	<u>100.0%</u>	<u>67,735,780</u>	<u>100.0%</u>	<u>-0.9%</u>
Revenues Over/(Under) Expenditures	46,680		24,824		
Beginning Fund Balance	<u>6,818,363</u>		<u>6,865,043</u>		
Ending Fund Balance	<u>\$ 6,865,043</u>		<u>\$ 6,889,867</u>		
~ State pass-through to MPSERS	<u>\$ 3,839,550</u>	estimated	<u>\$ 3,840,000</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 2016-2017, the fund balance is expected to approximate \$6.9 million, or approximately 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. 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 75.

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-of-district/out-of-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 74. Detail credit hour projections for each academic division are presented on page 162. A historical chart of credit hours is shown on page 161.

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.

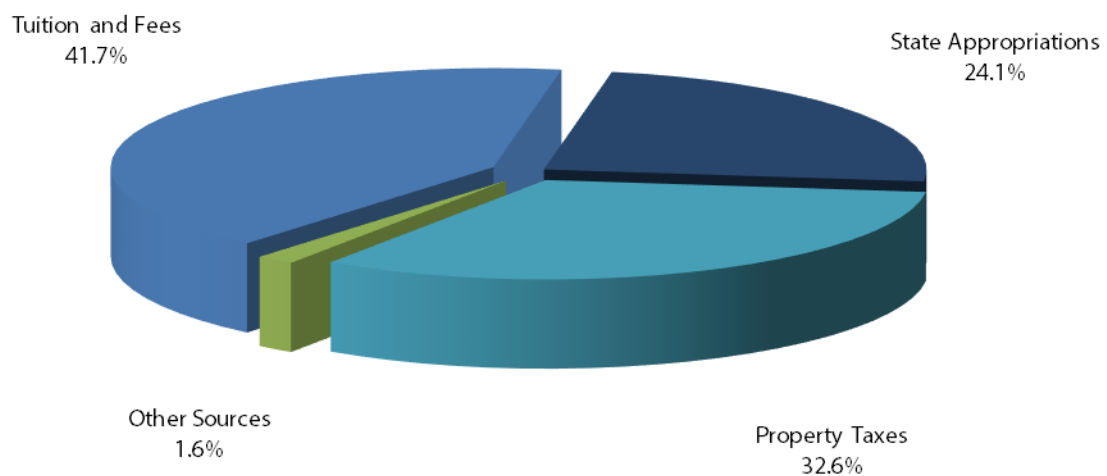
Throughout the budgeting process each year, the College adjusts its General Fund expenditures based upon the revenue projections.

Delta College General Fund Budget

Fiscal Year 2017-2018

Revenues

Tuition and Fees			
Tuition	\$	20,986,000	
Registration Fees		875,000	
Excess Contact Hour Fees		2,045,750	
Technology Fees		2,975,000	
Program Course Fees		225,000	
Online Course Fees		<u>1,174,500</u>	
Total Tuition and Fees	\$		28,281,250
State Appropriations			16,317,278
Property Taxes			
Bay County		5,445,835	
Midland County		6,948,561	
Saginaw County		<u>9,663,475</u>	
Total Property Taxes			22,057,871
Auxiliary Services			250,000
Fund Transfers			250,705
Investment Income			225,000
Other			<u>378,500</u>
Total Revenues	\$		<u><u>67,760,604</u></u>

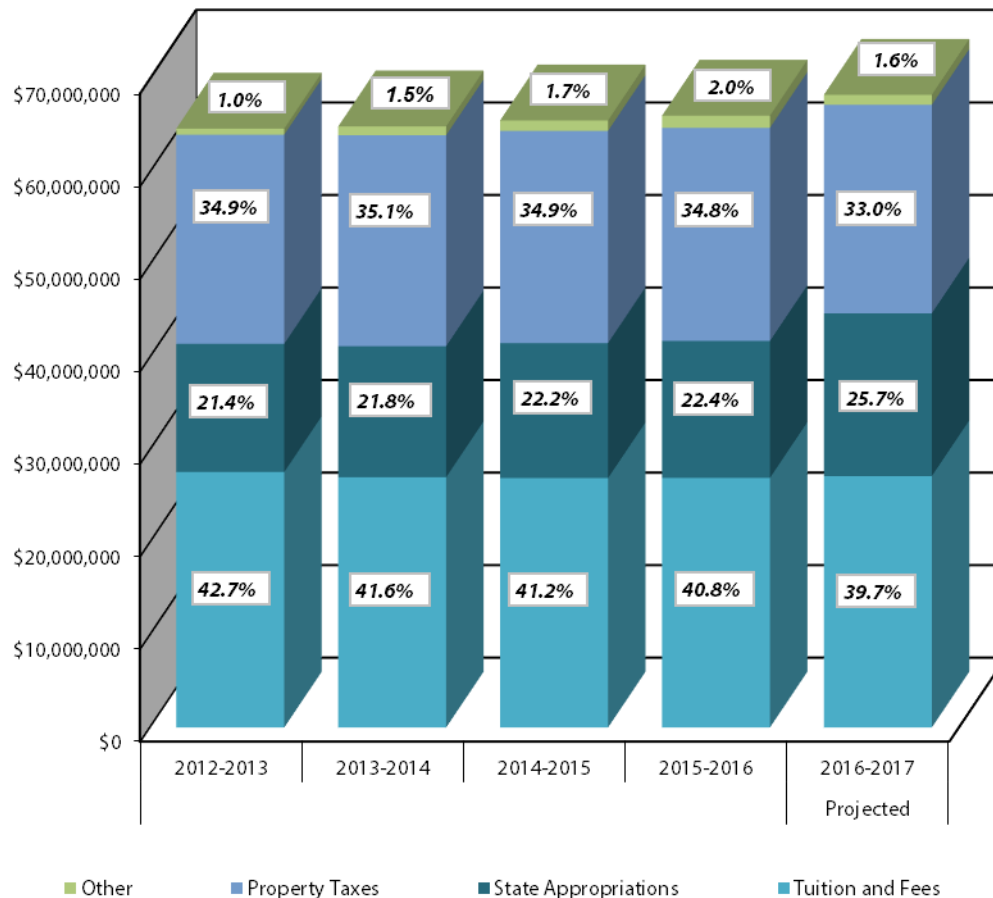


Delta College General Fund

Revenue Sources

Five Year Actual History

	2012-2013	2013-2014	2014-2015	2015-2016	Projected 2016-2017
Tuition and Fees	\$ 27,610,261	\$ 27,049,769	\$ 26,952,406	\$ 26,972,463	\$ 27,165,474
State Appropriations	13,854,113	14,152,570	14,589,969	14,795,500	17,589,792
Property Taxes	22,596,120	22,797,665	22,931,569	23,034,150	22,530,078
Other	<u>657,756</u>	<u>957,273</u>	<u>1,127,935</u>	<u>1,312,081</u>	<u>1,086,272</u>
Total	<u>\$ 64,718,250</u>	<u>\$ 64,957,277</u>	<u>\$ 65,601,879</u>	<u>\$ 66,114,194</u>	<u>\$ 68,371,616</u>



Revenue Sources Detail

Tuition & Fees:

Per credit hour tuition rate for 2017-2018 and 2016-2017 are as follows:

	FY 2017-2018	FY 2016-2017	Change	% Change
In District	\$ 107.00	\$ 99.50	\$ 7.50	7.5%
Out-of-District	183.00	170.00	13.00	7.6%
Out-of-State	344.00	320.00	24.00	7.5%

Credit Hours	Budgeted FY 2017-2018	Actual FY 2016-2017	Change	% Change
Summer	4,064	4,363	(299)	-6.9%
Fall	80,918	82,233	(1,315)	-1.6%
Winter	73,132	75,452	(2,320)	-3.1%
Spring	16,886	17,163	(277)	-1.6%
Total Credit Hours	<u>175,000</u>	<u>179,211</u>	<u>(4,211)</u>	<u>2.3%</u>

Note: Credit hours for Summer, Fall and Winter semesters in FY 2016-2017 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 2017-2018, the excess contact hour fee increases from \$66 to \$71 for in-district students, from \$113 to \$122 for out-of-district students, and from \$213 to \$229 for out-of-state students. The technology fee remains at \$17 per credit hour. The online course fee increases from \$25 to \$30 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 2017-2018.

State Appropriations

	Budgeted FY 2017-2018	Actual FY 2016-2017	Change	% Change
Appropriations	\$ 16,317,278	\$ 17,589,792	\$ (1,272,514)	-7.2%

The appropriation amounts above include \$1,318,678 and \$2,591,192 for fiscal years 2017-2018 and 2016-2017, respectively, for reimbursement from the State of personal property tax losses due to exempted property. Our auditors have stated that this revenue should be recorded as state appropriation revenue rather than property tax revenue since these amounts are no longer included in the College's tax levy.

Note: In addition, approximately \$3,840,000 is received annually for direct pass-through to MPSERS.

Other Revenue

	FY 2017-2018	FY 2016-2017	Change	% Change
Collegiate Ads	5,000	3,225	1,775	55.0%
Credit By Exam	6,000	5,915	85	1.4%
Library Fines	1,500	1,253	247	19.7%
Live Scan Fees	18,000	17,225	775	4.5%
Miscellaneous	74,000	72,647	1,353	1.9%
Parking Fines	500	514	(14)	-2.7%
Payment Plan Enroll Fees	-	12,960	(12,960)	-100.0%
Planetarium	89,000	88,978	22	0.0%
Rent Space/Equipment	48,000	47,678	322	0.7%
Reserve Parking	11,500	11,168	332	3.0%
Sale of Assets	30,000	31,175	(1,175)	-3.8%
Testing	43,000	40,069	2,931	7.3%
Transcript Fees	52,000	53,877	(1,877)	-3.5%
Total Other Revenue	<u>\$ 378,500</u>	<u>\$ 386,684</u>	<u>\$ (8,184)</u>	<u>-2.1%</u>

Property Taxes

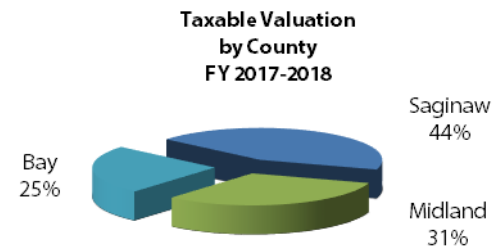
The following is the detail related to the taxable valuation of the Delta College District. The College's authorized millage rate for operations is 2.1000 mills, however, due to the Headlee Amendment, the College's operating millage rate has been reduced to 2.0427. The overall property values in the College's district for FY 2017-2018 increased by .26%. The current year Headlee cap on increases in taxable assessed value per parcel for existing properties is 0.9%.

	Saginaw County	Midland County	Bay County	Total
2017 Taxable Valuations				
Ad Valorem Roll	\$ 4,889,462,255	\$ 3,418,406,636	\$ 2,760,381,937	\$ 11,068,250,828
DNR Roll	7,223,789	3,188,724	4,089,959	14,502,472
IFT Roll - New	75,783,441	38,646,543	24,670,091	139,100,075
IFT Roll - Rehab	1,146,875	2,167,500	-	3,314,375
Less Captured Values	<u>(223,297,996)</u>	<u>(46,067,949)</u>	<u>(108,457,068)</u>	<u>(377,823,013)</u>
Net Taxable Valuation - 2017	<u>\$ 4,750,318,364</u>	<u>\$ 3,416,341,454</u>	<u>\$ 2,680,684,919</u>	<u>\$ 10,847,344,737</u>
2016 Taxable Valuations				
Ad Valorem Roll	\$ 4,826,503,874	\$ 3,441,709,887	\$ 2,781,650,950	\$ 11,049,864,711
DNR Roll	7,159,391	3,160,323	4,053,513	14,373,227
IFT Roll - New	75,287,669	18,075,025	26,718,419	120,081,113
IFT Roll - Rehab	1,146,875	2,809,000	-	3,955,875
Less Captured Values	<u>(220,181,688)</u>	<u>(43,079,158)</u>	<u>(106,252,011)</u>	<u>(369,512,857)</u>
Net Taxable Valuation - 2016	<u>\$ 4,689,916,121</u>	<u>\$ 3,422,675,077</u>	<u>\$ 2,706,170,871</u>	<u>\$ 10,818,762,069</u>
Percent Increase (Decrease)	1.29%	-0.19%	-0.94%	0.26%

FY 2017-2018 Operating Property Tax

Revenue Calculation

Total 2017 Net Taxable Valuation	\$ 10,847,344,737
x General Operating Millage Rate	<u>2.0427</u>
Property Tax Revenues	\$ 22,157,871
Less Delinquent and Appealed Taxes	<u>(100,000)</u>
Net Operating Property Tax Revenues	<u>\$ 22,057,871</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. These tax abatements typically do not 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 Finance Development Authority (LDFA), and Brownfield Redevelopment Zone. Properties in these districts are not exempt from 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.

Exempt Personal Property Tax Reimbursements

Recent State legislation has exempted certain personal property from tax levy. Beginning in 2016, the College will be reimbursed from the State of Michigan for the losses the College incurred from applicable commercial and industrial personal property tax exemptions. The reimbursements are expected to be computed based on the reduction in taxable valuation from 2013 to the current tax year for these personal property tax classifications. Based on advice from our auditors regarding the proper accounting treatment of these reimbursements, this revenue will be reported as State Appropriations in both the budget and the College's audited Financial Statements.

Notes

General Fund

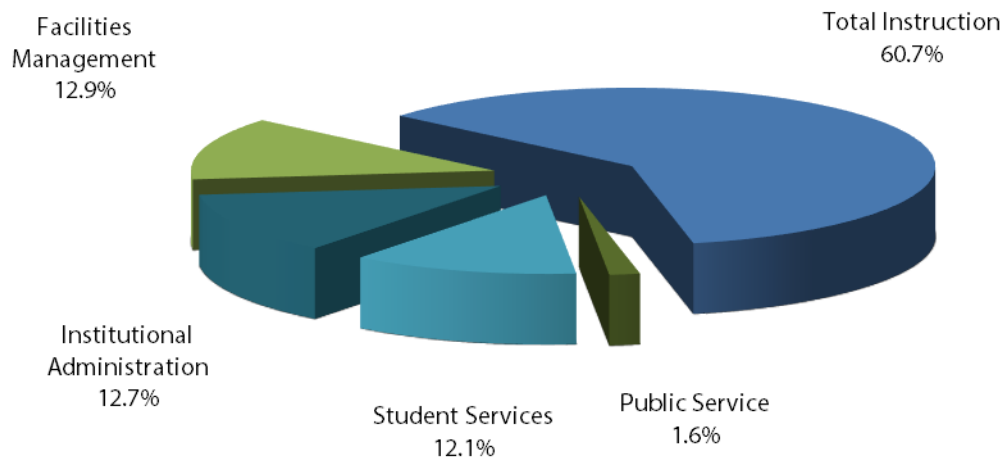
Expenditure Detail

Delta College General Fund Budget

Fiscal Year 2017-2018

Expenditures by Activity

Activity	Amount	Percentage
Instruction	\$ 32,922,565	48.6%
Instructional Support	<u>8,165,240</u>	<u>12.1%</u>
Total Instruction	41,087,805	60.7%
Public Service	1,108,020	1.6%
Student Services	8,169,988	12.1%
Institutional Administration	8,628,386	12.7%
Facilities Management	<u>8,741,581</u>	<u>12.9%</u>
Total Expenditures	<u>\$ 67,735,780</u>	<u>100.0%</u>

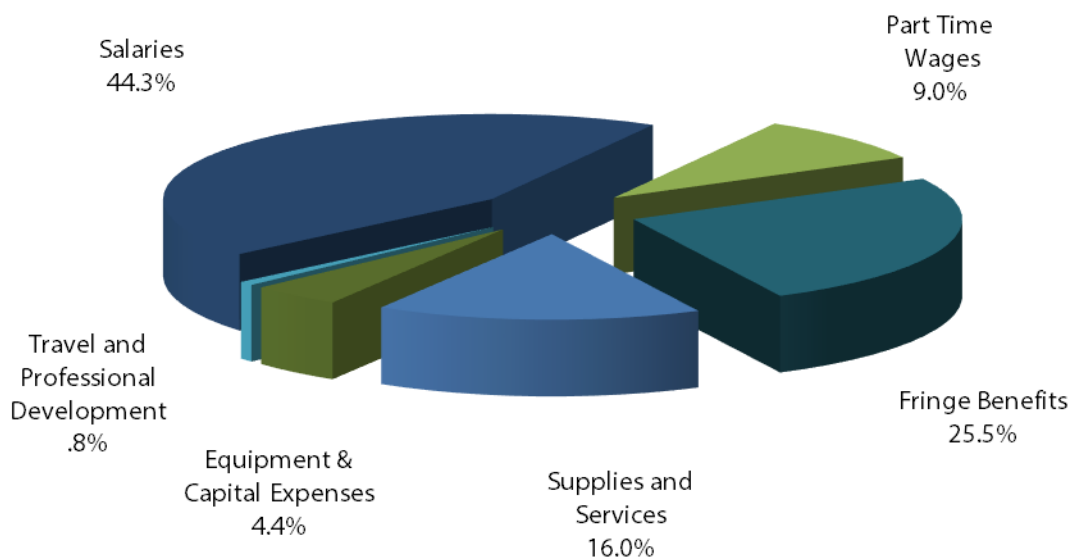


Delta College General Fund Budget

Fiscal Year 2017-2018

Expenditures by Object

Object	Amount	Percentage
Salaries	\$ 29,984,464	44.3%
Part Time Wages	6,081,678	9.0%
Fringe Benefits	17,290,164	25.5%
Supplies and Services	10,833,877	16.0%
Equipment & Capital Expenses	3,029,115	4.4%
Travel and Professional Development	<u>516,482</u>	<u>0.8%</u>
Total Expenditures	<u>\$ 67,735,780</u>	<u>100.0%</u>

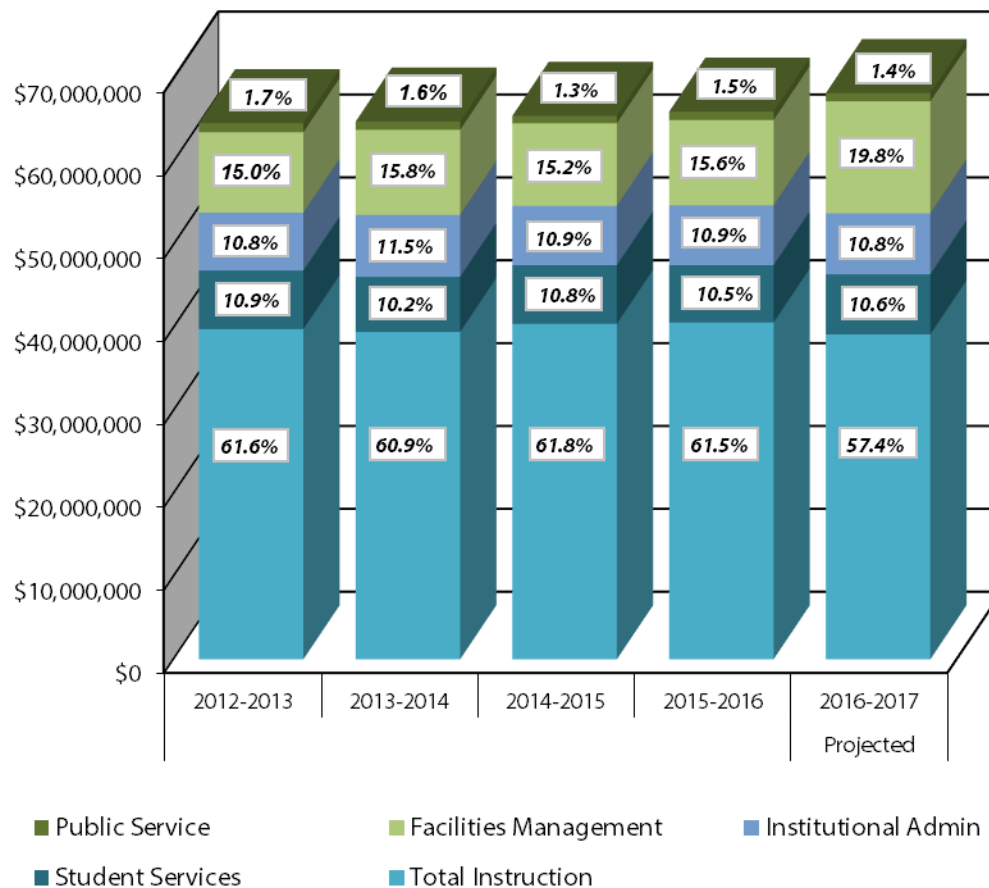


Delta College General Fund

Expenditures by Activity

Five Year Actual History

	2012-2013	2013-2014	2014-2015	2015-2016	Projected 2016-2017
Instruction	\$ 32,401,641	\$ 32,205,850	\$ 32,443,828	\$ 32,300,337	\$ 31,231,284
Instructional Support	7,439,569	7,300,873	8,048,111	8,343,342	7,987,882
Total Instruction	39,841,210	39,506,723	40,491,939	40,643,679	39,219,166
Public Service	1,098,302	1,004,207	881,826	1,014,861	984,473
Student Services	7,078,584	6,647,956	7,061,621	6,927,346	7,251,385
Institutional Admin	6,983,806	7,479,849	7,169,571	7,219,358	7,361,511
Facilities Management	9,703,200	10,262,552	9,975,555	10,280,354	13,508,401
Total	\$ 64,705,102	\$ 64,901,287	\$ 65,580,512	\$ 66,085,598	\$ 68,324,936

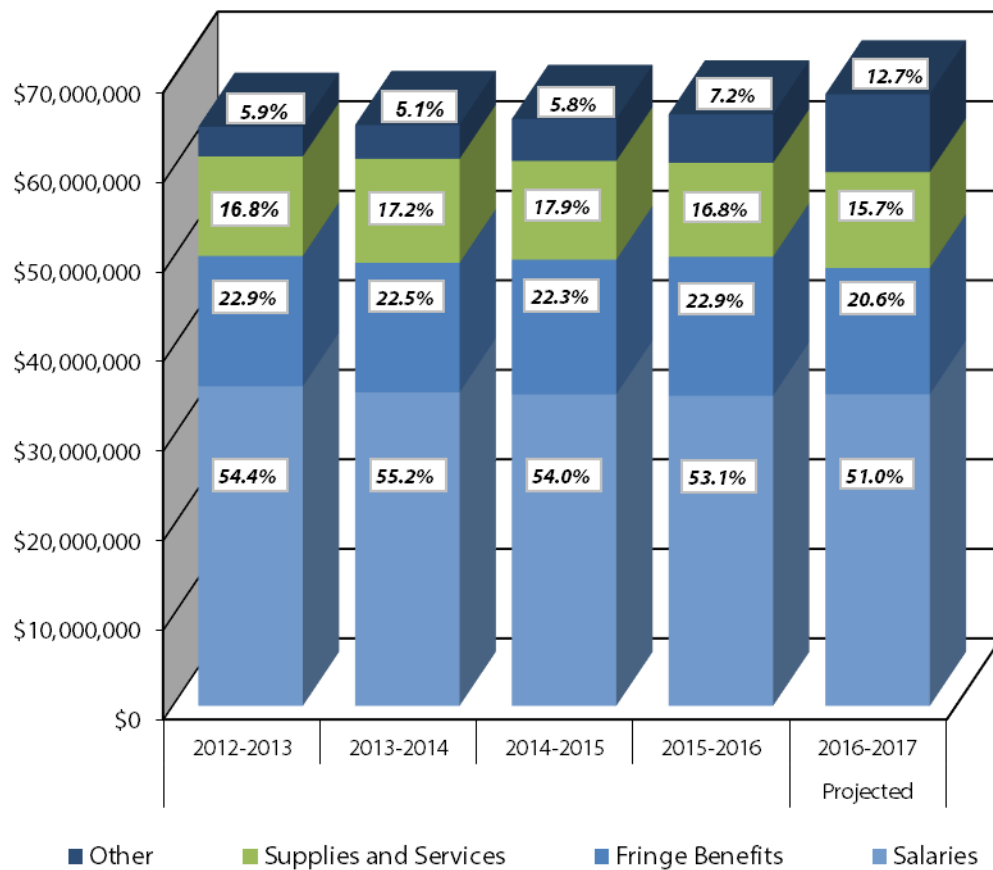


Delta College General Fund

Expenditures by Object

Five Year Actual History

	2012-2013	2013-2014	2014-2015	2015-2016	Projected 2016-2017
Salaries	\$ 35,707,131	\$ 35,035,524	\$ 34,804,127	\$ 34,655,943	\$ 34,819,432
Fringe Benefits	14,565,296	14,455,323	15,048,145	15,523,340	14,106,057
Supplies and Services	11,113,432	11,621,754	11,023,971	10,483,891	10,698,393
Other	<u>3,319,243</u>	<u>3,788,686</u>	<u>4,704,269</u>	<u>5,422,424</u>	<u>8,701,054</u>
Total	<u>\$ 64,705,102</u>	<u>\$ 64,901,287</u>	<u>\$ 65,580,512</u>	<u>\$ 66,085,598</u>	<u>\$ 68,324,936</u>



Notes

General Fund

Cost Center Detail

The College's organizational chart is found on page 64. 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 86-89. 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.

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's 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 group 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; and (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's 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 Students and the Dean of Enrollment 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, facilities planning and operations, and 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

				2100	2200	2300	2400	2500	2600			
				Full Time	Part Time	Fringe	Supplies	Equip/	Prof Dev			
				Salaries	Salaries	Benefits	& Services	Capital	& Travel	Total		
Cost Center				FAC	AP	SS						
Instruction												
1011	C	Interdisciplinary Social Sciences	0	0	0	-	-	-	350	-	-	350
1012	C	Economics	4	0	0	303,501	-	152,870	3,300	-	4,000	463,671
1013	C	History	3	0	0	242,041	-	119,248	3,450	-	3,000	367,739
1014	C	Criminal Justice	3	0	0	234,389	-	116,808	5,600	-	3,000	359,797
1015	C	Political Science	6	0	0	535,566	-	254,903	7,000	-	6,000	803,469
1016	C	Psychology	8	0	0	738,141	-	347,538	5,000	-	8,000	1,098,679
1017	C	Sociology	4	0	0	324,782	-	159,653	3,200	-	4,000	491,635
1018	C	Applied Behavioral Science	0	0	0	-	-	-	1,000	-	-	1,000
1019	C	Child Development	1	0	0	93,209	-	43,741	2,100	-	1,000	140,050
1021	C	Art & Design	4	0	0	314,283	9,348	156,794	16,469	-	4,000	500,894
1023	C	Foreign Language	2	0	0	141,941	-	73,308	3,500	-	2,000	220,749
1024	C	Theater	0	0	0	-	-	-	2,400	-	-	2,400
1025	C	Interdisciplinary Humanities	0	0	0	-	-	-	250	-	-	250
1026	C	Music	2	0	0	179,811	-	85,380	6,850	-	2,000	274,041
1027	C	Philosophy	4	0	0	333,046	-	162,288	3,450	-	4,000	502,784
1028	C	Electronic Media Broadcasting	1	0	0	79,039	2,397	39,226	2,250	-	1,000	123,912
1029	C	Communications	6	0	0	537,073	-	255,383	6,500	-	6,000	804,956
1031	C	English	25.5	0	0	2,214,993	-	1,056,707	26,700	-	25,000	3,323,400
1035	C	Math	18	0	0	1,563,063	-	750,806	37,000	7,900	18,000	2,376,769
1041	C	Biology	16	0	0	1,361,560	-	658,512	55,000	-	16,000	2,091,072
1042	C	Chemistry	7	0	0	613,323	-	293,721	34,800	-	7,000	948,844
1043	C	Geology	1	0	0	73,611	-	37,496	4,900	-	1,000	117,007
1044	C	Geography	2	0	0	133,786	-	70,709	5,500	-	2,000	211,995
1045	C	Physics	5	0	0	438,835	-	210,039	8,250	-	5,000	662,124
1046	C	Science Tech Programs	0	0	0	-	-	-	600	-	-	600
1047	C	Science Labs	0	3.92	0	196,521	40,688	123,225	150	-	2,000	362,584
1052	C	Lifelong Wellness	6	0	0	544,755	-	257,832	13,750	-	6,000	822,337
1061	C	Accounting	4.0	0	0	370,221	-	174,135	4,850	-	4,000	553,206
1063	C	Computer Info Systems	9	0	0	774,096	31,510	382,923	8,350	-	9,000	1,205,879
1065	C	Legal Support Professional	0	0	0	-	-	-	900	-	-	900
1066	C	Management	5	0	0	453,068	-	214,575	4,800	-	5,000	677,443
1067	C	Office Admin & Technology	5	0	0	376,607	-	190,204	7,500	-	5,000	579,311
1069	C	Nursing Course Testing Fees	0	0	0	-	-	-	100,000	-	-	100,000
1070	C	Nursing	17	0	0	1,321,017	2,997	659,623	39,000	-	17,000	2,039,637
1071	C	Surgical Technology	2	0	0	126,740	-	68,463	4,000	-	2,000	201,203
1073	C	Physical Therapy	2	0	0	174,826	-	83,790	6,000	-	2,000	266,616
1074	C	Respiratory Therapy	2	0	0	160,819	-	79,326	6,600	-	2,000	248,745
1076	C	Health Related Science	0	0	0	-	-	-	2,300	-	-	2,300
1077	C	Radiological Technology	2	0	0	152,265	-	76,600	8,100	-	2,000	238,965
1078	C	Dental Hygiene	3	0	0.85	238,787	47,415	147,132	48,000	-	3,275	484,609
1079	C	Dental Assisting	2	0	0	178,149	-	84,849	13,700	-	2,000	278,698
1087	C	Sonography	2	0	0	144,198	-	74,029	11,000	-	2,000	231,227
1110	C	Apprenticeship Program	0	1	0	56,338	25,356	39,953	6,000	-	500	128,147
1111	C	Welding	2	0	0	143,239	-	73,721	101,600	-	2,000	320,560
1112	C	Auto Service Ed Program	1	0	0	55,404	-	31,693	10,500	-	1,000	98,597
1116	C	Fire Science	0	0	0	-	28,070	8,814	1,100	-	-	37,984
1124	C	Instructional Equipment	0	0	0	-	-	-	-	424,719	-	424,719
1125	C	Educational Support	0	0	0	-	-	-	45,868	43,775	-	89,643
1126	C	Other Supplemental	0	0	0	-	-	-	11,983	87,500	-	99,483
1127	C	Academic Supplemental	0	0	0	1,456,902	3,079,265	1,424,357	-	-	-	5,960,524

A – Administration **C** - Academic & Instructional Support **D** - Student & Educational Services
E - Business & Finance **F** - Information Technology

Detail of General Fund Expenditure Budget

				2100	2200	2300	2400	2500	2600	
				Full Time	Part Time	Fringe	Supplies	Equip/	Prof Dev	Total
Cost Center	FAC	AP	SS	Salaries	Salaries	Benefits	& Services	Capital	& Travel	
1160 C Architecture	0	0	0	-	-	-	1,500	-	-	1,500
1161 C Residential Construction	2	0	0	171,709	-	82,796	13,250	-	2,000	269,755
1162 C Automotive Service Technology	2	0	0	140,231	-	72,763	20,450	-	2,000	235,444
1163 C Chemical Processing	1	0	0	88,535	-	42,252	2,600	-	1,000	134,387
1164 C Electrical Technology	1	0	0	85,377	-	41,246	8,150	-	1,000	135,773
1165 C Manufacturing & Industrial Tech	1	0	0	90,033	-	42,730	11,450	-	1,000	145,213
1166 C Technology Facility Labs	0	1	1	101,195	40,760	60,323	2,700	-	775	205,753
1169 C Computer Numerical Control	1	0	0	86,577	-	41,628	19,000	-	1,000	148,205
1171 C Computer Assisted Drafting	1	0	0	85,713	-	41,353	2,600	-	1,000	130,666
1172 C Refrigeration/Heating/Air	1	0	0	56,365	-	32,000	10,000	-	1,000	99,365
1173 C Auto Course Tool & Exam Fees	0	0	0	-	-	-	75,000	-	-	75,000
Total Instruction	196.5	5.9	1.9	18,285,680	3,307,806	9,697,465	868,170	563,894	199,550	32,922,565
Public Service										
3580 A Public Television	0	5.85	0.2	375,646	-	204,753	-	-	2,905	583,304
3581 A Public Radio	0	1.35	0.2	77,720	-	47,332	-	-	730	125,782
3588 C Planetarium Operations	0	3	0	166,311	55,521	110,353	45,000	5,000	1,749	383,934
3591 A President's Speaker Series	0	0	0	-	-	-	15,000	-	-	15,000
Total Public Service	0.0	10.2	0.4	619,677	55,521	362,438	60,000	5,000	5,384	1,108,020
Instructional Support										
4500 C Office of VP Instruction	0	1	1	191,473	15,599	90,538	-	-	8,335	305,945
4501 C Social Science Chair	1	0	2	186,303	4,038	101,437	3,670	-	1,944	297,392
4503 C Arts & Letters Chair	1	0	1.85	175,518	10,154	98,000	3,670	-	1,944	289,286
4505 C Science & Math Chair	1	0	2	167,651	5,568	95,491	4,170	-	1,944	274,824
4507 C Business & Technical Chair	1	0	2	179,946	12,196	99,410	3,670	-	1,943	297,165
4508 C Health & Wellness Chair	1	0	2	170,236	30,862	104,259	3,670	-	1,943	310,970
4511 C Agriculture Tech Coordinator	0	0	0	-	-	-	39,000	-	-	39,000
4513 C Library Learning Info Center	0	1	0	57,329	-	32,306	6,500	-	1,221	97,356
4514 C Learning Communities	0	0	0	-	-	-	1,500	-	657	2,157
4515 C e-Learning Instructional Support	0	0	0	-	-	-	142,000	-	-	142,000
4516 C Honors Program	0	0	0	-	7,138	-	8,500	-	5,821	21,459
4517 C Dean of Faculty	0	1	0	101,393	-	46,350	5,000	-	2,143	154,886
4518 C Dean of Administration	0	0.5	2.75	156,984	-	95,736	12,700	-	1,496	266,916
4520 A Instructional Support Svcs	0	0	0.9	31,012	76,524	40,984	-	-	275	148,795
4521 C Dean of Career Education	0	2	0	196,722	-	90,768	6,800	-	5,300	299,590
4522 F Office of Info Tech Computer Labs	0	0	0	-	159,779	-	88,337	-	-	248,116
4523 F Contract OIT Instruct Supp Svcs	0	0	0	-	-	-	1,470,715	-	-	1,470,715
4524 C Galleria	0	0	0	-	240	-	3,500	-	-	3,740
4525 C WRIT Center	0	0	0	-	45,060	-	1,300	-	3,000	49,360
4526 C Academic Testing Center	0	0	1.5	50,599	96,069	67,357	300	-	413	214,738
4527 C Teach/Learn Center	0	2.0	1	149,008	254,541	158,969	-	-	1,953	564,471
4528 C Multimedia Lab	0	1	1	99,481	25,158	67,676	7,000	-	775	200,090
4530 C Library	0	3	4	348,266	119,410	228,578	11,500	-	3,153	710,907
4531 C Library Books	0	0	0	-	-	-	39,000	-	-	39,000
4532 C Periodicals	0	0	0	-	-	-	20,000	-	-	20,000
4533 C Learning Technology	0	0	0	-	-	-	85,000	-	-	85,000
4536 C Instructional Disability Access	0	0	0	-	-	-	16,000	-	-	16,000
4549 C Delta Archives	0	0	0	-	7,435	2,335	500	-	-	10,270
4550 A Faculty Center Teaching Excellence	0	0	0	-	17,282	4,298	9,500	-	12,416	43,496

A – Administration C - Academic & Instructional Support D - Student & Educational Services
E - Business & Finance F - Information Technology

Detail of General Fund Expenditure Budget

				2100	2200	2300	2400	2500	2600	
				Full Time	Part Time	Fringe	Supplies	Equip/	Prof Dev	
				Salaries	Salaries	Benefits	& Services	Capital	& Travel	Total
Cost Center	FAC	AP	SS							
4551 A Center for Organizational Success	0	0.75	0	51,060	5,328	26,823	33,500	-	817	117,528
4552 C Accreditation	0	0	0	-	-	-	30,310	-	-	30,310
4553 C Academic Assessment	0	0	0	-	-	-	2,000	-	2,738	4,738
4554 C Developmental Ed	0	0	0	-	-	-	1,100	-	885	1,985
4555 D International/Intercultural	0	0	0	-	-	-	7,000	-	-	7,000
4556 C General Education	0	0	0	-	-	-	750	-	548	1,298
4557 D Community Engagement	0	1	1	91,543	15,757	62,192	4,000	-	2,281	175,773
4558 D Service Learning	0	0	0	-	1,798	-	24,569	-	1,697	28,064
4559 D Possible Dream Program	0	1	0	51,128	-	30,330	500	-	500	82,458
4560 C Strategic Partnerships	0	0.8	0.25	61,521	1,918	33,684	3,000	-	2,087	102,210
4562 C Community Development	0	1	0	78,282	-	38,985	2,250	-	1,048	120,565
4563 C Democracy Commitment	0	0	0	-	-	-	15,000	-	-	15,000
4570 C e-Learning Technology Support	0	2	1	135,095	-	85,161	56,000	-	3,411	279,667
4599 E Transfers	0	0	0	-	-	-	575,000	-	-	575,000
Total Instruct Support	5.0	18.0	24.3	2,730,550	911,854	1,701,667	2,748,481	-	72,688	8,165,240
Student Services										
5608 F Contract OIT SES Supp Svcs	0	0	0	-	-	-	556,421	-	-	556,421
5609 E Matching Funds	0	0	0	-	-	-	45,159	-	-	45,159
5610 D Office of VP Student/Educ Svcs	0	1.0	1	195,969	47,699	99,765	41,568	17,841	2,211	405,053
5611 D Admissions	0	6	3	381,427	23,977	247,880	58,690	-	3,825	715,799
5612 D Registrar	0	3	5	354,640	55,581	231,732	40,000	-	2,875	684,828
5613 D Counseling & Advising	0	14	2	846,137	22,741	501,469	9,000	-	7,550	1,386,897
5614 D Financial Aid	0	8	2	508,118	58,084	314,340	10,000	-	4,550	895,092
5616 D Career & Employment Services	0	1.8	1	137,458	60,842	97,831	15,835	-	1,175	313,141
5617 C Admission Testing	0	0	0.5	15,644	-	12,015	21,000	-	138	48,797
5618 D Student Engagement	0	1	1	82,888	-	54,488	15,000	-	775	153,151
5621 D SAC/Student Clubs & Organizations	0	0	0	-	-	-	25,000	-	-	25,000
5622 A Marketing & Publications	0	0	0	-	-	-	467,416	-	-	467,416
5623 D Dean of Enrollment Services	0	2	0	149,903	-	75,846	5,000	-	2,593	233,342
5624 D Multi-Cultural Services	0	1	0	47,141	-	29,059	20,000	-	500	96,700
5625 D Veteran's Services	0	1	0	43,127	22,922	34,745	1,780	-	500	103,074
5626 D SES Software	0	0	0	-	-	-	141,467	-	-	141,467
5627 D Student Success	0	0	0	-	-	-	50,000	-	7,291	57,291
5630 D Collegiate	0	0	0	-	44,420	3,490	9,266	-	378	57,554
5642 D Office of Disability Resources	0	0.8	0	51,509	36,101	38,999	50,000	-	400	177,009
5644 D Enrollment Management	0	0	0	-	-	-	36,813	-	10,733	47,546
5646 D Dean of Students	0	1	0	101,738	-	46,461	5,000	-	2,143	155,342
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	-	-	-	7,000	-	-	7,000
5654 A Scholarships-Adult Ed	0	0	0	-	-	-	8,843	-	-	8,843
5660 C Ricker Center	0	0.85	0	41,481	50,343	39,996	107,000	-	500	239,320
5661 C Midland Center	0	0.85	0	40,764	22,815	32,610	3,000	-	500	99,689
5669 C Testing	0	0.5	1	39,696	-	23,227	5,000	-	593	68,516
5672 E Fitness & Recreation Center	0	1	0	53,046	75,904	44,473	30,435	10,000	500	214,358
5673 D Intercollegiate Athletics-Men	0	1.0	0	56,450	42,953	44,174	44,615	-	39,551	227,743
5674 D Intercollegiate Athletics-Women	0	1.0	0	56,450	45,070	45,817	44,915	-	42,834	235,086
5675 D Club & Intramural Sports	0	0	0	-	6,394	2,008	6,134	-	-	14,536
Total Student Services	0.0	45.8	16.5	3,203,586	615,846	2,020,425	2,169,733	27,841	132,557	8,169,988

A – Administration C - Academic & Instructional Support D - Student & Educational Services
E - Business & Finance F - Information Technology

Detail of General Fund Expenditure Budget

				2100	2200	2300	2400	2500	2600	
				Full Time	Part Time	Fringe	Supplies	Equip/	Prof Dev	
Cost Center	FAC	AP	SS	Salaries	Salaries	Benefits	& Services	Capital	& Travel	Total
Institutional Administration										
6710 A Board of Trustees	0	0	0	-	-	-	21,368	-	9,149	30,517
6718 A Development Office	0	3.2	1	278,343	36,856	159,372	28,088	-	2,117	504,776
6719 A Equity Office	0	0.25	0	17,020	19,727	15,166	7,000	-	392	59,305
6720 A President's Office	0	3	1	507,801	8,765	241,223	7,598	-	8,112	773,499
6722 A Memberships/Institution	0	0	0	-	-	-	119,068	-	-	119,068
6723 A Miscellaneous	0	0	0	-	-	-	42,924	300,000	-	342,924
6725 E Wellness/Prof Development	0	0	0	-	-	-	24,918	-	-	24,918
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	-	-	-	97,719	-	-	97,719
6734 E Audit	0	0	0	-	-	-	53,700	-	-	53,700
6736 E Misc Employee Benefits *	0	0	0	-	-	85,274	-	-	-	85,274
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 E Communication Technology	0	1	0	58,144	41,730	45,669	88,600	-	2,403	236,546
6741 E Business Services	0	1.8	2	248,617	33,669	143,245	6,411	-	3,441	435,383
6743 E Finance Office	0	5.5	6	731,839	47,025	405,364	48,042	-	12,073	1,244,343
6744 F Contract OIT Admin Supp Svcs	0	0	0	-	-	-	392,191	-	-	392,191
6745 F Office of Info Tech	0	0.4	0	42,451	-	18,501	667,125	61,225	956	790,258
6746 E Human Resources	0	5.7	1	417,382	33,539	234,259	27,169	-	5,595	717,944
6747 A Senate	0	0	0.5	20,475	18,995	19,537	7,738	-	849	67,594
6748 E Post Office	0	0	1	37,564	24,346	33,652	7,750	-	514	103,826
6750 A Institutional Advancement	0	2.95	1.5	253,390	82,396	165,953	11,208	-	2,263	515,210
6751 A Grant Administration	0	0.15	0.5	35,907	-	20,637	-	-	850	57,394
6760 A Administrative Services	0	3	1	268,467	27,234	150,256	7,109	-	3,199	456,265
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
Total Institutional Admin	0.0	26.9	15.5	2,917,400	374,282	2,010,558	2,874,854	361,225	90,067	8,628,386
Facility Management										
7775 D Public Safety	0	1	5	295,350	116,090	200,065	23,500	-	1,800	636,805
7780 E Facility Administration	0	10	2	834,638	21,460	436,754	1,608	-	8,047	1,302,507
7781 E Facility Operations	0	3	21	1,097,583	666,105	860,792	126,874	26,155	4,088	2,781,597
7782 E Facility Utilities	0	0	0	-	-	-	1,329,189	-	-	1,329,189
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	-	12,714	-	5,100	-	2,301	20,115
7787 E Midland Center	0	0	0	-	-	-	82,204	-	-	82,204
7788 E Planetarium & Learning Center	0	0	0	-	-	-	203,500	-	-	203,500
7799 E Transfers	0	0	0	-	-	-	-	2,000,000	-	2,000,000
Total Facilities Management	0.0	14.0	28.0	2,227,571	816,369	1,497,611	2,112,639	2,071,155	16,236	8,741,581
Total Expenditures	201.5	120.8	86.5	29,984,464	6,081,678	17,290,164	10,833,877	3,029,115	516,482	67,735,780

A – Administration C - Academic & Instructional Support D - Student & Educational Services
E - Business & Finance F - Information Technology

Delta College Fringe Benefits

The cost of the College's 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.

Benefit	Cost	
Medical, Vision and Hearing Insurance	\$13,204	per covered employee (weighted average)
Dental Insurance	\$740	per employee (weighted average)
Retirement	24.22%	of each wage dollar paid (weighted average of MPSERS at 25.8% 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 Staff	\$500	per year
Support Staff	\$275	per year
Fringe benefit cost for \$25,000 in salary:	\$22,120	88%
Fringe benefit cost for \$50,000 in salary:	\$30,206	60%
Fringe benefit cost for \$75,000 in salary:	\$38,336	51%

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 2017-2018:

Employee Classification	Amount	Benefit	Amount
Faculty	\$ 16,876,173	Retirement	\$ 8,554,969
Supplemental and Part-time Faculty	4,592,907	FICA and Medicare	2,514,115
Administrative/Professional Staff	8,162,530	Medical/Vision/Hearing	5,388,426
Support Staff	2,532,042	Dental Insurance	302,290
Maintenance	900,077	Life Insurance	38,529
Part-time Staff and Student Employees	<u>3,002,413</u>	Disability Insurance	134,111
		Professional Development	277,342
		Tuition Waiver	190,000
		Other	<u>167,724</u>
Total Wages	<u>\$ 36,066,142</u>	Total Benefit	<u>\$ 17,567,506</u>

Fringe benefits as a percentage of wages: 49%

Delta College Summary of Budgeted General Fund Personnel

	2013-14	2014-15	2015-16	2016-17	2017-18
Faculty	219	220	211	208	202
Administrative & Professional Staff	132	118	117	118	120
Support Staff	68	66	66	66	66
Maintenance	<u>45</u>	<u>21</u>	<u>21</u>	<u>21</u>	<u>21</u>
Total Full-Time Personnel	<u>464</u>	<u>425</u>	<u>415</u>	<u>413</u>	<u>409</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

Notes

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 the Corporate Services and Criminal Justice training programs, and the Lifelong Learning educational programs. Pages 100 and 101 provide an overview of the various Designated Fund activities.

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 2017-2018

Revenues

Grants and Gifts	\$	1,902,000
Corporate Service Fees		2,873,184
Other Sources		<u>1,319,215</u>

Total Revenues \$ 6,094,399

Expenditures

Instruction	\$	4,929,384
Instructional Support		<u>215,214</u>

Total Instruction 5,144,598

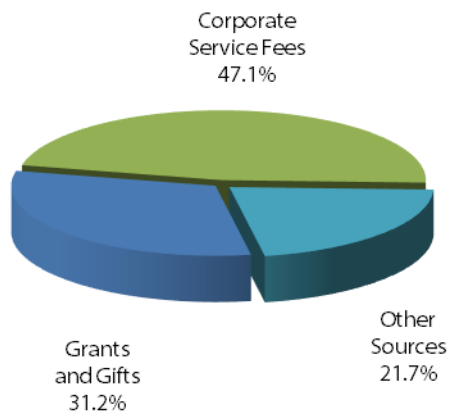
Public Service	16,050
Student Services	109,750
Institutional Administration	<u>782,122</u>

Total Expenditures 6,052,520

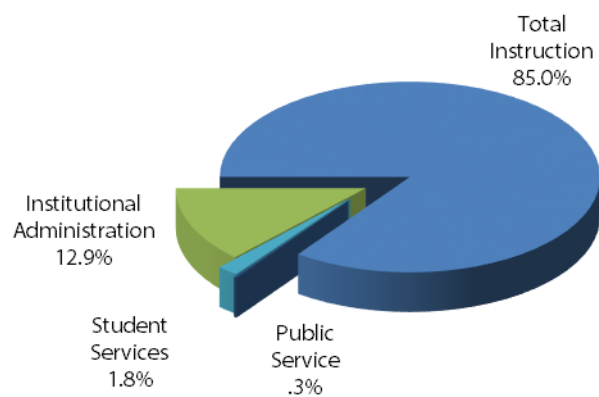
Revenues Over Expenditures 41,879

Beginning Fund Balance 5,175,941

Ending Fund Balance \$ 5,217,820



Revenues



Expenditures

Delta College Designated Fund

Five Year Actual History

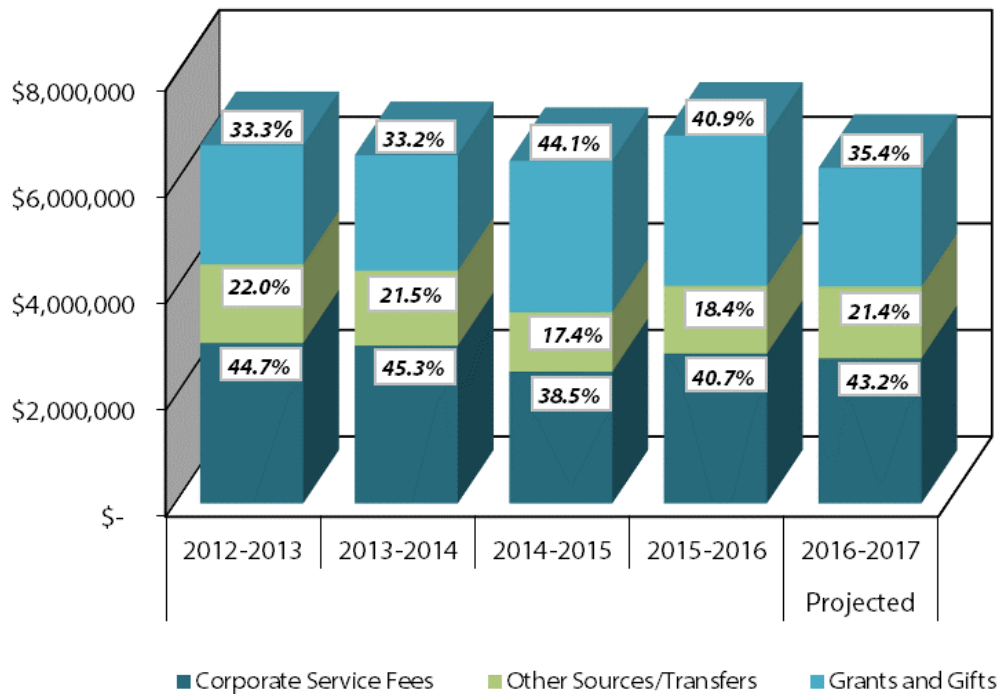
	2012-2013	2013-2014	2014-2015	2015-2016	Projected 2016-2017
Revenues					
Grants and Gifts	\$ 2,236,440	\$ 2,168,830	\$ 2,837,108	\$ 2,818,571	\$ 2,227,150
Corporate Service Fees	3,008,307	2,960,231	2,472,220	2,810,851	2,722,827
Other Sources	1,431,308	1,402,357	1,066,911	1,182,108	1,283,373
Transfers In	<u>47,180</u>	<u>3,697</u>	<u>50,000</u>	<u>89,961</u>	<u>63,000</u>
Total Revenues	<u>\$ 6,723,235</u>	<u>\$ 6,535,115</u>	<u>\$ 6,426,239</u>	<u>\$ 6,901,491</u>	<u>\$ 6,296,350</u>
Expenditures					
Instruction	5,339,057	5,137,103	5,306,570	5,624,881	5,068,179
Instructional Support	<u>79,989</u>	<u>70,035</u>	<u>92,173</u>	<u>92,217</u>	<u>154,680</u>
Total Instruction	<u>\$ 5,419,046</u>	<u>\$ 5,207,138</u>	<u>\$ 5,398,743</u>	<u>\$ 5,717,098</u>	<u>\$ 5,222,859</u>
Public Service	5,277	15,653	2,013	1,386	17,825
Student Services	84,515	78,119	94,288	112,404	104,647
Institutional Administration	781,027	741,331	791,000	748,531	590,961
Transfers Out	<u>152,599</u>	<u>148,345</u>	<u>232,164</u>	<u>235,676</u>	<u>247,256</u>
Total Expenditures	<u>\$ 6,442,464</u>	<u>\$ 6,190,586</u>	<u>\$ 6,518,208</u>	<u>\$ 6,815,095</u>	<u>\$ 6,183,548</u>
Revenues Over (Under) Expenditures	280,771	344,529	(91,969)	86,396	112,802
Beginning Fund Balance	<u>4,443,412</u>	<u>4,443,412</u>	<u>4,724,183</u>	<u>5,068,712</u>	<u>4,976,743</u>
Ending Fund Balance	<u>\$ 4,724,183</u>	<u>\$ 4,724,183</u>	<u>\$ 5,068,712</u>	<u>\$ 4,976,743</u>	<u>\$ 5,063,139</u>

Notes:

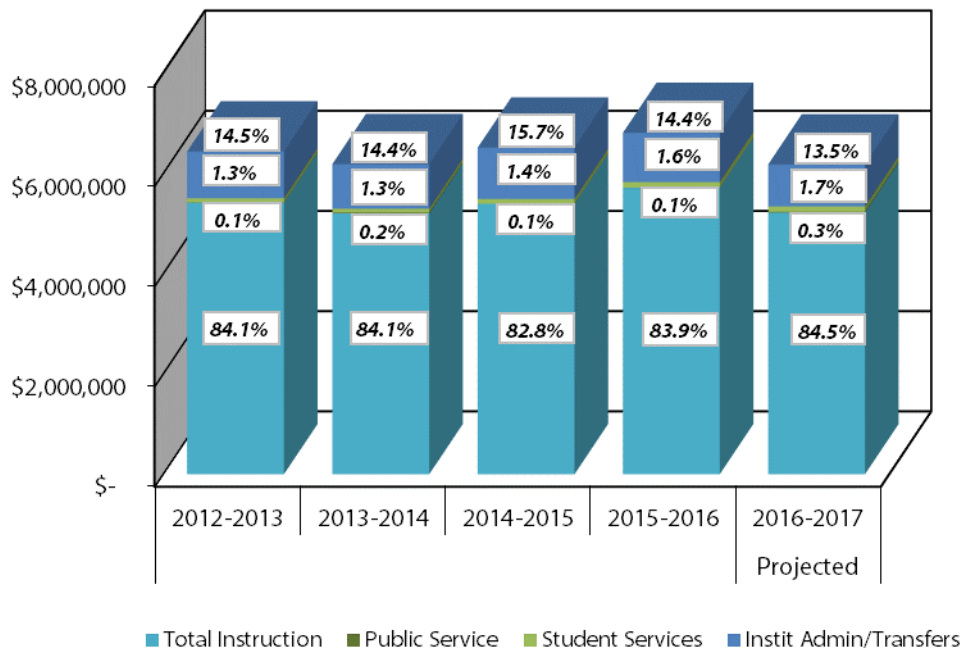
- 1) The majority of instructional expenditures were for Corporate Services activities.
- 2) Restricted grants managed by Corporate Services are recorded in the Restricted Fund in the audited financial statements.

Delta College Designated Fund

Revenue History



Expenditure History



Delta College Designated Fund

Corporate Services Activities

	2012-2013	2013-2014	2014-2015	2015-2016	Projected 2016-2017	Budgeted 2017-2018
Revenues						
Training Delivery	\$ 1,479,601	\$ 1,306,098	\$ 1,173,579	\$ 1,064,950	\$ 1,013,553	\$ 1,172,650
Training Administration	3,663,650	3,489,462	3,966,721	4,291,525	3,779,678	3,388,618
Training Development	-	-	3,160	124,731	53,429	74,416
Training Grants	50,434	175,566	50,434	7,333	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,372</u>	<u>37,500</u>
Total Revenues	<u>\$ 5,193,685</u>	<u>\$ 4,971,126</u>	<u>\$ 5,193,894</u>	<u>\$ 5,488,539</u>	<u>\$ 4,849,032</u>	<u>\$ 4,673,184</u>
Expenditures						
Training Delivery	946,507	764,419	670,001	766,888	691,559	819,659
Training Administration	3,531,914	3,357,729	3,857,568	4,083,075	3,582,206	3,224,478
Training Development	-	-	363	62,631	32,636	45,750
Training Grants	50,434	175,566	50,434	7,333	-	-
Other	<u>619,182</u>	<u>516,293</u>	<u>512,976</u>	<u>383,607</u>	<u>365,081</u>	<u>403,886</u>
Total Expenditures	<u>\$ 5,148,037</u>	<u>\$ 4,814,007</u>	<u>\$ 5,091,342</u>	<u>\$ 5,303,534</u>	<u>\$ 4,671,482</u>	<u>\$ 4,493,773</u>
Transfers In (Out)						
Business Development Transfer	-	-	-	-	-	-
College General Services Transfers	(104,724)	(104,724)	(104,724)	(104,724)	(104,724)	(104,724)
Facility Renovations Transfers	<u>(43,512)</u>	<u>(43,512)</u>	<u>(43,512)</u>	<u>(43,512)</u>	<u>(43,512)</u>	<u>(43,512)</u>
Total Transfers	<u>\$ (148,236)</u>	<u>\$ (148,236)</u>	<u>\$ (148,236)</u>	<u>\$ (148,236)</u>	<u>\$ (148,236)</u>	<u>\$ (148,236)</u>
Revenues Over/(Under)						
Expenditures	(102,588)	8,883	(45,684)	36,769	29,314	31,175
Beginning Fund Balance	<u>1,158,509</u>	<u>1,055,921</u>	<u>1,064,804</u>	<u>1,019,120</u>	<u>1,055,889</u>	<u>1,085,203</u>
Ending Fund Balance	<u>\$ 1,055,921</u>	<u>\$ 1,064,804</u>	<u>\$ 1,019,120</u>	<u>\$ 1,055,889</u>	<u>\$ 1,085,203</u>	<u>\$ 1,116,378</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
- 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
- MEDC MAT2 Project

Public Service

- Global Awareness
- Delta Productions
- Telelearning Network
- Sailing Program
- Dental Hygiene Power Brush Program
- Michigan MATYC Conference

Student Services

- Student Service Learning Activities
- Student Educational Services Activities
- Student Skills Achievement Programs
- Mathematics Calculator Program
- Computer Rental Program
- President's Honors Scholarship
- Pioneer Athletic Fundraisers

Institutional Administration

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

Notes

Restricted Fund

Notes

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.

Beginning 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 2017-2018

Revenues

Federal Grants/Contracts	\$	15,121,978
State Grants/Contracts		291,200
Private Gifts/Grants		1,912,614
Other Sources		<u>847,988</u>
Total Revenues	\$	18,173,780

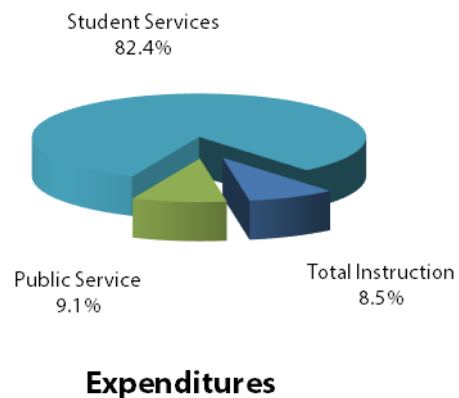
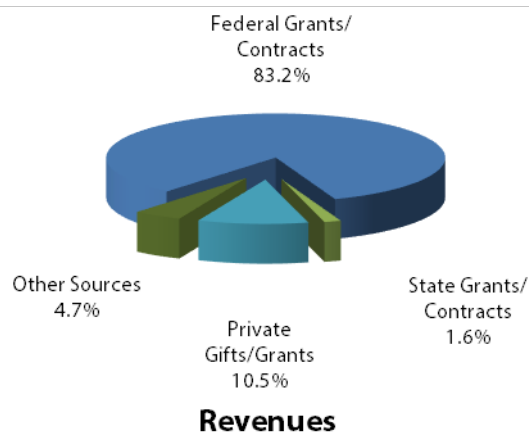
Expenditures

Instruction	\$	1,286,958
Instructional Support		<u>268,628</u>
Total Instruction		1,555,586
Public Service		1,668,869
Student Services		15,021,541
Facilities Management		<u>2,983</u>
Total Expenditures		<u>18,248,979</u>

Revenues Over/(Under) Expenditures (75,199)

Beginning Fund Balance 3,647,465

Ending Fund Balance \$ 3,572,266



Restricted Fund

Grant Detail

Delta College Listing of Grant Programs

July 1, 2017 – June 30, 2018

Grant Title, Description and Funding Agency	Amount Awarded	Dates of Grant
Achieving The Dream 2016 Engaging Adjunct Faculty - Strategies for engaging adjunct faculty in their student success work. Funded by Achieving The Dream Inc.	\$160,000	07/01/2016 - 06/29/2018
Broadcasting - Community Service Grant - Assist WDCQ-TV to maintain current systems and programming for the mid- Michigan community. Funded by Corporation for Public Broadcasting.	\$693,771	10/01/2015 - 09/30/2017
Broadcasting - Community Service Grant - Assist WDCQ-TV to maintain current systems and programming for the mid- Michigan community. Funded by Corporation for Public Broadcasting.	\$655,816	10/01/2016 - 09/30/2018
Broadcasting - Local Service Grant - Strengthen and support local services to advance the core mission and public service positioning of WDCQ-TV in its community. Funded by Corporation for Public Broadcasting.	\$41,971	10/01/2015 - 09/30/2016
Broadcasting - Universal Service Support Grant - Strengthen and support local services to advance the core mission and public service positioning of WDCQ-TV in its community. Funded by Corporation for Public Broadcasting.	\$68,805	10/01/2016 - 09/30/2017
Broadcasting - Interconnection Grant - Support the technical interconnection system, which is the means by which PBS, regional distributors and other entities distribute programming material nationwide. Funded by Corporation for Public Broadcasting.	\$12,723	10/01/2015 - 09/30/2016
Broadcasting - Interconnection Grant - Support the technical interconnection system, which is the means by which PBS, regional distributors and other entities distribute programming material nationwide. Funded by Corporation for Public Broadcasting.	\$12,402	10/01/2016 - 09/30/2017
Campus Sexual Assault - Hosting a student competition for script writing and videotaping three ten-minute videos - on consent, risk reduction and bystander intervention. The videos will be added to the College's website and will be part of the new student orientation. Funded by Michigan State Police.	\$28,850	12/01/2015 - 08/31/2016
Campus Sexual Assault - Raising awareness, establishing prevention campaigns, providing support to survivors and training our faculty and staff to handle issues related to sexual assault awareness and prevention. Funded by Michigan State Police.	\$15,800	12/01/2016 - 12/01/2017
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. Funded by Michigan Economic Development. Corporation	\$1,569,005	03/01/2015 - 09/30/2017
Community College Skilled Trades Equipment Program - Approved for additional funding to provide Michigan Community Colleges funding towards the curriculum areas of Chemical Processing and Computer Numeric Control (CNC). Funded by Michigan Economic Development Corporation.	\$285,429	03/01/2015 - 09/30/2017
Michigan Small Business Development Center 2016 - To provide management counseling, training, and technical assistance to the small business community through Small Business Development Centers (SBDCs). Funded by The Michigan Small Business Development Center and the U.S. Small Business Administration.	\$185,212	01/01/2016 - 12/31/2016
Michigan Small Business Development Center 2017 - To provide management counseling, training, and technical assistance to the small business community through Small Business Development Centers (SBDCs). Funded by The Michigan Small Business Development Center and the U.S. Small Business Administration.	\$185,212	01/01/2017 - 12/31/2017

Grant Title, Description and Funding Agency	Amount Awarded	Dates of Grant
MI Works! Bay PATH TANF - Provide services to Bay County eligible residents to prepare them for employment or school. Funded by Great Lakes Bay Region Michigan Works! Administration.	\$273,000	10/01/2016 - 09/30/2017
MI Works! Employment Services 2016-2017 - Provide instruction/access to job seekers to enter job orders, resumes, and find "matches" on the Internet. Funded by Great Lakes Bay Region Michigan Works! Administration.	\$362,823	07/01/2016 - 06/30/2017
MI Works! Employment Services TGA - Provide instruction/access to job and job seekers to enter job orders, resumes, and find "matches" on the Internet. Funded by Great Lakes Bay Region Michigan Works! Administration.	\$1,359,573	10/01/2016 - 09/30/2017
MI Works! Employment Services WIOA Adult - Provide instruction/access to job seekers to obtain core services. Funded by Great Lakes Bay Region Michigan Works! Administration.	\$153,927	07/01/2016 - 06/30/2017
MI Works! Employment Services WIOA Dislocated - Provide instruction/access to job seekers to obtain core services. Funded by Great Lakes Bay Region Michigan Works! Administration.	\$275,226	10/01/2016 - 09/30/2017
MI Works! Reemployment Services & Eligibility Assessment - Help unemployment insurance claim recipients return to work faster. Funded by Great Lakes Bay Region Michigan Works! Administration.	\$55,587	07/01/2016 - 06/30/2017
MI College / University Partnership (MICUP) 2015-16 - Assist minority students to transfer to Michigan Tech University. Funded by Office of Minority Equity passed through MI Technological University.	\$5,500	10/01/2015 - 09/30/2016
MI College / University Partnership (MICUP) 2016-17 - Assist minority students to transfer to Michigan Tech University. Funded by Office of Minority Equity passed through MI Technological University.	\$8,500	10/01/2016 - 09/30/2017
Motorcycle Safety 2016-17 - Provide motorcycle safety training to Great Lakes Bay residents. Funded by Michigan Department of State.	\$70,000	10/01/2016 - 09/30/2017
Perkins 2016-17 - Provide instructional equipment, professional development, program planning, academic and support services, and career guidance and placement. Funded by U.S. Dept. of Ed passed through Workforce Development Agency of Michigan.	\$649,191	07/01/2016 - 06/30/2017
Student Transition Enrichment Program (STEP), with Central Michigan University - Provide support services for low income and/or first generation students who attend Delta College to visit CMU and learn the details of how to transfer and attend to pursue a bachelor's degree. Funded by National Science Foundation passed through Michigan Department of Talent and Economic Development.	\$5,000	10/01/2016 - 09/30/2017
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. Funded by National Science Foundation passed through Central Michigan University.	\$100,961	10/01/2013 - 09/30/2017
TRIO-Equal Opportunity Center - Provide information on pursuing a postsecondary degree, assistance on admissions and information to improve the financial and economic literacy of students. Funded by U.S. Dept. of Education.	\$1,180,000 \$236,000 yearly	09/01/2016 - 08/31/2021

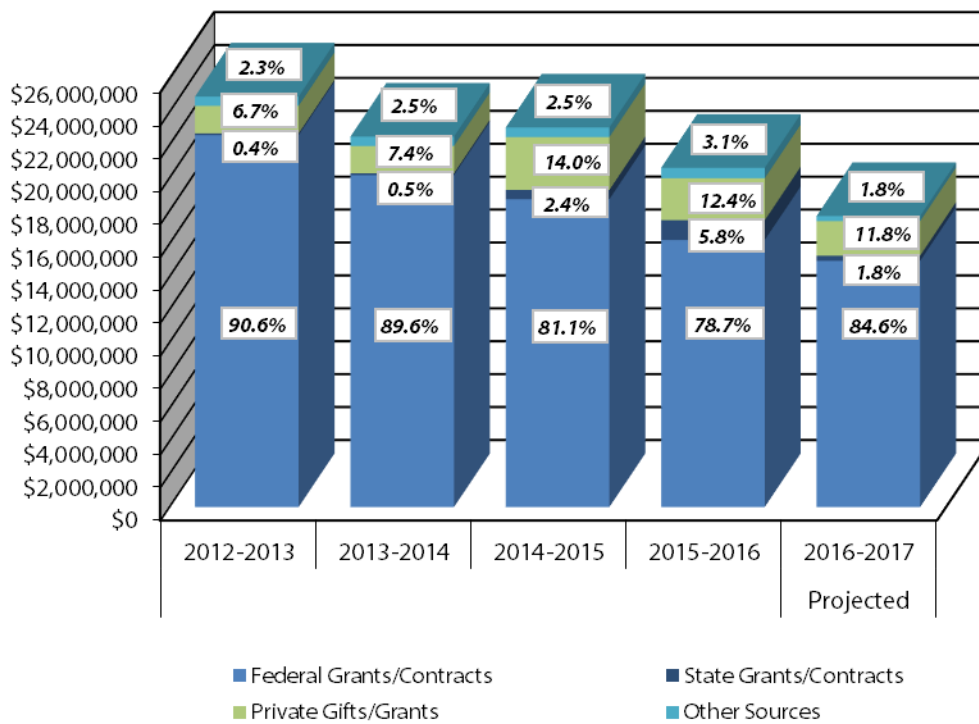
Delta College Restricted Fund

Five Year Actual History

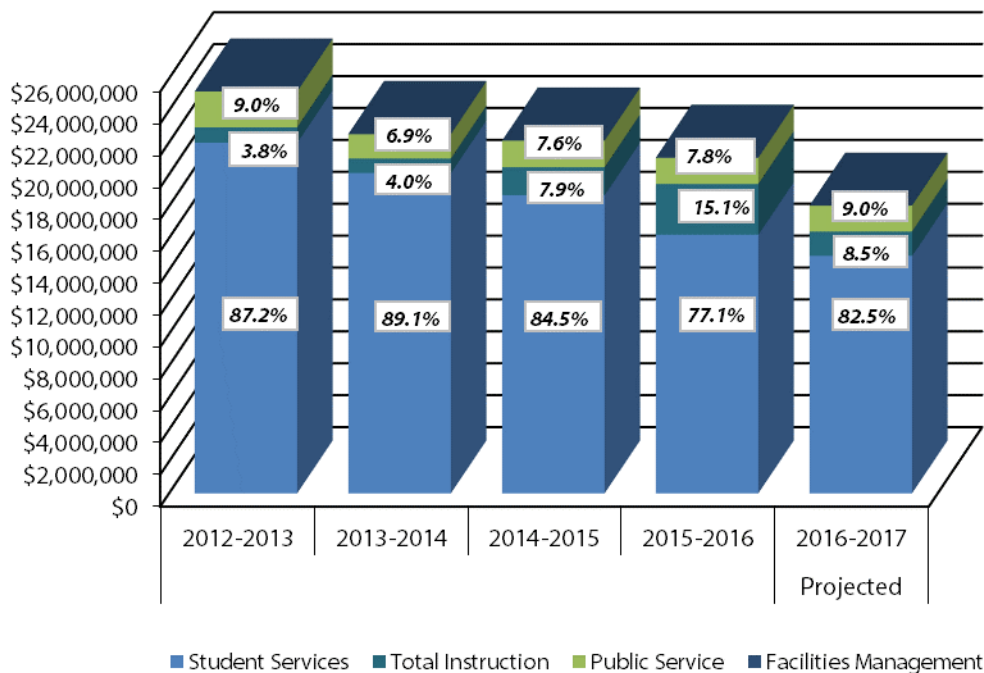
	2012-2013	2013-2014	2014-2015	2015-2016	Projected 2016-2017
Revenues					
Federal Grants/Contracts	\$ 22,601,455	\$ 20,169,997	\$ 18,710,063	\$ 16,228,315	\$ 14,959,514
State Grants/Contracts	105,523	116,988	558,859	1,200,380	317,805
Private Gifts/Grants	1,672,539	1,653,862	3,217,071	2,554,528	2,093,433
Other Sources	<u>568,211</u>	<u>571,916</u>	<u>580,745</u>	<u>631,668</u>	<u>312,769</u>
Total Revenues	<u>24,947,728</u>	<u>22,512,763</u>	<u>23,066,738</u>	<u>20,614,891</u>	<u>17,683,521</u>
Expenditures					
Instruction	735,836	713,625	1,564,618	3,011,263	1,319,999
Instructional Support	<u>228,003</u>	<u>190,119</u>	<u>182,277</u>	<u>165,267</u>	<u>203,263</u>
Total Instruction	963,839	903,744	1,746,895	3,176,530	1,523,262
Public Service	2,248,614	1,533,191	1,667,795	1,645,927	1,623,119
Student Services	21,972,787	20,076,889	18,690,972	16,214,583	14,887,037
Facilities Management	<u>6,049</u>	<u>15,408</u>	<u>8,973</u>	<u>2,228</u>	<u>1,660</u>
Total Expenditures	<u>25,191,289</u>	<u>22,529,232</u>	<u>22,114,635</u>	<u>21,039,268</u>	<u>18,035,078</u>
Transfers Out/(In)					
Student Services-Match	(152,768)	(145,052)	(142,872)	(134,018)	(119,611)
Other	<u>(45,261)</u>	<u>1,998</u>	<u>(30,478)</u>	<u>(426,424)</u>	<u>(448,273)</u>
Total Transfers	<u>(198,029)</u>	<u>(143,054)</u>	<u>(173,350)</u>	<u>(560,442)</u>	<u>(567,884)</u>
Total Expenditures and Transfers	<u>24,993,260</u>	<u>22,386,178</u>	<u>21,941,285</u>	<u>20,478,826</u>	<u>17,467,194</u>
Revenues Over/(Under) Expenditures and Transfers	(45,532)	126,585	1,125,453	136,065	216,327
Beginning Fund Balance	<u>2,088,567</u>	<u>2,043,035</u>	<u>2,169,620</u>	<u>3,295,073</u>	<u>3,431,138</u>
Ending Fund Balance	<u>\$ 2,043,035</u>	<u>\$ 2,169,620</u>	<u>\$ 3,295,073</u>	<u>\$ 3,431,138</u>	<u>\$ 3,647,465</u>

Delta College Restricted Fund

Revenue History



Expenditure History



Delta College Restricted Fund

Public Broadcasting Activities

	2012-2013	2013-2014	2014-2015	2015-2016	Projected 2016-2017	Budgeted 2017-2018
Television						
Support and Revenue						
College General Fund Support	\$ 589,055	\$ 609,780	\$ 521,309	\$ 581,714	\$ 562,969	\$ 583,304
Corporation for Public Broadcasting	702,672	735,238	788,084	748,465	737,023	737,023
Donations/Gifts/Grants/Memberships	812,689	441,333	405,303	435,474	414,000	435,000
Television Underwriting	56,170	42,447	47,155	43,537	45,000	60,000
Other Income	204,076	213,619	186,511	192,294	208,000	208,000
Transfers In (Out)	<u>45,622</u>	<u>-</u>	<u>(198,506)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>2,410,284</u>	<u>2,042,417</u>	<u>1,749,856</u>	<u>2,001,484</u>	<u>1,966,992</u>	<u>2,023,327</u>
Expenditures						
Salaries & Fringe Benefits	893,837	923,549	850,092	824,343	838,257	886,301
Supplies and Services	989,479	985,249	1,026,248	974,947	1,016,000	1,016,000
Facilities and Equipment	<u>682,028</u>	<u>-</u>	<u>33,699</u>	<u>143,302</u>	<u>50,000</u>	<u>112,000</u>
Total Expenditures	<u>2,565,344</u>	<u>1,908,798</u>	<u>1,910,039</u>	<u>1,942,592</u>	<u>1,904,257</u>	<u>2,014,301</u>
Support and Revenue Over (Under) Expenditures	\$ (155,060)	\$ 133,619	\$ (160,183)	\$ 58,892	\$ 62,735	\$ 9,026
Beginning Fund Balance	<u>915,525</u>	<u>760,465</u>	<u>894,084</u>	<u>733,901</u>	<u>792,793</u>	<u>855,528</u>
Ending Fund Balance	<u>\$ 760,465</u>	<u>\$ 894,084</u>	<u>\$ 733,901</u>	<u>\$ 792,793</u>	<u>\$ 855,528</u>	<u>\$ 864,554</u>
Radio						
Support and Revenue						
College General Fund Support	\$ 143,353	\$ 102,009	\$ 91,290	\$ 117,111	\$ 117,551	\$ 125,782
Donations/Gifts/Grants/Memberships	167,734	129,995	132,446	131,178	127,800	132,800
Radio Underwriting	34,707	41,008	42,662	42,262	28,000	35,000
Other Income	3,852	3,662	3,793	3,578	3,600	3,600
Transfers In (Out)	<u>-</u>	<u>-</u>	<u>17,164</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>349,646</u>	<u>276,674</u>	<u>287,355</u>	<u>294,129</u>	<u>276,951</u>	<u>297,182</u>
Expenditures						
Salaries & Fringe Benefits	262,109	204,407	180,058	185,883	175,083	211,154
Supplies and Services	99,114	72,082	95,656	84,484	94,000	82,000
Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,240</u>	<u>50,000</u>	<u>-</u>
Total Expenditures	<u>361,223</u>	<u>76,489</u>	<u>275,714</u>	<u>315,607</u>	<u>319,083</u>	<u>293,154</u>
Support and Revenue Over (Under) Expenditures	\$ (11,577)	\$ 185	\$ 11,641	\$ (21,478)	\$ (42,132)	\$ 4,028
Beginning Fund Balance	<u>82,703</u>	<u>71,126</u>	<u>71,311</u>	<u>82,952</u>	<u>61,474</u>	<u>19,342</u>
Ending Fund Balance	<u>\$ 71,126</u>	<u>\$ 71,311</u>	<u>\$ 82,952</u>	<u>\$ 61,474</u>	<u>\$ 19,342</u>	<u>\$ 23,370</u>

Note: This data reflects Broadcasting activities recorded in both the General and Restricted Funds. There are additional resources dedicated to Broadcasting operations in the College's Endowment Fund that are not reflected above. 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. The 14/15 TV transfer out represents excess cash transferred to its quasi endowment fund.

Auxiliary Fund

Notes

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 was 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

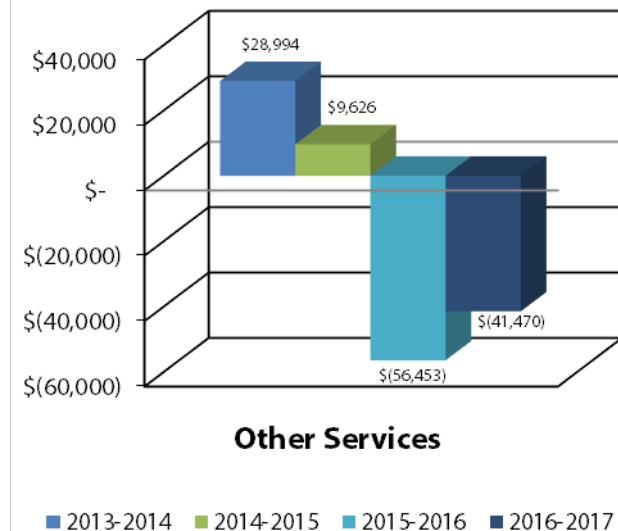
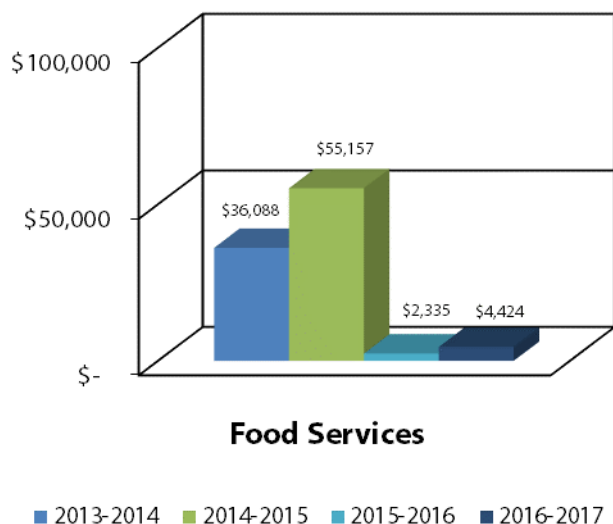
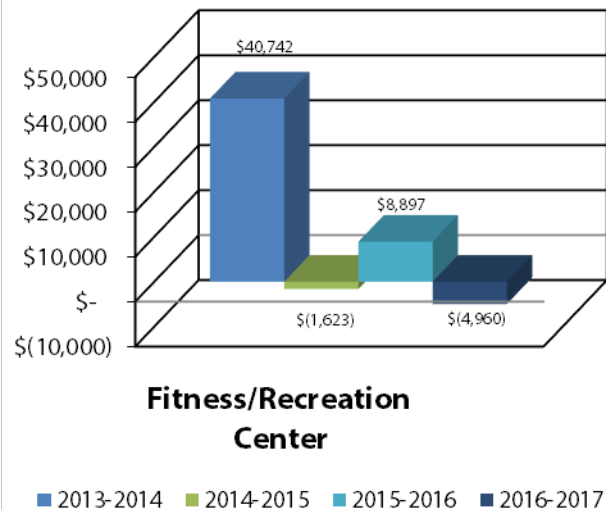
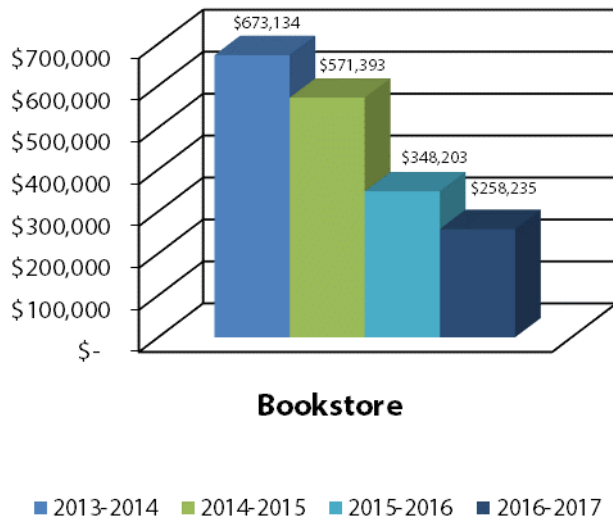
	Actual 2013-2014	Actual 2014-2015	Actual 2015-2016	Projected 2016-2017	Budgeted 2017-2018	% Change 2016-2017 to 2017-2018
Bookstore						
Revenues	\$ 5,851,530	\$ 5,445,051	\$ 4,789,653	\$ 4,559,762	\$ 4,501,676	-1.27%
Expenditures	<u>5,178,396</u>	<u>4,873,658</u>	<u>4,441,450</u>	<u>4,301,527</u>	<u>4,250,236</u>	<u>-1.19%</u>
Net Income (Loss)	<u>\$ 673,134</u>	<u>\$ 571,393</u>	<u>\$ 348,203</u>	<u>\$ 258,235</u>	<u>\$ 251,440</u>	<u>-2.63%</u>
Food Services						
Revenues	1,275,118	1,229,155	1,153,189	1,098,147	1,038,764	-5.41%
Expenditures	<u>1,239,030</u>	<u>1,173,998</u>	<u>1,150,854</u>	<u>1,093,723</u>	<u>1,035,095</u>	<u>-5.36%</u>
Net Income (Loss)	<u>\$ 36,088</u>	<u>\$ 55,157</u>	<u>\$ 2,335</u>	<u>\$ 4,424</u>	<u>\$ 3,669</u>	<u>-17.07%</u>
Fitness & Recreation Center						
Revenues	348,259	323,089	342,847	330,240	330,400	0.05%
Expenditures	<u>307,517</u>	<u>324,712</u>	<u>333,950</u>	<u>335,200</u>	<u>542,071</u>	<u>61.72%</u>
Net Income (Loss)	<u>\$ 40,742</u>	<u>\$ (1,623)</u>	<u>\$ 8,897</u>	<u>\$ (4,960)</u>	<u>\$ (211,671)</u>	<u>-4167.56%</u>
Other Auxiliary Activities						
Revenues	573,920	593,505	593,082	562,034	573,717	2.08%
Expenditures	<u>544,926</u>	<u>583,879</u>	<u>649,535</u>	<u>603,504</u>	<u>556,704</u>	<u>-7.75%</u>
Net Income (Loss)	<u>\$ 28,994</u>	<u>\$ 9,626</u>	<u>\$ (56,453)</u>	<u>\$ (41,470)</u>	<u>\$ 17,013</u>	<u>141.02%</u>
Total Auxiliary Services						
Revenues	8,048,827	7,590,800	6,878,771	6,550,183	6,444,557	-1.61%
Expenditures	<u>7,269,869</u>	<u>6,956,247</u>	<u>6,575,789</u>	<u>6,333,954</u>	<u>6,384,106</u>	<u>0.79%</u>
Net Income (Loss)	<u>\$ 778,958</u>	<u>\$ 634,553</u>	<u>\$ 302,982</u>	<u>\$ 216,229</u>	<u>\$ 60,451</u>	<u>-72.04%</u>
Transfers In (Out)						
General Fund	(250,000)	(300,000)	(250,000)	(250,000)	(250,000)	0.00%
Plant Fund	(88,101)	-	-	-	-	0.00%
Restricted Fund	<u>(11,146)</u>	<u>(3,130)</u>	<u>(3,678)</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Total Transfers	<u>\$ (349,247)</u>	<u>\$ (303,130)</u>	<u>\$ (253,678)</u>	<u>\$ (250,000)</u>	<u>\$ (250,000)</u>	<u>0.00%</u>
Change in Fund Balance	429,711	331,423	49,304	(33,771)	(189,549)	-461.28%
Beginning Fund Balance	<u>6,279,034</u>	<u>6,708,745</u>	<u>7,040,168</u>	<u>7,089,472</u>	<u>7,055,701</u>	<u>-0.48%</u>
Ending Fund Balance	<u>\$ 6,708,745</u>	<u>\$ 7,040,168</u>	<u>\$ 7,089,472</u>	<u>\$ 7,055,701</u>	<u>\$ 6,866,152</u>	<u>-2.69%</u>

Notes on Other Auxiliary Activities:

Other auxiliary activities include printing, Planetarium gift shop 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 year 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 fiscal year 2017-2018 for the Fitness & Recreation Center relates to a renovation of the facility that is still in the planning stage. \$200,000 has been budgeted for related furniture and equipment, which will be funded through auxiliary reserves. The deficit in other auxiliary activities projected for 2015-2016 is related to the purchase of new printing equipment that was funded by accumulated fund balance reserves. The projected deficit in other auxiliary activities for 2016-2017 is due to the purchase of several new fleet vehicles that were funded by accumulated fund balance reserves.

Delta College Auxiliary Fund

Net Income (Loss) Four Year History



Notes

Plant Fund

Notes

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 122.

Each year funds are transferred to the Plant Funds from the General Fund and other funds as applicable for building projects. For 2017-2018, the following major transfers from the General Fund have been budgeted:

Asset Life-Cycle Replacement/Depreciation	\$ 2,000,000
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The College operates instructional satellite centers in each of its three-county districts: Bay City, Midland and Saginaw. Since 1986, the Saginaw 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 through Summer 2019. A new Saginaw Center is planned for opening Fall 2019 in 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 Bay City, Midland, and Saginaw 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 Improvements Funds

	Actual 2013-2014	Actual 2014-2015	Actual 2015-2016	Projected 2016-2017	Budgeted 2017-2018
Revenues					
Investment Income (Loss)	\$ 192,985	\$ 231,886	\$ 271,421	\$ 246,076	\$ 347,804
Private Gifts/Grants	884,047	356,122	233,636	76,570	50,000
State Grants/Appropriations	6,923,789	2,069,343	890	-	-
Transfer from General Fund	4,096,420	5,033,156	5,075,070	8,130,140	2,585,000
Other Sources & Transfers	<u>426,028</u>	<u>286,907</u>	<u>172,290</u>	<u>45,512</u>	<u>48,512</u>
Total Revenues	<u>12,523,269</u>	<u>7,977,414</u>	<u>5,753,307</u>	<u>8,498,298</u>	<u>3,031,316</u>
Expenditures					
Equipment					
Instruction	-	-	29,815	301,185	-
Instructional Support	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	-	-	29,815	301,185	-
Student Services	133,636	246,833	349,870	83,569	64,893
Institutional Administration	92	-	270,904	270,342	325,000
Facilities Management	<u>-</u>	<u>-</u>	<u>-</u>	<u>162,872</u>	<u>206,184</u>
Total Equipment	133,728	246,833	650,589	817,968	596,077
Renovations & Transfers	<u>13,049,692</u>	<u>4,310,097</u>	<u>3,861,220</u>	<u>3,059,089</u>	<u>11,624,435</u>
Total Expenditures	<u>13,183,420</u>	<u>4,556,930</u>	<u>4,511,809</u>	<u>3,877,057</u>	<u>12,220,512</u>
Revenues Over/(Under) Expenditures	(660,151)	3,420,484	1,241,498	4,621,241	(9,189,196)
Beginning Fund Balance	<u>25,778,882</u>	<u>25,118,731</u>	<u>28,539,215</u>	<u>29,780,713</u>	<u>34,401,954</u>
Ending Fund Balance	<u>\$ 25,118,731</u>	<u>\$ 28,539,215</u>	<u>\$ 29,780,713</u>	<u>\$ 34,401,954</u>	<u>\$ 25,212,758</u>

Delta College Plant Fund

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 1998-1999, 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 0.5 mill three year dedicated millage approved by voters in November of 2000 and levied for the years 2001, 2002 and 2003. Ground was broken on the first phase of the project in May of 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 FY 2003-2004. 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 Plant Fund

H & 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 12 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 Plant Fund

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 have declined.



Delta College Health Professions Building

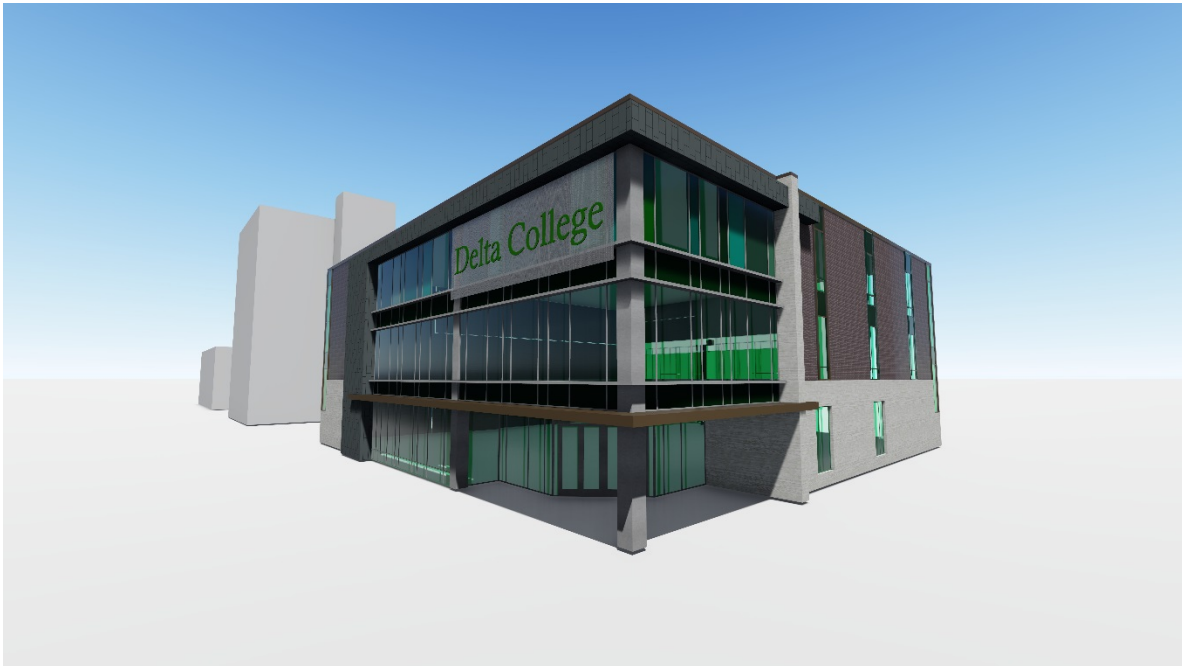
Delta College Plant Fund

Saginaw Center

In June of 2016 Delta College received State of Michigan Planning Authorization for the \$12,739,000 Saginaw Center Project. This new 35,940 square foot facility will be built in Downtown Saginaw, replacing the current leased Saginaw Ricker Center in Buena Vista Township. Through the State of Michigan Capital Outlay process the State Building Authority will fund \$6,369,300 and Delta College will fund \$6,369,700 of the LEAD platinum Center. Once all State of Michigan approvals are obtained in 2017 the project will be bid with ground breaking scheduled for February 2018 and classes offered beginning Fall 2019.

The primary function of the Saginaw Center will be as a Community Outreach Center, extending the college into the urban environment and engaging the significant under-served and under-represented population where large numbers of adult residents have little college attainment. Programing will focus on developmental education courses with robust student services and academic support functions. The secondary function will be as a Transfer Center with a focus on general education or core courses that prepare students, including dual enrolled high school students, for transfer to a four year college or university.

Operating Budget Impact: Projected annual operating costs, based on actual costs per gross square foot to operate existing facilities, are anticipated to increase approximately \$31,000 annually above the current operating budget for the Saginaw Ricker Center.



Rendering of the New Delta College Saginaw Center

Delta College Plant Fund

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. Following are the prioritized projects submitted in Fall 2016 for FY 2018-2022 planning.

Priority	Major Capital Projects	Amount
Priority #1	Saginaw Center Project	\$ 12.7 million
Priority #2	Midland Center Renovations Project	7.9 million
Priority #3	Business & Office Professions – K Wing Renovation	1.9 million
Priority #4	Electronic Media Broadcasting – A Wing Renovation	2.1 million

Priority	Major Maintenance Projects	Amount
Priority #1	Roof Replacement/Fascia & Soffit Repairs – Midland Center	\$ 0.7 million
Priority #2	Road and Parking Lot Repaving – Midland Center	0.4 million
Priority #3	Northwest Parking Lot and West Campus Site Upgrades	5.1 million
Priority #4	Hotchkiss Drive Boulevard Signage and Lighting Upgrades	0.6 million
Priority #5	Central Heating & Cooling System Upgrades	5.8 million
Priority #6	Roof Replacement Planetarium	0.1 million
Priority #7	Roof Replacement/Fascia & Soffit – Campus	0.8 million
Priority #8	Road and Tennis Court Repaving – Campus	0.8 million

Facility Maintenance and Equipment Life Cycle Replacement

The current appraised replacement value of College buildings and equipment is \$303 million. The Building Research Council recommends an annual life cycle replacement allocation of 2% to 4% of the asset value to fund routine maintenance and capital renewal. Using the midpoint of 3% 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, \$2 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 asset life cycle replacement needs, i.e. depreciation. Specific projects planned for completion and paid through these resources are included in the Capital Expenditures Budget on the following page.

Delta College Plant Fund

Capital Expenditures Budget

Plant Fund Capital Projects currently in planning for the FY 2017-2018 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 an 18% reduction in electric use, 29% reduction in gas use and 29% reduction in water use in the last seven years, further reductions are anticipated with the completion of these projects.

Projects Approved and/or in Progress	Amount	Strategic Focus Area
CRM Recruiter Software Upgrade	\$ 64,893	S
75 Horsepower Tractor Replacement 2015-2016 One-Time Funds	9,970	S
Skid Steer Tractor 2015-2016 One-Time Funds	17,214	S
Snow Plow Truck and Winter Attachments 2016-2017 One-Time Funds	54,000	S
Two-Way Radio System Update 2016-2017 One-Time Funds	125,000	S
Farmhouse Maintenance & Upgrades	20,000	S
K Wing Renovation including Fire Sprinklers	2,000,000	SS
OIT Projects	325,000	SS
Conference Room Technology	98,443	PF
Pedestrian Lighting Upgrades	187,069	S
Way Finding System	30,000	SS
Building Automation Systems Upgrade	120,000	S
Drinking Fountain Upgrades	15,000	S
A & C Wing Roof and Wall Repairs	139,699	S
Stair Handrail Repair/Replace	69,533	SS
G Wing and Lecture Theatre HVAC Upgrades	370,915	S
Projects Awaiting State Authorization/Appropriation	Amount	Strategic Focus Area
Saginaw Center Project	\$ 2,525,000	SS
As Needed Maintenance Projects	Amount	Strategic Focus Area
Miscellaneous Renovations, Furnishings & Accessories	\$ 200,000	S
Northwest Parking Lot Upgrades	350,000	S
Covered Bridge Repairs – Foundations and Carpentry	75,000	S
Delta Drive Klauss Drain Erosion Repairs and Upgrades	350,000	S
Sidewalk Repairs	25,000	S
Roof Walkway Upgrades	35,000	S
Flashing Maintenance and Repairs	75,000	S

Strategic Focus Areas: SS – Student Success CF – Community Focus S – Sustainability PF – People Focus

Delta College Plant Fund

Capital Expenditures Budget

Projects in Planning	Amount	Strategic Focus Area
University Center Trail	\$ 50,000	CF
Q-TV Broadcasting Renovation of Instructional, Office & Radio Areas	100,000	SS
S Wing 3D Art Lab	100,000	SS
Energy Audit – All Buildings for SOM Report	87,896	S
West Campus Site Improvements – Fitness & Athletics	1,075,000	SS
B Wing Data Center Upgrades	150,000	S
P Wing P124 & P126 Reconfiguration	1,432,000	SS
Planetarium Emergency Power	156,730	S
Z Wing and Tunnel Fire Sprinklers	125,000	S
M Wing Upgrades Including Replacing AHU29	150,000	S
Energy Metering	75,000	S
Digital Signage/Message System	250,000	SS
Security Cameras at Campus Entrances, Parking Lots & Building Entrances	500,000	SS
Hotchkiss Entrance & Roadway Lighting	226,400	S
Pool Repairs, Diamond Brite, Pumps & Valves	50,000	S
B Wing East Upgrades	150,000	PF
C Wing Lab Control Upgrade	147,750	SS
Central Plant M&E Investigation	15,000	S
C Wing Roofing (Area 12)	98,000	S
Total	\$ 12,220,512	

Strategic Focus Areas: 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 \$109,723,447; with no current outstanding debt falling under this debt limitation. The Community College Act establishes debt capacity as 1.5% 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 \$10,847,344,737.

In May 2011, the College entered into a New Jobs Training Agreement and Revenue Bond with XALT Energy (formerly 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

Notes

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 2016-2017 are as follows:

Fund	Amount
General Fund	\$ 7,500
Designated Fund	98,900
Restricted Fund – Broadcasting	9,800
Restricted Fund - Programs & Scholarships	489,100
Building Fund	8,000
Foundation	91,500
Quasi-Endowments	<u>17,100</u>
 Total Distributions	 \$ <u>721,900</u>

Delta College Endowment Fund

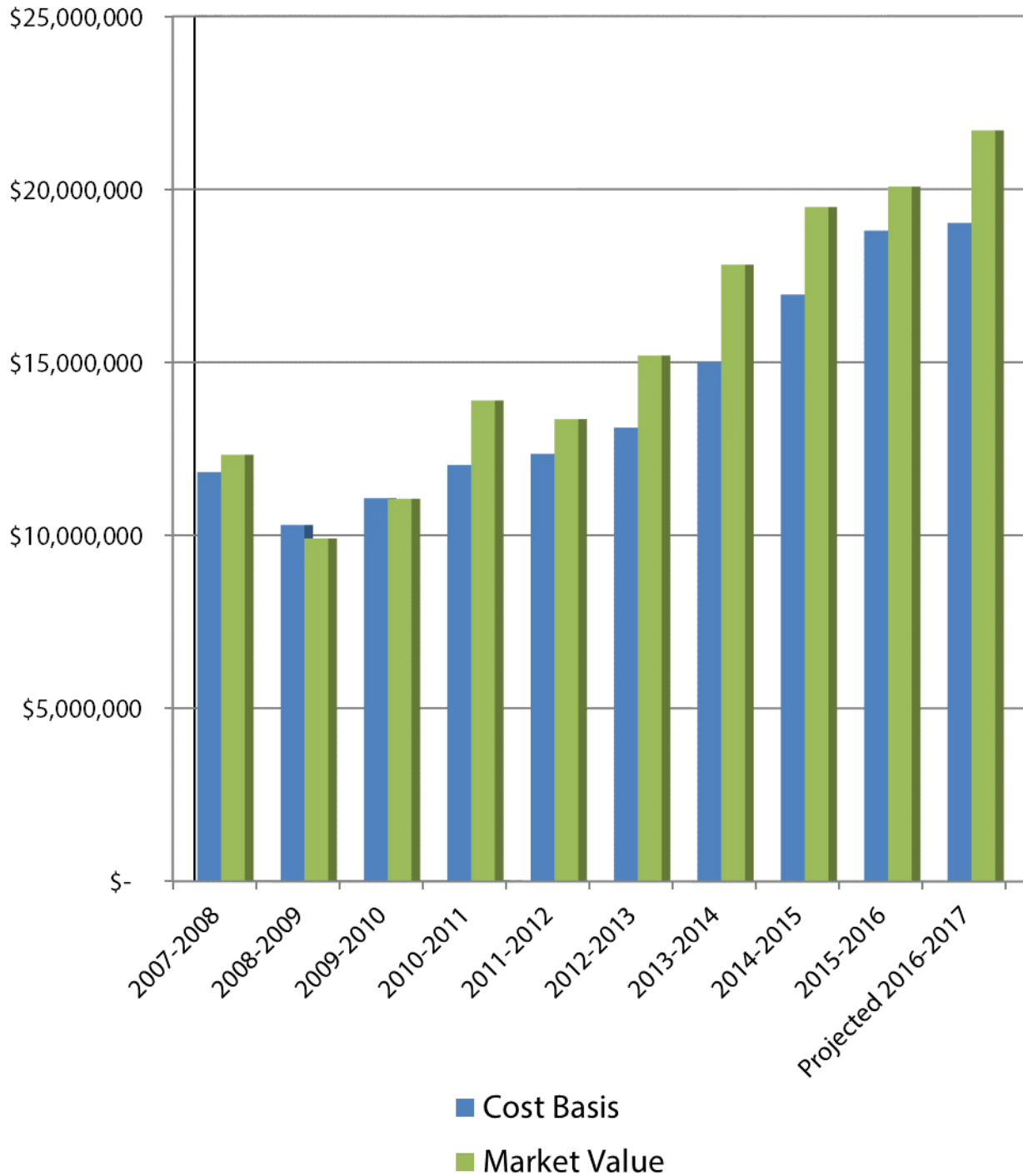
Ten Year Performance History

	Net Assets July 1	Gifts & Transfers	Earnings & Net Gain (Loss) On Investments	Distributions	Investment & Admin Fees *	Net Assets June 30
2007-2008	\$ 12,601,242	\$ 496,952	\$ (278,534)	\$ (390,969)	\$ (100,739)	\$ 12,327,952
2008-2009	12,327,952	191,169	(2,360,451)	(167,548)	(83,490)	9,907,632
2009-2010	9,907,632	348,007	1,114,738	(221,709)	(92,960)	11,055,708
2010-2011	11,055,708	650,943	2,745,987	(453,210)	(101,965)	13,897,463
2011-2012	13,897,463	251,450	(209,812)	(473,500)	(107,224)	13,358,377
2012-2013	13,358,377	602,682	1,856,841	(501,005)	(122,064)	15,194,831
2013-2014	15,194,831	399,662	2,889,760	(516,004)	(147,041)	17,821,208
2014-2015	17,821,208	1,677,137	710,785	(573,471)	(149,866)	19,485,793
2015-2016	19,485,793	1,673,062	(289,663)	(634,519)	(160,346)	20,074,327
Projected 2016-2017	20,074,327	464,000	2,220,000	(721,900)	(337,000)	21,699,427

*Beginning in fiscal year 2016-2017, the Foundation Office will be charging all endowments a 1% annual administration fee.

Delta College Endowment Fund

Ten Year History



Delta College Endowment Funds

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
 Louise K. Brentin Scholarship
 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
 The Herbert H. & Grace A. Dow Foundation Science Education
 Alden B. Dow Fund
 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
 Isabella M. Flynn 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
 David & Jackie Hall Scholarship
 Hammond Family 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
 Walter J. & Sophia M. Kilar Scholarship
 International Order of King's Daughters & Sons Scholarship
 Oscar W. Kloha Scholarship
 Robert I. & Marjorie H. Knepp Scholarship

Delta College Endowment Funds

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
William & Susan Marklewitz for Health Professions
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
Dorothy & Robert Monica Scholarship
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
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
Spittka Family Scholarship
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

Notes

Delta College Glossary

Administrative/Professional Staff (AP)

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

Balanced Budget

When expenditures do not exceed current revenues plus expendable fund balances.

Capital Expenditures

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. 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 Hour

A unit of measure that represents an hour of scheduled instruction given to students.

Corporate Services

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 solution are non-credit and typically focus on the needs of a single customer (closed enrollments). Corporate Services is charged to 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

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 work 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 \$300 in order to be included in the College's fixed asset system, however, the capitalization policy for financial report and depreciation purposes is \$5,000.

Faculty (FAC)

Instructors on tenure track.

Fiscal Year (FY)

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

Delta College Foundation

A nonprofit, tax-exempt education corporation organized under Michigan law to receive gifts, grants, loans, bequest 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 money.

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 report 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. Par-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 operations.

- **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 2010-011, the State has eliminated the reimbursement from its annual funding appropriate 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 College. 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.

Notes

Fiscal Policies

Notes

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 Bay, Midland and Saginaw 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 operate 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.

The Board meets monthly and all meetings are open to the public. All special meetings of the Board are posted in accordance with the Michigan Open Meeting Act. Michigan law requires a quorum of the Board, five trustees, to conduct business.

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 Senate Executive Board, and senators elected from the Assembly. In addition, the Student Senate 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), (b) full-time administrative/professional staff and (c) full-time support staff.

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.
- 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 faculty and staff from across the College.

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 1.5% 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 an 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. 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 0.5%.

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

Notes

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 federal taxes, at a rate of 7.18%, retirement a weighted average rate of 24.22% (MPSERS at 25.8% 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 2016-2017 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 2017-2018 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

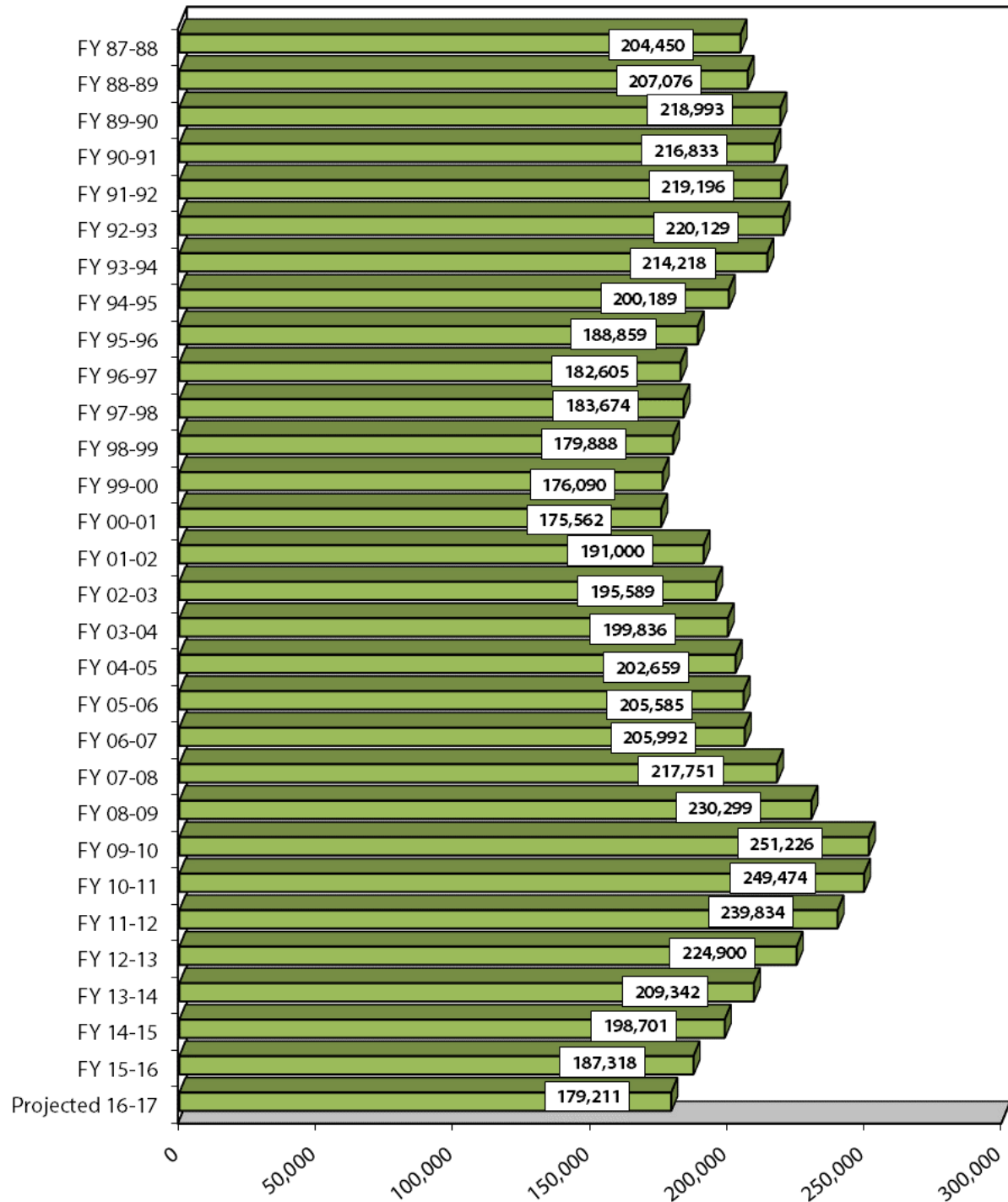
Revenue and Expenditure Projection Model

	Base Budget 2016-2017	Input Variables Example 1 % Change	Input Variables Example 2 % Change
Base Budget 2016-2017			
Base Revenues			
Base Credit Hours	\$ 182,300	-4.00%	-3.50%
Base Tuition Rate (83% in-district, 17% out-district)	<u>111.49</u>	4.10%	7.50%
Tuition	20,324,627	3.25%	2.50%
Fees	7,132,440	2.28%	3.50%
State Appropriations	16,208,151	0.67%	0.50%
Property Taxes	21,974,485	0.38%	0.26%
All Other Revenues	<u>1,152,060</u>	-4.15%	-3.00%
Total Base Revenues	\$ 66,791,763	1.45%	1.29%
Base Expenditures			
Full-time Faculty	\$ 16,922,610	2.97%	2.97%
Faculty Supplemental/Overload	1,453,846	0.00%	0.00%
Adjunct Instructors	3,010,034	2.30%	1.50%
Administrative & Professional Staff	7,845,120	2.88%	1.50%
Support Staff	2,543,393	2.88%	1.50%
Maintenance Staff	905,842	1.90%	1.90%
Part-time Staff	2,239,302	2.88%	1.50%
Student Workers	773,732	1.97%	1.97%
Retirement	8,385,231	2.02%	1.00%
FICA/MEDI	2,495,874	0.73%	0.00%
Medical Insurance	4,888,796	10.22%	5.00%
Other Employee Benefits	892,059	-1.05%	0.50%
Supplies & Services	10,818,422	0.14%	-1.50%
Capital Expenditures	3,073,003	-1.43%	-2.50%
Professional Development & Travel	<u>532,207</u>	-2.95%	-2.50%
Total Base Expenditures	\$ 66,779,471	1.43%	1.27%
Projected Budget 2017-2018			
	Base Budget 2016-2017	Projection Example 1 2017-2018	Projection Example 2 2017-2018
Projected Revenues			
Tuition	\$ 20,324,627	\$ 20,986,000	3.25%
Fees	7,132,440	7,295,250	2.28%
State Appropriations	16,208,151	16,317,278	0.67%
Property Taxes	21,974,485	22,057,871	0.38%
All Other Revenues	<u>1,152,060</u>	<u>1,104,205</u>	-4.15%
Total Projected Revenues	66,791,763	67,760,604	1.45%
Projected Expenditures			
Full-time Salaries & Wages	29,670,811	29,984,464	1.06%
Part-time & Student Wages	6,023,068	6,081,678	0.97%
Employee Benefits	16,661,960	17,290,164	3.77%
Supplies & Services	10,818,422	10,833,877	0.14%
Capital Expenditures	3,073,003	3,029,115	-1.43%
Professional Development & Travel	<u>532,207</u>	<u>516,482</u>	-2.95%
Total Projected Expenditures	\$ 66,779,471	\$ 67,735,780	1.43%
Revenues Over Expenditures	\$ 12,292	\$ 24,824	
Projected Change		\$ 12,532	\$ 11,395

Other

Notes

Delta College Credit Hours History



Delta College Credit Hours Budget 2017-2018

Cost Center/Division	Summer 2017	Fall 2017	Winter 2018	Spring 2018	Total
1011 Interdisciplinary Social Sciences	-	200	50	50	300
1012 Economics	250	1,730	1,800	350	4,130
1013 History	150	1,800	1,600	370	3,920
1014 Criminal Justice	75	2,080	1,890	270	4,315
1015 Political Science	250	3,340	2,810	640	7,040
1016 Psychology	380	4,090	3,400	640	8,510
1017 Sociology	-	1,900	2,300	600	4,800
1018 Applied Behavior Science	-	-	-	-	-
1019 Child Development	-	475	580	-	1,055
1029 Communications	170	2,560	2,400	880	6,010
1044 Geography	-	560	740	130	1,430
Social Sciences Total	1,275	18,735	17,570	3,930	41,510
1021 Art	-	1,660	1,400	300	3,360
1023 Languages	-	1,075	1,196	168	2,439
1025 Interdisciplinary Humanities	56	214	114	90	474
1026 Music	80	650	700	90	1,520
1027 Philosophy	80	1,700	1,765	275	3,820
1028 Electronic Media Broadcasting	-	360	200	-	560
1031 English	944	10,101	8,817	2,220	22,082
Arts and Letters Total	1,160	15,760	14,192	3,143	34,255
1035 Mathematics	300	10,651	8,000	1,800	20,751
1041 Biology	-	5,600	5,200	1,000	11,800
1042 Chemistry	60	2,570	2,000	370	5,000
1043 Geology	-	550	350	30	930
1045 Physics	50	1,340	1,285	320	2,995
1046 Science Tech Programs	-	175	105	30	310
Science and Mathematics Total	410	20,886	16,940	3,550	41,786
1052 Lifelong Wellness	130	1,898	1,770	510	4,308
1070 Nursing	150	2,849	2,990	-	5,989
1071 Surgical Technology	-	387	310	104	801
1073 Physical Therapy Assistant	-	372	450	-	822
1074 Respiratory Care	-	460	450	40	950
1076 Health Science	-	700	500	200	1,400
1077 Radiography	11	350	310	100	771
1078 Dental Hygiene	-	670	525	130	1,325
1079 Dental Assisting	-	300	280	150	730
1087 Diagnostic Medical Sonography	18	250	240	120	628
Health & Wellness Total	309	8,236	7,825	1,354	17,724
1110 Skilled Trade	-	576	550	258	1,384
1111 Welding	-	1,100	1,200	500	2,800
1112 Auto Service Ed Program	88	144	144	84	460
1116 Fire Science Technology	-	255	333	105	693
1061 Accounting	80	2,450	2,300	600	5,430
1062 Academic Career Experience	-	160	120	-	280
1063 Computer Information Systems	240	4,000	4,100	1,200	9,540
1065 Legal Support Professions	-	100	90	50	240
1066 Management	400	3,820	3,205	1,272	8,697
1067 Office Admin & Technology	54	1,250	1,200	400	2,904
1160 Architecture	-	300	225	-	525
1161 Residential Construction	-	210	320	-	530
1162 Automotive Service Technology	-	534	484	-	1,018
1163 Chemical Processing	-	236	169	-	405
1164 Electrical Technology	-	600	600	120	1,320
1165 Manufacturing and Industrial Technology	-	416	305	147	868
1169 Computer Numeric Control	48	600	760	148	1,556
1171 Computer Assisted Drafting	-	200	225	-	425
1172 Heating, Ventilation and Air Conditioning	-	350	275	25	650
Business and Technical Total	910	17,301	16,605	4,909	39,725
Grand Total	4,064	80,918	73,132	16,886	175,000