

# Del Mar College



*Del Mar College West Campus Emergency Training Building*

## **Budget Document** Fiscal Year 2016-2017

Del Mar College • 101 Baldwin Blvd. • Corpus Christi, TX 78404-3897



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# Budget Document

Fiscal Year 2016-2017

Prepared by

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John Johnson

*Comptroller*

Olukemi Okafor

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*Vice President, Workforce Development and Strategic Initiatives*

**Del Mar College**

**101 Baldwin Blvd., Corpus Christi, Texas 78404-3897**

**[www.delmar.edu](http://www.delmar.edu)**

*Front cover photo:* Del Mar College West Campus Emergency Training Building

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

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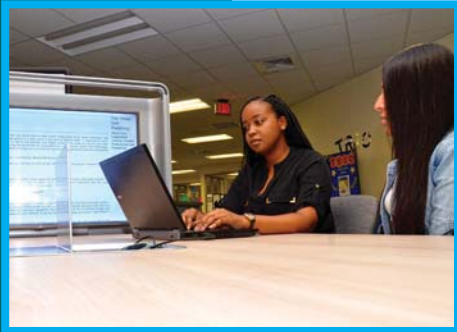
**September 1, 2015**

Executive Director



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# INTRODUCTORY SECTION







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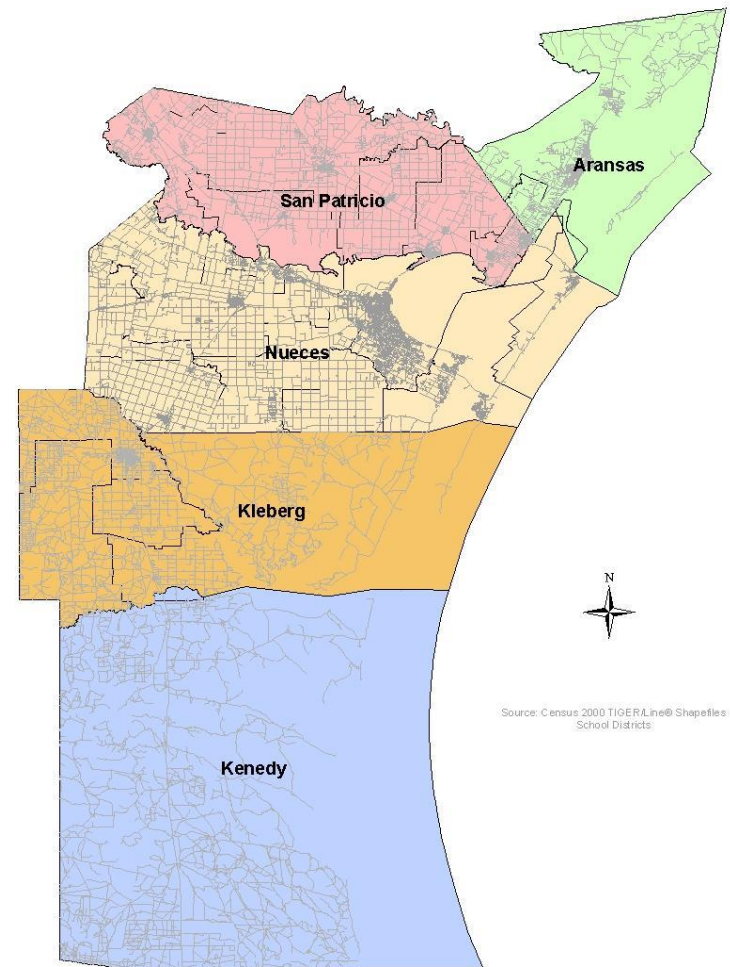
## Profile of the College

Del Mar College District is a political subdivision of the State of Texas located in Nueces County. The College was founded in 1935, under the control the Board of the Trustees of Corpus Christi Independent School District and started in borrowed classrooms with 154 students in the first class. In 1951, the College became an independent political sub-division, legally Corpus Christi Junior College District. In 1999, the Board of Regents adopted Del Mar College District as the official name of the institution. The Del Mar College service area is comprised of Nueces, Aransas, San Patricio Counties and parts of Kleberg and Kenedy Counties.

Today, the College serves 25,000 students each year in academic, career and technical and continuing education courses with 640 full-time faculty and staff. The College now offers courses on two campuses and three additional locations. The Del Mar College Center for Economic Development and the Northwest Center expand the reach of the College in meeting the needs of the broader community. The College opened an additional Center at the Corpus Christi International Airport to address the growing demand for skilled aviation technicians. This facility provides classrooms and a large hangar, to compliment the on-campus facility, enabling the program to offer more classes. In all, the College has combined assets and deferred outflow of resource of over \$331 million, providing a solid basis to serve the students and community.

The College is accredited by the Commission on Colleges of the Southern Association of Colleges and Schools (SACS) to award Associate degrees. Contact the Commission on Colleges at 1866 Southern Lane, Decatur, Georgia 30033-4097 or call 404-679-4500 for questions regarding the accreditation of Del Mar College. The accreditation process cycles over a ten year period. The College began preparing for the most recent re-affirmation in 2007 and the site visit occurred October, 2010. The successful completion of this process and confirmation of the College's reaffirmation of accreditation occurred in June, 2011, when the Commission reaffirmed the College's accreditation status with no recommendations or follow-up actions. The College's programs and courses are approved by the Texas Higher Education Coordinating Board and Texas Education Agency. The college submitted the first Fifth-Year Interim Report to SACS in September 2016.

## Del Mar College Service Area Independent Public School Districts Nueces, San Patricio, Aransas, Kleberg and Kenedy Counties



The Board of Regents, the governing body for the College, is elected by the citizens of the Del Mar College District. Three positions are filled every two years, with board members serving staggered six-year terms. In 1989, the Board adopted a modified single-member district plan with five Regents elected to represent single-member districts and four members elected at large. Vacancies on the Board are filled for an unexpired term according to Board bylaws. The Board has engaged the services of Bickerstaff Heath Delgado Acosta, LLP for redistricting services based on the 2010 Census. The redistricting plan was completed and approved by the Department of Justice on April 5, 2012, providing the electorate with sufficient time to understand the new single member districts prior to the November 2012 election.

**Vision Statement:** Del Mar College empowers student learners in our communities through comprehensive, accessible, quality education.

**Mission:** Del Mar College provides access to quality education, workforce preparation, and lifelong learning for student and community success.

**Core Values:**

- Learning: meeting individual needs
- Student Success: achieving full potential
- Excellence: high-quality instruction
- Integrity: honesty and transparency
- Access: open to all
- Accountability: responsibility to stakeholders
- Innovation: progressive programs and services
- Diversity: valuing differences

**Guiding Principles:**

- Quality Education: Challenge students to engage in academic and occupational programs through high-quality teaching and learning.
- Academic Excellence: Promote the full range of intellectual achievement from basic literacy to successful academic transfer.
- Academic Freedom and Responsibility: Provide the foundation for a learning environment that promotes academic excellence, independent and creative thinking, and respect for the individual.
- Workforce Preparation: Collaborate with business and industry partners to equip students to compete in the marketplace and to augment economic development.
- Student Success: Empower students inside and outside of the classroom to achieve their greatest potential.
- Educational Access: Provide affordable educational opportunities for all, developing responsible citizens who enhance their communities.
- Personal Enrichment: Foster lifelong learning, citizenship, and health and wellness through educational, cultural, and recreational pursuits.

Adopted by the Del Mar College Board of Regents, August 9, 2011.

## Strategic Planning

In Fall 2013, the College undertook the development of a new Strategic Plan that resulted in numerous meetings with the faculty, staff, students and community leaders. The comprehensive ***Strategic Plan 2014 -2019 Reach Forward. Deliver Excellence***, includes 7 broad goals and 42 objectives. The execution of the plan is supported by the office of Strategic Planning and Institutional Research, the President and Executive Planning Team, the Strategic Planning Advisory Committee and the Budget Committee.

The seven goals and forty-two objectives are:

**Goal 1 – Student Learning Success:** Ensure Exceptional Educational Opportunities for all Students.

- **Objective 1.1 Transferability:** Implement seamless student transfer to four-year and other institutions.
- **Objective 1.2 Critical Thinking:** Deliver content that cultivates creative, independent, and critical thinking skills.
- **Objective 1.3 High Tech and High Touch:** Utilize high-tech and high-touch instructional delivery.
- **Objective 1.4 Enriched Education:** Increase educational opportunities for community and personal enrichment.
- **Objective 1.5 Assessment:** Align assessment strategies with accreditation standards.
- **Objective 1.6 Retention:** Maximize student learning to improve retention.

**Goal 2 – Student Access and Support:** Maximize Affordable Access and Excellence in Student Services.

- **Objective 2.1 Affordability:** Maintain affordable tuition and fees to improve access.
- **Objective 2.2 Collegiate Experience:** Enhance the collegiate experience through campus life.
- **Objective 2.3 Financial Aid:** Refine and streamline financial aid processes.
- **Objective 2.4 Registration:** Refine and streamline student registration processes.
- **Objective 2.5 Service Area:** Expand educational opportunities throughout the College's service area.
- **Objective 2.6 Workforce:** Facilitate students' workforce success and career advancement.
- **Objective 2.7 Wellness Services:** Increase student access to wellness services.
- **Objective 2.8 Recruitment and Re-Entry:** Maximize student services to improve recruitment and re-entry.
- **Objective 2.9 Services:** Support specific student groups, including veterans, dual credit, early college and others, with appropriate services.

**Goal 3 – Professional Initiatives:** Provide Innovative, Relevant, and Meaningful Opportunities.

- **Objective 3.1 Personnel:** Recruit and retain exceptional faculty and staff.
- **Objective 3.2 Professional Improvement:** Invest in professional growth opportunities.
- **Objective 3.3 Compensation:** Ensure the effectiveness of compensation protocols.
- **Objective 3.4 Leadership:** Empower visionary leadership among all employees and volunteer groups.
- **Objective 3.5 Planning:** Sustain a culture of planning and evidence-based decision making.

**Goal 4 – Technology:** Utilize Technology to Enhance Academic and Institutional Services and Processes.

- **Objective 4.1 Mobility:** Expand mobile access throughout service area.
- **Objective 4.2 Innovation:** Utilize new and innovative technology in instructional support services.
- **Objective 4.3 Collaboration:** Partner with business and industry to incorporate high-demand technology in instruction.
- **Objective 4.4 Resources:** Utilize appropriate technology resources.
- **Objective 4.5 Advancements:** Explore and share technology advancements.

**Goal 5 – Advocacy:** Advance the College Mission Through Effective Governance and Positioning.

- **Objective 5.1 Community Support:** Broaden community and corporate understanding of and support for the College.
- **Objective 5.2 Educational Needs:** Position the College to support initiatives that respond to educational needs.
- **Objective 5.3 Government:** Strengthen support from educational agencies and organizations, governmental bodies, and elected officials.
- **Objective 5.4 Communications:** Maximize the Del Mar College reputation for quality.
- **Objective 5.5 Governance:** Maintain shared governance within the College.

**Goal 6 – Partnership:** Expand Opportunities for Mutually-Beneficial Alliances.

- **Objective 6.1 Alliances:** Develop local, national, and international opportunities for collaboration.
- **Objective 6.2 Educational Institutions:** Work with community and educational entities to achieve common goals.
- **Objective 6.3 Collaboration:** Cultivate mutually-beneficial business and industry linkages.
- **Objective 6.4 Economic Development:** Foster economic development opportunities.
- **Objective 6.5 Public and Private Linkages:** Maximize public and private support for community and educational initiatives.

**Goal 7 – Resources:** Ensure Strong Financial and Operational Capacity.

- **Objective 7.1 Financial Resources:** Expand financial resources to meet present and future needs.
- **Objective 7.2 Partnerships:** Strengthen public and private partnerships for resource development.
- **Objective 7.3 Grants:** Maximize grant opportunities.
- **Objective 7.4 Budgeting:** Increase operational efficiency through effective budgeting.
- **Objective 7.5 Capital Improvement Program:** Achieve capital improvement program to meet the student and community needs.
- **Objective 7.6 Learning Environments:** Provide appropriate environments to enhance student learning.
- **Objective 7.7 Going Green:** Implement cost-effective green and environmentally sustainable strategies.

## Del Mar College Board of Regents

The Board of Regents, the governing body for Del Mar College, is elected by the citizens of the Del Mar College District. Three positions are filled every two years, with board members serving staggered six-year terms. In 1989, the Board adopted a modified single-member district plan with five Regents elected to represent single-member districts and four members elected at large. Vacancies on the Board are filled for an unexpired term according to Board bylaws.

|                                     | <b>Term Ending</b> | <b>Position</b> |
|-------------------------------------|--------------------|-----------------|
| Trey McCampbell, Chair              | 2016               | At-Large        |
| Elva Estrada, First Vice Chair      | 2018               | District 3      |
| Susan Hutchinson, Second Vice Chair | 2016               | District 2      |
| Nicholas L. Adame, Secretary        | 2020               | At-Large        |
| James B. (Jim) Boggs                | 2016               | District 5      |
| Sandra L. Messbarger                | 2018               | At-Large        |
| Gabriel Rivas III                   | 2018               | District 1      |
| Carol A. Scott                      | 2020               | At-Large        |
| Guy Leland Watts                    | 2020               | District 4      |

## Del Mar College Administration

|  |                              |
|--|------------------------------|
| President  | Mark S. Escamilla, Ph.D.     |
| Provost and Vice President for Academic Affairs                        | Dr. Elizabeth Lewis          |
| Chief Financial Officer  | Dr. Catherine West (Interim) |
| Vice President of Workforce Development and Strategic Initiatives      | Lenora Keas                  |
| Vice President for Student Affairs                                     | Dr. Rito Silva               |
| Chief Information Officer  | August Alfonso               |
| General Counsel  | Augustin Rivera              |
| Executive Director of Strategic Communication and Government Relations | Claudia Jackson              |
| Executive Director of Human Resources and Administration               | Tammy McDonald               |
| Executive Director of Development                                      | Mary McQueen                 |
| Dean, Division of Arts and Sciences                                    | Dr. Jonda Halcomb            |
| Dean, Division of Health Sciences and Professional Education           | Dr. Shannon Ydoyaga          |
| Dean, Business, Industrial, and Public Safety Education                | Charles McKinny              |
| Dean, Division of Student Engagement and Retention                     | Cheryl Sanders               |
| Dean, Division of Student Outreach and Enrollment Services             | Patricia Benavides-Dominguez |
| Dean, Continuing Education and Off-Campus Programs                     | Dr. Leonard Rivera           |
| Dean, Workforce Programs and Corporate Services                        | Daniel Korus                 |

## 2016-2017 Budget Committee

Dr. David Arreguin

Patricia Benavides-Dominguez

Tina Butler

Dr. Jonda Halcomb

John Johnson

Dr. Teresa Klein

Lenora Keas

Paula Martinez

Charles McKinny

Olukemi Okafor

Cheryl Sanders

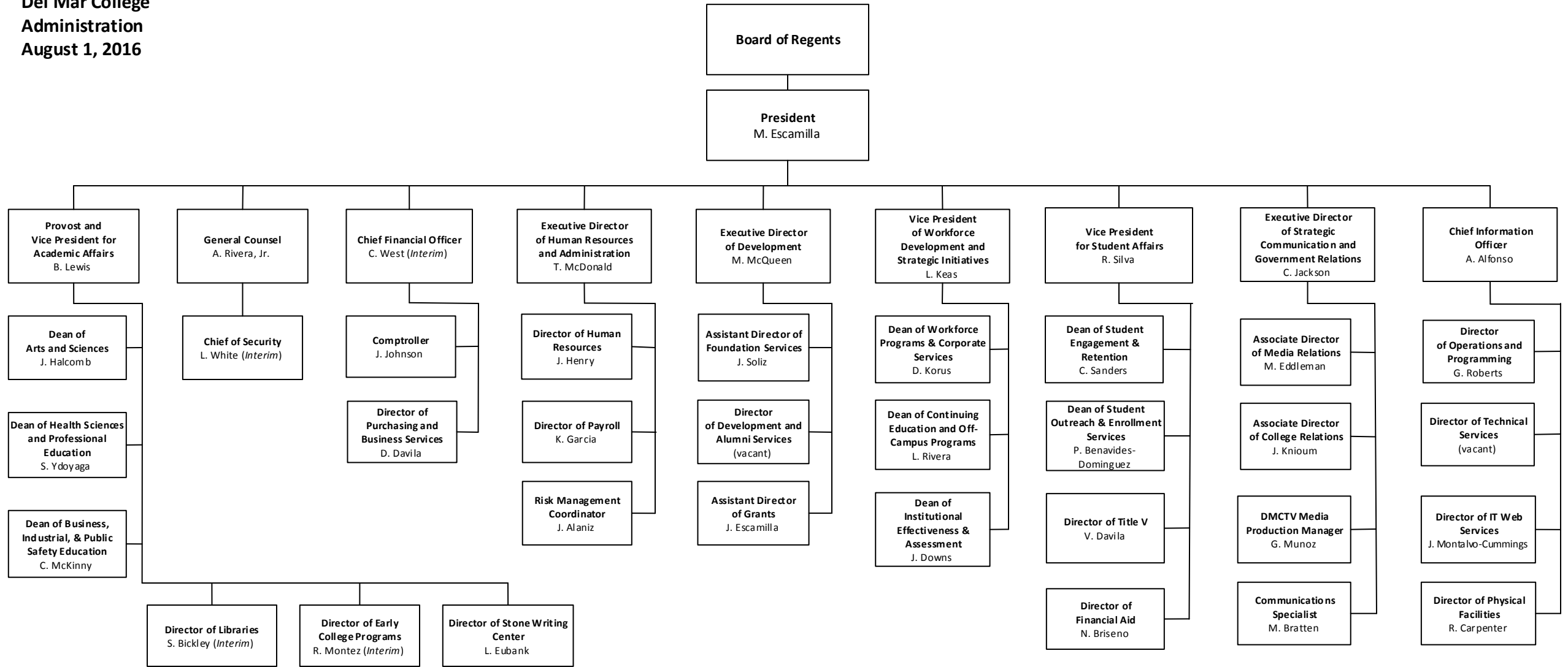
Dr. Rito Silva

Dr. Patricia Walter

Dr. Catherine West



**Del Mar College  
Administration  
August 1, 2016**



## **Budget Structure and Functions**

### **Basis of Budgeting**

Each community college in Texas is required by law to prepare an annual operating budget of anticipated revenues and expenditures for the fiscal year beginning September 1. The District's Board of Regents adopts the budget, which is prepared on the accrual basis of accounting. A copy of the approved budget and subsequent amendments must be filed with the Texas Higher Education Coordinating Board, Legislative Budget Board, Legislative Reference Library, and Governor's Office of Budget and Planning by December 1.

The College maintains its accounts and prepares its financial statements in accordance with generally accepted accounting principles in the United States of America (GAAP) as set forth by Governmental and Financial Accounting Standards Boards (GASB and FASB), National Association of College and University Business Officers (NACUBO) and the Texas Higher Education Coordinating Board (THECB). Under GAAP, basic financial statements are reported using the economic resources measurement focus and accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Property taxes are recognized as revenues in the years in which they are levied. Grants and other similar types of revenue are recognized as soon as all eligibility requirements imposed by the grantor have been met.

Material timing differences in expenditures between GAAP and the budgetary basis of accounting include capital expenditures, which under GAAP are allocated to depreciation expense over a specified period of time. In the budget document, capital expenditures are assigned in full to operations expense. With respect to debt service, payments to principal reduce the liability on the financial statements while interest payments are expensed. Under the budgetary basis of accounting, both principal and interest are expensed to operations within the fiscal year.

The Del Mar College Foundation, a legally separate tax-exempt entity, is a discretely presented component unit and is reported separately in the annual financial statements. The budget document presents college information exclusive of Foundation data.

### **Operating Fund**

The operating fund accounts for the current financial resources raised and expended for the core services provided by the college. It is the primary fund of the college used to account for the usual activities except those particularly assigned for other purposes in another more specialized fund.

The Operating Fund is the only fund budgeted. The Restricted, Auxiliary, Endowment and Loan, Debt Service, and Plant Fund are all not budgeted.

## Revenue Sources

### State Appropriations

State community college funding resources are determined by the state legislature's funding distribution formula and are calculated on a biennial basis. State appropriations are budgeted using contact hours generated by the institution as compared to other institutions within the State.

### State Benefits Contribution

The State currently contributes 60% of the cost of health insurance premiums for all full time eligible employees. Premiums are paid directly by the State to the health care plan administered by the Employee Retirement System of Texas.

The State contributes 6.4% toward employee retirement plans. Payments are made directly to the Teacher Retirement System of Texas by the State for those employees under the TRS plan. For those employees covered under an optional retirement plan the State reimburses the College for payments made.

### Tuition

Credit tuition is generated by assessing student's per-credit-hour rates. Non-credit tuition is generated by charging varying rates per course, based on course costs and market forces. Tuition resources are budgeted based on enrollment projections developed by the college's Institutional Research department and approved by the Board of Regents.

### Fees

The generation of student fees is calculated by determining the costs of course related expenses. Fees for support service such as labs, library facilities, parking, maintaining student records, building use, equipment, security, instructional supplies and the like are all considered when determining the cost of providing instruction.

### Property Taxes

Property tax revenue is determined using the annual certified appraisal value determined by the local appraisal district. Once received the Board of Regents approves a tax levy determined to be necessary to fund the educational mission of the College.

### Other Resources

Include resources from various activities such as finance charges, insurance proceeds, sale of equipment, enforcement fees and other nominal, one-time miscellaneous amounts. Budgeting is based on historical trend analysis.

## **Expense Functions**

### **Instruction**

This includes expenses for all activities that are part of the institution's instructional program. Expenses for credit and non-credit courses, for academic, vocational, and technical instruction, for development and tutorial instruction, and for regular, special, and extension are included. Expenses for department chairmen in which instruction is still the primary role of the administrator, are included in this category. This category excludes instructional deans when the primary assignment is administration.

### **Public Service**

This category include funds expended for activities that are established primarily to provide non-instructional services beneficial to individuals and groups external to the institution. An example of these would be summer youth programs such as "College for Kids" and morning swim program for seniors.

### **Academic Support**

This category includes funds expended primarily to provide support services for the institution's primary mission—instruction, research, and public service. It includes: (1) the retention, preservation, and display of educational materials, i.e., libraries, and galleries; (2) academic administration, i.e., deans' salaries and office expenses; (3) technical support, i.e., computer services and audio-visual information; (4) separately budgeted support of course and curriculum development, and related items.

### **Student Services**

This category includes funds expended for offices of admissions and the registrar and activities that primarily contribute to students' emotional and physical well-being and to their intellectual, cultural, and social development outside the context of the formal instruction program.

### **Institutional Support**

This category includes expenses for (1) central executive level management and long-range planning on the entire institution; (2) fiscal operation; (3) administrative data processing; (4) space management; (5) employee personnel and records; (6) logistical activities that provide procurement, storerooms, safety, security, printing, and transportation services to the institution; (7) support services for faculty and staff that do not operate as auxiliary enterprises; (8) activities concerned with community and alumni relations, including development and fundraising; and (9) bad debt related to tuition and fee revenue.

### **Operations and Maintenance of Plant**

This category includes all expenses of current funds for the operation and maintenance of physical plant, net of amounts charged to auxiliary enterprises, and independent operations.

### **Scholarships and Fellowships**

This category includes expenses for scholarships and fellowships including tuition remissions and exemptions in grants to students either from selection by the institution or from an entitlement program. Recipients of grants are not required to perform services to the institution as consideration of the grant, nor are they expected to repay the amount of the grant to the funding source.

## **Expenditure Objects**

### **Salaries**

Salaries include all full-time and part-time payroll positions. Payroll is budgeted using actual position lists, approved promotions, educational increases, and year of service increases for continuing tenure-track faculty and step increases for eligible full-time non-faculty employees.

### **Benefits**

Benefits are budgeted using benefits cost projections, including amounts for various employment-related taxes, health and life insurance premiums, retirement fund contributions, employee wellness programs, and other direct employee benefits.

### **Materials & Equipment**

Materials & Services expenditures include items such as office support supplies for instructional and operations departments, non-capitalized equipment, travel and maintenance. Materials & Services is budgeted using historical trend analysis.

### **Capital Outlay**

Capital Outlay expenditures include all equipment purchases with a single item cost in excess of \$5,000 and with a useful life exceeding five years. Capital Outlay is budgeted and allocated according to the needs of the departments.

### **Transfers Out**

Interfund transfers out include resource funding of specific amounts to another fund for an identified purpose. Amounts included in this category include tuition revenue dedicated to the retirement of revenue bonds.

### **Contingency**

Contingency is a budget account used to provide for unanticipated items, or to hold funds for future distribution. According to College policy the College President is directed to prepare a current operating budget that includes a line item reserve equal to 1.5 percent of the total proposed expenditure budget. Use of these budgeted funds must be approved by the Board of Regents.

## **Budget Development Process**

In the budget development process outlined below, Del Mar College follows policy approved by the Board of Regents and State of Texas laws. In addition to providing a financial plan for fiscal year revenues and expenses, Del Mar College's Budget Document outlines programs and initiatives and implements controls on spending authority. The budget development process is designed to encourage citizen input and public opinion about college programs and fiscal policies. The allocation of resources and the budget are tied to the Strategic Plan and supporting the College's mission.

### **I. Appoint a Budget Officer**

Del Mar College's Budget Officer is the Chief Financial Officer. S/he is appointed by the President and serves as the College's representative at state, local and board meetings that deal with the budget.

### **II. Establishment of Budget Related Committees**

The nine-member Board of Regents serves as a Committee, and approves the final budget document by August 31<sup>st</sup> each year.

Additionally, the College Budget Committee is organized and appointed by the Budget Officer with concurrence of the President each academic year to serve from September to August. This Budget Committee is charged with representing the various constituency groups and stakeholders across campus. A list of the membership is provided as an attachment. The Budget Officer organizes the Budget Committee and conducts the meetings.

The Strategic Planning Advisory Committee also provides input through the development of the College goals and objectives that are supported by the budget process. This committee is represented by college-wide membership and meets on a regular basis to identify College priorities. Representatives serve on the College Budget Committee.

### **III. Prepare a Proposed Budget**

The Budget Officer supervises the preparation of a Proposed Budget, which includes the following actions:

- A. Discuss Budget Assumptions with Budget Committee and the Board of Regents.
- B. Communication and distribution of budget documents to the College units to submit budget requests and plans.
- C. Develop resource (revenue) estimates and base expenditures budget with input from constituency groups.
- D. Gather relevant projections from the state and local taxing district to project revenue.
- E. Gather relevant financial information on capital projects and operations that affect the budget.
- F. Estimate preliminary surplus or deficit.
- G. Determine proposed tuition and tax rates to represent a balanced budget with varying scenarios.
- H. Solicit and identify proposed reductions in spending and expenses to represent a balanced budget with varying scenarios.
- I. Develop changes to the base and final budgets in accordance with strategic initiatives of the College.
- J. Prepare Budget Message for the Board of Regents, Budget Committee, public, employees and other stakeholders.

#### **IV. Public Notice**

Del Mar College is required by Tax Code 26.05 to publish proposed tax rates by the first week of August and to hold public hearings on the tax rate in accordance to Section 26.06. In addition, ad valorem tax rate increases are subject to voter approval if it exceeds the taxing district's roll-back rate which is established annually based on the prior year tax levels.

#### **V. Budget Committee Meetings**

The College Budget Committee meetings are held to: 1) provide input as to the needs of the College and represent the College stakeholders, 2) communicate projected changes in the state funding, 3) communicate projected changes in ad valorem tax revenues, 4) communicate any projects that significantly affect the budget process or cash flow.

The Board of Regents meets to: 1) review the budget message and document, 2) hear the public and 3) revise and approve the budget. At the time the proposed budget is distributed to the Board of Regents, it becomes public record and is made available to the public.

#### **VI. Budget Approval and Adoption**

When the Board of Regents is satisfied with the proposed budget, including any additions or deletions, the budget prepared by the Budget Officer is approved. Note: If the budget requires an ad valorem tax to be in balance, the Board of Regents must approve an amount or rate of total ad valorem property taxes to be certified to the assessor.

#### **VII. Publication**

After the budget is approved, the document is published for distribution to the College.

#### **XIII. Budget Filed and Levy Certified**

A copy of the complete budget is sent to the Governor's Office, Texas Higher Education Coordinating Board, and the Legislative Budget Board. When levying a property tax, Del Mar College Budget Officer submits the notice of levy, categorization certification and resolutions to the Nueces County Tax Assessor's office immediately after approval by the Board of Regents.

#### **Budget Amendment Process**

Administration presents to the Board of Regents any reductions in state appropriations that require a reduction in expenditures as a budget amendment. In addition, any increases over 10 percent of the original budget shall require the Board of Regents' approval.

## **Del Mar College Budget Development Timeline**

### **I. November**

- College-wide Budget Manager meeting
- Kickoff 2016 Actual/Budget/Projection Monitor/Reporting Process

### **II. January**

- Executive Team Meetings – Jan 13 to 28
  - Strategic Initiatives Review
    - Salary increases & Anticipation of New Positions
    - Instruction
    - Technology
    - Student support services
  - Construction & maintenance priorities Revenue Assumptions Review
    - Enrollment projections
    - Tuition
    - Property tax rate

### **III. February - March**

- College-Wide Budget Kickoff Meetings – Feb 15 to 18
- Base budgets available to Budget Managers – Feb 24
- Budget Managers update budgets – March 1 to April 7

### **IV. April**

- Deans/Directors review budgets – April 8 to 29
- VP/Executive Directors review budgets - May 1 to 14

### **V. May**

- Budget office prepares budget reports – May 16 to 20
- Executive team reviews & updates budgets – May 21 to June 14
- Executive team budget review complete – June 15



VI. **June**

- Executive Team final reviews

VII. **July**

- Board Workshop – July 12
- Certified appraisals Due – July 25
- Called Budget Workshop – July 29
- Publish Effective Tax Rate – July 30

VIII. **August**

- Budget Review – August 9
- Publish Public Hearing – August 14
- Public Hearing – August 22 & 25
- Adopt Budget – August 30

# BUDGET SECTION



# Budget Message

## Strategic Directions for Fiscal Year 2016-2017

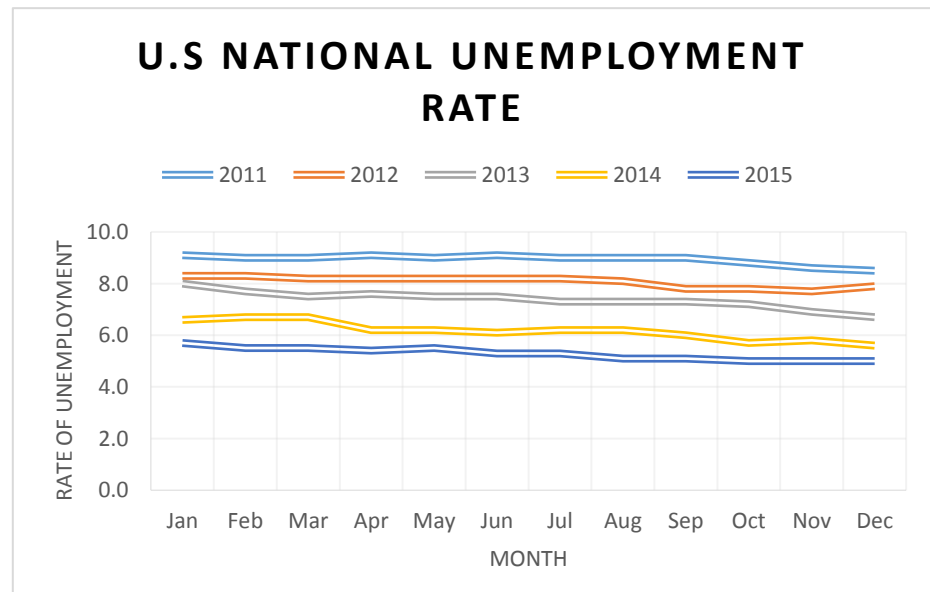
The proposed budget for fiscal year 2016-2017 was developed in alignment with the approved **Strategic Plan 2014-2019 Reach Forward. Deliver Excellence.** The Strategic Plan’s Goals and Objectives were approved by the Board of Regents and are listed on pages 5-6 of this budget document. The College administration is committed to the integration of the budgeting process with strategic planning, with new funding requests being required to demonstrate appropriate linkage to the Strategic Plan objectives. The College has experienced an enrollment increase for the past few years within the credit programs, and a major increase in demand for contract training and non-credit workforce training with the surge in economic development of the region. The political climate in the state continues to indicate that a larger share of funding for community colleges will fall on the local tax payers and the students who we serve.

The following conditions, factors and priorities are considered.

## Economic Factors

As of September 2016, the nation experienced an unemployment rate of 4.9%, the state of Texas 4.7% and Corpus Christi at 6.2%.

The tax rolls of Nueces County have seen a significant appraisal growth since 2012. In 2012, the county saw a modest 2.36% increase in appraisal growth but since has seen an increase of 8.86% and 7.35% in years 2014 and 2015 respectively. The College District’s net appraisal value for the FY17 budget is \$25,142,989,526 reflecting an 8.33% growth of appraisal values in the College District. As the Corpus Christi economy continues to rapidly expand, appraisal values are projected to continue significant annual growth.

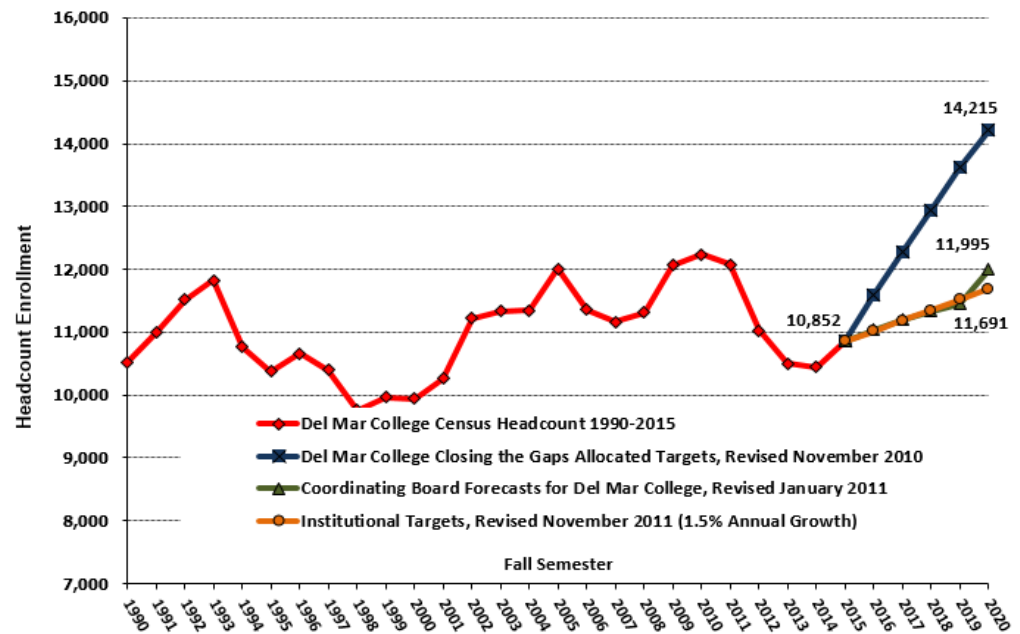


## Enrollment Growth

Del Mar College has experienced growth in the past academic years and awarded 1,734 degrees and certificates during 2015-2016. Between 1985 and 1993, the fall headcount in credit courses at Del Mar College rose by more than one-third (36%) from 8,665 to 11,825. In 1994 and 1995, enrollment began declining, due in part to the introduction of lower-division courses at Texas A & M University-Corpus Christi in 1994. The fall headcount enrollment fluctuated significantly over the next few years, rising to an all-time high of 12,236 in fall 2010. Fall 2016 headcount is 11,689 (Certified number from the THECB).

The following model merges the most recent 20 years of historical Del Mar College fall-to-fall enrollment data with the Texas Higher Education Coordinating Board's Closing the Gaps enrollment forecasting model to illustrate possible enrollment trend scenarios. As per the new 60x30TX higher education strategic plan, at least 550,000 will complete a certificate, associate, bachelors or master's from a Texas public, independent, or for-profit college or university by 2030. The chart adjacent, based on the latest Coordinating Board estimates and Del Mar College's current Closing the Gaps targets, shows what fall-to-fall headcount enrollments might be through 2020, based on various trend calculations.

**Texas Higher Education Coordinating Board  
Allocated Enrollment Projections for *Closing the Gaps*  
Del Mar College Historical and Projected**



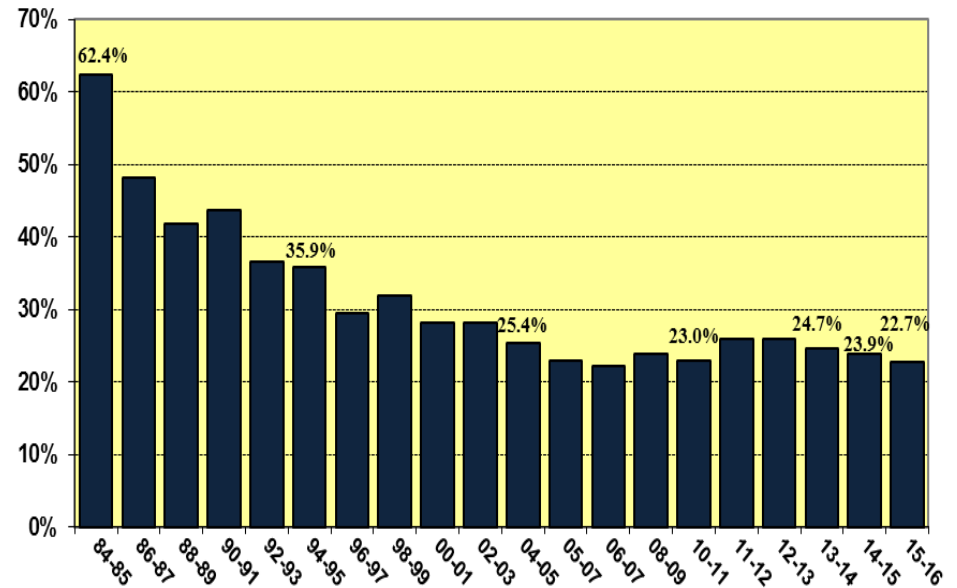
## State Funding

Over the past two decades, state funding for Del Mar College as a percentage of the College's annual revenue has continued to erode. This erosion of state support necessitated a shift in revenue sources to requiring more in ad valorem tax and student tuition and fees dollars to maintain quality instruction and facilities.

## Legislative Challenges

In the 2015 Texas Legislature, public universities received a 9% increase in aggregate funding over the previous biennium while Texas community colleges lost 11% of their funding compared to the previous biennium. Total enrollment in Texas community colleges continues to exceed total in Texas public universities. Since 2011 the total contact hours of instruction delivered by Texas community colleges has grown from 259 million to 282 million while state appropriations to reimburse colleges for that instruction have remained relatively flat. In the 2013 Legislative Session, Texas community colleges were required to implement Success Points Funding, a system whereby 10% of the instructional reimbursements of the College earned in the previous year were "set aside" and the Institution was required to earn those dollars again by achieving prescribed benchmarks such as student completion of remedial courses, completion of 15 semester hours, or completion of a degree or certificate. In the 2013 Legislative Session, each success point was projected to yield \$185. In the 2015 Session actual funding for each success points was reduced to \$173. Only 94% of the funding already earned was reimbursed to community colleges across the state. For comparison purposes, the 2003 state instructional funding per Full Time Student Equivalent for Del Mar College was \$2,313. For 2015, that FTS equivalent funding has dropped to \$1,851.

State Appropriations as a Percent of  
Del Mar College Annual Budget



## **Ending Fund Balance**

Ending fund balance is an essential tool that colleges can use to limit current and future risks such as revenue shortfalls and unexpected expenditures. Establishing and maintaining an adequate ending fund balance allows the college to maintain instructional programs for students, maintain the college's credit rating with bonding entities and maintain overall fiscal stability when unanticipated economic and financial conditions arise.

The College District's goal as stated in policy is to maintain an operating fund balance level of approximately three months of current operating requirements. The three months reserve should be between 20 and 25 percent of the current year's operating budget. In addition, the College President, as part of the budget preparation process, is directed to include a contingency line item equal to 1.5 percent of the total proposed expenditure budget. The budget contingency reserve is restricted and any transfer must be approved by Board action.

## **Budget for Fiscal Year 2016-2017**

Due to savings realized through an Early Retirement Program in 2014, as well as the use of new budgeting techniques and the resolution of budgetary inefficiencies, the College has been able to refocus resources to areas where instructional demands are seeing their largest growth. These available resources have been used to both employ specialized instructional faculty to those areas and purchase the most advanced equipment and materials available. The college has been able to fix a long standing pay structural inadequacy with savings realized from the statgies mentioned above. More discussion on this can be found within this section of the budget book under the "Expenditures" section on page 24.

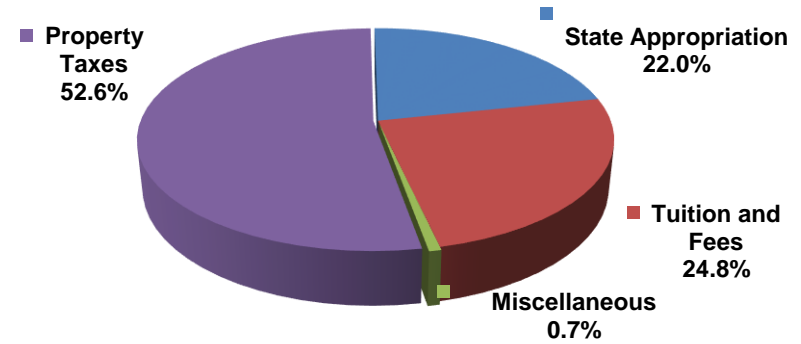
The tremendous economic development occurring within the Coastal Bend and the College District, primarily due to the impact of industrial projects and upstarts, resulted in an 8.33% growth in the appraisal values within the District in 2016 and 7.35% in 2015. Of the over 100 industrial projects or upstarts planned and/or in progress, the majority are capitalizing on the logistical advantages that the Port of Corpus Christi has in terms of processing and shipping oil, gas, iron, steel and plastic products manufactured. Together, the over 100 new industrial upstarts now represent over \$40 billion in capital investment to the Corpus Christi/Coastal Bend region.

Also, as a result of the operational flexibility achieved in prior years, the College was able to budget for critical needs initiatives to fully implement the Strategic Plan. Through the guidance of the Budget Committee, with input of the college community and the Board of Regents, the College was able to develop a budget which met the mission of providing the educational opportunities and support services to our students. New positions were funded to enable the College to capitalize on the industrial growth within the District and to expand the growing Dual Credit program which now represents 18% of enrollment. Resources were strategically allocated to support growth areas of the College.

## Resources

The proposed Maintenance and Operations Revenue Budget for FY17 is \$89,639,477; approximately a \$4.5 million increase from the FY16 adopted budget or a ~5.31% increase. This increase was mainly due to an anticipated increase in student enrollment, and savings due to the refinancing of the colleges revenue bond. Tuition and Fees revenue was estimated to be a \$3.2 million increase due to an estimated 6% enrollment growth increase. The Revenue Bond Transfer is anticipated to be \$1.0 million less than what was budgeted for in FY16, due to savings in refinancing. Miscellaneous revenues were budgeted slightly higher than the previous year.

### 2016-2017 Revenues by Source

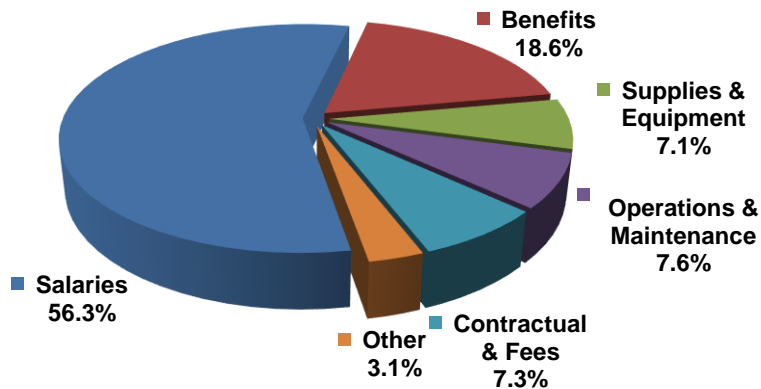


## Expenditures

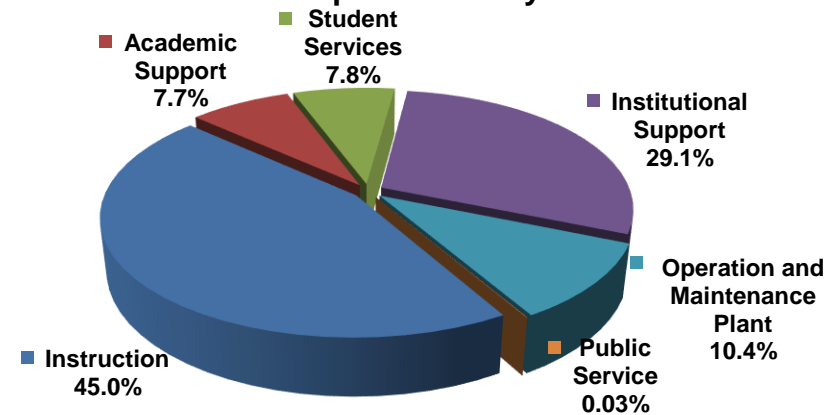
The Maintenance and Operations Budget for salaries/benefits increased by \$6.1 million, primarily as a result of the Board approved structural modifications to Faculty Salaries (5.94%), Faculty Year Experience Pay increases (1.7%), Staff Employee Pay increases (3.85%), and the establishment of critical new staff positions needed to fully operationalize the Strategic Plan. Notable decreases totaling \$1.6 million in expense accounts that aided in accommodating the salaries/benefits increase were in Equipment (~\$837K), Consultants & Contractors (~\$210K), Property Insurance (~\$125K), Repairs & Maintenance (~\$308K), and Other General expenses (~\$136K). Although the College’s entire operating budget increased by approximately \$4.5 million or ~5.31% from the previous year, the College was able to fully fund the required contingency fund at \$1,335,217 or 1.5% of the operational budget.

In addition, adjustments – both increases and decreases – have been made for expenditures that are primarily beyond the control of the college. These “mandatory adjustments” include such items as utilities and telephone, accreditation, computer and software license and legal and audit expenses.

### 2016-2017 Expenditures by Object



### 2016-2017 Expenditures by Function



## **Short-term Outcomes**

The Strategic Planning Advisory Committee and the Executive Team identified the following outcomes to be of highest priority for academic year 2017-2018 as they relate to specific goals:

### **Goal 1 – Student Learning Success: Ensure exceptional educational opportunities for all students**

- Revise and implement a comprehensive advising plan.
- Research, develop, and implement "Dual Enrollment" strategies with partner universities.
- Expand competence-based technical application courses across credit and noncredit formats.
- Fully utilize technology to expand delivery of courses/programs across the region.
- Increase use of mobile technology to provide students accessibility and interaction among instructors, students, and support services.
- Integrate the application of high tech instructional equipment and resources.
- Continue to expand course opportunities to unique community populations to provide enhanced lifelong learning.
- Align blending of credit and noncredit courses.
- Reaffirm current external accreditations and explore opportunities for additional accreditations.
- Develop a cross-functional assessment team under the supervision of the Director of Assessment.
- Review and implement the THECB 60x30 Strategic Plan goals as appropriate.

### **Goal 2 – Student Access and Support Services: Maximize affordable access and excellence in student services**

- More fully implement the budget process to enable budget managers to more effectively identify and utilize their resources.
- Increase scholarship funds available through the DMC Foundation.
- Develop the "Guns on Campus" policy and procedures.
- Further align efforts between the Financial Aid Office and the Development/Foundation Office.
- Implement updated technology and donor-based scholarship system.
- Acquire and deliver an enhanced advising/degree mapping/ course audit system.
- Further implement intuitive software solutions automatic transcript evaluation and articulation for advising and registration processes.
- Expand Northwest Center student services and courses for credit and noncredit.
- Expand dual credit and CE opportunities throughout the service area.
- Expand core curriculum offerings on the West Campus and the Northwest Center.
- Continue to more effectively communicate existing job placement options across the campuses.



**Goal 3 – Professional Initiatives: Provide innovative, relevant, and meaningful opportunities**

- Fully integrate the new employee onboarding process.
- Develop an institutional staffing plan to address strategic initiatives to include the new South-side campus.
- Continue to refine employee professional development protocols to meet College needs.
- Implement a Del Mar Employee Leadership Program for internal growth and succession planning.
- Clarify position-based data and reports to use for planning/budgeting.
- Implement institution-wide assessment and continuous improvement processes.

**Goal 4 – Technology: Utilize technology to enhance academic and institutional services and processes**

- Further deliver mobile functionalities for Ask the Viking.
- Complete migration of productivity tools such as Microsoft Office to the Cloud (Office 365).
- Fully integrate automatic, inbound transcript articulation system to enhance student advising processes.
- Implement coordination of Community Education, Workforce, credit course programming and registration.

**Goal 5 – Advocacy: Advance the College mission through effective governance and positioning**

- Integrate innovative College communication and technology processes to realize maximum instructional positioning and promotion.
- Engage area business, industry and community organizations to support College instructional and legislative initiatives as appropriate.
- Utilize analytics and feedback to continually improve the College's position throughout educational and industry arenas locally and nationwide.
- Maximize student and alumni success stories to enhance the positioning of the College.
- Provide effective Board orientation and professional development options to clearly define roles and maximize Regents' and Trustees' contributions to the College.
- Effectively communicate with local, state and federal legislative officials on issues impacting funding and continuing education programs at the College.

**Goal 6 – Partnerships: Expand opportunities for mutually-beneficial alliances**

- Collaborate with state and national legislative officials and affinity organizations to support legislation beneficial to the College and our students.

- Maximize College involvement in community-wide planning, response and awareness regarding disasters and public health challenges.
- Implement Pathway alliances between similar academic divisions/departments at DMC and transfer institutions.
- Facilitate appropriate public events that promote the College's mission, i.e., summits, seminars and conferences.
- Research and recommend appropriate economic development initiatives including tax abatements, incentives and similar strategies.
- Provide workforce training and development services to support economic development through grants, contracts and related initiatives.

**Goal 7 – Resources: Ensure strong financial and operational capacity**

- Leverage business and industry partnerships to provide financial resources and technology to support College programs.
- Collaborate with other political subdivisions to deliver services.
- Continue the Capital Improvement Program planning to meet future student and community needs.
- Assess and implement a business continuity plan.
- Assess and enhance emergency preparedness planning.
- Develop architectural plans for the 2016 Capital Improvement Program.
- Identify and implement strategies to provide enhanced programs to the service district.
- Ensure Capital Improvement planning, new construction and renovations to improve the environmental health, safety, security and ADA compliance of all campus locations.
- Maximize community-wide planning, response and awareness regarding disasters and public health challenges.

## Budget Strategies for 2016-2017

The following strategies were implemented to maintain the College's financial stability, carry out the objectives of the Strategic Plan, and meet the operational needs of the College:

- Establish critical staff positions to fully implement Strategic Plan.
- Support stabilization of Faculty Pay Structure.
- Decrease overall property tax rate by \$.001914 for FY 2017.
- Re-direct vacant positions to support Strategic Initiatives as approved by President.
- Maintain Unrestricted Reserves at 25% of annual operating budget as required.
- Continue to grow the Plant Fund reserves currently at \$8.5million, to address capital improvement priorities.

All of the above strategies were implemented to balance the budget. With the fully funded Unrestricted Reserve Fund and the establishment of the \$8.5 million Plant Fund Reserve, the College is in excellent financial condition to fulfill the ***Strategic Plan 2014-2019 Reach Forward. Deliver Excellence.***

## Compensation and Benefits

The Board approved a 3.85% salary increase for all non-faculty full-time employees, a 5.94% increase to the faculty common base pay schedule, a 5.6% increase to the faculty rate for education, as well an increase to other pay structural initiatives. The salary increase and the addition of essential staff and faculty positions added \$6.1 million to the overall FY 17 budget for salary/benefits over the prior year. An employee pay increase was one of the top funding priorities for the Board of Regents given that in prior periods the College had to forego employee pay raises. For staffing levels please see page 56.

## Budget Assumptions

The following assumptions are made based upon the previously described economic scenario within the state, county, and College:

### Projected New Revenues:

|                               |                     |
|-------------------------------|---------------------|
| Tuition and Fees              | \$ 3,218,141        |
| State Appropriation           | \$ 380,678          |
| Property Taxes                | (\$ 154,244)        |
| Miscellaneous                 | \$ 25,000           |
| Revenue Bond Transfer Savings | \$ 1,051,680        |
| Total Projected New Revenues  | <b>\$ 4,521,255</b> |

**Projected New Expenses:**

|   |                     |
|---|---------------------|
| New Critical Needs Positions/Salary Increases | \$ 4,533,596        |
| Salary – Benefits                             | \$ 1,618,573        |
| Consultants/Contract Labor/Contractors        | (\$ 210,849)        |
| Equipment                                     | (\$ 837,198)        |
| Other General                                 | (\$ 136,191)        |
| Repairs & Maintenance                         | (\$ 308,904)        |
| Insurance (Property)                          | <u>(\$ 125,000)</u> |
| Total Projected New Expenses                  | <b>\$ 4,534,027</b> |

**Estimated Revenues Minus Expenditures = Budget Shortfall**      **(\$ 12,772)**

The College's strong fiscal planning during prior budget years enabled the College to add critical needs positions, provide a significant employee pay adjustments, and position the College to address the 2014-2019 Strategic Plan. The 2011 College-wide Reorganization and the Early Retirement Incentive Programs, along with the controls placed on fiscal operations, reduced expenditures throughout the budget during FY11 and FY12 placed the College in a much stronger and flexible fiscal position as the economy began to surge in FY13. This year, the Board of Regents was able to add \$2.0 million to the Colleges fund balance. The Plant Fund, re-established in 2012, is now funded at \$8.5 million within the Unrestricted Funds, to address deferred maintenance and capital improvement priorities. The Board was also able to continue the annual funding of the required 1.5% contingency reserve within the Operating Budget for unbudgeted operational expenditures.

**Long-Term Financial Planning**

The College began the development of a two-year operating budget cycle and a five-year long-term budget forecasting based upon the following:

- National Fiscal Indicators
- State Economic Trends
- Strategic Initiatives within the College
- Health of Local Economy and Taxing District
  - Commercial Development and Appraisal Values
  - Projected Growth in Enrollment and Services
  - Projections from the Corpus Christi Economic Development Corporation

Various five year revenue scenarios are modeled using slow to moderate indicators of future revenues from all sources. The revenue models are paired with expenditure models that mirror strategic planning objectives of the College, including the development of a new campus on the south side of the city, establishing outreach centers within the service area, funding a capital improvement plan for new facilities/technology, etc. The Student Success Points model established by the 83<sup>rd</sup> Legislature has also required a refocusing of future funds to enhance the achievement of student success benchmarks.

The Board of Regents conducted numerous workshops during the past years examining the 2014 Facilities Master Plan and Capital Improvement Program options. Nearly \$400 million of capital needs was identified and funding strategies proposed. In the spring 2014, the Board directed the administration to move forward with a \$286 million Capital Improvement Bond Program. The Board subsequently reduced this to \$157 million Bond proposal due to numerous other entities also placing proposals on the November ballot. The proposal was approved by a margin of 60.4%.

Significant in the planning process was the identification of fiscal resources necessary to provide the capital equipment, furniture, fixtures, etc. not funded through a bond program. The 2014-2024 Capital Improvement Program identified ten years of facility needs, sources of funds for each project, and a proposed timeline. Sources of funds included General Obligation Tax Bonds, the Maintenance and Operations Annual Budgets, the Plant Fund Reserves, Foundation Donations/Grants, and Public/Private Partnership funding. **(See Appendix G: Capital Improvement Program)**

*Estrada and Hinojosa, Investment Bankers continues to support the college with its disclosure and debt modeling activities. They also provided expertise in analysis of bond management and transactions totaling over \$186.7 million in par value on the following:*

- \$25,490,000 Combined Fee Revenue Bonds, Series 2008
- \$15,340,000 Combined Fee Revenue Bonds, Series 2016
- \$36,330,000 Limited Tax Refunding Bonds, Series 2011
- \$9,010,000 Limited Tax Refunding Bonds, Series 2013
- \$8,995,000 Limited Tax Refunding Bonds, Series 2014
- \$23,580,000 Limited Tax Refunding and Improvement Bonds, Series 2015
- \$67,645,000 Limited Tax Bonds, Series 2016

*Of the General Obligation Outstanding Debt approximately 55% of principal will be amortized over the next 10 years and holds an underlying rating of AA+/Aa2/AA.*

*The College's bond ratings on the outstanding bonds are rated AA+ by Fitch and AA by Standard and Poor's.*

*Estrada and Hinojosa, Investment Bankers analysis provides recommendations on the current status, future issues, and possible refunding opportunities within the bond market. The Board of Regents authorized the refunding of \$37,045,000 Limited Tax Bonds, Series 2003 in October 2012, \$9,010,000 Limited Tax Bonds, Series 2006 in October of 2013, \$9,165,000 Limited Tax Bonds, Series 2006 in February 2014, \$16,605,000 Limited Tax Bonds, Series 2006 in February 2015 and \$1,955,000 Combined Fee Revenue Bonds, Series 2005 in 2016. The College realized \$2,693,080, \$1,078,081, \$1,040,383, and \$1,640,928 present value savings respectively from these refunding issues. The College may benefit from additional savings through other advanced refunding opportunities as the market conditions and the existing bond debt is closely monitored. This type of suggestion will be considered as financial planning continues.*

## **Additional Information**

This Budget Document is consistent with the budget laws of the State of Texas and other applicable policies. The budget is prepared on a modified accrual basis of accounting (revenues reported when earned; expenditures reported when the liability is incurred; taxes accounted for on a cash basis). The result is that carryovers of financial obligations from year-to-year are precluded and projections of anticipated revenue are not inflated.

This budget expresses the basic and essential fiscal requirements of Del Mar College as set forth by the Board of Regents. The 2016-2017 Budget Document is submitted herewith for your consideration and action. The support and participation of the Board of Regents, College administration, and faculty and staff contribute to the preparation and the prudent management of the College budget. Preparation of this document and supporting materials represent the work of staff in my office, and the staff of the Strategic Planning and Institutional Research Office. We welcome the opportunity to submit this application for Distinguished Budget review.

Respectfully,

A handwritten signature in black ink that reads "Catherine West". The signature is written in a cursive, flowing style.

Catherine West, CPA, Ed.D  
Interim Chief Financial Officer

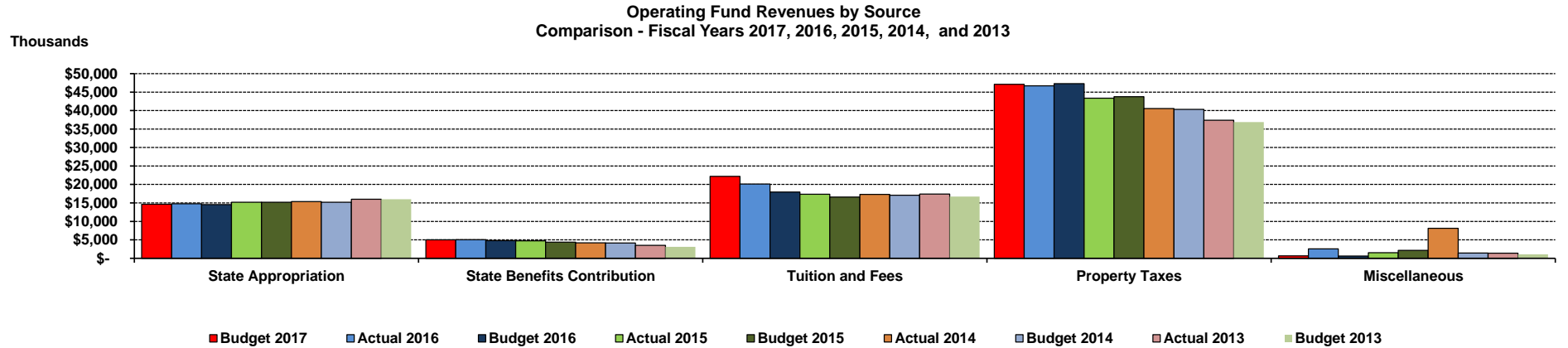


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Revenues

**Operating Fund Revenues by Source  
Comparison - Fiscal Years 2017, 2016, 2015, 2014, and 2013**

|                               | Budget<br>2017       | Budget % Change<br>2016 to 2017 | Actual<br>2016    | Budget<br>2016       | Actual<br>2015       | Budget<br>2015       | Actual<br>2014       | Budget<br>2014       | Actual<br>2013       | Budget<br>2013       |
|-------------------------------|----------------------|---------------------------------|-------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| State Appropriation           | \$ 14,658,567        | 0.8%                            | \$ 14,658,657     | \$ 14,536,060        | \$ 15,193,419        | \$ 15,193,419        | \$ 15,353,344        | \$ 15,193,419        | \$ 16,001,819        | \$ 16,003,675        |
| State Insurance Contribution  | 3,863,047            | 7.2%                            | 3,704,234         | 3,604,876            | 3,468,803            | 3,468,803            | 3,231,904            | 3,231,904            | 2,493,897            | 2,075,444            |
| State Retirement Contribution | 1,154,914            | 0.0%                            | 1,437,517         | 1,154,914            | 1,255,522            | 909,106              | 968,528              | 924,926              | 1,039,511            | 1,039,511            |
| Tuition and Fees              | 24,202,046           | 15.3%                           | 23,148,083        | 20,983,905           | 20,423,914           | 19,640,625           | 20,344,692           | 20,152,405           | 20,440,574           | 19,773,749           |
| Tuition Bond Transfer Out     | (2,011,326)          | -34.3%                          | (1,991,923)       | (3,063,006)          | (3,063,806)          | (3,063,806)          | (3,051,006)          | (3,051,006)          | (3,056,306)          | (3,055,506)          |
| Property Taxes                | 47,122,229           | -0.3%                           | 46,725,500        | 47,276,473           | 43,371,930           | 43,748,243           | 40,558,440           | 40,316,674           | 37,370,696           | 36,905,429           |
| Miscellaneous                 | 650,000              | 4.0%                            | 1,486,094         | 625,000              | 1,502,834            | 2,136,299            | 8,130,779            | 1,433,758            | 1,370,408            | 1,085,554            |
| <b>Total Revenues</b>         | <b>\$ 89,639,477</b> | <b>5.3%</b>                     | <b>89,168,162</b> | <b>\$ 85,118,222</b> | <b>\$ 82,152,616</b> | <b>\$ 82,032,689</b> | <b>\$ 85,536,681</b> | <b>\$ 78,202,080</b> | <b>\$ 75,660,599</b> | <b>\$ 73,827,856</b> |





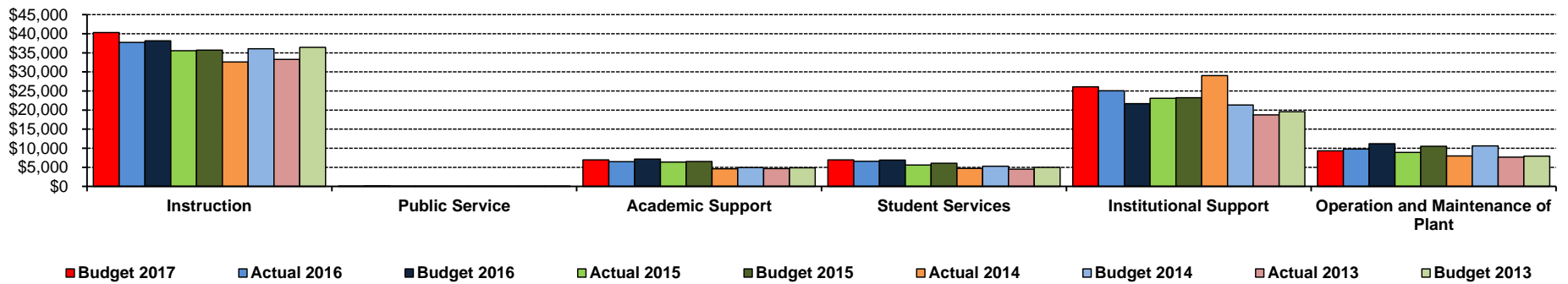
**Expenditures**

**Del Mar College Expenditures by Function  
Comparison - Fiscal Years 2017, 2016, 2015, 2014 and 2013**

|                                    | <b>Budget<br/>2017</b> | <b>Budget % Change<br/>2016 to 2017</b> | <b>Actual<br/>2016</b> | <b>Budget<br/>2016</b> | <b>Actual<br/>2015</b> | <b>Budget<br/>2015</b> | <b>Actual<br/>2014</b> | <b>Budget<br/>2014</b> | <b>Actual<br/>2013</b> | <b>Budget<br/>2013</b> |
|------------------------------------|------------------------|---|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Instruction                        | \$40,328,856           | 5.7%                                    | \$ 37,698,706          | \$ 38,139,898          | \$ 35,532,879          | \$ 35,681,344          | \$ 32,583,140          | \$ 36,054,182          | \$ 33,290,215          | \$ 36,442,497          |
| Public Service                     | \$30,448               | 39.9%                                   | 113,435                | 21,763                 | 20,782                 | 21,240                 | 13,571                 | 39,727                 | 24,788                 | 56,264                 |
| Academic Support                   | \$6,921,234            | -3.2%                                   | 6,473,432              | 7,147,345              | 6,361,676              | 6,504,764              | 4,629,715              | 4,908,628              | 4,688,170              | 4,861,291              |
| Student Services                   | \$6,946,200            | 0.5%                                    | 6,596,112              | 6,910,261              | 5,594,300              | 6,045,885              | 4,704,796              | 5,301,151              | 4,531,769              | 4,967,873              |
| Institutional Support              | \$26,082,454           | 20.2%                                   | 25,032,586             | 21,698,246             | 23,060,191             | 23,250,052             | 29,046,852             | 21,298,357             | 18,733,390             | 19,573,616             |
| Operation and Maintenance of Plant | \$9,330,285            | -16.7%                                  | 9,797,417              | 11,200,709             | 8,915,705              | 10,529,404             | 7,951,825              | 10,600,035             | 7,648,301              | 7,926,315              |
| <b>Total Expenditures</b>          | <b>\$ 89,639,477</b>   | <b>5.3%</b>                             | <b>\$ 85,711,687</b>   | <b>\$ 85,118,222</b>   | <b>\$ 79,485,533</b>   | <b>\$ 82,032,689</b>   | <b>\$ 78,929,899</b>   | <b>\$ 78,202,080</b>   | <b>\$ 68,916,633</b>   | <b>\$ 73,827,856</b>   |

**Operating Fund Expenditures by Function  
Comparison - Fiscal Years 2017, 2016, 2015, 2014, and 2013**

Thousands



**Operating Fund Expenditures by Function  
Comparison - Fiscal Years 2017, 2016, 2015, 2014 and 2013**

|                           |                      | <b>Budget<br/>2017</b> | <b>Budget % Change<br/>2016 to 2017</b> | <b>Actual<br/>2016</b> | <b>Budget<br/>2016</b> | <b>Actual<br/>2015</b> | <b>Budget<br/>2015</b> | <b>Actual<br/>2014</b> | <b>Budget<br/>2014</b> | <b>Actual<br/>2013</b> | <b>Budget<br/>2013</b> |
|---------------------------|----------------------|------------------------|---|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Instruction               | Salaries             | 30,814,228             | 8.2%                                    | \$ 28,553,711          | \$ 28,472,202          | \$ 25,378,137          | \$ 27,464,958          | \$ 23,509,111          | \$ 27,508,064          | \$ 24,158,899          | \$ 26,668,285          |
|                           | Benefits             | 7,195,106              | 3.5%                                    | 6,590,978              | 6,949,026              | 5,974,313              | 6,307,394              | 7,162,646              | 6,495,329              | 6,927,375              | 7,444,501              |
|                           | Other                | 2,319,522              | -10.7%                                  | 2,138,824              | 2,596,641              | 2,793,289              | 1,751,993              | 1,902,294              | 1,956,233              | 1,896,224              | 1,781,242              |
|                           | Equipment            | -                      | -100.0%                                 | 415,193                | 122,029                | 1,387,140              | 156,999                | 9,089                  | 94,556                 | 307,717                | 548,469                |
|                           | <b>Total</b>         | <b>\$ 40,328,856</b>   | <b>5.7%</b>                             | <b>\$ 37,698,706</b>   | <b>\$ 38,139,898</b>   | <b>\$ 35,532,879</b>   | <b>\$ 35,681,344</b>   | <b>\$ 32,583,140</b>   | <b>\$ 36,054,182</b>   | <b>\$ 33,290,215</b>   | <b>\$ 36,442,497</b>   |
| Public Service            | Salaries             | 21,676                 | 72.9%                                   | 94,480                 | 12,538                 | 17,669                 | 11,938                 | 11,311                 | 29,296                 | 20,528                 | 44,896                 |
|                           | Benefits             | 1,722                  | -63.6%                                  | 8,869                  | 4,725                  | 1,430                  | 3,202                  | 1,021                  | 4,331                  | 1,530                  | 6,368                  |
|                           | Other                | 7,050                  | 56.7%                                   | 10,086                 | 4,500                  | 1,683                  | 6,100                  | 1,239                  | 6,100                  | 2,730                  | 5,000                  |
|                           | Equipment            | -                      | -                                       | -                      | -                      | -                      | -                      | -                      | -                      | -                      | -                      |
|                           | <b>Total</b>         | <b>\$ 30,448</b>       | <b>39.9%</b>                            | <b>\$ 113,435</b>      | <b>\$ 21,763</b>       | <b>\$ 20,782</b>       | <b>\$ 21,240</b>       | <b>\$ 13,571</b>       | <b>\$ 39,727</b>       | <b>\$ 24,788</b>       | <b>\$ 56,264</b>       |
| Academic Support          | Salaries             | 4,592,668              | 5.3%                                    | 3,948,536              | 4,360,438              | 3,576,040              | 3,578,178              | 2,738,009              | 3,333,896              | 3,029,850              | 3,029,024              |
|                           | Benefits             | 1,108,280              | -8.2%                                   | 1,084,540              | 1,207,229              | 920,238                | 1,007,258              | 902,867                | 450,516                | 793,752                | 636,726                |
|                           | Other                | 1,220,286              | -12.6%                                  | 1,098,536              | 1,396,678              | 1,471,025              | 1,652,728              | 885,458                | 984,616                | 759,268                | 796,033                |
|                           | Equipment            | -                      | -100.0%                                 | 341,820                | 183,000                | 394,373                | 266,600                | 103,381                | 139,600                | 105,300                | 399,508                |
|                           | <b>Total</b>         | <b>\$ 6,921,234</b>    | <b>-3.2%</b>                            | <b>\$ 6,473,432</b>    | <b>\$ 7,147,345</b>    | <b>\$ 6,361,676</b>    | <b>\$ 6,504,764</b>    | <b>\$ 4,629,715</b>    | <b>\$ 4,908,628</b>    | <b>\$ 4,688,170</b>    | <b>\$ 4,861,291</b>    |
| Student Services          | Salaries             | 4,746,350              | 3.3%                                    | 4,363,436              | 4,594,840              | 3,750,874              | 3,786,924              | 2,823,474              | 3,289,714              | 2,887,223              | 3,074,569              |
|                           | Benefits             | 1,108,192              | -4.7%                                   | 1,122,041              | 1,162,307              | 920,165                | 1,027,656              | 857,181                | 896,639                | 700,011                | 869,771                |
|                           | Other                | 1,091,659              | -4.4%                                   | 1,105,828              | 1,141,514              | 918,150                | 1,216,975              | 1,024,141              | 1,099,468              | 944,535                | 1,021,533              |
|                           | Equipment            | -                      | -100.0%                                 | 4,807                  | 11,600                 | 5,111                  | 14,330                 | 15,330                 | -                      | 2,000                  |                        |
|                           | <b>Total</b>         | <b>\$ 6,946,200</b>    | <b>0.5%</b>                             | <b>\$ 6,596,112</b>    | <b>\$ 6,910,261</b>    | <b>\$ 5,594,300</b>    | <b>\$ 6,045,885</b>    | <b>\$ 4,704,796</b>    | <b>\$ 5,301,151</b>    | <b>\$ 4,531,769</b>    | <b>\$ 4,967,873</b>    |
| Institutional Support     | Salaries             | 8,775,649              | 23.3%                                   | 8,574,767              | 7,115,730              | 7,271,368              | 7,855,836              | 8,612,430              | 7,076,949              | 6,399,335              | 6,645,518              |
|                           | Benefits             | 7,010,241              | 82.1%                                   | 6,921,531              | 3,850,166              | 5,820,814              | 3,979,881              | 5,516,044              | 3,784,916              | 4,539,639              | 4,027,256              |
|                           | Other                | 10,143,064             | -3.7%                                   | 7,971,834              | 10,527,875             | 9,559,938              | 10,166,338             | 14,123,549             | 9,060,027              | 6,613,524              | 8,080,671              |
|                           | Equipment            | 153,500                | -24.9%                                  | 1,564,454              | 204,475                | 408,071                | 1,247,997              | 794,829                | 1,376,465              | 1,180,892              | 820,171                |
|                           | <b>Total</b>         | <b>26,082,454</b>      | <b>20.2%</b>                            | <b>\$ 25,032,586</b>   | <b>21,698,246</b>      | <b>\$ 23,060,191</b>   | <b>\$ 23,250,052</b>   | <b>\$ 29,046,852</b>   | <b>\$ 21,298,357</b>   | <b>\$ 18,733,390</b>   | <b>\$ 19,573,616</b>   |
| Operation and Maintenance | Salaries             | 1,435,498              | 3.7%                                    | 1,276,518              | 1,383,726              | 938,175                | 1,105,716              | 568,356                | 1,055,085              | 839,735                | 885,585                |
|                           | Benefits             | 263,531                | -86.7%                                  | 311,391                | 1,977,535              | 218,818                | 1,789,542              | 270,516                | 1,795,994              | 259,152                | -                      |
|                           | Other                | 7,631,256              | -1.9%                                   | 7,907,019              | 7,776,448              | 7,632,805              | 7,545,146              | 7,041,621              | 7,659,956              | 6,499,014              | 6,960,730              |
|                           | Equipment            | -                      | -100.0%                                 | 302,489                | 63,000                 | 125,907                | 89,000                 | 71,332                 | 89,000                 | 50,400                 | 80,000                 |
|                           | <b>Total</b>         | <b>\$ 9,330,285</b>    | <b>-16.7%</b>                           | <b>\$ 9,797,417</b>    | <b>\$ 11,200,709</b>   | <b>\$ 8,915,705</b>    | <b>\$ 10,529,404</b>   | <b>\$ 7,951,825</b>    | <b>\$ 10,600,035</b>   | <b>\$ 7,648,301</b>    | <b>\$ 7,926,315</b>    |
| <b>Grand Total</b>        | <b>\$ 89,639,477</b> | <b>5.3%</b>            | <b>\$ 85,711,687</b>                    | <b>\$ 85,118,222</b>   | <b>\$ 79,485,533</b>   | <b>\$ 82,032,689</b>   | <b>\$ 78,929,899</b>   | <b>\$ 78,202,080</b>   | <b>\$ 68,916,633</b>   | <b>\$ 73,827,856</b>   |                        |

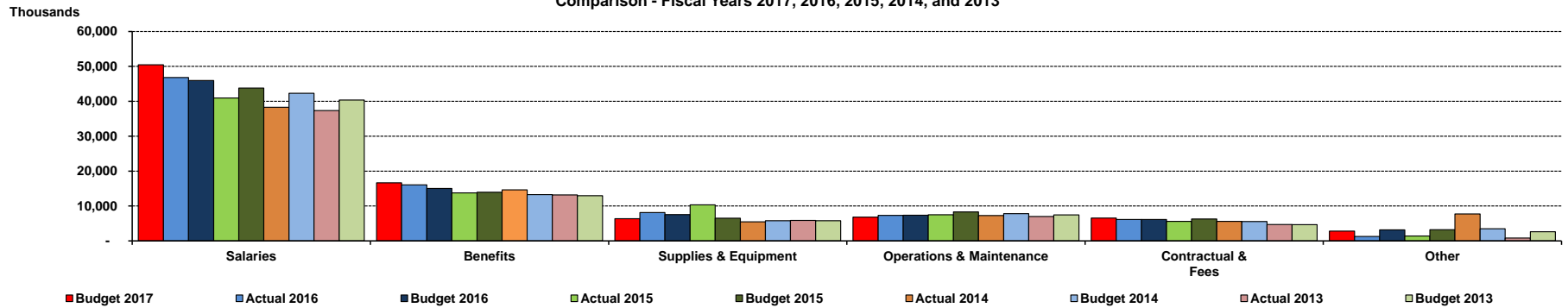
**Operating Fund Expenditures by Object**  
**Comparison - Fiscal Years 2017, 2016, 2015, 2014 and 2013**

|  | Budget<br>2017    | Budget %<br>Change<br>2016 to 2017 | Actual<br>2016    | Budget<br>2016    | Actual<br>2015    | Budget<br>2015    | Actual<br>2014    | Budget<br>2014    | Actual<br>2013    | Budget<br>2013    |
|--|-------------------|------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Faculty Salaries                                 | 30,193,000        | 12.4%                              | \$ 28,031,186     | \$ 26,850,551     | \$ 25,256,040     | \$ 26,175,976     | \$ 24,102,475     | \$ 26,798,654     | \$ 23,992,597     | \$ 26,334,980     |
| Exempt Salaries                                  | 10,842,178        | 4.8%                               | 9,803,734         | 10,350,381        | 8,170,762         | 9,415,664         | 7,289,559         | 7,603,087         | 6,510,910         | 6,825,850         |
| Non-Exempt Salaries                              | 8,616,309         | 8.8%                               | 8,247,879         | 7,919,705         | 6,789,505         | 7,482,710         | 6,307,284         | 7,091,881         | 6,269,935         | 6,553,005         |
| Student Assistant Salaries                       | 830,123           | 1.4%                               | 728,646           | 818,836           | 715,955           | 729,801           | 573,826           | 799,982           | 562,482           | 634,642           |
| <b>Total Salaries</b>                            | <b>50,481,609</b> | <b>9.9%</b>                        | <b>46,811,445</b> | <b>45,939,473</b> | <b>40,932,262</b> | <b>43,804,151</b> | <b>38,273,144</b> | <b>42,293,604</b> | <b>37,335,924</b> | <b>40,348,477</b> |
| Health Insurance                                 | 9,012,069         | 16.2%                              | 8,321,186         | 7,758,000         | 7,254,522         | 7,235,000         | 6,616,545         | 6,920,000         | 6,355,765         | 6,718,985         |
| Other Benefits                                   | 7,634,504         | 5.0%                               | 7,718,164         | 7,271,500         | 6,491,711         | 6,708,500         | 8,007,862         | 6,330,000         | 6,836,923         | 6,229,767         |
| <b>Total Benefits</b>                            | <b>16,646,573</b> | <b>10.8%</b>                       | <b>16,039,350</b> | <b>15,029,500</b> | <b>13,746,233</b> | <b>13,943,500</b> | <b>14,624,407</b> | <b>13,250,000</b> | <b>13,192,688</b> | <b>12,948,752</b> |
| Computer Software, Hardware, Licence and Service | 2,091,574         | 6.2%                               | 2,322,670         | 1,970,033         | 2,091,001         | 1,509,911         | 1,589,929         | 1,424,507         | 1,276,464         | 1,508,591         |
| Supplies, Postage, Duplicating, Copier           | 3,004,173         | -9.0%                              | 2,960,128         | 3,299,559         | 3,599,170         | 2,983,666         | 2,696,589         | 2,645,097         | 3,048,896         | 2,479,651         |
| Equipment  | 1,050,000         | -45.1%                             | 2,628,764         | 1,913,133         | 4,404,381         | 1,737,696         | 932,949           | 1,439,086         | 1,312,531         | 1,570,677         |
| Library  | 211,963           | -39.2%                             | 232,982           | 348,400           | 233,979           | 284,002           | 260,162           | 288,500           | 219,974           | 237,000           |
| <b>Total Supplies and Equipment</b>              | <b>6,357,710</b>  | <b>-15.6%</b>                      | <b>8,144,544</b>  | <b>7,531,125</b>  | <b>10,328,531</b> | <b>6,515,275</b>  | <b>5,479,630</b>  | <b>5,797,190</b>  | <b>5,857,865</b>  | <b>5,795,919</b>  |
| <b>Travel and Professional Development</b>       | <b>649,618</b>    | <b>-13.8%</b>                      | <b>648,889</b>    | <b>753,430</b>    | <b>622,472</b>    | <b>626,520</b>    | <b>387,369</b>    | <b>556,486</b>    | <b>285,111</b>    | <b>314,487</b>    |
| Physical Facilities Maintenance and Repair       | 1,523,240         | -30.0%                             | 1,989,574         | 2,176,123         | 2,474,924         | 2,313,209         | 1,427,500         | 2,239,886         | 1,450,132         | 1,409,219         |
| Utilities and Telephone                          | 3,241,262         | 1.5%                               | 3,493,698         | 3,193,059         | 3,074,436         | 3,233,803         | 3,421,127         | 3,048,838         | 3,180,669         | 3,615,996         |
| Security   | 955,400           | 29.7%                              | 727,123           | 736,480           | 605,967           | 667,515           | 597,234           | 667,515           | 704,069           | 806,546           |
| Insurance  | 1,096,000         | -11.7%                             | 1,095,318         | 1,241,000         | 1,320,275         | 2,075,511         | 1,832,712         | 1,854,732         | 1,672,866         | 1,596,297         |
| <b>Total Operations and Maintenance</b>          | <b>6,815,902</b>  | <b>-7.2%</b>                       | <b>7,305,713</b>  | <b>7,346,662</b>  | <b>7,475,601</b>  | <b>8,290,038</b>  | <b>7,278,573</b>  | <b>7,810,971</b>  | <b>7,007,736</b>  | <b>7,428,058</b>  |
| Advertising                                      | 1,193,006         | 7.2%                               | 1,251,048         | 1,113,117         | 1,032,538         | 1,078,604         | 852,037           | 804,908           | 550,989           | 574,596           |
| Audit, Legal, Tax Appraisal, Collection Fees     | 1,366,915         | 6.9%                               | 1,285,943         | 1,279,093         | 1,084,685         | 1,201,893         | 1,080,935         | 1,161,718         | 1,278,988         | 1,190,853         |
| Consultants and Contract Labor                   | 3,287,462         | 1.6%                               | 3,015,308         | 3,234,334         | 2,886,949         | 3,136,387         | 3,077,314         | 3,031,740         | 2,148,987         | 2,218,555         |
| Accreditation                                    | 58,293            | -4.7%                              | 47,945            | 61,191            | 40,812            | 51,826            | 38,350            | 51,790            | 30,012            | 40,658            |
| Special Populations Interpreter                  | 161,397           | 23.3%                              | 194,507           | 130,853           | 79,873            | 210,853           | 199,947           | 178,000           | 142,188           | 178,000           |
| Election   | 93,000            | 0.0%                               | -                 | -                 | 122,700           | 250,000           | -                 | -                 | 204,053           | 150,000           |
| Membership and Dues                              | 171,268           | 71.8%                              | 165,910           | 99,716            | 129,631           | 144,127           | 133,533           | 128,170           | 145,541           | 136,953           |
| Bank and Collection Fees                         | 220,300           | 8.3%                               | 180,478           | 203,500           | 215,890           | 203,000           | 205,545           | 203,000           | 199,911           | 178,000           |
| <b>Total Contractual and Fees</b>                | <b>6,551,641</b>  | <b>7.0%</b>                        | <b>6,141,139</b>  | <b>6,121,804</b>  | <b>5,593,078</b>  | <b>6,276,690</b>  | <b>5,587,661</b>  | <b>5,559,326</b>  | <b>4,700,669</b>  | <b>4,667,615</b>  |

**Operating Fund Expenditures by Object  
Comparison - Fiscal Years 2017, 2016, 2015, 2014 and 2013**

|                            | Budget<br>2017       | Budget %<br>Change<br>2016 to 2017 | Actual<br>2016       | Budget<br>2016       | Actual<br>2015       | Budget<br>2015       | Actual<br>2014       | Budget<br>2014       | Actual<br>2013       | Budget<br>2013       |
|----------------------------|----------------------|------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Recruitment                | 35,000               | 0.0%                               | 28,759               | 35,000               | 36,490               | 34,000               | 33,102               | 34,000               | 29,104               | 26,000               |
| Food and Beverage          | 93,509               | -9.8%                              | 82,807               | 103,711              | 60,875               | 51,957               | 52,905               | 48,135               | 49,886               | 37,000               |
| Bad Debt                   | 220,000              | -37.1%                             | 187,350              | 350,000              | 186,514              | 350,000              | 98,200               | 350,000              | 157,961              | 250,000              |
| Scholarships               | -                    | 0.0%                               | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    |
| Miscellaneous              | 452,698              | -28.6%                             | 321,691              | 633,685              | 503,476              | 907,806              | 501,588              | 1,329,337            | 299,610              | 904,130              |
| Non Mandatory Transfers    | -                    | 0.0%                               | -                    | -                    | -                    | -                    | 6,623,185            | -                    | -                    | -                    |
| <b>Total Miscellaneous</b> | <b>801,207</b>       | <b>-28.6%</b>                      | <b>620,607</b>       | <b>1,122,396</b>     | <b>787,355</b>       | <b>1,343,763</b>     | <b>7,308,979</b>     | <b>1,761,472</b>     | <b>536,561</b>       | <b>1,217,130</b>     |
| Contingency                | 1,335,217            | 4.8%                               | -                    | 1,273,832            | -                    | 1,232,752            | -                    | 1,173,031            | -                    | 1,107,418            |
| <b>TOTAL EXPENDITURES</b>  | <b>\$ 89,639,477</b> | <b>5.3%</b>                        | <b>\$ 85,711,687</b> | <b>\$ 85,118,222</b> | <b>\$ 79,485,533</b> | <b>\$ 82,032,689</b> | <b>\$ 78,939,763</b> | <b>\$ 78,202,080</b> | <b>\$ 68,916,554</b> | <b>\$ 73,827,856</b> |

**Operating Fund Expenditures by Object  
Comparison - Fiscal Years 2017, 2016, 2015, 2014, and 2013**



**All Funds Summary of Revenues and Expenditures  
Comparison - Fiscal Year 2017, 2016, 2015, 2014 and 2013**

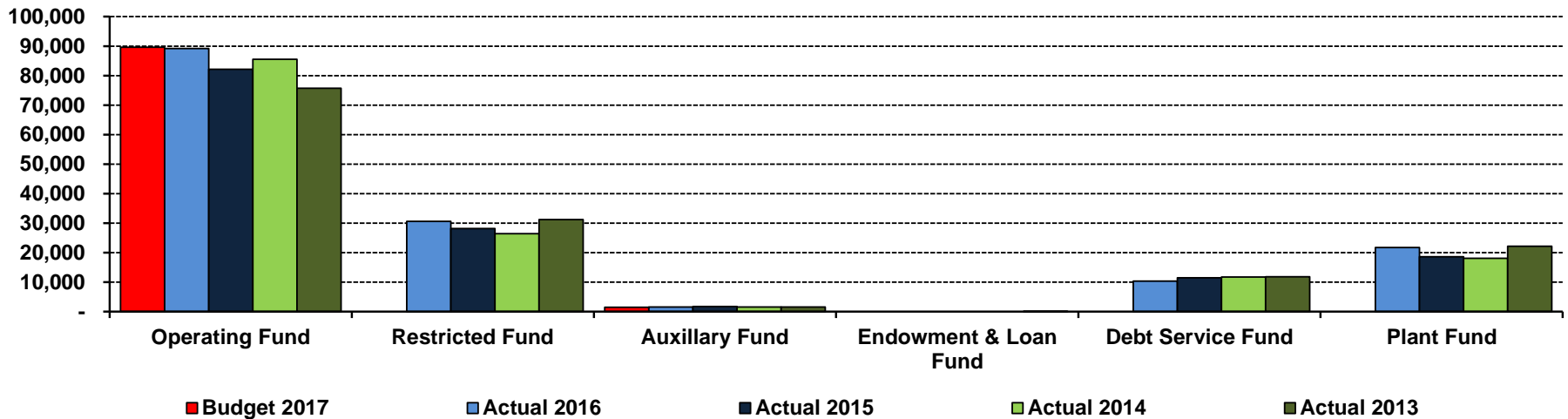
|   | <b>Budget<br/>2017</b> | <b>% Change<br/>2016 to 2017</b> | <b>Actual<br/>2016</b> | <b>Actual<br/>2015</b> | <b>Actual<br/>2014</b> | <b>Actual<br/>2013</b> |
|---|------------------------|----------------------------------|------------------------|------------------------|------------------------|------------------------|
| <b><u>Operating Fund</u></b>            |                        |                                  |                        |                        |                        |                        |
| Beginning Fund Balance                  | \$ 16,428,298          | 26.6%                            | \$ 12,971,912          | \$ 20,776,453          | \$ 20,021,511          | \$ 20,166,379          |
| Revenue                                 | 89,639,477             | 0.5%                             | 89,168,072             | 82,152,616             | 85,536,682             | 75,660,597             |
| Expenditures                            | (89,639,477)           | 4.6%                             | (85,711,687)           | (79,485,533)           | (78,939,763)           | (68,916,555)           |
| Transfer out                            |                        |                                  |                        |                        | (5,841,977)            | (6,888,910)            |
| ChangeAcct Principle                    |                        |                                  |                        | (10,471,624)           |                        |                        |
| Ending Fund Balance                     | <u>\$ 16,428,298</u>   | <u>0.0%</u>                      | <u>\$ 16,428,298</u>   | <u>\$ 12,971,912</u>   | <u>\$ 20,776,453</u>   | <u>\$ 20,021,511</u>   |
| <b><u>Restricted Fund</u></b>           |                        |                                  |                        |                        |                        |                        |
| Beginning Fund Balance                  | \$ -                   | -                                | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| Revenue                                 | -                      | -                                | \$ 30,590,093          | 28,176,021             | 26,444,194             | 31,191,914             |
| Expenditures                            | -                      | -                                | \$ (30,590,093)        | (28,176,021)           | (26,444,194)           | (31,191,914)           |
| Transfer out                            |                        |                                  |                        |                        |                        |                        |
| Ending Fund Balance                     | <u>\$ -</u>            | <u>-</u>                         | <u>\$ -</u>            | <u>\$ -</u>            | <u>\$ -</u>            | <u>\$ -</u>            |
| <b><u>Auxiliary Fund</u></b>            |                        |                                  |                        |                        |                        |                        |
| Beginning Fund Balance                  | \$ 522,027             | 18.1%                            | \$ 442,002             | \$ 223,545             | \$ (21,513)            | \$ (166,380)           |
| Revenue                                 | 1,508,323              | -0.8%                            | \$ 1,520,247           | 1,694,417              | 1,584,201              | 1,569,513              |
| Expenditures                            | (1,508,323)            | 4.7%                             | \$ (1,440,222)         | (1,475,960)            | (1,339,143)            | (1,424,646)            |
| Transfer out                            |                        |                                  |                        |                        |                        |                        |
| Ending Fund Balance                     | <u>\$ 522,027</u>      | <u>0.0%</u>                      | <u>\$ 522,027</u>      | <u>\$ 442,002</u>      | <u>\$ 223,545</u>      | <u>\$ (21,513)</u>     |
| <b><u>Endowment &amp; Loan Fund</u></b> |                        |                                  |                        |                        |                        |                        |
| Beginning Fund Balance                  | \$ 321,017             | -0.1%                            | \$ 321,301             | \$ 321,927             | \$ 322,127             | \$ 321,945             |
| Revenue                                 | -                      |                                  |                        |                        |                        | 182                    |
| Expenditures                            | -                      |                                  | \$ (284)               | (626)                  | (200)                  |                        |
| Transfer out                            |                        |                                  |                        |                        |                        |                        |
| Ending Fund Balance                     | <u>\$ 321,017</u>      | <u>0.0%</u>                      | <u>\$ 321,017</u>      | <u>\$ 321,301</u>      | <u>\$ 321,927</u>      | <u>\$ 322,127</u>      |
| <b><u>Debt Service Fund</u></b>         |                        |                                  |                        |                        |                        |                        |
| Beginning Fund Balance                  | \$ 11,930,451          | -9.8%                            | \$ 13,224,615          | \$ 12,297,104          | \$ 11,215,785          | \$ 10,141,852          |
| Revenue                                 | -                      |                                  | \$ 10,372,814          | 11,477,794             | 11,725,310             | 11,772,618             |
| Expenditures                            | -                      |                                  | \$ (11,666,978)        | (10,550,283)           | (10,643,991)           | (10,698,685)           |
| Transfer in                             |                        |                                  |                        |                        |                        |                        |
| Ending Fund Balance                     | <u>\$ 11,930,451</u>   | <u>0.0%</u>                      | <u>\$ 11,930,451</u>   | <u>\$ 13,224,615</u>   | <u>\$ 12,297,104</u>   | <u>\$ 11,215,785</u>   |

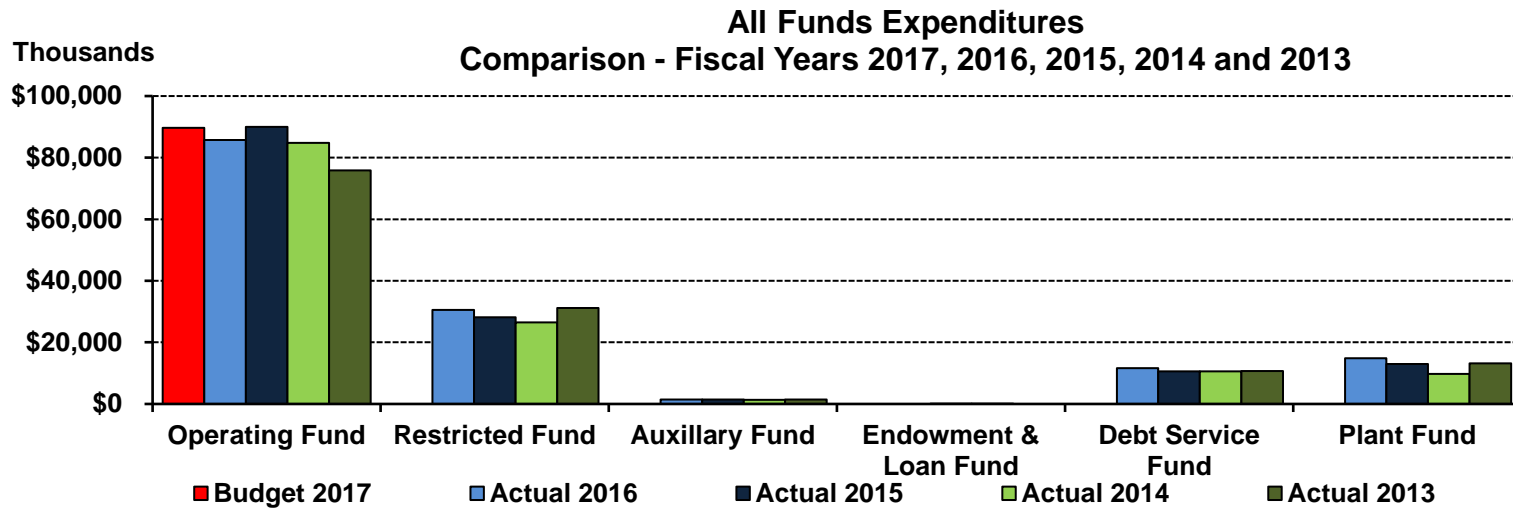
**All Funds Summary of Revenues and Expenditures (Continued)  
Comparison - Fiscal Year 2017, 2016, 2015, 2014 and 2013**

|                        | <b>Budget<br/>2017</b> | <b>% Change<br/>2016 to 2017</b> | <b>Actual<br/>2016</b> | <b>Actual<br/>2015</b> | <b>Actual<br/>2014</b> | <b>Actual<br/>2013</b> |
|------------------------|------------------------|----------------------------------|------------------------|------------------------|------------------------|------------------------|
| <b>Plant Fund</b>      |                        |                                  |                        |                        |                        |                        |
| Beginning Fund Balance | \$ 96,616,647          | 7.6%                             | \$ 89,764,934          | \$ 84,127,531          | \$ 75,781,305          | \$ 66,813,792          |
| Revenue                | -                      |                                  | 21,722,733             | 18,605,008             | 18,107,885             | 23,154,686             |
| Expenditures           | -                      |                                  | (14,871,020)           | (12,967,605)           | (15,603,636)           | (20,034,702)           |
| Transfer out           |                        |                                  |                        |                        |                        |                        |
| Transfer in            |                        |                                  |                        |                        | 5,841,977              | 6,888,910              |
| Restatement            |                        |                                  |                        |                        |                        | (1,041,381)            |
| Ending Fund Balance    | \$ 96,616,647          | 0.0%                             | \$ 96,616,647          | \$ 89,764,934          | \$ 84,127,531          | \$ 75,781,305          |
| <b>All Funds</b>       |                        |                                  |                        |                        |                        |                        |
| Beginning Fund Balance | \$ 125,818,442         | 7.8%                             | \$ 116,724,767         | \$ 117,746,564         | \$ 107,319,219         | \$ 97,277,588          |
| Revenue                | 91,147,800             |                                  | 153,373,959            | 142,105,855            | 143,398,272            | 142,308,133            |
| Expenditures           | (91,147,800)           |                                  | (144,280,284)          | (143,127,652)          | (132,970,927)          | (132,266,502.27)       |
| Transfer out           |                        |                                  |                        |                        |                        |                        |
| Ending Fund Balance    | \$ 125,818,442         | 0.0%                             | \$ 125,818,442         | \$ 116,724,767         | \$ 117,746,564         | \$ 107,319,219         |

**All Funds Revenue  
Comparison - Fiscal Years 2017, 2016, 2015, 2014, and 2013**

Thousands





### Capital Expenditures

The College had \$182 million invested in capital assets at August 31, 2016 and \$174 million at August 31, 2015. Additions of \$3.1 million were added to construction work in progress for costs associated with the FEMA Dome on the West Campus, \$1.7 million for the KEDT/TV Center for Educational broadcasting building being constructed adjacent to the Center for Economic Development, \$640 thousand for improvement to land purchased at Staples and Kostoryz, and \$380 thousand for the Pilot Plant Project on the West Campus. In addition, project costs of 5 million associated with the 2014 bond issue were initiated. Costs incurred during the current fiscal year related to the 2014 Bond include \$ 1.9 million for the Music facility, \$1.1 million for central plant upgrades, \$711 thousand for the Workforce Development Center, \$277 thousand for the Emerging Technology Expansion, \$605 thousand toward the South Campus Master plan, and other cost incurred for re-roofing projects and project development costs. The \$5.8 million which was previously included in construction work in progress was moved to building with the completion of the KEDT/TV Center for Educational broadcasting during the current fiscal year. New equipment purchases of \$2.76 million were made during the year while \$2.25 million were disposed. In the prior year, new equipment purchases were made totaling \$3 million. During the same period \$2.2 million in equipment was disposed.

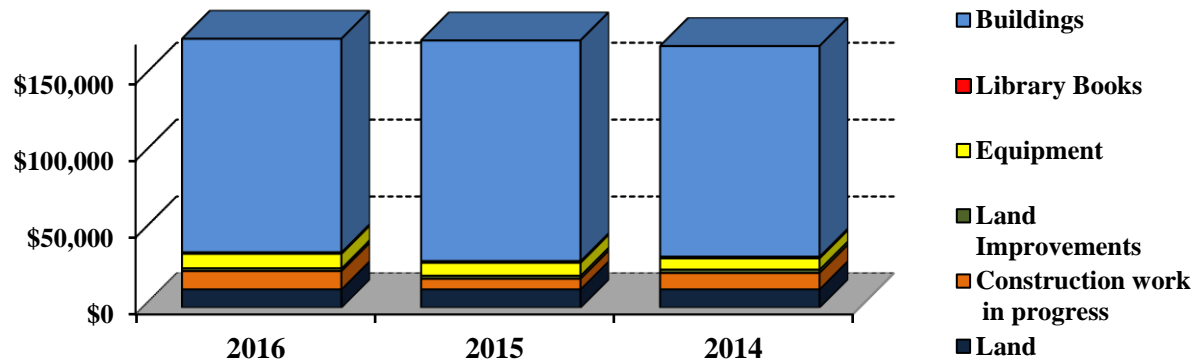
Capital assets are net of accumulated depreciation of \$92 million and \$89 million for fiscal years 2016 and 2015, respectively. Depreciation charges totaled \$5.5 million and \$5.6 million for fiscal years 2016 and 2015 respectively.

The College had \$274.5 million in capital assets, and \$92.4 million in accumulated depreciation at August 31, 2016.

**Capital Assets (Net of Depreciation)**  
**Years Ended August 31, 2016 through 2014**  
(In Thousands)

|  | <b>2016</b>       | <b>2015</b>       | <b>2014</b>       |
|--|-------------------|-------------------|-------------------|
| Land   | \$ 12,000         | \$ 12,000         | \$ 12,000         |
| Construction in Progress                               | 11,890            | 6,874             | 10,641            |
| Buildings and Improvements                             | 145,952           | 143,537           | 136,905           |
| Land Improvements                                      | 1,827             | 2,013             | 2,210             |
| Library Books  | 1,035             | 1,109             | 1,208             |
| Furniture, machinery, vehicles,<br>and other equipment | 9,367             | 8,389             | 7,283             |
| <b>Net capital assets</b>                              | <b>\$ 182,071</b> | <b>\$ 173,922</b> | <b>\$ 170,247</b> |

**Capital Assets**  
**Comparison - Fiscal Year 2016, 2015 and 2014**  
(in Thousands)







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# STATISTICS SECTION



**DEL MAR  
COLLEGE**

Dreams. Delivered.®

**Del Mar College**  
**All Funds Revenues by Source**  
**Fiscal Years 2007 to 2016**  
(unaudited)

For the Fiscal Year Ended August 31,  
(amounts expressed in thousands)

|                                     | <b>2016</b>       | <b>2015</b>       | <b>2014</b>       | <b>2013</b>       | <b>2012</b>       | <b>2011</b>       | <b>2010</b>       | <b>2009</b>       | <b>2008</b>       | <b>2007</b>       |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Tuition and Fees (Net of Discounts) | \$ 11,976         | \$ 10,878         | \$ 10,683         | \$ 9,681          | \$ 14,875         | \$ 9,850          | \$ 9,561          | \$ 11,980         | \$ 14,031         | \$ 13,905         |
| Governmental Grants and Contracts   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Federal Grants and Contracts        | 4,650             | 5,424             | 3,256             | 3,465             | 3,658             | 4,050             | 4,608             | 4,148             | 3,359             | 18,457            |
| State Grants and Contracts          | 4,334             | 3,090             | 2,021             | 1,613             | 1,480             | 1,997             | 1,825             | 2,358             | 1,689             | 1,140             |
| Local Grants and Contracts          | 2,212             | 593               | 1,044             | 838               | 1,779             | 535               | 1,863             | 957               | 698               | 1,015             |
| Auxiliary enterprises               | 1,323             | 1,508             | 1,398             | 1,374             | 1,607             | 1,426             | 1,276             | 1,471             | 1,213             | 1,307             |
| General Operating Revenues          | 2,305             | 1,379             | 1,357             | 1,173             | 1,234             | 1,089             | 1,636             | 1,260             | 1,464             | 1,490             |
| <b>Total Operating Revenues</b>     | <b>26,800</b>     | <b>22,872</b>     | <b>19,759</b>     | <b>18,144</b>     | <b>24,633</b>     | <b>18,947</b>     | <b>20,769</b>     | <b>22,174</b>     | <b>22,454</b>     | <b>37,314</b>     |
| State Appropriations                | 19,800            | 19,918            | 19,554            | 19,535            | 20,929            | 23,890            | 24,247            | 25,145            | 25,069            | 24,716            |
| Maintenance Ad Valorem Taxes        | 46,704            | 43,342            | 40,524            | 37,312            | 35,581            | 33,966            | 35,059            | 32,550            | 29,428            | 26,600            |
| Debt Service Ad Valorem Taxes       | 8,338             | 8,385             | 8,639             | 8,679             | 8,940             | 9,801             | 9,031             | 8,736             | 8,643             | 8,935             |
| Federal Revenue, Non Operating      | 16,323            | 16,265            | 16,521            | 18,730            | 13,113            | 21,317            | 20,623            | 20,844            | 15,760            | -                 |
| Gifts                               | -                 | -                 | -                 | -                 | 61                | 40                | 55                | 216               | 104               | 140               |
| Investment Income                   | 337               | 206               | 198               | 216               | 347               | 491               | 464               | 802               | 1,985             | 3,634             |
| Other Non-Operating Revenues        | 22                | 30                | 144               | 174               | 155               | 139               | 5                 | 309               | 126               | 91                |
| <b>Total Non-Operating Revenues</b> | <b>91,524</b>     | <b>88,146</b>     | <b>85,580</b>     | <b>84,646</b>     | <b>79,126</b>     | <b>89,644</b>     | <b>89,484</b>     | <b>88,602</b>     | <b>81,115</b>     | <b>64,116</b>     |
| <b>Total Revenues</b>               | <b>\$ 118,324</b> | <b>\$ 111,018</b> | <b>\$ 105,339</b> | <b>\$ 102,790</b> | <b>\$ 103,759</b> | <b>\$ 108,591</b> | <b>\$ 110,253</b> | <b>\$ 110,776</b> | <b>\$ 103,569</b> | <b>\$ 101,430</b> |

Source: College Annual Financial Reports.

**Del Mar College**  
**All Funds Program Expenses by Function**  
**Fiscal Years 2007 to 2016**  
(unaudited)

For the Fiscal Year Ended August 31,  
(amounts expressed in thousands)

|                                     | 2016              | 2015              | 2014             | 2013             | 2012             | 2011              | 2010              | 2009              | 2008              | 2007             |
|-------------------------------------|-------------------|-------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|------------------|
| Instruction                         | \$ 39,580         | \$ 36,441         | \$ 35,017        | \$ 33,766        | \$ 34,475        | \$ 35,632         | \$ 35,082         | \$ 33,919         | \$ 35,832         | \$ 34,004        |
| Public service                      | 111               | 21                | 14               | 21               | 25               | 97                | 37                | 30                | 35                | 36               |
| Academic support                    | 6,946             | 6,193             | 5,554            | 4,985            | 4,830            | 5,852             | 5,899             | 5,964             | 6,083             | 5,713            |
| Student services                    | 18,040            | 16,106            | 12,295           | 12,439           | 10,906           | 11,251            | 10,814            | 10,647            | 12,379            | 10,746           |
| Institutional support               | 18,690            | 16,792            | 16,637           | 15,235           | 15,440           | 15,340            | 14,511            | 14,153            | 14,497            | 12,356           |
| Operation and maintenance of plant  | 9,702             | 8,771             | 8,113            | 7,597            | 7,748            | 9,486             | 11,131            | 11,620            | 11,281            | 9,766            |
| Scholarships and fellowships        | 5,111             | 6,286             | 5,980            | 6,857            | 5,755            | 10,616            | 13,505            | 15,559            | 10,970            | 10,136           |
| Auxiliary enterprises               | 1,417             | 1,470             | 1,339            | 1,405            | 1,521            | 1,304             | 1,483             | 1,726             | 1,737             | 1,608            |
| Depreciation                        | 5,516             | 5,590             | 5,571            | 5,607            | 5,595            | 5,669             | 5,774             | 5,686             | 5,205             | 4,318            |
| <b>Total Operating Expenses</b>     | <b>105,113</b>    | <b>97,670</b>     | <b>90,520</b>    | <b>87,912</b>    | <b>86,295</b>    | <b>95,247</b>     | <b>98,236</b>     | <b>99,304</b>     | <b>98,019</b>     | <b>88,683</b>    |
| Interest on capital related debt    | 4,091             | 3,961             | 4,441            | 4,400            | 4,376            | 5,876             | 5,950             | 6,140             | 5,735             | 5,313            |
| Other Non-Operating Expenses        | 86                | 88                | 47               | 33               | 102              | 34                | 19                | 87                | 1,077             | 1,023            |
| <b>Total Non-Operating Expenses</b> | <b>4,177</b>      | <b>4,049</b>      | <b>4,488</b>     | <b>4,433</b>     | <b>4,478</b>     | <b>5,910</b>      | <b>5,969</b>      | <b>6,227</b>      | <b>6,812</b>      | <b>6,336</b>     |
| <b>Total Expenses</b>               | <b>\$ 109,290</b> | <b>\$ 101,719</b> | <b>\$ 95,008</b> | <b>\$ 92,345</b> | <b>\$ 90,773</b> | <b>\$ 101,157</b> | <b>\$ 104,205</b> | <b>\$ 105,531</b> | <b>\$ 104,831</b> | <b>\$ 95,019</b> |

Source: College Annual Financial Reports.

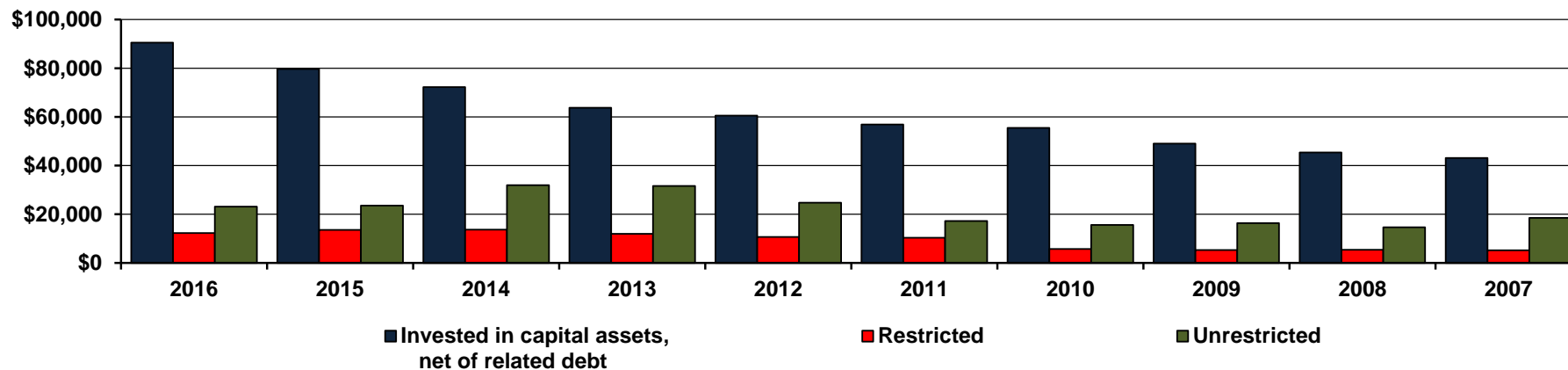
**Del Mar College**  
**All Funds Net Assets by Component**  
**Fiscal Years 2007 to 2016**

For the Fiscal Year Ended August 31,  
(amounts expressed in thousands)

|  | 2016              | 2015              | 2014              | 2013              | 2012             | 2011             | 2010             | 2009             | 2008             | 2007             |
|--|-------------------|-------------------|-------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Invested in capital assets,<br>net of related debt | \$ 90,490         | \$ 79,669         | \$ 72,177         | \$ 63,706         | \$ 60,565        | \$ 56,854        | \$ 55,454        | \$ 49,010        | \$ 45,374        | \$ 43,079        |
| Restricted - expendable                            | 12,251            | 13,546            | 13,670            | 11,945            | 10,694           | 10,330           | 5,721            | 5,340            | 5,455            | 5,135            |
| Unrestricted                                       | 23,077            | 23,510            | 31,900            | 31,668            | 24,779           | 17,242           | 15,655           | 16,382           | 14,655           | 18,531           |
| <b>Total primary government net assets</b>         | <b>\$ 125,818</b> | <b>\$ 116,725</b> | <b>\$ 117,747</b> | <b>\$ 107,319</b> | <b>\$ 96,038</b> | <b>\$ 84,426</b> | <b>\$ 76,830</b> | <b>\$ 70,732</b> | <b>\$ 65,484</b> | <b>\$ 66,745</b> |

Source: College Annual Financial Reports.

**All Funds Net Assets Comparison**  
(in Thousands)



**Del Mar College  
Tuition and Fees  
Last Ten Academic Years  
(unaudited)**

| <b>Resident</b>                     |                                      |                        |                                |                    |                             |                                   |                                       |  |  |  |
|-------------------------------------|--------------------------------------|------------------------|--------------------------------|--------------------|-----------------------------|-----------------------------------|---------------------------------------|--|--|--|
| Fees per Semester Credit Hour (SCH) |                                      |                        |                                |                    |                             |                                   |                                       |  |  |  |
| Academic<br>Year<br>(Fall)          | Registration<br>Fee<br>(per student) | In-District<br>Tuition | Out-of-<br>District<br>Tuition | Technology<br>Fees | Student<br>Activity<br>Fees | Cost for<br>12 SCH<br>In-District | Cost for<br>12 SCH<br>Out-of-District | Increase from<br>Prior Year<br>In-District | Increase from<br>Prior Year<br>Out-of-District |  |
| 2015                                | \$ 0                                 | \$ 56                  | \$ 106                         | \$ 36              | \$ 77                       | \$ 1,181                          | \$ 1,781                              | 0.00%                                      | 0.00%  |  |
| 2014                                | 0                                    | 56                     | 106                            | 36                 | 77                          | 1,181                             | 1,781                                 | 1.03%                                      | 0.68%  |  |
| 2013                                | 0                                    | 55                     | 105                            | 36                 | 77                          | 1,169                             | 1,769                                 | 5.60%                                      | 3.63%  |  |
| 2012                                | 0                                    | 52                     | 102                            | 34                 | 75                          | 1,107                             | 1,707                                 | 1.10%                                      | 0.71%  |  |
| 2011                                | 0                                    | 51                     | 101                            | 34                 | 75                          | 1,095                             | 1,695                                 | 10.72%                                     | 6.67%  |  |
| 2010                                | 0                                    | 43                     | 93                             | 34                 | 65                          | 989                               | 1,589                                 | 13.29%                                     | 7.88%  |  |
| 2009                                | 0                                    | 38                     | 88                             | 30                 | 57                          | 873                               | 1,473                                 | 1.39%                                      | -28.53%  |  |
| 2008                                | 0                                    | 37                     | 137                            | 30                 | 57                          | 861                               | 2,061                                 | 11.24%                                     | 4.41%  |  |
| 2007                                | 0                                    | 35                     | 135                            | 26                 | 42                          | 774                               | 1,974                                 | 1.84%                                      | 0.71%  |  |
| 2006                                | 0                                    | 34                     | 134                            | 26                 | 40                          | 760                               | 1,960                                 | 34.75%                                     | 73.76%   |  |

| <b>Non - Resident</b>               |                                      |   |  |                    |                             |                                    |                                     |  |   |  |
|-------------------------------------|--------------------------------------|---|--|--------------------|-----------------------------|------------------------------------|-------------------------------------|--|---|--|
| Fees per Semester Credit Hour (SCH) |                                      |   |  |                    |                             |                                    |                                     |  |   |  |
| Academic<br>Year<br>(Fall)          | Registration<br>Fee<br>(per student) | Non-Resident<br>Tuition<br>Out of State | Non-Resident<br>Tuition<br>International | Technology<br>Fees | Student<br>Activity<br>Fees | Cost for<br>12 SCH<br>Out of State | Cost for<br>12 SCH<br>International | Increase/<br>(Decrease) from<br>Prior Year<br>Out of State | Increase/<br>(Decrease) from<br>Prior Year<br>International |  |
| 2015                                | \$ 0                                 | \$ 143                                  | \$ 143                                   | \$ 36              | \$ 77                       | \$ 2,225                           | \$ 2,225                            | 0.00%  | 0.00%   |  |
| 2014                                | 0                                    | 143                                     | 143                                      | 36                 | 77                          | 2,225                              | 2,225                               | 0.54%  | 0.54%   |  |
| 2013                                | 0                                    | 142                                     | 142                                      | 36                 | 77                          | 2,213                              | 2,213                               | 2.88%  | 2.88%   |  |
| 2012                                | 0                                    | 139                                     | 139                                      | 34                 | 75                          | 2,151                              | 2,151                               | 0.56%  | 0.56%   |  |
| 2011                                | 0                                    | 138                                     | 138                                      | 34                 | 75                          | 2,139                              | 2,139                               | 5.21%  | 5.21%   |  |
| 2010                                | 0                                    | 130                                     | 130                                      | 34                 | 65                          | 2,033                              | 2,033                               | 6.05%  | 6.05%   |  |
| 2009                                | 0                                    | 125                                     | 125                                      | 30                 | 57                          | 1,917                              | 1,917                               | -23.47%  | -23.47%   |  |
| 2008                                | 0                                    | 174                                     | 174                                      | 30                 | 57                          | 2,505                              | 2,505                               | 3.60%  | 3.60%   |  |
| 2007                                | 0                                    | 172                                     | 172                                      | 26                 | 42                          | 2,418                              | 2,418                               | 0.58%  | 0.58%   |  |
| 2006                                | 0                                    | 171                                     | 171                                      | 26                 | 40                          | 2,404                              | 2,404                               | 57.74%   | 57.74%  |  |

**Note:** Includes basic enrollment tuition and fees but excludes course based fees such as laboratory fees, testing fees and certification fees.

**Source:** College Annual Financial Reports.

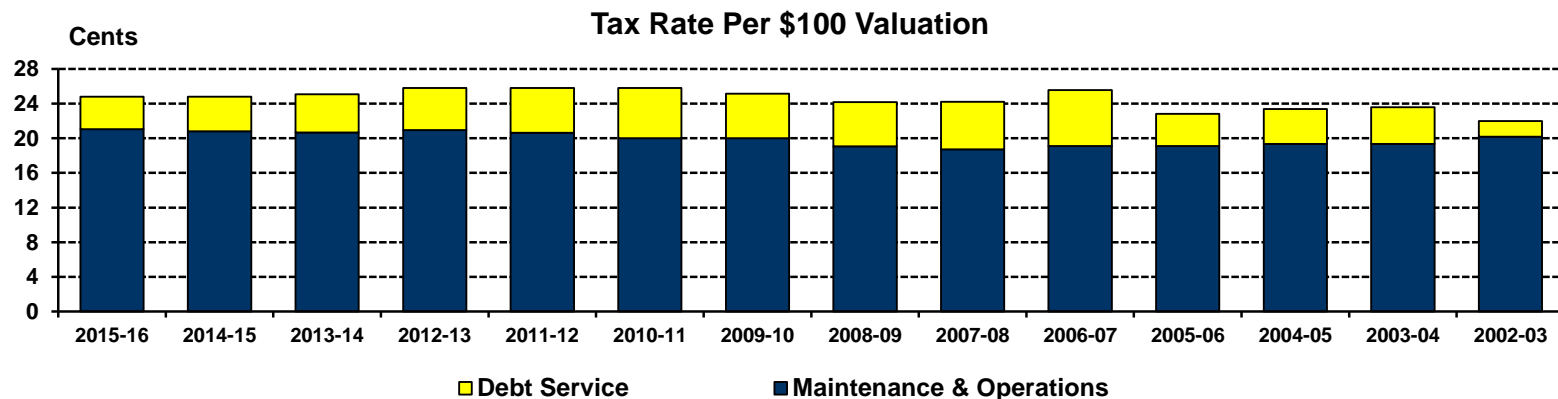
**Del Mar College**  
**Assessed Value and Taxable Assessed Value of Property**  
**Last Ten Fiscal Years**

| Fiscal Year | (amounts expressed in thousands) |                  |                              | Ratio of Taxable Assessed Value to Assessed Value | Direct Rate                  |                  |             |
|-------------|----------------------------------|------------------|------------------------------|---|------------------------------|------------------|-------------|
|             | Assessed Valuation of Property   | Less: Exemptions | Taxable Assessed Value (TAV) |   | Maintenance & Operations (a) | Debt Service (a) | Total (a)   |
| 2015-16     | \$ 27,500,612                    | \$ 4,683,363     | \$ 22,817,249                | 82.97%  | \$ 0.210549                  | \$ 0.037524      | \$ 0.248073 |
| 2014-15     | 25,746,282                       | 4,622,735        | 21,123,547                   | 82.05%  | 0.207910                     | 0.040163         | 0.248073    |
| 2013-14     | 24,255,580                       | 4,577,887        | 19,677,693                   | 81.13%  | 0.206690                     | 0.043976         | 0.250666    |
| 2012-13     | 22,433,940                       | 4,557,652        | 17,876,288                   | 79.68%  | 0.209394                     | 0.048609         | 0.258003    |
| 2011-12     | 21,081,166                       | 3,605,685        | 17,475,481                   | 82.90%  | 0.206200                     | 0.051800         | 0.258000    |
| 2010-11     | 20,302,854                       | 3,078,992        | 17,223,862                   | 84.83%  | 0.200200                     | 0.057800         | 0.258000    |
| 2009-10     | 19,544,899                       | 1,696,049        | 17,848,850                   | 91.32%  | 0.200200                     | 0.051200         | 0.251400    |
| 2008-09     | 18,358,577                       | 1,381,489        | 16,977,088                   | 92.47%  | 0.190580                     | 0.051200         | 0.241780    |
| 2007-08     | 15,870,047                       | 1,771,553        | 14,098,494                   | 88.84%  | 0.187090                     | 0.055000         | 0.242090    |
| 2006-07     | 14,759,217                       | 1,893,684        | 12,865,533                   | 87.17%  | 0.190910                     | 0.064810         | 0.255720    |
| 2005-06     | 13,165,297                       | 1,204,073        | 11,961,224                   | 90.85%  | 0.190910                     | 0.037420         | 0.228330    |
| 2004-05     | 12,396,576                       | 1,133,234        | 11,263,342                   | 90.86%  | 0.193400                     | 0.040370         | 0.233770    |
| 2003-04     | 11,959,427                       | 1,383,498        | 10,575,929                   | 88.43%  | 0.193400                     | 0.042260         | 0.235660    |
| 2002-03     | 11,959,427                       | 1,383,498        | 10,575,929                   | 88.43%  | 0.201860                     | 0.018010         | 0.219870    |

**Source:** Local Appraisal District.

**Notes:** Property is assessed at full market value.

(a) per \$100 Taxable Assessed Valuation



**Del Mar College**  
**All Funds Property Tax Levies and Collections**  
**Fiscal Years 2007 to 2016**  
(unaudited)  
(amounts expressed in thousands)

| Fiscal Year<br>Ended<br>August 31 | Levy (a)  | Cumulative<br>Levy<br>Adjustments | Adjusted<br>Tax Levy<br>(b) | Collections -<br>Year of Levy<br>(c) | Percentage | Prior                                 | Current                               | Total<br>Collections<br>(c+d+e) | Cumulative<br>Collections of<br>Adjusted Levy |
|-----------------------------------|-----------|-----------------------------------|-----------------------------|--------------------------------------|------------|---------------------------------------|---------------------------------------|---------------------------------|---|
|                                   |           |                                   |                             |                                      |            | Collections of<br>Prior Levies<br>(d) | Collections of<br>Prior Levies<br>(e) |                                 |   |
| 2016                              | \$ 56,481 | \$ (1617)                         | \$ 54,864                   | \$ 53,473                            | 97.46%     | \$ -                                  | \$ 39                                 | \$ 53,512                       | 97.54%  |
| 2015                              | 52,752    | (358)                             | 52,394                      | 51,113                               | 97.56%     | -                                     | 1,052                                 | 52,165                          | 99.56%  |
| 2014                              | 49,097    | (328)                             | 48,769                      | 47,518                               | 97.43%     | -                                     | 1,124                                 | 48,642                          | 99.74%  |
| 2013                              | 45,729    | (71)                              | 45,658                      | 44,579                               | 97.64%     | -                                     | 994                                   | 45,573                          | 99.81%  |
| 2012                              | 44,477    | (309)                             | 44,168                      | 43,139                               | 97.67%     | -                                     | 911                                   | 44,050                          | 99.73%  |
| 2011                              | 43,545    | (198)                             | 43,347                      | 42,217                               | 97.39%     | -                                     | 873                                   | 43,090                          | 99.41%  |
| 2010                              | 44,196    | (243)                             | 43,953                      | 42,590                               | 96.90%     | -                                     | 868                                   | 43,458                          | 98.87%  |
| 2009                              | 41,484    | (261)                             | 41,223                      | 39,244                               | 95.20%     | -                                     | 1,363                                 | 40,607                          | 98.51%  |
| 2008                              | 38,286    | (264)                             | 38,022                      | 36,956                               | 97.20%     | -                                     | 679                                   | 37,635                          | 98.98%  |
| 2007                              | 35,535    | (1)                               | 35,534                      | 34,541                               | 97.21%     | -                                     | 718                                   | 35,259                          | 99.23%  |

Source: Local Tax Assessor/Collector and District records.

(a) As reported in notes to the financial statements for the year of the levy.

(b) As of August 31st of the current reporting year.

(c) Property tax only - does not include penalties and interest.

(d) Represents cumulative collections of prior years not collected in the current year or the year of the tax levy.

(e) Represents current year collections of prior years levies.

Total Collections = C + D + E



**Del Mar College  
Principal Taxpayers  
Fiscal Years 2006 to 2015  
(unaudited)**

|                                     |                         | <b>Taxable Assessed Value (TAV) by Tax Year (\$000 omitted)</b> |                      |                      |                      |                      |                      |                      |                      |                      |                      |  |
|-------------------------------------|-------------------------|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--|
| <b>Taxpayer</b>                     | <b>Type of Business</b> | <b>2015</b>   | <b>2014</b>          | <b>2013</b>          | <b>2012</b>          | <b>2011</b>          | <b>2010</b>          | <b>2009</b>          | <b>2008</b>          | <b>2007</b>          | <b>2006</b>          |  |
| Flint Hills Resources West LP       | Petrochemical           | \$ 795,171  | \$ 809,036           | \$ 894,028           | \$ 911,024           | \$ 791,276           | \$ 826,955           | \$ 826,955           | \$ 859,954           | \$ 847,381           | \$ 752,296           |  |
| Valero Refining Texas LP            | Petrochemical           | 982,007   | 732,218              | 732,219              | 680,667              | 674,643              | 810,563              | 810,563              | 854,928              | 846,719              | 532,007              |  |
| Citgo Refining/Chemical Co LP       | Petrochemical           | 576,842   | 609,788              | 588,394              | 527,999              | 521,728              | 460,855              | 460,855              | 496,997              | 524,746              | 468,846              |  |
| Equistar Chemicals LP               | Petrochemical           | 187,352   | 198,039              | 227,826              | 235,788              | 217,385              | 157,388              | 216,196              | 208,942              | 341,781              | 348,379              |  |
| Flint Hills Resources East LP       | Petrochemical           | 165,685   | 180,163              | 190,891              | 195,559              | 163,746              |                      |                      |                      |                      |                      |  |
| AEP Texas Central Company           | Utility                 | 197,103   | 198,622              | 167,729              | 143,951              | 115,054              | 162,087              | 133,276              | 143,160              | 138,095              | 137,460              |  |
| Valero Marketing & Supply           | Petrochemical           | -   | 139,352              | 147,665              | -                    | -                    | -                    | -                    | -                    | -                    | -                    |  |
| Nueces Bay WLE                      | Utility                 | 179,958   |                      |                      |                      |                      |                      |                      |                      |                      |                      |  |
| Corpus Christi Retail Venture LP    | Retail                  | -   | -                    | 94,714               | 101,682              | 86,000               | 75,510               | 75,510               | 82,864               | -                    | -                    |  |
| Buckeye Texas Processing LLC        | Petrochemical           | 255,721   | 173,856              | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    |  |
| Buckeye Texas HUB LLC               | Petrochemical           | 161,468   | 155,421              | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    |  |
| Barney M Davis LP                   | Utility                 | 182,407   | -                    | -                    | -                    | 84,296               | -                    | -                    | -                    | -                    | -                    |  |
| Flint Hill Resources                | Petrochemical           | -   | 107,045              | 105,017              | 105,696              | -                    | -                    | -                    | -                    | -                    | -                    |  |
| HE Butt Grocery Company             | Grocery                 | -   | -                    | 84,069               | 80,885               | 78,986               | 74,869               | 72,761               | 70,958               | 58,878               | 72,942               |  |
| Corpus Christi Cogeneration LP      | Utility                 | -   | -                    | -                    | -                    | 67,453               | -                    | 74,039               | 78,881               | 78,881               | 88,296               |  |
| Hoechst Cel - Plastics Division     | Manufacturing           | -   | -                    | -                    | -                    | -                    | 164,980              | -                    | -                    | -                    | -                    |  |
| EOG Resources                       | Petrochemical           | -   | -                    | -                    | -                    | -                    | 110,501              | 110,501              | -                    | -                    | -                    |  |
| Apache Corporation                  | Petrochemical           | -   | -                    | -                    | -                    | -                    | 76,205               | -                    | -                    | -                    | -                    |  |
| Markwest Energy Partners, LP        | Utility                 | -   | -                    | -                    | -                    | -                    | -                    | 67,141               | 71,013               | 70,753               | 71,164               |  |
| Southwestern Bell Telephone         | Utility                 | -   | -                    | -                    | -                    | -                    | -                    | -                    | 51,668               | 64,972               | 63,699               |  |
| Sabco Operating Company             | Petrochemical           | -   | -                    | -                    | -                    | -                    | -                    | -                    | -                    | 63,725               | -                    |  |
| Pioneer Drilling Co. Ltd.           | Petrochemical           | -   | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | 85,355               |  |
| La Palmera Mall                     | Retail                  | -   | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    |  |
| El Paso Javelina Company            | Petrochemical           | -   | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    |  |
| <b>Totals</b>                       |                         | <b>\$ 3,685,729</b>   | <b>\$ 3,305,554</b>  | <b>\$ 3,232,552</b>  | <b>\$ 2,983,251</b>  | <b>\$ 2,800,567</b>  | <b>\$ 2,919,913</b>  | <b>\$ 2,847,797</b>  | <b>\$ 2,919,365</b>  | <b>\$ 3,035,931</b>  | <b>\$ 2,620,444</b>  |  |
| <b>Total Taxable Assessed Value</b> |                         | <b>\$ 21,123,547</b>  | <b>\$ 19,677,694</b> | <b>\$ 17,876,288</b> | <b>\$ 17,876,288</b> | <b>\$ 17,475,481</b> | <b>\$ 17,223,862</b> | <b>\$ 17,848,850</b> | <b>\$ 16,977,088</b> | <b>\$ 14,098,514</b> | <b>\$ 12,865,533</b> |  |

Source: Local County Appraisal District

**Note:**

2016 is not yet available.

**Del Mar College**  
**State Appropriation per FTSE and Contact Hour**  
**Fiscal Years 2006 to 2015**  
(unaudited)  
(amounts expressed in thousands)

| Fiscal Year | State Appropriation | Appropriation per FTSE |                              | Appropriation per Contact Hour |                            |                     |                                      |
|-------------|---------------------|------------------------|------------------------------|--------------------------------|----------------------------|---------------------|--------------------------------------|
|             |                     | FTSE (a)               | State Appropriation per FTSE | Academic Contact Hours (a)     | Voc/Tech Contact Hours (b) | Total Contact Hours | State Appropriation per Contact Hour |
| 2014-15     | 19,918              | 7,096                  | \$ 2,807                     | 2,655                          | 1,660                      | 4,315               | \$ 4.62                              |
| 2013-14     | 19,554              | 7,262                  | 2,693                        | 2,823                          | 1,615                      | 4,438               | 4.41                                 |
| 2012-13     | 19,535              | 7,648                  | 2,554                        | 2,998                          | 1,692                      | 4,690               | 4.17                                 |
| 2011-12     | 20,929              | 8,295                  | 2,523                        | 3,287                          | 1,801                      | 5,088               | 4.11                                 |
| 2010-11     | 23,890              | 8,468                  | 2,821                        | 3,430                          | 2,021                      | 5,451               | 4.38                                 |
| 2009-10     | 24,247              | 8,398                  | 2,887                        | 3,403                          | 2,103                      | 5,506               | 4.40                                 |
| 2008-09     | 25,145              | 7,804                  | 3,222                        | 3,137                          | 1,842                      | 4,979               | 5.05                                 |
| 2007-08     | 25,069              | 7,629                  | 3,286                        | 3,083                          | 1,671                      | 4,754               | 5.27                                 |
| 2006-07     | 24,716              | 7,861                  | 3,144                        | 4,906                          | 473                        | 5,379               | 4.59                                 |
| 2005-06     | 24,564              | 8,390                  | 2,928                        | 5,085                          | 427                        | 5,512               | 4.46                                 |

**Notes:**

2016 is not yet available.

FTSE is defined as the number of full time students plus total hours taken by part-time students divided by 12.

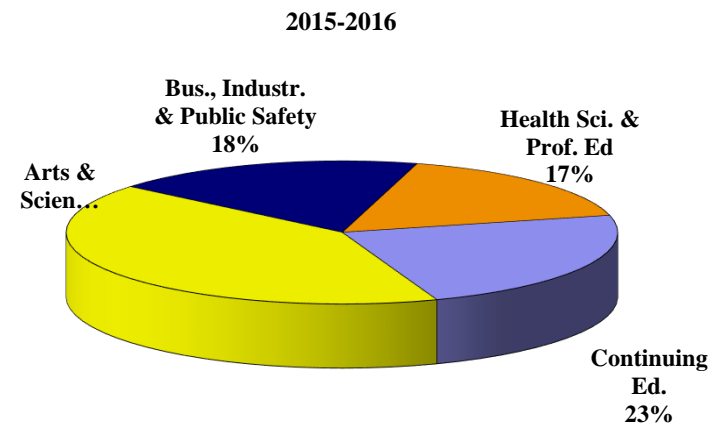
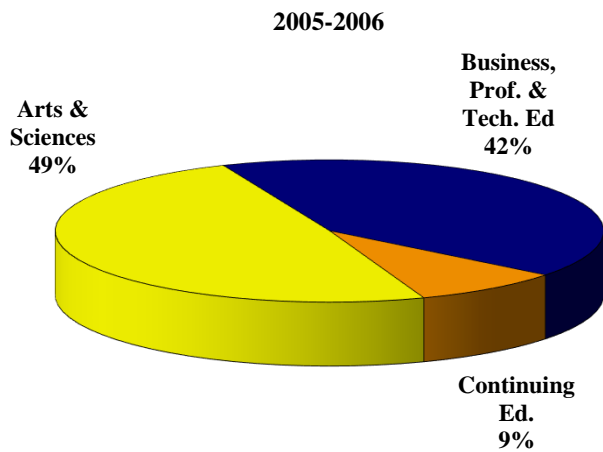
(a) Source: Coordinating Board Management Report 001

(b) Source: Coordinating Board Management Report 004

**Del Mar College  
Annual Contact Hour Totals by Division  
Last Ten Fiscal Years**

|  | 2006-07          | 2007-08          | 2008-09          | 2009-10          | 2010-11          | 2011-12          | 2012-13          | 2013-14          | 2014-15          | 2015-16          | 1 Yr %<br>Change |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Credit Courses</b>                            |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Arts & Sciences                                  | 2,649,904        | 2,596,272        | 2,674,880        | 2,954,800        | 2,995,584        | 2,873,328        | 2,634,304        | 2,477,168        | 2,368,768        | 2,458,400        | 4%               |
| Business, Industrial and Public Safety Education |                  |                  |                  |                  |                  |                  |                  |                  | 1,014,240        | 1,083,712        | 7%               |
| Health Sciences and Professional Education       |                  |                  |                  |                  |                  |                  |                  |                  | 932,620          | 992,400          | 6%               |
| Business, Professional & Technology Education    | 2,261,800        | 2,159,512        | 2,305,628        | 2,552,120        | 2,456,349        | 2,215,168        | 2,055,512        | 1,960,752        |                  |                  |                  |
| <b>Total Credit Hours</b>                        | <b>4,911,704</b> | <b>4,755,784</b> | <b>4,980,508</b> | <b>5,506,920</b> | <b>5,451,933</b> | <b>5,088,496</b> | <b>4,689,816</b> | <b>4,437,920</b> | <b>4,315,628</b> | <b>4,534,512</b> | <b>5%</b>        |
| <b>Continuing Education Courses</b>              |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| State-Reimbursable                               | 261,415          | 281,676          | 169,525          | 175,467          | 302,851          | 317,063          | 318,802          | 453,965          | 475,512          | 835,429          | 76%              |
| TEA/TWC-Reimbursable                             | 111,344          | 95,591           | 108,157          | 211,453          | 221,674          | 244,995          | 230,362          | 195,432          | 325,480          | 482,762          | 48%              |
| Non-Reimbursable                                 | 100,428          | 86,998           | 46,929           | 38,489           | 60,234           | 12,646           | 36,473           | 48,072           | 59,406           | 56,788           | -4%              |
| <b>Total Continuing Education Hou</b>            | <b>473,187</b>   | <b>464,265</b>   | <b>324,611</b>   | <b>425,409</b>   | <b>584,759</b>   | <b>574,704</b>   | <b>585,637</b>   | <b>697,469</b>   | <b>860,398</b>   | <b>1,374,978</b> | <b>60%</b>       |
| <b>Grand Total</b>                               | <b>5,384,891</b> | <b>5,220,049</b> | <b>5,305,119</b> | <b>5,932,329</b> | <b>6,036,692</b> | <b>5,663,200</b> | <b>5,275,453</b> | <b>5,135,389</b> | <b>5,176,026</b> | <b>5,909,490</b> | <b>14%</b>       |

**Annual Contact Hour Distribution**



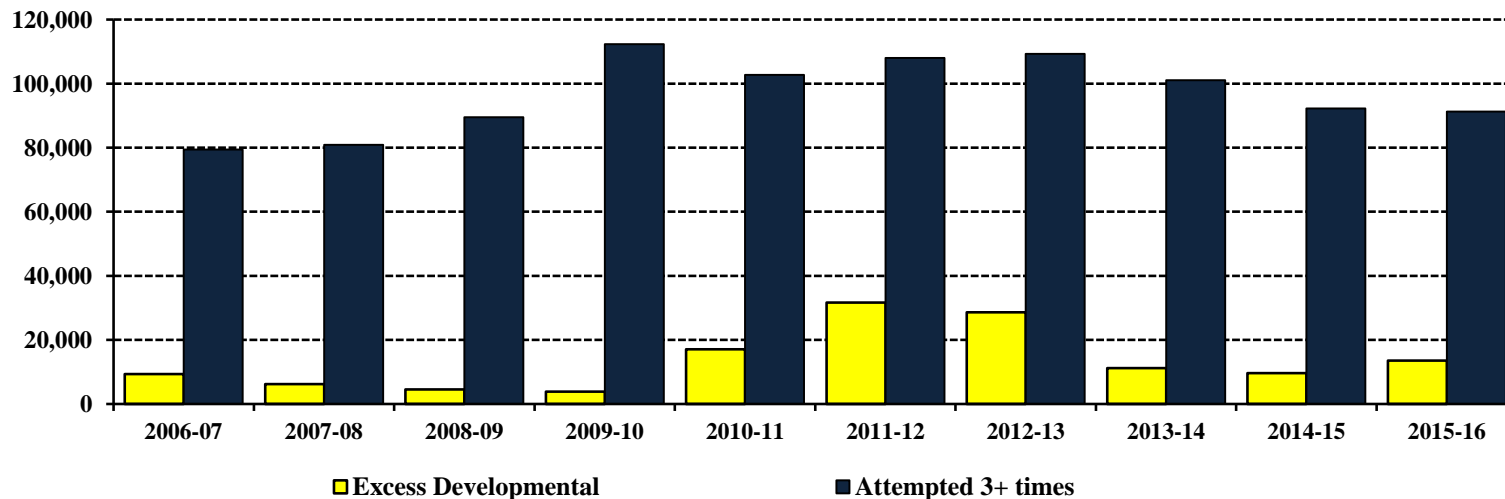
**Del Mar College  
Contact Hours Not Funded by State Appropriations**

|         | Developmental Hours in Excess of 27-Hour Limit |        |         | Total Excess Developmental Hours | Contact Hour Enrollment in Courses Attempted for Third Time or More |           | Total Third Time Hours | Total Non-Funded Hours |
|---------|--|--------|---------|----------------------------------|---|-----------|------------------------|------------------------|
|         | English  | Math   | Reading |                                  | Academic  | Technical |                        |                        |
| 2006-07 | 1,680  | 6,672  | 1,024   | 9,376                            | 68,896  | 10,560    | 79,456                 | 88,832                 |
| 2007-08 | 848  | 4,768  | 576     | 6,192                            | 72,832  | 8,016     | 80,848                 | 87,040                 |
| 2008-09 | 496  | 3,472  | 576     | 4,544                            | 77,600  | 11,904    | 89,504                 | 94,048                 |
| 2009-10 | 496  | 2,672  | 640     | 3,808                            | 86,512  | 25,824    | 112,336                | 116,144                |
| 2010-11 | 5,048  | 8,896  | 3,136   | 17,080                           | 83,856  | 18,822    | 102,678                | 119,758                |
| 2011-12 | 10,736   | 14,048 | 6,848   | 31,632                           | 85,824  | 22,184    | 108,008                | 139,640                |
| 2012-13 | 8,944  | 14,064 | 5,632   | 28,640                           | 90,016  | 19,312    | 109,328                | 137,968                |
| 2013-14 | 2,592  | 6,352  | 2,240   | 11,184                           | 81,840  | 19,200    | 101,040                | 112,224                |
| 2014-15 | 1,744  | 6,693  | 1,184   | 9,621                            | 75,392  | 16,832    | 92,224                 | 101,845                |
| 2015-16 | 3,680  | 7,737  | 2,128   | 13,545                           | 79,312  | 11,968    | 91,280                 | 104,825                |

Note: Under State Code, colleges may not submit for formula funding contact hours attempted by a student enrolled in developmental education course work if cumulative attempted developmental course work exceeds 27 semester credit hours. In addition, colleges may not submit for formula funding any contact hours attempted by a student enrolled in a course containing the same content for the third time or more.

**Source:** Coordinating Board Management Report 004 Edit Summary.

**Contact Hours Not Funded by State Appropriations**



**Del Mar College**  
**Ratios of Outstanding Debt**  
**Fiscal Years 2007 to 2016**

For the Year Ended August 31 (amounts expressed in thousands)

|                                | 2016              | 2015             | 2014             | 2013              | 2012              | 2011              | 2010              | 2009              | 2008              | 2007              |
|--------------------------------|-------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>General Bonded Debt</b>     |                   |                  |                  |                   |                   |                   |                   |                   |                   |                   |
| General obligation bonds       | \$ 132,860        | \$ 71,170        | \$ 69,730        | \$ 75,380         | \$ 80,415         | \$ 86,120         | \$ 90,825         | \$ 95,270         | \$ 99,440         | \$ 103,305        |
| Notes                          | -                 | -                | -                | -                 | -                 | -                 | -                 | -                 | -                 | -                 |
| Premium                        | 15,649            | 5,827            | 4,852            | 4,227             | 4,999             | 2,115             | 2,390             | 2,676             | 2,971             | 3,016             |
| <b>Net general bonded debt</b> | <b>\$ 148,509</b> | <b>\$ 76,997</b> | <b>\$ 74,582</b> | <b>\$ 79,607</b>  | <b>\$ 85,414</b>  | <b>\$ 88,235</b>  | <b>\$ 93,215</b>  | <b>\$ 97,946</b>  | <b>\$ 102,411</b> | <b>\$ 106,321</b> |
| <b>Other Debt</b>              |                   |                  |                  |                   |                   |                   |                   |                   |                   |                   |
| Revenue bonds                  | \$ 17,530         | \$ 21,385        | \$ 23,405        | \$ 25,335         | \$ 27,200         | \$ 28,985         | \$ 30,715         | \$ 32,120         | \$ 33,150         | \$ 8,355          |
| Notes                          | -                 | -                | -                | -                 | -                 | -                 | -                 | -                 | -                 | 155               |
| Capital lease obligations      | -                 | -                | -                | 109               | 225               | 1,187             | 2,265             | 3,428             | 3,916             | 1,957             |
| <b>Total Outstanding Debt</b>  | <b>\$ 166,039</b> | <b>\$ 98,382</b> | <b>\$ 97,987</b> | <b>\$ 105,051</b> | <b>\$ 112,839</b> | <b>\$ 118,407</b> | <b>\$ 126,195</b> | <b>\$ 133,494</b> | <b>\$ 139,477</b> | <b>\$ 116,788</b> |

**General Bonded Debt Ratios**

|   |           |           |           |           |           |           |           |           |           |           |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Per Capita                                | \$ 436.18 | \$ 226.14 | \$ 219.05 | \$ 246.43 | \$ 284.71 | \$ 294.12 | \$ 310.72 | \$ 326.49 | \$ 341.37 | \$ 354.40 |
| Per FTSE                                  | 17,538    | 9,093     | 8,808     | 9,479     | 10,945    | 11,566    | 11,858    | 11,674    | 12,637    | 13,087    |
| As a percentage of Taxable Assessed Value | 0.83%     | 0.43%     | 0.42%     | 0.46%     | 0.50%     | 0.49%     | 0.55%     | 0.69%     | 0.80%     | 0.89%     |

**Total Outstanding Debt Ratios**

|   |           |           |           |           |           |           |           |           |           |           |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Per Capita                                | \$ 487.66 | \$ 288.95 | \$ 287.79 | \$ 325.19 | \$ 376.13 | \$ 394.69 | \$ 420.65 | \$ 444.98 | \$ 464.92 | \$ 389.29 |
| Per FTSE                                  | 19,608    | 11,618    | 11,571    | 12,509    | 14,791    | 15,063    | 15,041    | 16,473    | 17,169    | 14,475    |
| As a percentage of Taxable Assessed Value | 0.93%     | 0.55%     | 0.55%     | 0.60%     | 0.66%     | 0.66%     | 0.74%     | 0.95%     | 1.08%     | 0.98%     |

**Notes:** Ratios calculated using population and TAV from current year. Debt per student calculated using full-time-equivalent enrollment.

**Source:** College Annual Financial Reports.

**Del Mar College**  
**Legal Debt Margin Information**  
**Last Ten Fiscal Years**  
(unaudited)

For the Year Ended August 31 (amount expressed in thousands)

|   | 2016              | 2015             | 2014             | 2013             | 2012             | 2011             | 2010             | 2009             | 2008             | 2007             |
|---|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Taxable Assessed Value  | \$ 22,817,249     | \$ 21,123,547    | \$ 19,677,693    | \$ 17,876,288    | \$ 17,475,481    | \$ 17,223,862    | \$ 17,848,850    | \$ 16,977,088    | \$ 14,098,494    | \$ 12,865,533    |
| <b>General Obligation Bonds</b>   |                   |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Statutory Tax Levy Limit for Debt Service                                       | 114,086           | 105,618          | 98,388           | 89,381           | 87,377           | 86,119           | 89,244           | 84,885           | 70,492           | 64,328           |
| Less: Funds Restricted for Repayment of<br>General Obligation Bonds             | (3,831)           | (4,303)          | (4,155)          | (4,181)          | (5,286)          | (5,286)          | (2,239)          | (3,310)          | (4,499)          | (4,906)          |
| Total Net General Obligation Debt   | 110,255           | 101,315          | 94,233           | 85,200           | 82,091           | 80,833           | 87,005           | 81,575           | 65,993           | 59,422           |
| Current Year Debt Service Requirements  | 8,649             | 8,413            | 8,668            | 8,666            | 8,978            | 9,120            | 9,031            | 8,899            | 8,763            | 8,512            |
| <b>Excess of Statutory Limit for Debt Service<br/>over Current Requirements</b> | <b>\$ 101,606</b> | <b>\$ 92,902</b> | <b>\$ 85,565</b> | <b>\$ 76,534</b> | <b>\$ 73,113</b> | <b>\$ 71,713</b> | <b>\$ 77,974</b> | <b>\$ 72,676</b> | <b>\$ 57,230</b> | <b>\$ 50,910</b> |
| Net Current Requirements<br>as a % of Statutory Limit                           | 4.22%             | 3.89%            | 4.59%            | 5.02%            | 4.23%            | 4.45%            | 7.61%            | 6.58%            | 6.05%            | 5.61%            |

**Note:** Texas Education Code Section 130.122 limits the debt service tax levy of community colleges to \$0.50 per hundred dollars taxable assessed valuation.

**Source:** College Annual Financial Reports.

**Del Mar College**  
**Faculty, Staff, and Administrators Statistics**  
**Last Ten Fiscal Years**  
(unaudited)

|                                 | Fiscal Year  |              |              |              |              |              |              |              |              |              |
|---------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
|                                 | 2015         | 2014         | 2013         | 2012         | 2011         | 2010         | 2009         | 2008         | 2007         | 2006         |
| <b>Faculty</b>                  |              |              |              |              |              |              |              |              |              |              |
| Full-Time                       | 298          | 282          | 279          | 278          | 286          | 301          | 314          | 303          | 315          | 301          |
| Part-Time                       | 227          | 236          | 254          | 287          | 323          | 292          | 304          | 293          | 234          | 296          |
| <b>Total</b>                    | <b>525</b>   | <b>518</b>   | <b>533</b>   | <b>565</b>   | <b>609</b>   | <b>593</b>   | <b>618</b>   | <b>596</b>   | <b>549</b>   | <b>597</b>   |
| <b>Percent</b>                  |              |              |              |              |              |              |              |              |              |              |
| Full-Time                       | 56.8%        | 54.4%        | 52.3%        | 49.2%        | 47.0%        | 50.8%        | 50.8%        | 50.8%        | 57.4%        | 50.4%        |
| Part-Time                       | 43.2%        | 45.6%        | 47.7%        | 50.8%        | 53.0%        | 49.2%        | 49.2%        | 49.2%        | 42.6%        | 49.6%        |
| <b>Staff and Administrators</b> |              |              |              |              |              |              |              |              |              |              |
| Full-Time                       | 348          | 309          | 293          | 283          | 291          | 378          | 390          | 382          | 411          | 411          |
| Part-Time                       | 408          | 331          | 309          | 380          | 195          | 274          | 231          | 176          | 176          | 156          |
| <b>Total</b>                    | <b>756</b>   | <b>640</b>   | <b>602</b>   | <b>663</b>   | <b>486</b>   | <b>652</b>   | <b>621</b>   | <b>558</b>   | <b>587</b>   | <b>567</b>   |
| <b>Percent</b>                  |              |              |              |              |              |              |              |              |              |              |
| Full-Time                       | 46.0%        | 48.3%        | 48.7%        | 42.7%        | 59.9%        | 58.0%        | 62.8%        | 68.5%        | 70.0%        | 72.5%        |
| Part-Time                       | 54.0%        | 51.7%        | 51.3%        | 57.3%        | 40.1%        | 42.0%        | 37.2%        | 31.5%        | 30.0%        | 27.5%        |
| <b>Total</b>                    |              |              |              |              |              |              |              |              |              |              |
| Full-Time                       | 646          | 591          | 572          | 561          | 577          | 679          | 704          | 685          | 726          | 712          |
| Part-Time                       | 635          | 567          | 563          | 667          | 518          | 566          | 535          | 469          | 410          | 452          |
| <b>Total</b>                    | <b>1,281</b> | <b>1,158</b> | <b>1,135</b> | <b>1,228</b> | <b>1,095</b> | <b>1,245</b> | <b>1,239</b> | <b>1,154</b> | <b>1,136</b> | <b>1,164</b> |
| <b>Percent</b>                  |              |              |              |              |              |              |              |              |              |              |
| Full-Time                       | 50.4%        | 51.0%        | 50.4%        | 45.7%        | 52.7%        | 54.5%        | 56.8%        | 59.4%        | 63.9%        | 61.2%        |
| Part-Time                       | 49.6%        | 49.0%        | 49.6%        | 54.3%        | 47.3%        | 45.5%        | 43.2%        | 40.6%        | 36.1%        | 38.8%        |
| FTSE per Full-time Faculty      | 16.13        | 16.42        | 16.67        | 16.95        | 17.36        | 17.03        | 18.28        | 17.39        | 17.77        | 18.20        |
| FTSE per Full-Time Staff Membe  | 21.05        | 22.97        | 24.78        | 27.05        | 28.50        | 22.41        | 21.44        | 20.43        | 18.57        | 19.13        |
| Average Annual Faculty Salary   | \$64,487     | \$60,656     | \$56,755     | \$55,919     | \$56,203     | \$56,071     | \$55,608     | \$56,529     | \$56,394     | \$55,773     |

**Notes:** Year 2016 is not yet available.

**Source:** College Statistical Profiles.

**Del Mar College  
Enrollment Details  
Last Five Fiscal Years**

| <b>Student Classification</b> | <b>Fall 2016</b> |                | <b>Fall 2015</b> |                | <b>Fall 2014</b> |                | <b>Fall 2013</b> |                | <b>Fall 2012</b> |                | <b>Fall 2011</b> |                |
|-------------------------------|------------------|----------------|------------------|----------------|------------------|----------------|------------------|----------------|------------------|----------------|------------------|----------------|
|                               | <b>Number</b>    | <b>Percent</b> | <b>Number</b>    | <b>Percent</b> | <b>Number</b>    | <b>Percent</b> | <b>Number</b>    | <b>Percent</b> | <b>Number</b>    | <b>Percent</b> | <b>Number</b>    | <b>Percent</b> |
| Freshman (0-30 hours)         | 8,106            | 69.3%          | 7,448            | 68.6%          | 7,010            | 67.2%          | 7,030            | 66.9%          | 7,293            | 66.1%          | 8,145            | 67.8%          |
| Sophomore (31-60 hours)       | 2,474            | 21.2%          | 2,372            | 21.9%          | 2,442            | 23.4%          | 2,501            | 23.8%          | 2,690            | 24.4%          | 2,757            | 22.9%          |
| Other (> 60 hours)            | 1,109            | 9.5%           | 1,032            | 9.5%           | 987              | 9.5%           | 971              | 9.2%           | 1,047            | 9.5%           | 1,120            | 9.3%           |
| <b>Total</b>                  | <b>11,689</b>    | <b>100.0%</b>  | <b>10,852</b>    | <b>100.0%</b>  | <b>10,439</b>    | <b>100.0%</b>  | <b>10,502</b>    | <b>100.0%</b>  | <b>11,030</b>    | <b>100.0%</b>  | <b>12,022</b>    | <b>100.0%</b>  |

| <b>Semester Hour Load</b> | <b>Fall 2016</b> |                | <b>Fall 2015</b> |                | <b>Fall 2014</b> |                | <b>Fall 2013</b> |                | <b>Fall 2012</b> |                | <b>Fall 2011</b> |                |
|---------------------------|------------------|----------------|------------------|----------------|------------------|----------------|------------------|----------------|------------------|----------------|------------------|----------------|
|                           | <b>Number</b>    | <b>Percent</b> | <b>Number</b>    | <b>Percent</b> | <b>Number</b>    | <b>Percent</b> | <b>Number</b>    | <b>Percent</b> | <b>Number</b>    | <b>Percent</b> | <b>Number</b>    | <b>Percent</b> |
| 1-3 semester hours        | 1,910            | 16.3%          | 1,643            | 15.1%          | 1,660            | 15.9%          | 1,631            | 15.5%          | 1,695            | 15.4%          | 1,896            | 16.2%          |
| 4-6 semester hours        | 2,900            | 24.8%          | 2,729            | 25.1%          | 2,503            | 24.0%          | 2,437            | 23.2%          | 2,642            | 24.0%          | 2,985            | 24.6%          |
| 7-9 Semester hours        | 2,886            | 24.7%          | 2,688            | 24.8%          | 2,519            | 24.1%          | 2,501            | 23.8%          | 2,458            | 22.3%          | 2,643            | 21.9%          |
| 10-12 semester hours      | 2,578            | 22.1%          | 2,447            | 22.5%          | 2,296            | 22.0%          | 2,458            | 23.4%          | 2,624            | 23.8%          | 2,852            | 23.6%          |
| 13-15 semester hours      | 1,285            | 11.0%          | 1,208            | 11.1%          | 1,301            | 12.5%          | 1,308            | 12.5%          | 1,410            | 12.8%          | 1,400            | 11.6%          |
| 16 & over                 | 130              | 1.1%           | 137              | 1.3%           | 160              | 1.5%           | 167              | 1.6%           | 201              | 1.8%           | 246              | 2.0%           |
| <b>Total</b>              | <b>11,689</b>    | <b>100.0%</b>  | <b>10,852</b>    | <b>100.0%</b>  | <b>10,439</b>    | <b>100.0%</b>  | <b>10,502</b>    | <b>100.0%</b>  | <b>11,030</b>    | <b>100.0%</b>  | <b>12,022</b>    | <b>100.0%</b>  |

**Average course load**

| <b>Tuition Status</b>               | <b>Fall 2016</b> |                | <b>Fall 2015</b> |                | <b>Fall 2014</b> |                | <b>Fall 2013</b> |                | <b>Fall 2012</b> |                | <b>Fall 2011</b> |                |
|-------------------------------------|------------------|----------------|------------------|----------------|------------------|----------------|------------------|----------------|------------------|----------------|------------------|----------------|
|                                     | <b>Number</b>    | <b>Percent</b> | <b>Number</b>    | <b>Percent</b> | <b>Number</b>    | <b>Percent</b> | <b>Number</b>    | <b>Percent</b> | <b>Number</b>    | <b>Percent</b> | <b>Number</b>    | <b>Percent</b> |
| Texas Resident<br>(in-District)     | 8,569            | 73.3%          | 8,401            | 77.4%          | 8,278            | 79.3%          | 8,493            | 80.9%          | 9,013            | 81.7%          | 10,052           | 83.6%          |
| Texas Resident<br>(out-of-District) | 2,374            | 20.3%          | 2,117            | 19.5%          | 1,890            | 18.1%          | 1,742            | 16.6%          | 1,750            | 15.9%          | 1,692            | 14.1%          |
| Non-Resident Tuition                | 383              | 3.3%           | 334              | 3.1%           | 271              | 2.6%           | 267              | 2.5%           | 267              | 2.4%           | 278              | 2.3%           |
| Exempt Waived                       | 363              | 3.1%           |                  |                |                  |                |                  |                |                  |                |                  |                |
| <b>Total</b>                        | <b>11,689</b>    | <b>100.0%</b>  | <b>10,852</b>    | <b>100.0%</b>  | <b>10,439</b>    | <b>100.0%</b>  | <b>10,502</b>    | <b>100.0%</b>  | <b>11,030</b>    | <b>100.0%</b>  | <b>12,022</b>    | <b>100.0%</b>  |

**Source:** College Statistical Profiles



**Del Mar College  
Student Profile  
Last Five Fiscal Years**

| <b>Gender</b> | <b>Fall 2016</b> |                | <b>Fall 2015</b> |                | <b>Fall 2014</b> |                | <b>Fall 2013</b> |                | <b>Fall 2012</b> |                |
|---------------|------------------|----------------|------------------|----------------|------------------|----------------|------------------|----------------|------------------|----------------|
|               | <b>Number</b>    | <b>Percent</b> | <b>Number</b>    | <b>Percent</b> | <b>Number</b>    | <b>Percent</b> | <b>Number</b>    | <b>Percent</b> | <b>Number</b>    | <b>Percent</b> |
| Female        | 6,636            | 56.8%          | 6,107            | 56.3%          | 5,854            | 56.1%          | 5,943            | 56.6%          | 6,356            | 57.6%          |
| Male          | 5,053            | 43.2%          | 4,745            | 43.7%          | 4,585            | 43.9%          | 4,559            | 43.4%          | 4,674            | 42.4%          |
| <b>Total</b>  | <b>11,689</b>    | <b>100.0%</b>  | <b>10,852</b>    | <b>100.0%</b>  | <b>10,439</b>    | <b>100.0%</b>  | <b>10,502</b>    | <b>100.0%</b>  | <b>11,030</b>    | <b>100.0%</b>  |

| <b>Ethnic Origin</b>   | <b>Fall 2016</b> |                | <b>Fall 2015</b> |                | <b>Fall 2014</b> |                | <b>Fall 2013</b> |                | <b>Fall 2012</b> |                |
|------------------------|------------------|----------------|------------------|----------------|------------------|----------------|------------------|----------------|------------------|----------------|
|                        | <b>Number</b>    | <b>Percent</b> | <b>Number</b>    | <b>Percent</b> | <b>Number</b>    | <b>Percent</b> | <b>Number</b>    | <b>Percent</b> | <b>Number</b>    | <b>Percent</b> |
| Hispanic               | 7,676            | 65.7%          | 6,950            | 64.0%          | 6,620            | 63.4%          | 6,612            | 63.0%          | 6,253            | 56.7%          |
| White, non-Hispanic    | 2,960            | 25.3%          | 2,769            | 25.5%          | 2,850            | 27.3%          | 2,882            | 27.4%          | 3,156            | 28.6%          |
| Black, non-Hispanic    | 342              | 2.9%           | 311              | 2.9%           | 299              | 2.9%           | 327              | 3.1%           | 394              | 3.6%           |
| Asian/Pacific Islander | 205              | 1.8%           | 216              | 2.0%           | 190              | 1.8%           | 168              | 1.6%           | 209              | 1.9%           |
| Indian/Alaskan Native  | 28               | 0.2%           | 20               | 0.2%           | 29               | 0.3%           | 38               | 0.4%           | 182              | 1.7%           |
| Unknown/Other          | 478              | 4.1%           | 586              | 5.4%           | 451              | 4.3%           | 475              | 4.5%           | 836              | 7.6%           |
| <b>Total</b>           | <b>11,689</b>    | <b>100.0%</b>  | <b>10,852</b>    | <b>100.0%</b>  | <b>10,439</b>    | <b>100.0%</b>  | <b>10,502</b>    | <b>100.0%</b>  | <b>11,030</b>    | <b>100.0%</b>  |

| <b>Age</b>   | <b>Fall 2016</b> |                | <b>Fall 2015</b> |                | <b>Fall 2014</b> |                | <b>Fall 2013</b> |                | <b>Fall 2012</b> |                |
|--------------|------------------|----------------|------------------|----------------|------------------|----------------|------------------|----------------|------------------|----------------|
|              | <b>Number</b>    | <b>Percent</b> | <b>Number</b>    | <b>Percent</b> | <b>Number</b>    | <b>Percent</b> | <b>Number</b>    | <b>Percent</b> | <b>Number</b>    | <b>Percent</b> |
| Under 20     | 4,054            | 34.7%          | 3,626            | 33.4%          | 3,296            | 31.6%          | 3,200            | 30.5%          | 3,122            | 28.3%          |
| 20 -24       | 3,628            | 31.0%          | 3,528            | 32.5%          | 3,412            | 32.7%          | 3,407            | 32.4%          | 3,633            | 32.9%          |
| 25 - 29      | 1,589            | 13.6%          | 1,527            | 14.1%          | 1,522            | 14.6%          | 1,484            | 14.1%          | 1,630            | 14.8%          |
| 30 - 34      | 955              | 8.2%           | 835              | 7.7%           | 844              | 8.1%           | 910              | 8.7%           | 1,045            | 9.5%           |
| 35 - 39      | 554              | 4.7%           | 542              | 5.0%           | 509              | 4.9%           | 572              | 5.4%           | 600              | 5.4%           |
| 40 - 49      | 610              | 5.2%           | 538              | 5.0%           | 569              | 5.5%           | 602              | 5.7%           | 666              | 6.0%           |
| 50 & over    | 299              | 2.6%           | 256              | 2.4%           | 287              | 2.7%           | 327              | 3.1%           | 334              | 3.0%           |
| <b>Total</b> | <b>11,689</b>    | <b>100.0%</b>  | <b>10,852</b>    | <b>100.0%</b>  | <b>10,439</b>    | <b>100.0%</b>  | <b>10,502</b>    | <b>100.0%</b>  | <b>11,030</b>    | <b>100.0%</b>  |

|                    |             |             |             |             |             |
|--------------------|-------------|-------------|-------------|-------------|-------------|
| <b>Average Age</b> | <b>24.5</b> | <b>24.0</b> | <b>25.3</b> | <b>25.3</b> | <b>25.5</b> |
|--------------------|-------------|-------------|-------------|-------------|-------------|

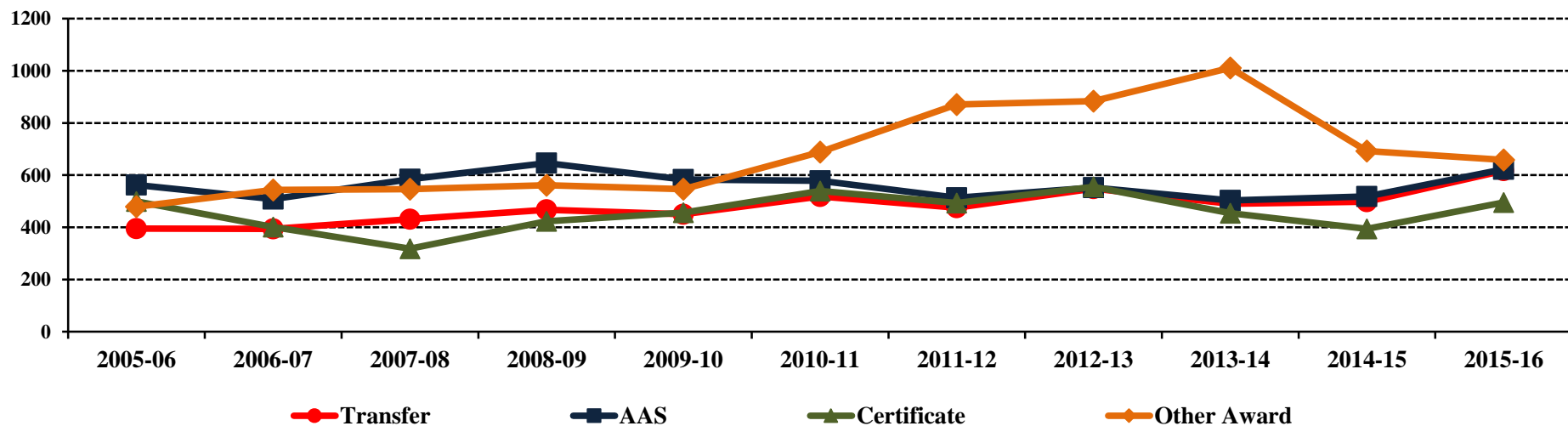
**Source:** College Statistical Profiles.

## Del Mar College Awards Conferred Last Ten Fiscal Years

|                                       | 2005-06      | 2006-07      | 2007-08      | 2008-09      | 2009-10      | 2010-11      | 2011-12      | 2012-13      | 2013-14      | 2014-15      | 2015-16      |
|---------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Total AA Degrees                      | 377          | 356          | 376          | 389          | 385          | 453          | 434          | 513          | 425          | 418          | 543          |
| Total AAT Degrees                     | 8            | 24           | 44           | 70           | 43           | 36           | 24           | 19           | 21           | 21           | 19           |
| Total AS Degrees                      | 10           | 14           | 11           | 8            | 22           | 29           | 17           | 16           | 44           | 59           | 55           |
| <b>Total Transfer Degrees</b>         | <b>395</b>   | <b>394</b>   | <b>431</b>   | <b>467</b>   | <b>450</b>   | <b>518</b>   | <b>475</b>   | <b>548</b>   | <b>490</b>   | <b>498</b>   | <b>617</b>   |
| <b>Total AAS Degrees</b>              | <b>562</b>   | <b>508</b>   | <b>584</b>   | <b>646</b>   | <b>583</b>   | <b>578</b>   | <b>513</b>   | <b>552</b>   | <b>503</b>   | <b>518</b>   | <b>622</b>   |
| <b>Total Certificates</b>             | <b>499</b>   | <b>401</b>   | <b>318</b>   | <b>423</b>   | <b>456</b>   | <b>539</b>   | <b>493</b>   | <b>555</b>   | <b>454</b>   | <b>394</b>   | <b>495</b>   |
| <b>Total Degrees and Certificates</b> | <b>1,456</b> | <b>1,303</b> | <b>1,333</b> | <b>1,536</b> | <b>1,489</b> | <b>1,635</b> | <b>1,481</b> | <b>1,655</b> | <b>1,447</b> | <b>1,410</b> | <b>1,734</b> |
| Core Curriculum Completer             | 313          | 393          | 318          | 363          | 348          | 482          | 646          | 780          | 922          | 580          | 537          |
| Field of Study                        | 150          | 137          | 211          | 185          | 177          | 184          | 213          | 74           | 69           | 64           | 78           |
| Marketable Skills Achievement         | 16           | 13           | 17           | 13           | 21           | 22           | 12           | 30           | 20           | 48           | 43           |
| <b>Total Other Awards</b>             | <b>479</b>   | <b>543</b>   | <b>546</b>   | <b>561</b>   | <b>546</b>   | <b>688</b>   | <b>871</b>   | <b>884</b>   | <b>1,011</b> | <b>692</b>   | <b>658</b>   |

Note: 2014-2015 Core Curriculum Completer Data Not Certified by the THECB

### Awards Conferred from 2004 to 2014





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# APPENDICES



## **Appendix A: Functional Areas and Programs**

The College's organizational structure reflects the relationships between functional areas of administration, support services and academic programs to integrate coordination and control of processes and activities to facilitate the mission of the College. The organizational chart reflects the financial structure and cost centers through the budgetary process. The chart can be referred to as a visual representation of the linkages between functions, divisions and departments. The primary functional areas are described further; however, specific academic programs are represented in the College Catalog.

### **Instruction**

This includes expenses for all activities that are part of the institution's instructional program. Expenses for credit and non-credit courses, for academic, vocational, and technical instruction, for development and tutorial instruction, and for regular, special, and extension are included.

The Provost and Vice President of Academic Affairs is the chief academic officer of the College, and responsible for the functions of planning, assessing and implementing all instructional programs. Responsibilities include developing and assessing curricula, oversight of academic divisions and programs, developing articulation agreements with educational partners, coordination of student support services, and the oversight of the budget of the academic divisions. Duties include ensuring academic credentials of faculty, accreditation of academic programs and the processes related to academic standards.

### **Public Service**

This category includes funds expended for activities that are established primarily to provide non-instructional services beneficial to individuals and groups external to the institution. It includes; (1) the aquatics program for the community; (2) summer college for kids program; (3) senior education program; (4) and workforce related non-funded classes.

### **Academic Support**

This category includes funds expended primarily to provide support services for the institution's primary mission—instruction, research, and public service. It includes: (1) the retention, preservation, and display of educational materials, i.e., libraries, and galleries; (2) academic administration, i.e., deans' salaries and office expenses; (3) technical support, i.e., computer services and audio-visual information; (4) separately budgeted support of course and curriculum development, and related items.

The Dean of Arts and Sciences, Dean of Health Sciences and Professional Education, Dean of Business, Industrial, and Public Safety, and other faculty coordinators of special support areas directly report to the Provost. Additional coordinators under the supervision of the Provost include the Faculty Coordinator of Assessment, Faculty Coordinator of the QEP, Faculty Coordinator of Developmental Education and Faculty Coordinator of Supplemental Instruction. Twenty-two department chairs and directors of academic program areas report directly to the Deans.

Academic support functions include Learning Resources, E-Learning and Early College Programs. Learning Resources includes libraries on two campuses.

## **Student Services**

This category includes funds expended for offices of admissions and the registrar and activities that primarily contribute to students' emotional and physical well-being and to their intellectual, cultural, and social development outside the context of the formal instruction program. Expenses for scholarships and fellowships including tuition remissions and exemptions in grants to students either from selection by the institution or from an entitlement program are also included.

Recipients of grants are not required to perform services to the institution as consideration of the grant, nor are they expected to repay the amount of the grant to the funding source.

The Registrar office coordinates the admissions, and related enrollment functions for the College. The Office is responsible for admissions, registration, graduation, scholastic records, reporting of enrollment data to the state, and veterans programs. The Office is responsible for maintaining official records of all student enrollments and necessary related information and documentation.

Student Leadership and Campus Life Offices provide programs and activities that complement the educational process and provide students with interesting, entertaining, educational extracurricular activities and coordinates various clubs and organizations.

Disability Services is committed to provide equal access to College services, programs and activities for qualified students with disabilities, in compliance with The Americans with Disabilities Act of 1990 (ADA), as amended, Section 504 of the Rehabilitation Act of 1973 and Texas state laws. The ADA and Section 504 prohibit discrimination against qualified students with a disability. Students shall not be excluded from participation in, denied the benefits of, or be subjected to discrimination under any program or activity at the College. Students with disabilities may receive information on placement testing, advising, registration and appropriate classroom accommodations- such as note takers, testing accommodations, interpreters, campus mobility, and service animals. Staff cooperates with the Department of Assistive and Rehabilitative Services, the Division for Blind Services and the Division for Deaf and Hard of Hearing Services to ensure a full complement of services are provided to students with disabilities.

## **Institutional Support**

This category includes expenses for (1) central executive level management and long-range planning on the entire institution; (2) fiscal operation; (3) administrative data processing; (4) space management; (5) employee personnel and records; (6) logistical activities that provide procurement, storerooms, safety, security, printing, and transportation services to the institution; (7) support services for faculty and staff that do not operate as auxiliary enterprises; (8) activities concerned with community and alumni relations, including development and fundraising; and (9) bad debt related to tuition and fee revenue.

The President of the College, as the chief executive and administrative officer of the College, is responsible to the Board of Regents for the operation of the College and its programs. In fulfilling the duties of office, the President acts within the framework of College policy. The President provides leadership, direction and communication for all aspects of the College. The President facilitates strategic planning and quality improvement of the College as a whole. The President engages the community, business, educational and governmental

partners in supporting initiatives that enhance the mission of the College. The President directly supervises the Chief Financial Officer and Vice President of Operations, Provost and Vice President of Instruction and Student Services, Executive Director of Strategic Planning/Assessment and Workforce Initiatives, Executive Director of Legislative and Community Relations, Executive Director of Human Resources and Administration, Chief Information Officer and the Executive Director of Development.

The Chief Financial Officer and Vice President of Operations prepares the budget, manages the business, finance, facilities and general operations of the College. This office provides financial, funding and budgetary guidance of the College community and the Board of Regents. Preparation of the *Comprehensive Annual Financial Report* is the responsibility of the Chief Financial Officer and Vice President with the coordination of the Comptroller and supported by the Office of Strategic Planning and Institutional Research.

The Vice President of Workforce Development and Strategic Initiatives oversees the functions of institutional research and effectiveness, assessment, planning and special projects related to continuous quality.

The Comptroller is responsible for the internal audit and for receiving, disbursing and recording financial transactions of the College.

The Executive Director of Human Resources and Administration is responsible for maintenance of employee and personnel records, employee recruitment and hiring processes, and administration of benefits. Responsibilities include training and administration of policies related to equal rights, affirmative action and the workplace environment.

The Director of Purchasing and Business Services oversees the buying, delivery and inventory processes for the institution.

### **Operation and Maintenance of Plant**

This category includes all expenses of current funds for the operation and maintenance of physical plant, net of amounts charged to auxiliary enterprises, and independent operations.

## 2016-2017 Organizational Units in WEAVE

(Black font-Instructional program, Blue font-Administrative unit, ***Bold italics***-“header” entity not assessed)

Del Mar College/Strategic Plan

### ADMINISTRATIVE UNITS

- Office of the President
- Community and Legislative Relations
  - ✦ Community Relations
  - ✦ Legislative Relations
- Development and Foundation
  - ✦ Alumni Association
  - ✦ Development
  - ✦ Foundation Services
  - ✦ Grants
- Human Resources
- Information Technology
- Provost and Vice President for Academic Affairs
  - ✦ Office of the Dean, Division of Arts and Sciences
  - ✦ Office of the Dean, Division of Business, Industrial, and Public Safety Education
  - ✦ Office of the Dean, Division of Health Sciences and Professional Education
  - ✦ Office of the Provost and Vice President for Academic Affairs
  - ✦ Career Development
  - ✦ Early College Programs
  - ✦ eLearning
  - ✦ Learning Resources
  - ✦ Student Engagement and Retention
    - ✦ Office of the Dean of Student Engagement and Retention
    - ✦ Student Leadership and Campus Life
    - ✦ Title V Grant Program Management
    - ✦ Transition Center
      - ✦ Counseling Center
      - ✦ Disability Services
      - ✦ Retention Services
    - ✦ TRiO Program
    - ✦ Tutor Support Services
    - ✦ Veterans Student Center
  - ✦ Student Outreach and Enrollment Services
    - ✦ Office of the Dean of Student Outreach and Enrollment Services



- \* Admissions
  - \* Liberal Arts Advising
  - \* Outreach & Recruitment
  - \* Registrar
  - \* Student Success Center
  - \* Testing Center
  - \* Supplemental Instruction
- Vice President of Operations
  - \* Office of the Chief Financial Officer and Vice President of Operations
  - \* Business Services and Purchasing
    - \* Payroll Services
    - \* Purchasing and Business Services
    - \* Records Management
    - \* Richardson Performance Hall
  - \* Environmental Health, Safety, and Risk Management
  - \* Financial Aid
  - \* Fiscal Services
  - \* Physical Facilities
- Vice President of Workforce Development and Strategic Initiatives
  - \* Office of the Dean of Continuing Education and Off-Campus Programs
    - \* Business and Registration Services
    - \* Continuing Education Programs
      - \* Career Training
      - \* Community Education
      - \* GED/ABE/ESL Program
      - \* Healthcare Programs
    - \* Off-Campus Programs
  - \* Office of the Dean of Workforce Programs and Corporate Services
    - \* Corporate Services
    - \* Small Business Development Center
    - \* Transportation Training Services
  - \* Institutional Research
  - \* Strategic Planning & Institutional Effectiveness

## INSTRUCTIONAL PROGRAMS

- Quality Enhancement Plan Math: The Road to Success
- Division of Arts and Sciences
  - \* Department of Art and Drama
    - \* Art

- ✧ Drama
- ✧ Department of Communications, Languages and Reading
  - ✧ English for Speakers of Other Languages
  - ✧ Journalism
  - ✧ Languages
  - ✧ Radio TV
  - ✧ Reading
  - ✧ Speech
  - ✧ Student Success Seminar
- ✧ Department of English and Philosophy
  - ✧ Developmental English
  - ✧ English
  - ✧ Philosophy
  - ✧ Stone Writing Center
- ✧ Department of Kinesiology, Health Studies and Recreation
  - ✧ Kinesiology
- ✧ Department of Mathematics
  - ✧ Developmental Mathematics
  - ✧ Mathematics
- ✧ Department of Music
  - ✧ Music
  - ✧ Sound Recording Technology
- ✧ Department of Natural Sciences
  - ✧ Biology
  - ✧ Biotechnology
  - ✧ Chemistry
  - ✧ Geology
  - ✧ Physics
- ✧ Department of Social Sciences
  - ✧ Geography
  - ✧ History
  - ✧ Political Science
  - ✧ Psychology
  - ✧ Sociology
- ✧ INRW (Integrated Reading & Writing)
- ✧ Mexican-American Studies
- Division of Business, Industrial, and Public Safety Education
  - ✧ Department of Business Administration
    - ✧ Accounting

- ✦ Business Administration
- ✦ Court Reporting
- ✦ Legal Professions
- ✦ Management Development
- ✦ Department of Industrial Education
  - ✦ Environmental/Petrochemical Lab Technology
  - ✦ Electroplating Applied Technology
  - ✦ Industrial Machining - Millwright
  - ✦ Industrial Machining Applied Technology
  - ✦ Nondestructive Testing
  - ✦ Process Technology
  - ✦ Process Technology - Instrumentation
  - ✦ Welding Applied Technology
- ✦ Department of Public Safety Education
  - ✦ Criminal Justice
  - ✦ Emergency Medical Services
  - ✦ Fire Science/Fire Academy
  - ✦ Law Enforcement
  - ✦ Occupational Safety and Health
- ✦ Department of Technology Education
  - ✦ Air Conditioning Applied Technology
  - ✦ Architecture/Drafting Technology
  - ✦ Auto Body Applied Technology
  - ✦ Automotive Applied Technology
  - ✦ Aviation Maintenance Technology
  - ✦ Avionics
  - ✦ Building Maintenance Applied Technology
  - ✦ Diesel Applied Technology
- Division of Health Sciences and Professional Education
  - ✦ Department of Allied Health
    - ✦ Health Information Technology
    - ✦ Medical Laboratory Technology
    - ✦ Occupational Therapy Assistant
    - ✦ Pharmacy Technology
    - ✦ Physical Therapist Assistant
    - ✦ Respiratory Therapy
    - ✦ Surgical Technology
  - ✦ Department of Computer Science, Engineering and Advanced Technology
    - ✦ Computer Information Systems/Computer Science

- ✧ Engineering
- ✧ Engineering Technology
- ✧ Department of Dental and Imaging Technology
  - ✧ Dental Assisting
  - ✧ Dental Hygiene
  - ✧ Diagnostic Medical Sonography
  - ✧ Echocardiography
  - ✧ Nuclear Medicine Technology
  - ✧ Radiologic Technology
- ✧ Department of Human Sciences and Education
  - ✧ ASL and Interpreting
  - ✧ Child Development/Early Childhood Administration
  - ✧ Cosmetology
  - ✧ Culinary Arts
  - ✧ Education
  - ✧ Hospitality/Restaurant Management
  - ✧ Human Services
  - ✧ Long Term Care Administrator
- ✧ Department of Nurse Education
  - ✧ Nurse Education

## Appendix B: Performance Measures

### A. Major Initiatives and Awards

Over the past year the College met the planning target dates to begin implementing the \$157 bond issue for the Capital Improvements. The bond funds will provide academic core courses, workforce technology laboratories, developmental education, early college, dual credit, student support, and library services at each campus. Fire alarm/intrusion detection upgrades will be made to existing buildings on the East and West campuses, as well as to the Center for Economic Development. Both East and West campuses will undergo updates and enhancements to campus infrastructure along with new roofs for some of the existing buildings. East campus improvements include phase II of the Music building to provide technologically-enhanced classrooms; some major and partial renovations of existing buildings; demolition of the English building and Heritage Hall; and administrative functions relocation once the Heldenfels Administration building is repurposed as the Student Enrollment Center. The West campus improvements include demolition of the General Purpose building; construction of General Academic and Corporate Training facilities; and the addition of an Information Technology Site. Additionally, the college will initiate master planning and site development of the Yorktown Expansion located on the Southside of Corpus Christi.

A major accomplishment for the year was celebrated in May 2016 with the graduation of 648 students who received certificates and associate degrees of which 96 also earned their high school diplomas and graduated from the Collegiate High School. This further exemplified the positive relationship between College and the school districts, in its service area. Continued implementation of the Strategic Plan for the 2015 - 2016 academic year addressed significant strategies and the seven goals.

*Goal Number One Student Learning Success* continued to be reinforced by the two-year persistence rate of First-Time In College students being reported higher than the state average for the College peer group as well as a higher percent of DMC students were employed and/or enrolled in a four-year institution the following fall. The College was also designated for the fifth consecutive year as a “*Military Friendly School*” by G.I. Jobs Magazine.

The Continuing Education and Off Campus Programs and the Workforce and Corporate Services staff received grants from the Texas Workforce Commission, THECB, the Barbara Bush Foundation and other agencies totaling over \$3 million. These grants were to provide a skilled workforce for Industrial growth within the region. Area industrial construction companies continue to meet the growing workforce demands due to the expansion of the petrochemical and processing industry. Additionally, the College was awarded \$1.4 million from the City of Corpus Christi Business and Job Development Corporation to build a model petrochemical pilot plant for process and instrumentation technology. This initiative was also supported with a \$250,000 commitment from Cheniere Energy and other industry partners such as Flint Hills Resources, DuPont, Citgo, and Valero Refinery, and was completed by June 2016.

G. I. Jobs recognized the College as “2015 Military Friendly School” among 1,600 colleges and universities across the nation based on best programs and services offered to military and veteran students.

Receiving the CAFR, Distinguished Budget and PAFR awards continued to be a major accomplishment for the College community, the administration and Board of Regents. The opportunity to demonstrate this prestigious level of financial accountability and transparency during challenging economic times proved to be even more significant.

The College also continued to work with regional industry and business partners. A priority was supporting the educational attainment of the region through articulation agreements with Texas A & M University Corpus Christi and Texas A & M University Kingsville in academic programs such as Engineering and STEM programs.

### **Goal One - Student Learning Success:**

- Annual unduplicated enrollment for credit and continuing education was 25,649.
- Granted 1,734 degrees and certificates during the academic calendar year 2015-2016.
- Practicalnursing.org recognized the College's Licensed Vocational Nurse (LVN) Program in the Nurse Education Department as Texas' seventh best and the best in South Texas for its 100% pass rate and "educational aspiration to ensure success on any pathway."
- DMC and consortium partners announce a two-year \$3.5 million Texas Workforce Commission Adult Education and Literacy grant to fund the College's General Education Development/Adult Basic Education (GED/ABE) Educational Solutions of the Coastal Bend program covering a 12-county area.
- Texas Workforce Commission Chair Andres Alcanter presented two Skills Development Fund Grants for over \$1.7 million for DMC Corporate Services to train more than 1,100 new and current employees for industry partners CB & I Inc., Dynamic Industries Inc., and Valero Refining-Texas L.P.
- Eight students in the Fire Science Class of August 2015 in the Public Safety Education Department's Regional Fire Academy successfully passed the state licensing examination on their first attempt.
- Fall 2015 Del Mar College Regional Police Academy received a 100% pass rate on state testing and certifications.

### **Goal Two - Student Access and Support:**

- The DMC Foundation established the Duane Sandlin Endowment for Library Services after receiving \$1.5 million in assets from the estate of the late counselor who worked for the College for 20 years.
- G.I. Jobs recognizes Del Mar College as a "2015 Military Friendly School" among 1,600 colleges and universities across the nation based on best programs and services offered to military and veteran students.

- The College’s Disability Services Office recognizes “Advocates of the Year” for actively serving DMC students with “disabilities.”
- The DMC Title V Program opens their new Career Resource Center and Career Kiosk in the Harvin Student Center, which are designed to provide students with resources, including software and technology, to conduct extensive research covering their academic careers and beyond.
- DMC begins offering registration through its application called VikingGo so students on the go can sign up for classes using their mobile devices anywhere by downloading the app to their Android, iOS and Mobile Web devices.

**Goal Three - Professional Initiatives:**

- Dr. Mark Escamilla received the National Council for Marketing and Public Relations District 4 Pacesetter of the Year Award.
- Barbara DuFrain, Associate Professor of Computer Science, served as one of 11 experts covering recruiting and retaining women in STEM education.
- Dr. Phillip Davis, Professor of Computer Science, is among U.S. team members to receive the GeoForAll Educator of the Year Team Award from the International Free and Open Source for Software for Geospatial (FOSS4G) organization in recognition for their GeoAcademy development efforts.

**Goal Four - Technology:**

- DMC launched its VikingGo app, allowing users to access College information such as the course catalog, news and events, campus maps, Ask the Viking and other features – all in the palm of their hands.
- Del Mar College hosted a Career and Technical Education Exploration Fair at Calallen High School and showed over 1,800 Northwest Region middle through high school students from 10 independent school districts the world of possibilities as DMC faculty and students demonstrated technology used to prepare for the workforce.
- DMC administrators, city and state government leaders and industry partners “powered up” with oversized wrenches to symbolically break ground for the new Process sand Instrumentation Technology Pilot Plant on the West Campus.

**Goal Five – Advocacy:**

- The Spring 2015 Parent Academy graduated 35 parents and youth from West Oso ISD’s middle and high schools and CCISD’s Miller High School.
- The College held its 64<sup>th</sup> annual Recognition Day Ceremony and inducted six new members to the 2014-2015 Hall of Fame.

- DMC's Mexican-American Studies Program held their second summer seminar to provide the community an opportunity to see what the associate degree program offers.

#### **Goal Six – Partnerships:**

- Occupational Safety and Health Technology majors collected over 560 pounds of food and \$1,415 for the Corpus Christi Food Bank.
- Eight students from the Music Department's Concert Choir performed with the 2014-2015 Texas Two-Year College All-State Choir during the Texas Music Educators Association Convention in San Antonio.
- DMC partnered with the Gregory-Portland Independent School District so that high school students can earn an associate's degree in liberal arts without crossing the Harbor Bridge. They earn 60 credit hours which are transferable to Texas public universities toward a four-year degree.
- Transportation Training Services announced a new initiative to offer Class A Certified Driver's License training to Flour Bluff and Calallen High School students at a reduced rate

#### **Goal Seven – Resources:**

- DMC voters passed the College's \$157 million bond referendum to fund capital improvements addressing infrastructure, including three new buildings on the East Campus and one on the West Campus.
- Del Mar College's Corporate Services Program was presented a \$175,445 Skills Development Fund Grant to train veterans for industrial construction jobs for petrochemical companies.
- DMC was presented \$250,000 from Cheniere Energy toward the new \$2 million Process Technology and Instrumentation Pilot Plant.
- The Department of Dental and Imaging Technology's Radiologic Technology Program received "maintenance of accreditation for a period of eight years," the maximum award of accreditation given by the Joint Review Committee on Education in Radiologic Technology.

### **B. Coordination, Documentation, and Reporting of College-Wide Performance Measures**

The College establishes long-range strategic goals and supporting objectives through the ***DMC Strategic Plan***. Through the ***Strategic Plan 2014-2019 "Reach Forward. Deliver Excellence,"*** each of these goals and objectives are supported and implemented through more specific objectives by each department, program and unit of the College (see Figure 1).



DMC utilizes WEAVE, an assessment and planning management software, to document, organize and report continuous quality improvement processes throughout all levels of the College's educational support, administrative support and instructional units. WEAVE assists faculty and staff to manage and document evidence of improvement to create reports on program, departmental, and college-wide performance measures. Each functional and academic program area within the organizational chart is identified in WEAVE as a reporting entity (see Appendix A). Additionally, WEAVE enables assessment entities to provide links – or associations – between strategic plan objectives and program outcomes/objectives, performance measures, findings and analysis of results.

Figures 1 and 2 illustrate how each unit physically aligns its program outcomes with the objectives of DMC Strategic Plan in order to provide evidentiary support for those objectives.

**Figure 1. Retention Services' Strategic Plan 2014-2019 associations for program outcome/objective 2, "Increase the number of high-risk students served from the previous academic year," and program outcome/objective 3, "Increase the number of high-risk students served from the previous academic year."**

▼ **2: Increase number of students served** (Final) ✎ 🔍

Increase the number of high-risk students served from the previous academic year. [\[Preview Formatting\]](#)

|                                     |                               |
|-------------------------------------|-------------------------------|
| Student Learning Outcome/Objective: | No                            |
| Established in Cycle:               | 2014-2015                     |
| Active Through:                     | 2014-2015                     |
| Entry Status:                       | Final                         |
| Last Updated By:                    | Daniel Fischer on 10/27/2015  |
| Established By:                     | Danielle Neuman on 11/17/2014 |

**Relevant Associations** ⊕ ⊖

▼ *Strategic Plan Associations*

- Del Mar College/Strategic Plan
- 1.6 Retention: Maximize student learning to improve retention.
- 2.9 Services: Support specific student groups, including veterans, dual credit, early college and others, with appropriate services.

✎ Edit

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▼ **3: Increase achievement rates** (Final) ✎ 🔍

Increase the achievement rates of high-risk students receiving services from the previous academic year. [\[Preview Formatting\]](#)

|                                     |                              |
|-------------------------------------|------------------------------|
| Student Learning Outcome/Objective: | No                           |
| Established in Cycle:               | 2014-2015                    |
| Active Through:                     | Keep Active                  |
| Entry Status:                       | Final                        |
| Last Updated By:                    | Danielle Neuman on 12/3/2014 |
| Established By:                     | Danielle Neuman on 12/3/2014 |

**Relevant Associations** ⊕ ⊖

▼ *Strategic Plan Associations*

- Del Mar College/Strategic Plan
- 1.6 Retention: Maximize student learning to improve retention.

✎ Edit

**Figure 2. Example of the 2015-2016 WEAVE Detailed Assessment Report for the Instructional Program "Mathematics".**

# Del Mar College

## Detailed Assessment Report

As of: 1/30/2017 12:44 PM EST

**2015-2016 Mathematics**

### Mission / Purpose

To provide fully accredited mathematics courses leading to certificates, associate degrees and/or the first two years of transferable credit toward baccalaureate degrees.

### Student Learning Outcomes/Objectives, with Any Associations and Related Measures, Targets, Findings, and Action Plans

#### **SLO 1:MPO: Communicate Mathematics Visually**

Students will demonstrate the ability to communicate mathematics visually using graphs, symbols, and numeric representations.

#### Connected Document

- *Overall Math Assessment Results 2015-2016 with Gen Ed Competencies*

#### Relevant Associations:

##### **General Education/Core Curriculum Associations:**

2.3 Communication Skills: Visual - Be able to develop, interpret, and express ideas effectively through visual communication

##### **Strategic Plan Associations:**

Del Mar College/Strategic Plan

1.2 Critical Thinking: Deliver content that cultivates creative, independent, and critical thinking skills.

1.6 Retention: Maximize student learning to improve retention.

#### Related Measures:

**M 3:MyMathLab Project 1314.3 on Graphing Quadratic Functions (3.1) ACGMLO\_3**

Students enrolled in Math 1314 will complete a graded assignment over graphing quadratic functions. In particular, this assignment will require students to analyze quadratic functions and to visually communicate algebraic concepts by drawing their graphs. Students will complete the assignment using the software program MyMathLab. With the MyMathLab program, each student's problems will be unique and grading will be uniform. Uniform partial credit will be awarded by the MyMathLab software for those problems where partial credit is appropriate. Approximately ten or more problems will be on the assignment. Some of the problems will require that students enter their answers using the MyMathLab tool bar and to use the MyMathLab graphing tools.

Source of Evidence: Project, either individual or group

### **Connected Document**

- *Sample 1314\_3 Quadratic Functions*

#### **Target:**

The target is for 75% or more of the students who complete the project or assignment to score 70% correct or higher on it.

#### **Findings (2015-2016) - Target: Met**

Teachers submitted their results to the Math Assessment Coordinators, Anthony and Timothy Precella for Fall 2015 and Spring 2016 semesters. Those results show that 76.9% of the 808 students who completed the MyMathLab assignment on graphing parabolas scored 70 or higher on the assignment. That is, 621 of the 808 students scored at least 70 on the assignment. Hence the achievement target was met. (621/808)

### **M 6:MyMathLab Project 1316.3 Graphing Trig Functions (4.2) ACGMLO\_2**

Students enrolled in Math 1316 will complete a graded assignment over graphing trigonometric functions. In particular, this assignment will require students to visually communicate the values of trigonometric functions through graphing techniques and to analyze and interpret the graphs of the sine and cosine functions. With the MyMathLab program, each student's problems will be unique and grading will be uniform. Uniform partial credit will be awarded by the MyMathLab software for those problems where partial credit is appropriate. Approximately ten or more problems will be on the assignment. Some of the problems may require that students enter their answers using the MyMathLab tool bar.

Source of Evidence: Project, either individual or group

### **Connected Document**

- *Sample 1316\_3 Transformations of Graphs*

#### **Target:**

The target is for 75% or more of the students who complete the project or assignment to score 70% correct or higher on it.

**Findings (2015-2016) - Target: Met**

Teachers submitted their results to the Math Assessment Coordinators, Anthony and Timothy Precella for the Fall 2015 and Spring 2016 semesters. Those results show that 90.7% of the 194 students who completed the MyMathLab assignment on graphing trig functions scored 70 or higher on the assignment. That is, 176 of the 194 students scored at least 70 on the assignment. Hence the achievement target was met. (176/194)

**M 9:MyMathLab Project 1324.3 Linear Programming: Graphical Method (7.2) ACGMLO\_3**

Students enrolled in Math 1324 will complete a graded project on solving linear programming problems using the graphical method. In particular, this assignment will require students to visually communicate mathematical concepts graphically to solve linear programming problems. With the MyMathLab program, each student's problems will be unique and grading will be uniform. Uniform partial credit will be awarded by the MyMathLab software for those problems where partial credit is appropriate. Approximately ten or more problems will be on the assignment. Some of the problems may require that students enter their answers using the MyMathLab tool bar.

Source of Evidence: Project, either individual or group

**Connected Document**

- *Sample 1324\_3 Linear Programming Graphical Method*

**Target:**

The target is for 75% or more of the students who complete the project or assignment to score 70% correct or higher on it.

**Findings (2015-2016) - Target: Met**

Teachers submitted their results to the Math Assessment Coordinators, Anthony and Timothy Precella for Fall 2015. Those results show that 77.1% of the 35 students who completed the assignments on linear programming scored 70 or higher on the assignment during the Fall 2015 semester. That is, 27 of the 35 students scored at least 70 on the assignment. Hence the achievement target was met. (27/35)

**M 12:MyMathLab Project 1325.3 Limits (11.1) ACGMLO\_1**

Students enrolled in Math 1325 will complete a graded project on finding and evaluating limits. In particular, this assignment will require students to use their visual communication skills to find limits of functions whether given a graphical representation or an algebraic representation for a function. With the MyMathLab program, each student's problems will be unique and grading will be uniform. Uniform partial credit will be awarded by the MyMathLab software for those problems where partial credit is appropriate. Approximately ten or more problems will be on the assignment. Some of the problems may require that students enter their answers using the MyMathLab tool bar.

Source of Evidence: Project, either individual or group

### **Connected Document**

- *Sample 1325\_3 Curve Sketching*

#### **Target:**

The target is for 75% or more of the students who complete the project or assignment to score 70% correct or higher on it.

#### **Findings (2015-2016) - Target: Met**

Math 1325 teachers submitted their results for the Fall 2015 and Spring 2016 semesters to the Math Assessment Coordinators Anthony and Timothy Precella. Those results show that 88.5% of the 113 students who completed the MyMathLab assignment on rates of change scored 70 or higher on the assignment. That is, 100 of the 113 students scored at least 70 on the assignment. Hence the target was reached. (100/113)

### **M 15:MyMathLab Project 1342.3 Describing and Presenting Data (3.4) ACGMLO\_2**

Students enrolled in Math 1342 will complete a graded project on describing and presenting data. This assignment will require students to use communication skills to recognize, examine and interpret the basic principles of describing and presenting data. With the MyMathLab program, each student's problems will be unique and grading will be uniform. Uniform partial credit will be awarded by the MyMathLab software for those problems where partial credit is appropriate. Approximately ten or more problems will be on the assignment. Some of the problems may require that students enter their answers using the MyMathLab tool bar.

Source of Evidence: Project, either individual or group

### **Connected Document**

- *Sample 1342.3 Sample MML Project on Describing and Presenting Data*

#### **Target:**

The target is for 75% or more of the students who complete the project or assignment to score 70% correct or higher on it.

#### **Findings (2015-2016) - Target: Met**

Math 1342 and 2342 teachers submitted their results to the Math Assessment Coordinators Anthony and Timothy Precella the Fall 2015 and Spring 2016 semesters. Those results show that 87.6% of the 338 students who worked on the describing and presenting data assignment scored 70 or higher. That is, 296 of the 338 students scored at least 70 on the assignment. Hence the target was reached. (296/338)

### **M 18:MyMathLab Project 2413.3 Concavity and Curve Sketching (4.4) ACGMLO\_2**

Students enrolled in Math 2413 will complete a graded project on concavity and curve sketching. This assignment will require students to visually communicate calculus concepts by sketching curves of functions using the calculus concepts of extrema and concavity. With the MyMathLab program, each student's problems will be unique and grading will be uniform. Uniform partial credit will be awarded by the MyMathLab software for those problems where partial credit is appropriate. Approximately ten or more problems will be on the assignment. Some of the problems may require that students enter their answers using the MyMathLab tool bar.

Source of Evidence: Project, either individual or group

### **Connected Document**

- *Sample 2413.3 MML Project on Concavity and Curve Sketching*

### **Target:**

The target is for 75% or more of the students who complete the project or assignment to score 70% correct or higher on it.

### **Findings (2015-2016) - Target: Met**

Math 2413 teachers submitted their results to the Math Assessment Coordinators Anthony and Timothy Precella for the Fall 2015 and Spring 2016 semesters. Those results show that 82.6% of the 115 students who worked on the MyMathLab assignment on concavity and curve sketching scored 70 or higher on the assignment. That is, 95 of the 115 students scored at least 70 on the assignment. Hence the target was reached. (95/115)

### **SLO 2:MPO: Perform Empirical/Quantitative Analysis to Solve Math Problems**

Students will demonstrate the ability to perform empirical and quantitative analysis to solve mathematical problems.

### **Connected Document**

- *Overall Math Assessment Results 2015-2016 with Gen Ed Competencies*

### **Relevant Associations:**

#### **General Education/Core Curriculum Associations:**

- 3.1 Empirical & Quantitative Skills: Data Collection - Be able to collect data
- 3.2 Empirical & Quantitative Skills: Data Manipulation - Be able to manipulate data
- 3.3 Empirical & Quantitative Skills: Analysis - Be able to analyze data to draw informed conclusions

#### **Strategic Plan Associations:**

## Del Mar College/Strategic Plan

1.2 Critical Thinking: Deliver content that cultivates creative, independent, and critical thinking skills.

1.6 Retention: Maximize student learning to improve retention.

### Related Measures:

#### **M 2:MyMathLab Project 1314.2 on Solving Equations (1.6) ACGMLO\_2**

Students enrolled in Math 1314 will complete a graded assignment over solving equations. In particular, this assignment will require students to use empirical and quantitative analysis skills to solve rational and radical equations. Students will complete the assignment using the software program MyMathLab. With the MyMathLab program, each student's problems will be unique and grading will be uniform. Uniform partial credit will be awarded by the MyMathLab software for those problems where partial credit is appropriate. Approximately ten or more problems will be on the assignment. Some of the problems may require that students enter their answers using the MyMathLab tool bar.

Source of Evidence: Project, either individual or group

### Connected Document

- *Sample 1314\_2 Solving Equations*

#### **Target:**

The target is for 75% or more of the students who complete the project or assignment to score 70% correct or higher on it.

#### **Findings (2015-2016) - Target: Met**

Teachers submitted their results to the Math Assessment Coordinators, Anthony and Timothy Precella for Fall 2015 and Spring 2016 semesters. Those results show that 83.6% of the 874 students who completed the assignment on solving equations scored 70 or higher on the assignment. That is, 731 of the 874 students scored at least 70 on the assignment. Hence the achievement target was met. (731/874)

#### **M 5:MyMathLab Project 1316.2 Unit Circle (3.3) ACGMLO\_1**

Students enrolled in Math 1316 will complete a graded assignment over the unit circle. In particular, this assignment will require students to perform empirical and quantitative analysis to determine the value of the ordered pairs at the special angles in both degrees and radians, and compute the value of trigonometric functions for key angles in all quadrants of the unit circle. Students will complete the assignment using the software program MyMathLab. With the MyMathLab program, each student's problems will be unique and grading will be uniform. Uniform partial credit will be awarded by the MyMathLab software for those problems where partial credit is appropriate. Approximately ten or more problems will be on the assignment. Some of the problems may require that students enter their answers using the MyMathLab tool bar.

Source of Evidence: Project, either individual or group



### **Connected Document**

- *Sample 1316\_2 Unit Circle and Circular Functions*

#### **Target:**

The target is for 75% or more of the students who complete the project or assignment to score 70% correct or higher on it.

#### **Findings (2015-2016) - Target: Met**

Teachers submitted their results to the Math Assessment Coordinators, Anthony and Timothy Precella for the Fall 2015 and Spring 2016 semesters. Those results show that 95.4% of the 239 students who completed the MyMathLab assignment on deriving the values of the special angles and evaluating trig functions using the unit circle scored 70 or higher on the assignment. That is, 228 of the 239 students scored at least 70 on the assignment. Hence the achievement target was met. (228/239)

### **M 17:MyMathLab Project 2413.2 Area (5.6) ACGMLO\_2**

Students enrolled in Math 2413 will complete a graded project on integration by substitution and area. This assignment will require students to use empirical and quantitative analysis skills to find the value of integrals by substitution and the area bounded by curves using integration tools . With the MyMathLab program, each student's problems will be unique and grading will be uniform. Uniform partial credit will be awarded by the MyMathLab software for those problems where partial credit is appropriate. Approximately ten or more problems will be on the assignment. Some of the problems may require that students enter their answers using the MyMathLab tool bar.

Source of Evidence: Project, either individual or group

### **Connected Document**

- *Sample 2413.2 MML Project on Area and Substitution*

#### **Target:**

The target is for 75% or more of the students who complete the project or assignment to score 70% correct or higher on it.

#### **Findings (2015-2016) - Target: Not Met**

Math 2413 teachers submitted their Fall 2015 results to the Math Assessment Coordinators Anthony and Timothy Precella. Those results show that 72.6% of the 84 students who worked on the MyMathLab assignment on integration by substitution and area scored 70 or higher on the assignment during the Fall 2015 semester. That is, 61 of the 84 students scored at least 70 on the assignment. Hence the target was NOT reached. (61/84)

#### **Related Action Plans (by Established cycle, then alpha):**

For full information, see the *Details of Action Plans* section of this report.

**Provide Additional Instruction on Using Integration to Find Area**

*Established in Cycle:* 2013-2014

Math 2413 faculty will provide additional instruction on using integration to solve area problems, as time permits. This additio...

**SLO 3:MPO: Solve Problems Using Math Reasoning/Problem Solving Process**

Students will demonstrate the ability to solve math problems using mathematical reasoning and a general process for solving problems.

**Connected Document**

- *Overall Math Assessment Results 2015-2016 with Gen Ed Competencies*

**Relevant Associations:**

**General Education/Core Curriculum Associations:**

- 1.4 Critical Thinking Skills: Analysis - Be able to list/describe the components of information
- 1.5 Critical Thinking Skills: Evaluation - Be able to judge the relevance of the components of information
- 1.6 Critical Thinking Skills: Synthesis - Be able to integrate/organize information in its functional context

**Strategic Plan Associations:**

**Del Mar College/Strategic Plan**

- 1.2 Critical Thinking: Deliver content that cultivates creative, independent, and critical thinking skills.
- 1.6 Retention: Maximize student learning to improve retention.

**Related Measures:**

**M 1:MyMathLab Project 1314.1 on Functions (2.8) ACGMLO\_1**

Students enrolled in Math 1314 will complete a graded assignment over functions and their related concepts. In particular, this assignment will require students to think critically to perform operations on functions, including composition, and find domains. Students will complete the assignment using the software program MyMathLab. With the MyMathLab program, each student's problems will be unique and grading will be uniform. Uniform partial credit will be awarded by the MyMathLab software for those problems where partial credit is appropriate. Approximately ten or more problems will be on the assignment. Some of the problems will require that students enter their answers using the MyMathLab tool bar.

Source of Evidence: Project, either individual or group

**Connected Document**

- *Sample 1314\_1 Project on Functions*

**Target:**

The target is for 75% or more of the students who complete the project or assignment to score 70% correct or higher on it.

**Findings (2015-2016) - Target: Met**

Teachers submitted their results to the Math Assessment Coordinators, Anthony and Timothy Precella for the Fall 2015 and Spring 2016 semesters. Those results show that 77.8% of the 790 students who completed the MyMathLab assignment over functions scored 70 or higher on the assignment. That is, 615 of the 790 students scored at least 70 on the assignment. Hence the achievement target was met. (615/790)

**M 4:MyMathLab Project 1316.1 Proving Trigonometric Identities (5.2) ACGMLO\_3**

Students enrolled in Math 1316 will complete a graded assignment over proving identities. In particular, this assignment will require students to think critically to use fundamental trigonometric identities, such as, Quotient Identities, Reciprocal Identities and the Pythagorean Identities. Students will complete the assignment using the software program MyMathLab. With the MyMathLab program, each student's problems will be unique and grading will be uniform. Uniform partial credit will be awarded by the MyMathLab software for those problems where partial credit is appropriate. Approximately ten or more problems will be on the assignment. Some of the problems may require that students enter their answers using the MyMathLab tool bar.

Source of Evidence: Project, either individual or group

**Connected Document**

- *Sample 1316\_1 Trig Identities*

**Target:**

The target is for 75% or more of the students who complete the project or assignment to score 70% correct or higher on it.

**Findings (2015-2016) - Target: Met**

Teachers submitted their results to the Math Assessment Coordinators, Anthony and Timothy Precella for Fall 2015 and Spring 2016 semesters. Those results show that 88.5% of the 139 students who completed the MyMathLab assignment on proving trig identities scored 70 or higher on the assignment. That is, 123 of the 139 students scored at least 70 on the assignment. Hence the achievement target was met. (123/139)

**M 7:MyMathLab Project 1324.1 Applications of Quadratic Functions (3.5) ACGMLO\_1**

Students enrolled in Math 1324 will complete a graded assignment over applications of quadratic functions. In particular, this assignment will require students to think critically to solve problems involving such functions as cost, revenue, profit, supply and demand. With the MyMathLab program, each student's problems will be unique and grading will be uniform. Uniform partial credit will be awarded by the MyMathLab software for those problems where partial credit is appropriate. Approximately ten or more problems

will be on the assignment. Some of the problems may require that students enter their answers using the MyMathLab tool bar.

Source of Evidence: Project, either individual or group

### **Connected Document**

- *Sample 1324\_1 Applications of Quadratic Functions*

#### **Target:**

The target is for 75% or more of the students who complete the project or assignment to score 70% correct or higher on it.

#### **Findings (2015-2016) - Target: Met**

Teachers submitted their results to the Math Assessment Coordinators, Anthony and Timothy Precella for the Fall 2015 and Spring 2016 semesters. Those results show that 95.3% of the 107 students who completed the MyMathLab assignment on business applications scored 70 or higher. That is, 102 of the 107 students scored at least 70 on the assignment. Hence the achievement target was met. (102/107)

### **M 13:MyMathLab Project 1342.1 Confidence Intervals (7.3) ACGMLO\_6**

Students enrolled in Math 1342 will complete a graded project on confidence intervals. This assignment will require students to think critically to describe and compute confidence intervals. With the MyMathLab program, each student's problems will be unique and grading will be uniform. Uniform partial credit will be awarded by the MyMathLab software for those problems where partial credit is appropriate. Approximately ten or more problems will be on the assignment. Some of the problems may require that students enter their answers using the MyMathLab tool bar.

Source of Evidence: Project, either individual or group

### **Connected Document**

- *Sample 1342.1 MML Project on Confidence Intervals*

#### **Target:**

The target is for 75% or more of the students who complete the project or assignment to score 70% correct or higher on it.

#### **Findings (2015-2016) - Target: Met**

Math 1342 and 2342 teachers submitted their results to the Math Assessment Coordinators Anthony and Timothy Precella for Fall 2015. Those results show that 79.8% of the 114 students who worked on the confidence interval assignment scored 70 or higher on the assignment. That is, 91 of the 114 students scored at least 70 on the assignment. Hence the target was met. (91/114)

### Related Action Plans (by Established cycle, then alpha):

For full information, see the *Details of Action Plans* section of this report.

#### **Provide Additional Instruction on Confidence Intervals**

*Established in Cycle: 2014-2015*

Statistics faculty will provide additional instruction on confidence intervals, as time permits. Since the target performance le...

#### **SLO 4:MPO: Solve Word Problems, Use Technology**

Students will demonstrate the ability to solve word problems, using technology whenever appropriate..

#### **Connected Document**

- *Overall Math Assessment Results 2015-2016 with Gen Ed Competencies*

#### **Relevant Associations:**

##### **General Education/Core Curriculum Associations:**

- 3.1 Empirical & Quantitative Skills: Data Collection - Be able to collect data
- 3.2 Empirical & Quantitative Skills: Data Manipulation - Be able to manipulate data
- 3.3 Empirical & Quantitative Skills: Analysis - Be able to analyze data to draw informed conclusions

##### **Strategic Plan Associations:**

###### **Del Mar College/Strategic Plan**

- 1.2 Critical Thinking: Deliver content that cultivates creative, independent, and critical thinking skills.
- 1.6 Retention: Maximize student learning to improve retention.

#### **Related Measures:**

##### **M 8:MyMathLab Project 1324.2 Compound Interest, Annuities, Future Value, Sinking Funds (5.2) ACGMLO\_2**

Students enrolled in Math 1324 will complete a graded project over Compound Interest, Future Value of Annuities and Sinking Funds. In particular, this assignment will require students to perform empirical and quantitative analysis to solve finance problems involving interest calculations. With the MyMathLab program, each student's problems will be unique and grading will be uniform. Uniform partial credit will be awarded by the MyMathLab software for those problems where partial credit is appropriate. Approximately ten or more problems will be on the assignment. Some of the problems may require that students enter their answers using the MyMathLab tool bar.

Source of Evidence: Project, either individual or group

### **Connected Document**

- *Sample 1324\_2 Annuities*

#### **Target:**

The target is for 75% or more of the students who complete the project or assignment to score 70% correct or higher on it.

#### **Findings (2015-2016) - Target: Met**

Teachers submitted their results to the Math Assessment Coordinators, Anthony and Timothy Precella for the Fall 2015 and Spring 2016 semesters. Those results show that 94.3% of the 106 students who completed the MyMathLab assignment on financial mathematics scored 70 or higher on the assignment. That is, 100 of the 106 students scored at least 70 on the assignment. Hence the achievement target was met. (100/106)

### **M 11:MyMathLab Project 1325.2 Related Rates (12.5) ACGMLO\_3**

Students enrolled in Math 1325 will complete a graded project on related rates. In particular, this assignment will require students to perform empirical and quantitative analysis to answer calculus problems involving rates of change with respect to time, with both applied and technique problems. With the MyMathLab program, each student's problems will be unique and grading will be uniform. Uniform partial credit will be awarded by the MyMathLab software for those problems where partial credit is appropriate. Approximately ten or more problems will be on the assignment. Some of the problems may require that students enter their answers using the MyMathLab tool bar.

Source of Evidence: Project, either individual or group

### **Connected Document**

- *Sample 1325\_2 Rates of Change*

#### **Target:**

The target is for 75% or more of the students who complete the project or assignment to score 70% correct or higher on it.

#### **Findings (2015-2016) - Target: Met**

Math 1325 teachers submitted their results for Fall 2015 to the Math Assessment Coordinators Anthony and Timothy Precella. Those results show that 83.0% of the 53 students who completed the MyMathLab assignment on related rates scored 70 or higher on the assignment. That is, 44 of the 53 students scored at least 70 on the assignment. Hence the target was reached. (44/53)

### **M 14:MyMathLab Project 1342.2 Empirical and Theoretical Probabilities (5.3) ACGMLO\_3**

Students enrolled in Math 1342 will complete a graded project on empirical and theoretical probabilities. This assignment will require students to use empirical and quantitative analysis skills to compute and interpret empirical and theoretical probabilities using the rules of probabilities and combinatorics. With the MyMathLab program, each student's problems will be unique and grading will be uniform.

Uniform partial credit will be awarded by the MyMathLab software for those problems where partial credit is appropriate. Approximately ten or more problems will be on the assignment. Some of the problems may require that students enter their answers using the MyMathLab tool bar.

Source of Evidence: Project, either individual or group

### **Connected Document**

- *Sample 1342.2 MML Project on Binomial Distributions*

#### **Target:**

The target is for 75% or more of the students who complete the project or assignment to score 70% correct or higher on it.

#### **Findings (2015-2016) - Target: Met**

Math 1342 and 2342 teachers submitted their results to the Math Assessment Coordinators Anthony and Timothy Precella for the Fall 2015 and Spring 2016 semesters. Those results show that 80.8% of the 281 students who worked on the assignment on computing and interpreting empirical and theoretical probabilities scored 70 or higher on the assignment. That is, 227 of the 281 students scored at least 70 on the assignment. Hence the target was met. (227/281)

### **SLO 5:MPO: Perform Calculus-Based Skills**

Students will demonstrate the ability to perform calculus-based skills, like evaluating limits, differentiating functions and integrating functions.

#### **Connected Documents**

- *Math 2415 Calculus III Assessment Quiz Spring 2016*
- *Overall Math Assessment Results 2015-2016 with Gen Ed Competencies*

#### **Relevant Associations:**

##### **General Education/Core Curriculum Associations:**

- 1.4 Critical Thinking Skills: Analysis - Be able to list/describe the components of information
- 1.5 Critical Thinking Skills: Evaluation - Be able to judge the relevance of the components of information
- 1.6 Critical Thinking Skills: Synthesis - Be able to integrate/organize information in its functional context

##### **Strategic Plan Associations:**

###### **Del Mar College/Strategic Plan**

- 1.2 Critical Thinking: Deliver content that cultivates creative, independent, and critical thinking skills.
- 1.6 Retention: Maximize student learning to improve retention.

#### **Related Measures:**

### **M 10:MyMathLab Project 1325.1 Optimization (12.3) ACGMLO\_4**

Students enrolled in Math 1325 will complete a graded project on optimization. In particular, this assignment will require students to think critically to find the optimum value of functions whether given a graphical representation or an algebraic representation for a function. With the MyMathLab program, each student's problems will be unique and grading will be uniform. Uniform partial credit will be awarded by the MyMathLab software for those problems where partial credit is appropriate. Approximately ten or more problems will be on the assignment. Some of the problems may require that students enter their answers using the MyMathLab tool bar.

Source of Evidence: Project, either individual or group

#### **Connected Document**

- *Sample 1325\_1 Limits*

#### **Target:**

The target is for 75% or more of the students who complete the project or assignment to score 70% correct or higher on it.

#### **Findings (2015-2016) - Target: Met**

Math 1325 teachers submitted their results for the Fall 2015 and Spring 2016 semesters to the Math Assessment Coordinators Anthony and Timothy Precella. Those results show that 80.5% of the 82 students who completed the MyMathLab assignment on optimization scored 70 or higher on the assignment. That is, 66 of the 82 students scored at least 70 on the assignment. Hence the target was reached. (66/82)

### **M 16:MyMathLab Project 2413.1 Related Rates (3.7) ACGMLO\_5**

Students enrolled in Math 2413 will complete a graded project on solving related rate problems. This assignment will require students to think critically to provide mathematical models of real-world situations and determine solutions to applied problems. With the MyMathLab program, each student's problems will be unique and grading will be uniform. Uniform partial credit will be awarded by the MyMathLab software for those problems where partial credit is appropriate. Approximately ten or more problems will be on the assignment. Some of the problems may require that students enter their answers using the MyMathLab tool bar.

Source of Evidence: Project, either individual or group

#### **Connected Document**

- *Sample 2413.1 MML Project on Related Rates*

#### **Target:**

The target is for 75% or more of the students who complete the project or assignment to score 70% correct or higher on it.



**Findings (2015-2016) - Target: Met**

Math 2413 teachers submitted their the Fall 2015 and Spring 2016 semesters results to the Math Assessment Coordinators Anthony and Timothy Precella. Those results show that 88.5% of the 130 students who worked on the MyMathLab assignment on related rates scored 70 or higher on the assignment. That is, 115 of the 130 students scored at least 70 on the assignment. Hence the target was reached. (115/130)

**M 19:Non-Computerized Assignment on ACGM SLOs**

This non-computerized assignment concentrates on problems that require the student to use calculus-based skills in order to arrive at a problem solution. The assignment is on a topic for which the ACGM specifically states a course learning outcome and is graded by the course instructor of record. In most cases, these assessment assignments are given in higher-level math courses, like Calculus III.

Source of Evidence: Project, either individual or group

**Connected Document**

- *Math 2415 Calculus III Assessment Quiz Spring 2016*

**Target:**

The target is for 70% of the students completing the assignment to score 70 or better.

**Findings (2015-2016) - Target: Met**

A weekly quiz containing a long, multi-step problem that required students to demonstrate an ability to "Perform calculus operations on vector-valued functions", one of the ACGM Course Learning Outcomes, was given to a Calculus III class. The assessment instrument was completed by 22 students (a very large Calculus III class). 21 students (95.5%) out of the 22 scored 70% or better on the assessment. Hence, the target was met. A copy of the assessment instrument has been uploaded to WEAVEOnline. This primarily required students demonstrate critical thinking and, to a smaller extent, visual communications skills. (21/22)

**Other Outcomes/Objectives, with Any Associations and Related Measures, Targets, Findings, and Action Plans**

**O/O 6:Objective: Prepare Transfer Students**

The college-credit mathematics program objective is to prepare students to either graduate with an Associate's degree or to transfer to a university.

**Relevant Associations:**

**Strategic Plan Associations:**

Del Mar College/Strategic Plan

- 1.1 Transferability: Implement seamless student transfer to four-year and other institutions.

### Related Measures:

#### **M 20: Number of Mathematics Majors Graduating from DMC**

Members of the Del Mar College Mathematics Department will track the number of students graduating with their Associates Degree in Mathematics each academic year.

Source of Evidence: Activity volume

#### **Target:**

Although the mathematics program has traditionally had very few math majors graduating, the program is working to improve those numbers. Hence, the target is for 10 or more math majors to graduate from Del Mar College with an Associates degree during each year.

#### **Findings (2015-2016) - Target: Met**

Seven students who were math majors graduated in December 2015. Four students who were math majors graduated in May 2016. Hence the target was met.

#### **Related Action Plans (by Established cycle, then alpha):**

For full information, see the *Details of Action Plans* section of this report.

#### **Math Faculty Will Attend Professional Development Activities**

*Established in Cycle: 2013-2014*

This continuous improvement initiative is based upon the former mathematics program enhancement plan that was completed during t...

### **Details of Action Plans for This Cycle (by Established cycle, then alpha)**

#### **Math Faculty Will Attend Professional Development Activities**

This continuous improvement initiative is based upon the former mathematics program enhancement plan that was completed during the 2012-2013 cycle. That initiative was completed because the Math Program Review Committee recommended that a new program objective be enacted. Faculty will periodically attend workshops on the use and best practices for using MyMathLab. As MyMathLab evolves, faculty will need to be trained on how to use its new features. Also, faculty may attend workshops on such topics as the use of infinity and smart pens in the classroom. Finally, workshops that the math faculty can attend will be offered as part of the college's Quality Enhancement Plan.

**Established in Cycle:** 2013-2014

**Implementation Status:** In-Progress  
**Priority:** High

**Relationships (Measure | Outcome/Objective):**

**Measure:** Number of Mathematics Majors Graduating from DMC | **Outcome/Objective:** Objective: Prepare Transfer Students

**Implementation Description:** Although math faculty will undoubtedly attend professional development activities during the Spring 2014 semester, this continuous improvement initiative is not scheduled to be implemented until the start of the Fall 2014 semester because we do not have findings for the measure at this point. Before the start of the Fall 2013 semester, faculty will be provided with a copy of this DAR so that they will know that they should attend workshops to improve professional practice.

**Projected Completion Date:** 05/31/2018

**Responsible Person/Group:** Math faculty; Math Department Chairperson; Math Assessment Coordinators to document progress on WEAVEonline

**Implementation Notes:**

**1/11/2016** Faculty members in the Math Department have continued to attend professional development activities in order to improve professional practice.

**Provide Additional Instruction on Using Integration to Find Area**

Math 2413 faculty will provide additional instruction on using integration to solve area problems, as time permits. This additional instruction can be in the form of in-class instruction or online instruction using MyMathLab. Online instruction can be provided through using the lecture videos embedded within MyMathLab, or a teacher can create a media assignment to accompany online homework assignments. Another option for providing additional instruction is for those teachers with smart pens to upload pen casts to their MyMathLab courses.

**Established in Cycle:** 2013-2014

**Implementation Status:** In-Progress

**Priority:** High

**Relationships (Measure | Outcome/Objective):**

**Measure:** MyMathLab Project 2413.2 Area (5.6) ACGMLO\_2 | **Outcome/Objective:** MPO: Perform Empirical/Quantitative Analysis to Solve Math Problems

**Implementation Description:** This action plan will be implemented at the beginning of the Fall 2014 semester. Math teachers will receive copies of the Math 2013-2014 DAR and will be told to review the action plans for the courses they teach.

**Projected Completion Date:** 05/31/2017

**Responsible Person/Group:** Math 2413 Faculty, Math Department Chairperson, Math Assessment Coordinators

**Implementation Notes:**

**1/11/2016** The fall 2015 assessment results show some improvement, with 72.6% of the 84 students scoring 70 or better on the assignment. However, that is still below the target rate of 75%, so the action plan will be continued. Therefore, the projected date of completion will be extended one more year.

**Provide Additional Instruction on Confidence Intervals**

Statistics faculty will provide additional instruction on confidence intervals, as time permits. Since the target performance level was almost reached, we believe that with just a little extra instruction on confidence intervals, the target will be reached again. This additional instruction can be in the form of in-class instruction or online instruction using MyMathLab. Online instruction can be provided through using the lecture videos embedded within MyMathLab, or a teacher can create a media assignment to accompany online homework assignments.

**Established in Cycle:** 2014-2015

**Implementation Status:** Finished

**Priority:** Medium

**Relationships (Measure | Outcome/Objective):**

**Measure:** MyMathLab Project 1342.1 Confidence Intervals (7.3) ACGMLO\_6 | **Outcome/Objective:** MPO: Solve Problems Using Math Reasoning/Problem Solving Process

**Implementation Description:** The math faculty will receive a copy of the 2014-2015 DAR, containing the details of this action plan, before the start of the Fall 2015 semester. The action plan goes into effect on September 1, 2015.

**Projected Completion Date:** 05/31/2016

**Responsible Person/Group:** Statistics Faculty, Math Department Chair

**Implementation Notes:**

**5/4/2016** The target performance level of 75% scoring 70 or better was reached during the 2015-2016 academic year. The results were that 79.8 scored 70 or better. Therefore this action plan is finished successfully.

**1/11/2016** This action plan commenced at the beginning of the Fall 2015 semester.

## Analysis Questions and Analysis Answers

### **What specifically did your assessments show regarding proven strengths or progress you made on outcomes/objectives?**

The most striking revelation from the assessments performed during the 2015-2016 academic year is that the mathematics program is doing an exceptional job of preparing our mathematics majors. The assessment performed to assess learning of our majors was performed in Math 2415 (Calculus III). The quiz was over the topic Vector-Valued Functions and 21 of the 22 students who took the quiz scored 70 or better. That means 95.5% of the students scored 70 or better on the quiz. Students were required to think critically to solve the complex problem over vector-valued functions. To a lesser extent, the students had to also perform empirical analysis and communicate the concept of vectors visually in order to arrive at a problem solution. Two trigonometry measures achieved a score of over 90% earning 70 or better. Those measures were on the topics of graphing trig functions and the unit circle. Since both of those topics are essential knowledge for a student to be successful in a Calculus course, the math faculty is especially pleased with these results. Also, two measures from the core math course Math 1324 Mathematics for Business reached the 90% marks. Those measures addressed student learning of Annuities and financial mathematics and applications of quadratic functions. Since this is a service course, these results show that the math program is preparing non-major students for work in their chosen field of business. Finally, the mathematics program once again met its goal of having at least 10 math majors graduating during the 2015-2016 academic year.

### **Connected Documents**

- *Overall Math Assessment Results 2014-2015 with Gen Ed Competencies*
- *Overall Math Assessment Results 2015-2016 with Gen Ed Competencies*
- *Overall Math Assessment Results for 2014-2015 with Gen Ed Comps*

### **What specifically did your assessments show regarding any outcomes/objectives that will require continued attention?**

The assessment measure 2413.2 Area showed that this outcome still requires attention because the target of 75% scoring 70 or better was not reached. However, considerable progress was made towards reaching that target. This year 72.6% (61/84) of the students completing the assignment scored 70 or better, whereas, the 2014-2015 rate was only 62% (31/50). So, not only did the achievement rate increase, but considerably more students completed the assessment instrument. Since improvement was achieved, the current action plan will be continued.

### **What did your assessments show regarding students' attainment of the general education competencies? (Provide specific data as evidence.)**

As mandated by state guidelines, the mathematics program at Del Mar College assesses three general education competencies: Critical Thinking, Empirical and Quantitative Analysis, and Visual Communication in core math courses. These three competencies are assessed in each of our six core math courses: Math 1314, 1316, 1324, 1325, 1342, 2342 and 2413. In addition, although Calculus III has low enrollment, student learning in that course was also assessed. These assessment results clearly show that those students completing a math course can demonstrate mastery of these competencies. The cumulative results for 2015-2016 were as follows: CRITICAL

THINKING: 1384 students completed the assessment projects that assessed critical thinking. Of those 1384, 1133 students scored 70 or better. Hence 81.86% scored 70 or higher. (1133/1384) EMPIRICAL & QUANTITATIVE SKILLS: 1637 students completed the assessment projects that assessed empirical and quantitative skills. Of those 1637, 1391 students scored 70 or better. Hence 84.97% scored 70 or higher. (1391/1637) VISUAL COMMUNICATIONS: 1603 students completed the assessment projects that assessed visual communication. Of those 1603, 1315 students scored 70 or better. Hence 82.0% scored 70 or higher. (1315/1603) For all three general education competencies, the number of students completing the assignment increased. If we break the results down by Math Program Objectives, the results are also very encouraging. MPO 1 assessed student achievement of visual communication skills. 82.0% (1315/1603) of the students completing the assignment scored 70 or better. MPO 2 assessed student achievement of empirical and quantitative skills. 85.2% (1020/1197) of the students completing the assignment scored 70 or better. MPO 3 assessed student achievement of critical thinking skills. 81.0% (931/1150) of the students completing the assignment scored 70 or better. MPO 4 assessed student achievement of empirical and quantitative skills. 84.3% (371/440) of the students completing the assignment scored 70 or better. MPO 5 assessed student achievement of critical thinking skills. 86.3% (202/234) of the students completing the assignment scored 70 or better.

### **Connected Documents**

- *Overall Math Assessment Results 2014-2015 with Gen Ed Competencies*
- *Overall Math Assessment Results 2015-2016 with Gen Ed Competencies*
- *Overall Math Assessment Results for 2014-2015 with Gen Ed Comps*

## **Annual Report Section Responses**

### **Program/Department Executive Summary**

During 2014-2015, there were six core math courses; however, two additional math courses were approved for the core effective Fall 2015. These courses are Math 1332 and Math 2342. Since Math 2342 and Math 1342 have the same ACGM SLOs and Math 1342 is already in the core and is being assessed regularly, Math 2342 was assessed using the same MyMathLab measure as Math 1342. Hence, Math 2342 did not require a new measure be added to WEAVEOnline. Unfortunately, Math 1332 enrollment was very low. Therefore, the assessment results were not entered into WEAVEOnline; However, the results were uploaded to WEAVEOnline so that we have a record of the assessment and the results did not show any area of concern for the faculty. With that in mind, during the 2015-2016 academic year, we assessed the seven core math courses MATH 1314, 1316, 1324, 1325, 1342 2342, and 2413, as were outlined in our Core Applications. The process was similar to the process we used during the 2014-2015 academic year. The program has five Math Program Objectives. Student learning of these objectives were measured using nineteen separate instruments. Each assessment instrument was selected from the stated ACGM Student Learning Outcomes. Three measures were used for each of those courses, and each measure was tied to one general education competency, so each competency was assessed in each of the seven core math courses. All 19 measures were entered into WEAVEOnline, and each measure was tied to one of the five MPLOs. This was the first academic year in which we assessed learning of the broad Math Program Learning Objectives, and the process worked very well. Also, the front wall on WEAVEOnline is much cleaner and easier to read because the reader is not overwhelmed with so many SLOs. We believe the embedded assessment using MyMathLab in the core courses is working extremely well and is quite manageable, provided Anthony and I spend time carefully organizing the results as we receive them from the teachers. Also, we make excel spreadsheets that summarize the results relating to each MPLO and General Education Competencies. Although, spring assessments are traditionally limited because of the timeline by which we want results, that was

not the case this year. Combined, fall and spring semesters assessments contain the results of over one thousand students, giving us an extremely large sample. Since MyMathLab grades the assignments, the assessment burden for teachers is not overwhelming or unreasonable. For those few teachers who do not use MyMathLab in core courses, written assignments or projects can be administered to the class and a separate measure description has been entered into WEAVEOnline for those few courses. Each semester, we received results from over twenty different teachers. The process was very comprehensive because it involved seven core math courses plus our capstone course Math 2415 Calculus III. Math 2415 was assessed to determine if our majors were learning the required material. Based on feedback we receive, we believe that members of the math faculty are highly satisfied with the current assessment process. Fortunately, with the new process of assessing MPLOs introduced this year, we believe that this year's WEAVEOnline DAR will be shorter than last year's. Moreover, with this new method, we believe that the WEAVEOnline General Education report for math should be very concise. Finally, practically every math faculty member teaches core math courses. Hence, they are involved in the math assessment process. The program has wide scale involvement by the math faculty, with Anthony and me overseeing the math assessment process. The most striking revelation from the assessments performed during the 2015-2016 academic year is that the mathematics program is doing an exceptional job of preparing our mathematics majors. The assessment performed to assess learning of our majors was performed in Math 2415 (Calculus III). The quiz was over the topic Vector-Valued Functions and 21 of the 22 students who took the quiz scored 70 or better. That means 95.5% of the students scored 70 or better on the quiz. Students were required to think critically to solve the complex problem over vector-valued functions. To a lesser extent, the students had to also perform empirical analysis and communicate the concept of vectors visually in order to arrive at a problem solution. Two trigonometry measures achieved a score of over 90% earning 70 or better. Those measures were on the topics of graphing trig functions and the unit circle. Since both of those topics are essential knowledge for a student to be successful in a Calculus course, the math faculty is especially pleased with these results. Also, two measures from the core math course Math 1324 Mathematics for Business reached the 90% marks. Those measures addressed student learning of Annuities and financial mathematics and applications of quadratic functions. Since this is a service course, these results show that the math program is preparing non-major students for work in their chosen field of business. Since Math 1314 College Algebra is the course that most non-science majors take to satisfy their core math requirement, the number of students completing the assessment is naturally the largest. Over 800 students during the 2015-2016 academic year completed the assessment instruments in Math 1314. Last year Dean Downs explained to us that we should not include those students who never even worked on the assignment. Hence, over 800 total students completing the assignments during the year constitute an extremely large sample size, guaranteeing accuracy. Not surprisingly, the smaller specialty courses like Calculus III generally have higher assessment results than the large enrollment course College Algebra. This is not surprising since most students who take Math 1314 consider it just a chore required to satisfy the core. The department will continue the two action plans designed to improve student learning. We have decided that the statistics action plan over Confidence Intervals should continue even though the target performance level of 75% scoring 70 or better was reached. 79.8% of the students scored 70 or better. We are continuing that action plan to ensure that the level stays up. The Calculus I action plan on area will also continue because the target performance level was not reached once again. Unfortunately, this is not surprising because of the vast amount of material that must be taught in Calculus I and the rate at which the teachers must teach that material. However, we believe that the action plan can be effective over time and will be continued another year. Finally, the department's continuous improvement initiative is still in effect. Faculty members attend workshops to improve professional practice. These workshops are over a wide array of topics, not just the use and implementation of MyMathLab in the classroom. The faculty is pleased with this initiative and we see no need to change it. In conclusion, the department's assessment process is operating smoothly. We have very wide faculty participation, with Anthony and me overseeing the process, collecting and tabulating the results, and entering them into WEAVEOnline. We have detected no problems, apart from an occasional hiccup (which should be expected

with such a major undertaking). The process will be continued for another year. Below are the names of the math faculty who submitted assessment results for Spring 2016: Anthony Precella, Timothy Precella, Irene Baker, Antonio David, Barbra Finnegan, Tom Finnegan, Jaime Garcia, Maria Goodman, Doug Harley, Paul Johnson, Alfred Kalich, Christina Martinez, Eric Moller, Susan Parks, Jamie Pyle, Richard Rupp, Ahmad Shafiee, Craig Stallard, Jeanette Swafford, Phillip Vucins, Nader Yassin. Below are the names of the math faculty who submitted assessment results for Fall 2015: Irene Baker, Else Brown, Zulima Cervantes, Crystal Dunbar, Antonio David, Barbra Finnegan, Tom Finnegan, Jaime Garcia, Maria Goodman, Doug Harley, Paul Johnson, Alfred Kalich, Eric Moller, Wes Petty, Anthony Precella, Timothy Precella Richard Rupp, Ahmad Shafiee, Craig Stallard, Phillip Vucins, Nader Yassin.

### **Connected Documents**

- *Fall 2015 Math Assessment Results By Teachers*
- *Math 1332 Spring 2016 Assessment Results*
- *Overall Math Assessment Results 2014-2015 with Gen Ed Competencies*
- *Overall Math Assessment Results 2015-2016 with Gen Ed Competencies*
- *Overall Math Assessment Results for 2014-2015 with Gen Ed Comps*
- *Spring 2016 Math Assessment Results*

### **Action Plan Tracking/Closing the Loop**

We started the academic year by continuing one action plan and by implementing another action plan. The action plan that was being continued from the previous cycle addressed student learning of integration to solve area problems. Unfortunately, the target performance level for this Math 2413 Action Plan: Provide Additional Instruction on Using Integration to Find Area was not reached this cycle either. However, there was considerable improvement, with the performance rate rising from 62% scoring 70 or better to 72.6% scoring 70 or better. The action plan began at the beginning of the Fall 2014 semester, and we will keep this action plan active for another year in hopes of reaching the 75% target performance level. A new action plan was implemented at the start of the Fall 2015 semester. This action plan addressed confidence intervals in statistics classes. The target performance level of 75% scoring 70 or better was almost reached (73.5%) during the 2014-2015 academic year. During the current academic year, the target performance was actually met with 79.8% scoring 70 or better. So, we could discontinue this action plan; however, we have decided to continue it for one additional year because we believe that a deep understanding of confidence intervals is very important to the study of statistics. If the target performance level is reached again during the next academic year, the department will label this action plan as successfully finished.

### **Additional Action Plans/Continuous Improvement Initiative**

The mathematics faculty is involved in a continuous initiative. Faculty periodically attends professional development activities and conferences to improve professional practice. Many math faculty members attended workshops on the use of Canvas, assessment issues and other workshops on the Fall 2015 and Spring 2016 professional development days which are too numerous for me to list here. Each year, Pearson Publishing sponsors workshops on the use of and best practices for MyMathLab. The workshops are usually broken into introductory, intermediate and advanced levels, so that anyone can benefit from the training. Other math faculty members have taken graduate courses in instruction or have attended technology conferences. In addition, since the QEP is ongoing, math faculty who teach QEP courses receive special training to improve professional practice. Workshops offered as part of the college's Quality Enhancement Plan are open to any math faculty member to attend, even those who do not teach QEP classes.



## Appendix C: Financial Policies

Del Mar College Policies and Procedures Manual outlines Budget and Financial Policy as follow:

**B4.1 Budget Preparation:** The President of the College shall prepare an annual operating budget. The operating expense budget shall include funds to provide for adequate instructional and support operations as well as for major equipment repairs and/or replacements, unexpected enrollment increases, and other emergencies and contingencies. The operating income budget should reflect conservative forecasting.

**B4.1.1 Fund Balance:** The College District goal shall be to maintain an operating fund balance level of approximately three (3) months current operation requirements. The three month reserve should be between 20 and 25 percent of the current year's unrestricted operating budget. In addition, the College President is directed to prepare a current operating budget that will include a minimum contingency line item reserve equal to 1.5 percent of the total proposed expenditure budget. The budgeted contingency reserve will be restricted and any transfer from such line item must be approved by Board action

### Summary of Significant Accounting Policies

#### A. Reporting Guidelines

The significant accounting policies followed by the College in preparing these financial statements, are in accordance with the *Texas Higher Education Coordinating Board's Annual Financial Reporting Requirements for Texas Public Community and Junior Colleges*. The College applies all applicable GASB pronouncements. The College is reported as a special-purpose government engaged in business-type activities.

#### B. Nature of Operations

Del Mar College is a political subdivision of the State of Texas located in Nueces County. The College offers academic, general occupational, developmental, and continuing adult education programs. The College is governed by a nine member Board of Regents who serve staggered six-year terms. Five Regents are elected to represent single-member districts and four members are elected at large. Three positions are filled every two years. Vacancies on the Board are filled for an unexpired term according to Board bylaws.

#### C. Tuition Discounting

##### *Texas Public Education Grants*

*Certain tuition amounts are required to be set aside for use as scholarships for qualifying students. This set aside, called the Texas Public Education Grant (TPEG), is shown with tuition and fees revenue amounts as a separate set aside amount (Texas Education Code §56.0333). When the award is used by the student for tuition and fees, the amount is recorded as a tuition discount. If the amount is dispersed directly to the student, the amount is recorded as a scholarship expense.*

##### *Title IV, Higher Education Agency Program Funds*

*Certain Title IV HEA Program funds are received by the College to pass through to the student. These funds are initially received by the College and recorded as revenue. When the award is used by the student for tuition and fees, the amount is recorded as a tuition discount. If the amount is dispersed directly to the student, the amount is recorded as a scholarship expense.*

#### *Other Tuition Discounts*

*The College awards tuition and fees scholarships from institutional funds to students who qualify. When these amounts are used for tuition and fees, the amount is recorded as a tuition discount. If the amount is dispersed directly to the student, the amount is recorded as a scholarship expense.*

#### D. Basis of Accounting

The financial statements of the College have been prepared on the accrual basis whereby all revenues are recorded when earned and all expenses are recorded when they have been reduced to a legal or contractual obligation to pay. The College's financial statements are prepared using the economic resources measurement focus. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

#### E. Budgetary Data

Each community college in Texas is required by law to prepare an annual operating budget of anticipated revenues and expenditures for the fiscal year beginning September 1. The District's Board of Regents adopts the budget, which is prepared on the accrual basis of accounting. A copy of the approved budget and subsequent amendments must be filed with the Texas Higher Education Coordinating Board, Legislative Budget Board, Legislative Reference Library, and Governor's Office of Budget and Planning by December 1.

#### F. Balanced Budget

Each year the budget must balance, that is each year revenues must equal or exceed expenditures and transfers.

#### G. Cash and Cash Equivalents

The College's cash and cash equivalents are considered to be cash on hand, demand deposits and short term investments with original maturities of three months or less from the date of acquisition.

#### H. Investments

In accordance with GASB 31, *Accounting and Financial Reporting for Certain Investments and External Investment Pools*, investments are reported at fair value. See Note 5 for discussion on fair value measurement. Fair values are based on published market rates. Short-term investments have an original maturity greater than three months but less than one year at time of purchase. Long-term investments have an original maturity of greater than one year at the time of purchase.

I. Inventories

Inventories consist of consumable office supplies, physical plant supplies, and food service supplies. Inventories are valued using the weighted average method and are charged to expense as consumed.

J. Capital Assets

Capital assets are stated at cost. Donated capital assets are valued at their estimated fair market value on the date received. Purchases of items with a life expectancy of greater than one year and with a cost in excess of \$5,000 are considered capital assets. Renovations to buildings, infrastructure and land improvements that significantly increase the value or extend the useful life of the structure are capitalized.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are charged to operating expense in the year in which the expense is incurred.

Depreciation is computed using the straight-line method over the estimated useful lives of the assets. The following lives are used:

|  |                 |
|--|-----------------|
| Buildings  | 50 years        |
| Facilities and Other Improvements                  | 20 years        |
| Library Books                                      | 15 years        |
| Furniture, Machinery, Vehicles and Other Equipment | 10 years        |
| Telecommunications and Peripheral Equipment        | 5 years         |
| Works of Art                                       | Not depreciated |

K. Unearned Revenues

Unearned revenues include the (1) amounts received for tuition and fees for the fall term of the next fiscal year and are not revenue in the current year and (2) amounts received from grants and contract sponsors that also have not been earned.

L. Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

M. Operating and Non-Operating Revenue and Expense Policy

The College distinguishes operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services in connection with the College's principal ongoing operations. As business-type activities, the College's operating revenues and expenses generally result from providing services in connection with the college's principal ongoing

operations. The principal operating revenues are tuition and related fees, net of discounts. The College also recognizes as operating revenue Federal/State/Local Grants, Non-Governmental Grants and Contracts, Auxiliary Enterprises, and Other Operating Revenues. Operating expenses include the cost of sales and services, administrative expenses and depreciation on capital assets. The operation of the bookstore is not performed by the College.

#### N. Restricted and Unrestricted Resources

When both restricted and unrestricted resources are available for use, it is the College's policy to use restricted resources first, then unrestricted resources as they are needed.

#### O. Comparative Information

Comparative information for the prior year has been presented to provide an understanding of changes in financial position and operations. Certain amounts presented in the prior years have been reclassified in order to be consistent with the current year's presentation.

#### P. Net Position

The College's net position is classified as follows:

Net investment in capital assets: This represents the College's total investment in capital assets, net of outstanding debt obligations related to those capital assets.

Restricted net position – expendable: Restricted expendable net position includes resources in which the College is legally or contractually obligated to spend in accordance with restrictions imposed by external third parties.

Unrestricted net position: Unrestricted net position represents resources derived from student tuition and fees, state appropriations, sales and services of educational departments and auxiliary enterprises which are substantially self-supporting activities that provide services for students, faculty and staff. These resources are used for transactions relating to the educational and general operations of the College, and may be used at the discretion of the governing board to meet current expenses for any purpose. When an expense is incurred that can be paid using either restricted or unrestricted resources, the College's policy is to first apply the expense towards restricted resources.

#### Q. Funds Held in Trust for Others

At August 31, 2016 and 2015, the College held, in trust funds, amounts of \$1,280,880 and \$1,469,593, respectively that pertain primarily to student organizations. These funds are not available to support the College's programs.

R. Bond Discounts/Premiums

Bond discounts/premiums and issuance costs are deferred and amortized over the term of the bond. Bond discounts/premiums are presented as a reduction/addition of the face amount of bonds payable, whereas issuance costs are recorded as deferred charges.

S. Gain or Loss on Retirement of Debt

The gain or loss on the early retirement of debt is deferred and amortized over the shorter of (1) the remaining amortization period that was used in the original refunding or (2) the life of the newly issued debt. The College has classified losses on bond refunding's as a deferred outflow of resources.

T. Characterization of Title IV Grant Revenues

The Texas Higher Education Coordinating Board requires colleges to classify the revenue received for federal Title IV grant programs (i.e. Pell grants) as operating revenue rather than non-operating revenue.

**Debt Policy**

All taxable property within the District is subject to the assessment, levy and collection by the District of a continuing, direct annual ad valorem tax sufficient to provide for the principal of and interest on all ad valorem tax debt, within the limits prescribed by law. The combined rate for the District's debt service and maintenance and operations is \$1.00 of assessed valuation (Section 130.122, Texas Education Code). Although the \$1.00 tax may be used for both debt service and maintenance and operations purposes, the annual bond tax may never exceed 50 cents on the \$100 valuation of the taxable property in the District. The current rate assessed to the District for the 2016-2017 fiscal year is .194718 maintenance and operating and .051441 for debt service.

Tax collection for the year ended August 31, 2016 and 2015 were respectively 97.5% and 97.6% of the current tax levy. See pages 54-55 for amounts of outstanding debt and debt limits.

**Bonds**

- Combined Fee Revenue Refunding Bonds, Series 2005
  - Refunded \$7,450,000 of Combined Fee Revenue Bonds, Series 1997
  - Issued May 15, 2005
  - Total authorized and issued \$7,830,000
  - Source of revenue for debt service includes pledged building use fees, matriculation fees, tuition fees and interest earnings on certain funds, including the Unrestricted Local Maintenance Fund
  - On May 8, 2016 bonds having stated maturities on August 15, 2016 (\$1,955,000) were redeemed in full and the issue was fully retired

- Combined Fee Revenue Bonds, Series 2008
  - To purchase, construct, improve, enlarge, maintain and equip various buildings and facilities of the District
  - Issued April 8, 2008
  - Total authorized and issued \$25,490,000
  - Source of revenue for debt service includes pledged building use fees, matriculation fees, tuition fees and interest earnings on certain funds, including the Unrestricted Local Maintenance Fund
  - Outstanding principal balance as of August 31, 2016 and 2015 is \$2,420,000 and \$19,430,000
  
- Limited Tax Refunding Bonds, Series 2011
  - To refund Limited Tax Bonds, Series 2003
  - Issued November 1, 2011
  - Total authorized and issued \$36,330,000
  - Source of revenue for debt service is ad valorem taxes
  - Outstanding principal balance as of August 31, 2016 and 2015 is \$26,655,000 and \$29,880,000
  
- Limited Tax Refunding Bonds, Series 2013
  - To refund a portion of Limited Tax Bonds, Series 2006
  - Issued October 1, 2013
  - Total authorized and issued \$9,010,000
  - Source of revenue for debt service is ad valorem taxes
  - Outstanding principal balance as of August 31, 2016 and 2015 is \$8,700,000 and \$8,780,000
  
- Limited Tax Refunding Bonds, Series 2014
  - To refund a portion of Limited Tax Bonds, Series 2006
  - Issued January 15, 2014
  - Total authorized and issued \$8,995,000
  - Source of revenue for debt service is ad valorem taxes
  - Outstanding principal balance as of August 31, 2016 and 2015 is \$8,930,000 and \$8,930,000
  
- Limited Tax Refunding and Improvement Bonds, Series 2015
  - To refund a portion of Limited Tax Bonds, Series 2006 and provide funds to construct and equip school facilities within the district
  - Issued February 3, 2015
  - Total authorized \$157,000,000; \$23,580,000 issued
  - Source of revenue for debt service is ad valorem taxes
  - Outstanding principal balance as of August 31, 2016 and 2016 is \$20,930,000 and \$23,580,000

- Combined Fee Revenue Refunding Bonds, Series 2016
  - To refund Combined Fee Revenue Bonds, Series 2005
  - Issued February 8, 2016
  - Total authorized and issued \$15,110,000
  - Advance refunding of the 2005 Series Bonds reduced the College’s debt service payments over the next twelve years by \$1,843,819
  - Economic Gain – (\$1,481,048) difference between the net present value of the old and new debt service payments
  - Source of revenue for debt service includes pledged building use fees, matriculation fees, tuition fees and interest earnings on certain funds, including the Unrestricted Local Maintenance Fund
  - Outstanding principal balance as of August 31, 2016 is \$15,110,000
  
- Limited Tax Bonds, Series 2016
  - To construct and equip school buildings in the District and to pay the cost of issuing bonds
  - Issued July 13, 2016
  - Total authorized \$157,000,000; \$67,645,000 issued
  - Source of revenue for debt service is ad valorem taxes
  - Outstanding principal balance as of August 31, 2016 is \$67,645,000

The principal and interest requirements for all general obligation and revenue bonds for the next five years and beyond are summarized below:

| <u>Year Ending</u><br><u>August 31</u> | <u>General Obligation Bonds</u> |                      | <u>Revenue Bonds</u> |                     |
|--|---------------------------------|----------------------|----------------------|---------------------|
|  | <u>Principal</u>                | <u>Interest</u>      | <u>Principal</u>     | <u>Interest</u>     |
| 2017                                   | \$ 7,235,000                    | \$ 5,186,262         | \$ 1,185,000         | \$ 827,400          |
| 2018                                   | 7,560,000                       | 4,870,262            | 1,235,000            | 780,000             |
| 2019                                   | 7,795,000                       | 4,632,463            | 1,220,000            | 730,600             |
| 2020                                   | 8,355,000                       | 4,336,637            | 1,270,000            | 681,800             |
| 2021                                   | 7,910,000                       | 4,783,588            | 1,320,000            | 631,000             |
| 2022-2026                              | 34,765,000                      | 15,119,562           | 7,670,000            | 2,094,750           |
| 2027-2031                              | 11,370,000                      | 10,081,088           | 3,630,000            | 274,500             |
| 2032-2036                              | 14,255,000                      | 7,201,188            | -                    | -                   |
| 2037-2041                              | 16,535,000                      | 4,426,188            | -                    | -                   |
| 2042-2046                              | 17,080,000                      | 1,892,650            | -                    | -                   |
| <b>Total 08/31/2016</b>                | <b>\$ 132,860,000</b>           | <b>\$ 62,529,888</b> | <b>\$ 17,530,000</b> | <b>\$ 6,020,050</b> |

## Master Development Plan

Del Mar College Policies and Procedures Manual outlines Master Development Plan as follow:

**B4.10 College Master Development Plan:** The College Master Development Plan provides a long term framework of policy, guidelines, and directions within which the daily strategic decisions of campus development can occur. It is a management tool which recognizes the dynamic character of educational institutions and allows for development flexibility while integrating the College goals and objectives with broader concerns of the community it serves. The plan is a strategy for land and building utilization and development for the foreseeable future of the campus. It provides the physical framework to accommodate the anticipated enrollment of the institution and to facilitate the delivery of services. The plan is directed toward creating a campus environment that supports the campus mission and the goals and objectives of the academic plan. It utilizes the concept of proper space management in order to maximize use of existing facilities and to facilitate changing program requirements and increased enrollment.

**B4.10.1 Goals and Objectives:** A statement of the goals and objectives of the plan itself is required. Examples are as follows:

**B4.10.1.1** The physical environment of the College shall promote learning, teaching, and research by providing classrooms and teaching laboratories with appropriate equipment and services; private faculty office space for consultation, study, and research; library facilities for research, research instruction, and public service; laboratories and other specialized support space for teaching and research; and required related service facilities to support academic programs.

**B4.10.1.2** The physical environment of the College shall attempt to promote campus safety and security by providing safe and easy access to the facility for participants in all campus programs and by providing secure and safe learning, teaching, and research conditions for faculty, staff, and students.

**B4.10.1.3** The physical environment of the College shall promote accessibility, efficiency, and economy in programs by removing barriers to facilities for the handicapped and complying with Federal 504 regulations; by locating College programs in facilities that minimize the need for extensive travel; by continuing a program of capital improvements to reduce operating costs through energy conservation and other means; and by developing and implementing a College-wide preventive maintenance program.

**B4.10.2 Planning Assumptions:** In addition, the goals and objectives of the development plan shall be supported by generally accepted planning assumptions. Examples are as follows:

**B4.10.2.1** The development plan shall be guided by existing and future program needs and plans.

**B4.10.2.2** The development plan shall be long-range and conceptual in nature but should also provide specific policy guidance and recommendations with regard to development standards.

**B4.10.2.3** Most existing campus buildings of permanent construction will be retained and renovated as necessary to provide a useful life of at least forty years.

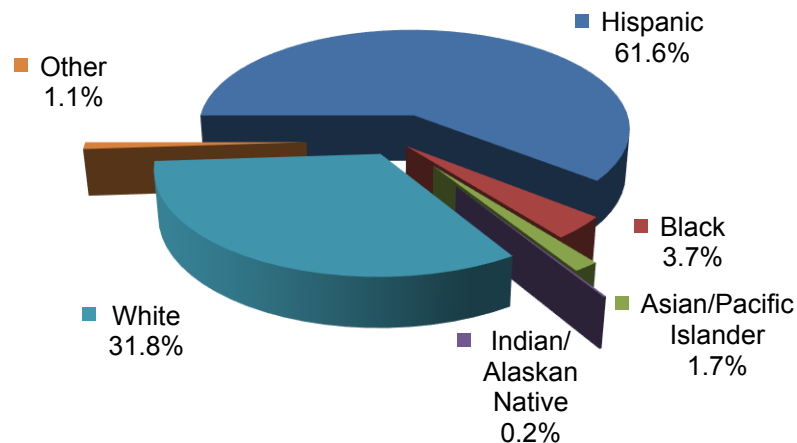


## Appendix D: Local and Regional Information

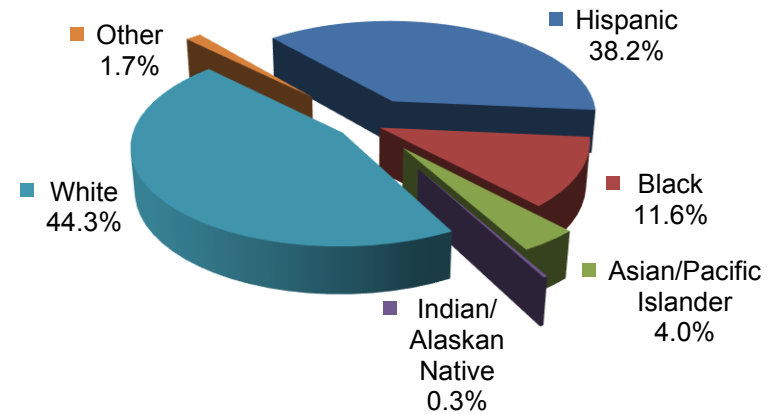
**Nueces County** is a county located in the U.S. state of Texas. As of 2010 Census, the 2014 estimated population was 348,130. The county seat is Corpus Christi and it is part of the Corpus Christi Metropolitan Statistical Area. Nueces County is named for the Nueces River, which flows through the county.

According to the U.S. Census Bureau, the county has a total area of 1,166 square miles (3,021 km<sup>2</sup>), of which 836 square miles (2,165 km<sup>2</sup>) (71.66%) is land and 331 square miles (856 km<sup>2</sup>) (28.34%) is water.

**2014 Nueces County Racial Demographics**



**2014 Texas Racial Demographics**

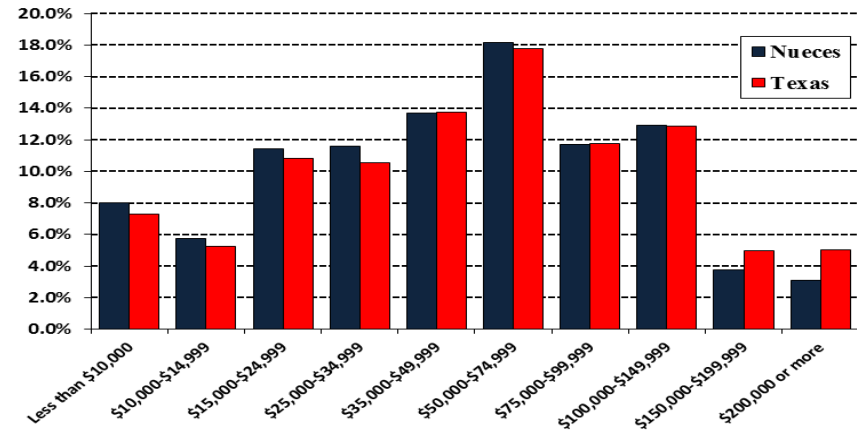


| Educational Attainment and Earnings                   | Nueces County         |                 | Texas                 |                 |
|---|-----------------------|-----------------|-----------------------|-----------------|
|   | Percent of Population | 2014 Earnings   | Percent of Population | 2014 Earnings   |
| <b>Total Population</b>                               | <b>259,304</b>        |                 | <b>19,101,945</b>     |                 |
| Less than High School                                 | 19%                   | \$18,211        | 18.4%                 | \$19,420        |
| High school graduate (includes equivalency)           | 28%                   | \$26,614        | 25.9%                 | \$27,072        |
| Some college or Associate's degree                    | 34%                   | \$32,703        | 31.4%                 | \$34,540        |
| Bachelor's degree                                     | 12%                   | \$47,860        | 16.5%                 | \$51,770        |
| Graduate or professional degree                       | 6%                    | \$56,225        | 7.8%                  | \$66,571        |
| <b>Median Reported Earnings in the Past 12 Months</b> |                       | <b>\$31,721</b> |                       | <b>\$34,913</b> |

Source: <http://www.bea.gov/>, <http://www.bls.gov/>, <http://www.txcip.org/>, <http://factfinder.census.gov/>

| Estimated 2014 Census Sex and Age | Nueces County  | Texas             |
|-----------------------------------|----------------|-------------------|
| Male                              | 171,114        | 12,949,685        |
| Female                            | 177,016        | 13,142,348        |
| <b>Total Census Population</b>    | <b>348,130</b> | <b>26,092,033</b> |
| under 15 Years Old                | 73,975         | 5,853,873         |
| 15-24 Years Old                   | 50,837         | 3,811,430         |
| 25-60 Years Old                   | 160,164        | 12,294,842        |
| Over 60 Years Old                 | 63,154         | 4,131,888         |
| <b>Median Age (Years)</b>         | <b>35.0</b>    | <b>33.9</b>       |

2014 Household Income



| 2014 Economic Indicator    | Nueces County | Texas      |
|----------------------------|---------------|------------|
| Labor Force                | 173,817       | 12,889,163 |
| Median Household Income    | \$49,368      | \$52,576   |
| Per Capita Personal Income | \$42,439      | \$46,426   |
| Unemployment Rate          | 5.3%          | 5.1%       |

| INDUSTRY - Estimated 2014 Census                              | Nueces County  |             | Texas             |             |
|---|----------------|-------------|-------------------|-------------|
| <b>Civilian employed population 16 years and over</b>         | <b>159,189</b> | <b>100%</b> | <b>11,809,010</b> | <b>100%</b> |
| Agriculture, forestry, fishing and hunting, and mining        | 5,742          | 3.6%        | 386,778           | 3.3%        |
| Construction  | 12,198         | 7.7%        | 921,062           | 7.8%        |
| Manufacturing   | 10,592         | 6.7%        | 1,095,393         | 9.3%        |
| Wholesale trade   | 3,946          | 2.5%        | 352,721           | 3.0%        |
| Retail trade  | 19,344         | 12.2%       | 1,365,482         | 11.6%       |
| Transportation and warehousing, and utilities                 | 7,988          | 5.0%        | 639,379           | 5.4%        |
| Information   | 2,616          | 1.6%        | 212,915           | 1.8%        |
| Finance and insurance, and real estate and rental and leasing | 8,333          | 5.2%        | 779,765           | 6.6%        |
| waste management services                                     | 12,729         | 8.0%        | 1,288,141         | 10.9%       |
| Educational services, and health care and social assistance   | 38,671         | 24.3%       | 2,569,387         | 21.8%       |
| services  | 17,924         | 11.3%       | 1,038,023         | 8.8%        |
| Other services, except public administration                  | 8,770          | 5.5%        | 636,462           | 5.4%        |
| Public administration   | 10,336         | 6.5%        | 523,502           | 4.4%        |

## APPENDIX E: Economic Forecast

The Corpus Christi Regional Economic Development Corporation (CCREDC) and Workforce Solutions of o the Coastal Bend report economic and employment data for the region as leading the state in growth for a variety of reasons. The CCREDC provided the following: *Corpus Christi is a center for petrochemical manufacturing, maritime shipping and tourism. Corpus Christi offers many assets for business development that have attracted businesses from all over the world. Additionally, the City is a major trade gateway for Mexico and Latin America. The Port of Corpus Christi is the fifth largest U.S. port in cargo tonnage.*

The Coastal Bend region is continuing to undergo a major economic transformation from primarily construction to a manufacturing related economy. Moreover, due to this transformation, more focus is being placed on San Patricio County as the epi center for the Coastal Bend region’s economic boom. Of the over 100 industrial projects or upstarts planned and/or in progress, the majority are capitalizing on the logistical advantages that the Port of Corpus Christi has in terms of processing and shipping oil, gas, iron, steel and plastic products manufactured. Together, the over 100 new industrial upstarts now represent over \$40 billion in capital investment to the Corpus Christi/Coastal Bend region.

Furthermore, with all the new upstarts planned or in progress, an average of over 1,300 construction and craft workers per year will be required until at least the year 2017. A gross total of over 3,500 jobs (or 1.4 percent of the region’s workforce) will be realized from 2014 to 2018.

### Area Principal Employers

Additionally, Gulf Coast Ventures is a partnership between Exxon/Mobile/SABIC to build a world-scale ethane cracker and derivates project to be located in the College’s service area. If the \$9 billion project comes to fruition in the next few months, an additional 11,000 construction jobs, 600 permanent jobs that average \$90,000 annual salary resulting in \$50 billion in economic gains for the state during the first 6 years. The College is actively engaged in workforce development in support of this endeavor.

In the fall of 2015, Cheniere Energy began construction of a \$12 billion facility to export liquefied natural gas (LNG) from its facility near Gregory, TX (San Patricio County). Specifically, Cheniere Energy, Inc. will export LNG throughout the world markets. Other newly developed Port area industrial facilities include: M & G Resins (Italian

| Employer                      | 2015                |   |
|-------------------------------|---------------------|---|
|                               | Number of Employees | Percentage of Total Employment <sup>2</sup> |
| Christus Spohn Hospital       | 4,033               | 2.09%                                       |
| Bay Ltd                       | 3,200               | 1.66%                                       |
| Driscoll Children's Hospital  | 2,006               | 1.04%                                       |
| Corpus Christi Medical Center | 1,500               | 0.78%                                       |
| HEB Stores & Bakery           | 1,498               | 0.78%                                       |
| Del Mar College               | 1,418               | 0.74%                                       |
| Christus Health               | 1,364               | 0.71%                                       |
| Flint Hills Resources         | 1,233               | 0.64%                                       |
| Christus Spohn Cancer Center  | 1,197               | 0.62%                                       |
| Sam Kane Beef Processors      | 950                 | 0.49%                                       |
| <b>Total</b>                  | <b>18,399</b>       | <b>9.55%</b>                                |

Source: Corpus Christi Regional Economic Development Corporation.

Company), \$800M PET and PETA manufacturing facility, Voestalpine Group (Austrian Company), produce PET resin and Trafigura's (Switzerland Company) terminal and oil storage facility.

In September 2016 the Coastal Bend region posted an unemployment rate of 6.8% which is 0.1% decrease from August and a net increase of 800 employed over the year. The Corpus Christi MSA employment increased by over 3,000 and grew the labor force by 5,400 over the last year.

Del Mar College participated with the Texas Association of Community Colleges and received *The Economic Impact Study* prepared by Economic Modeling Specialists, Inc. (EMSI) in March 2014. This study reviewed how the College's service area economy and the state of Texas benefit from the presence of Del Mar College. EMSI applied a comprehensive model designed to quantify the economic benefits of the community and technical colleges and translate these into benefit/cost and investment terms. The economic impact model has been field-tested to generate more than 900 studies for community and technical colleges. The report indicates that students earn over \$445,200 in higher future income over their working careers. This report also indicates that the overall economic impact of the College to the business community is a total of \$716.7 million.

Global Trade magazine has recently ranked Corpus Christi as a top city for best infrastructure in the magazine's 5<sup>th</sup> annual America's Top Cities for Global Trade feature. In addition the Port of Corpus Christi was named one of the 2016 Best Locations for Exporting in Texas by Southern Business and Development Magazine. This combined recognition exemplifies the positive economic position for the region.

## APPENDIX F: Legal Notifications

### 2016 Property Tax Rates in Del Mar College

This notice concerns the 2016 property tax rates for Del Mar College. It presents information about three tax rates. Last year's tax rate is the actual tax rate the taxing unit used to determine property taxes last year. This year's effective tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's rollback tax rate is the highest tax rate the taxing unit can set before taxpayers start rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

|   |                  |
|---|------------------|
| <b>Last Year's Tax Rate:</b>  |                  |
| Last year's operating taxes   | \$46,253,393     |
| Last year's debt taxes  | \$8,243,270      |
| Last year's total taxes   | \$54,496,663     |
| Last year's tax base  | \$21,967,994,502 |
| Last year's total tax rates   | \$0.248073/\$100 |
| <b>This year's effective tax rate:</b>  |                  |
| Last year's adjusted taxes  | \$54,059,574     |
| (after subtracting taxes on lost property)  |                  |
| ÷ This year's adjusted tax base   | \$22,402,896,640 |
| (after subtracting value of new property)   |                  |
| = This year's effective tax rate  | \$0.241306/\$100 |
| (Maximum rate unless unit publishes notices and holds hearings)   |                  |
| <b>This year's rollback tax rate:</b>   |                  |
| Last year's adjusted operating taxes  | \$46,029,962     |
| (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate, and/or enhanced indigent health care expenditures) |                  |
| ÷ This year's adjusted tax base   | \$22,402,896,640 |
| = This year's effective operating rate  | \$0.205464/\$100 |
| <b>x 1.08</b> =this year's maximum operating rate   | \$0.221901/\$100 |
| + This year's debt rate   | \$0.054396/\$100 |
| =This year's total rollback rate  | \$0.276297/\$100 |

#### Statement of Increase/Decrease

If Del Mar College adopts a 2016 tax rate equal to the effective tax rate of \$0.241306 per \$100 of value, taxes would increase compared to 2015 taxes by \$1,161,694.

#### Schedule A - Unencumbered Fund Balance

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

| Type of Property Tax Fund | Balance    |
|---------------------------|------------|
| General Fund              | 28,509,684 |

#### Schedule B - 2016 Debt Service

The unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable).

| Description of Debt  | Principal or Contract payment to be Paid from | Interest to be Paid from Property Taxes | Other Amounts to be Paid | Total Payment |
|--|---|---|--------------------------|---------------|
| Bond Series 2011 Limited   | \$3,350,000                                   | \$1,186,600                             | \$0                      | \$4,536,600   |
| Tax Refunding Bond Series 2014 Limited   | \$0   | \$311,750                               | \$0                      | \$311,750     |
| Tax Refunding Bond Series 2013 Limited   | \$80,000                                      | \$254,800                               | \$0                      | \$334,800     |
| Tax Refunding Bond Series 2015 Limited   | \$2,690,000                                   | \$755,263                               | \$0                      | \$3,445,263   |
| Tax Refunding  | \$1,115,000                                   | \$2,677,849                             |                          | \$3,792,849   |
| Total required for 2016 debt service   |   |   |                          | \$12,421,262  |
| - Amount (if any) paid from Schedule A   |   |   |                          | \$0           |
| -Amount (if any) paid from other resources   |   |   |                          | \$0           |
| - Excess collection last year  |   |   |                          | \$0           |
| =Total to be paid from taxes in 2016   |   |   |                          | \$12,421,262  |
| + Amount added in anticipation that unit will collect only 99.00% of its taxes in 2016 |   |   |                          | \$125,467     |
| =Total debt levy   |   |   |                          | \$12,546,729  |

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 901 Leopard, Suite 301 Corpus Christi, Texas 78401.

Name of person preparing this notice: Kevin Kieschnick  
 Title: Nueces County Tax Assessor-Collector  
 Date Prepared: 07/26/2016



## **NOTICE OF BUDGET AND TAX RATE APPROVAL 2016-2017**

The Board of Regents of the Del Mar College District is scheduled to adopt the tax rate for 2016 and adopt the College budget for fiscal year 2016-2017 on August 30, 2016 at 12:00 p.m. in the Isensee Board Room, Harvin Center, East Campus, 101 Baldwin Blvd., Corpus Christi, Texas.

The Board will approve a proposal to increase the total tax revenues of the Del Mar College District from properties on the tax roll in the preceding year by 2.01 percent thereby increasing the total tax rate to be levied for 2016 to Twenty Four and 6159/10,000 (\$0.246159) on each One Hundred Dollars (\$100.00) property valuation in the District. THIS YEAR'S TAX LEVY TO FUND MAINTENANCE AND OPERATIONS EXPENDITURES DOES NOT EXCEED LAST YEAR'S MAINTENANCE AND OPERATIONS TAX LEVY.

## APPENDIX G: CAPITAL IMPROVEMENT PROGRAM

### 2014-2024 CAPITAL IMPROVEMENT PROGRAM

#### COMPREHENSIVE NEEDS ASSESSMENT

| <u>New Instructional Facilities</u> |                                   |                      | <u>Funding</u> | <u>Timeline</u> |
|-------------------------------------|-----------------------------------|----------------------|----------------|-----------------|
| East Campus                         | Phase II Music/General Academic   | \$ 44,625,000        | GO Bond        | 2015-2018       |
| West Campus                         | General Academic/Technical        | \$ 21,000,000        | GO Bond        | 2016-2019       |
| West Campus                         | Restaurant Management             | \$ 6,750,000         | GO Bond        | 2016-2019       |
| South Campus                        | General Academic/Student Services | <u>\$ 90,000,000</u> | GO Bond        | 2015-2019       |
| <b>Subtotal:</b>                    |                                   | <b>\$162,375,000</b> |                |                 |

#### Renovations to Instructional/Student Services Facilities

|                  |   |                      |                     |           |
|------------------|---|----------------------|---------------------|-----------|
| East Campus      | Fine Arts/Old Music: Re-Purpose                                       | \$ 5,714,040         | GO Bond/Partnership | 2018-2020 |
| East Campus      | Memorial Classroom Bldg. – Re-Purpose                                 | \$ 8,291,388         | GO Bond             | 2018-2020 |
| East Campus      | White Library   | \$ 7,435,800         | GO Bond             | 2018-2020 |
| East Campus      | Harvin Student Center   | \$ 5,355,000         | GO Bond             | 2021-2023 |
| East Campus      | Venter’s Business Bldg.<br><i>(Renovate in stages over 2-3 years)</i> | \$ 3,391,500         | M&O/Plant Fund      | 2018-2020 |
| East Campus      | Administration Relocation   | \$ 6,750,000         | GO Bond             | 2017-2019 |
| East Campus      | Heldenfels: Re-Purpose  | <u>\$ 3,407,779</u>  | GO Bond             | 2019-2021 |
| <b>Subtotal:</b> |   | <b>\$ 40,345,507</b> |                     |           |

**Student Housing**

|              |                          |                      | <b><u>Funding</u></b> | <b><u>Timeline</u></b> |
|--------------|--------------------------|----------------------|-----------------------|------------------------|
| East Campus  | 250 Unit Student Housing | \$ 12,500,000        | Public/Private        | 2015-2018              |
| South Campus | 250 Unit Student Housing | <u>\$ 12,500,000</u> | Public/Private        | 2018-2020              |
|              | <b>Subtotal:</b>         | <b>\$ 25,000,000</b> |                       |                        |

**Building Information Technology**

|              |                  |                     |         |           |
|--------------|------------------|---------------------|---------|-----------|
| East Campus  | New Buildings    | \$ 768,000          | GO Bond | 2015-2018 |
| East Campus  | Site IT          | \$ 300,000          | GO Bond | 2015-2018 |
| West Campus  | New Buildings    | \$ 360,000          | GO Bond | 2016-2019 |
| West Campus  | Site IT          | \$ 300,000          | GO Bond | 2016-2019 |
| South Campus | New Buildings    | \$ 1,800,000        | GO Bond | 2015-2019 |
| South Campus | Site IT          | <u>\$ 900,000</u>   | GO Bond | 2015-2019 |
|              | <b>Subtotal:</b> | <b>\$ 4,428,000</b> |         |           |



| <u>Facility Support/Infrastructure</u> |   |                      | <u>Funding</u> | <u>Timeline</u> |
|--|---|----------------------|----------------|-----------------|
| East Campus                            | Central Plant                               | \$ 2,000,000         | GO Bond        | 2015-2017       |
| West Campus                            | Central Plant                               | \$ 1,000,000         | GO Bond        | 2016-2019       |
| South Campus                           | Central Plant                               | \$ 2,500,000         | GO Bond        | 2015-2019       |
| South Campus                           | Infrastructure (Util., chilled water, etc.) | \$ 7,183,000         | GO Bond        | 2015-2019       |
| East Campus                            | Site Lighting Upgrades                      | \$ 155,000           | M&O            | 2015-2016       |
| West Campus                            | Site Lighting Upgrades                      | \$ 150,000           | M&O            | 2015-2016       |
| South Campus                           | Site Lighting                               | \$ 1,233,000         | GO Bond        | 2015-2019       |
| East Campus                            | Fire Alarm/Notification Syst. Replacement   | \$ 450,000           | M&O            | 2015-2023       |
| West Campus                            | Fire Alarm/Notification Syst. Replacement   | \$ 800,000           | M&O            | 2015-2022       |
| *CED                                   | Fire Alarm/Notification Syst. Replacement   | \$ 108,373           | M&O            | 2018-2019       |
| East Campus                            | Clay Tile Sanitary Sewer Line Replacement   | \$ 290,970           | M&O            | 2016-2018       |
| East Campus                            | Hot Water Lines Replacement                 | <u>\$ 238,680</u>    | M&O            | 2016-2018       |
| <b>Subtotal:</b>                       |   | <b>\$ 16,109,023</b> |                |                 |

| <u>Campus Environment/Campus Edge</u> |   |                      | <u>Funding</u> | <u>Timeline</u> |
|---------------------------------------|---|----------------------|----------------|-----------------|
| East Campus                           | Landscaping   | \$ 500,000           | GO Bond        | 2015-2018       |
| West Campus                           | Landscaping   | \$ 405,600           | GO Bond        | 2016-2019       |
| South Campus                          | Landscaping   | \$ 750,000           | GO Bond        | 2015-2019       |
| East Campus                           | Signage/Wayfinding  | \$ 500,000           | GO Bond        | 2015-2018       |
| West Campus                           | Signage/Wayfinding  | \$ 100,000           | GO Bond        | 2016-2019       |
| South Campus                          | Signage/Wayfinding  | \$ 1,500,000         | GO Bond        | 2015-2019       |
| East Campus                           | Sidewalks/Plazas  | \$ 293,750           | GO Bond        | 2015-2018       |
| West Campus                           | Sidewalks/Plazas  | \$ 210,688           | GO Bond        | 2016-2019       |
| South Campus                          | Sidewalks/Plazas  | \$ 440,000           | GO Bond        | 2015-2019       |
| East Campus                           | Parking/Paving/Access Streets   | \$ 1,098,470         | GO Bond        | 2015-2018       |
| West Campus                           | Parking/Paving/Access Streets   | \$ 2,233,728         | GO Bond        | 2016-2019       |
| South Campus                          | Parking/Paving/Access Streets   | \$ 6,987,000         | GO Bond        | 2015-2019       |
| Northwest Campus                      | Property Acquisition  | \$ 8,000,000         | Plant Fund     | 2018-2019       |
| East Campus                           | Louisiana Campus Entry  | \$ 1,250,000         | GO Bond        | 2017-2019       |
| East Campus                           | Baldwin/Ayers Campus Edge   | \$ 2,500,000         | GO Bond        | 2017-2019       |
| East Campus                           | Campus Edge Property Acquisition<br><i>(As necessary for Campus Edge Development)</i> | <u>\$ 3,000,000</u>  | GO Bond        | 2016-2019       |
| <b>Subtotal:</b>                      |   | <b>\$ 29,769,236</b> |                |                 |

**Potential Demolition Projects**

|             |   |                   | <b><u>Funding</u></b> | <b><u>Timeline</u></b> |
|-------------|---|-------------------|-----------------------|------------------------|
| East Campus | English Bldg.   | \$ 255,780        | M&O                   | 2015                   |
| East Campus | Heritage Hall   | \$ 438,915        | M&O                   | 2017-2019              |
| East Campus | Memorial Classroom Bldg.<br><i>(Not needed if scheduled for renovation)</i> | \$ 423,000        | Plant Fund/M&O        | 2017-2019              |
| West Campus | General Purpose Bldg.   | \$ 285,000        | Plant Fund/M&O        | 2018-2020              |
| West Campus | Restaurant Management   | \$ 112,500        | Plant Fund/M&O        | 2018-2020              |
| West Campus | GED Complex   | <u>\$ 144,000</u> | Plant Fund/M&O        | 2018-2020              |
|             |   | <b>Subtotal:</b>  | <b>\$ 1,659,195</b>   |                        |

**Major Maintenance Projects-Roof Replacements**

|             |   |                  |                     |           |
|-------------|---|------------------|---------------------|-----------|
| East Campus | <i>(All roofs to be replaced based on assessed need)</i><br><i>(Dates are projections for budgeting purposes)</i> |                  |                     |           |
|             | Aquatics Center   | \$ 205,188       | M&O                 | 2018-2020 |
|             | Gymnasium   | \$ 247,500       | M&O                 | 2018-2020 |
|             | Harvin Student Center   | \$ 477,063       | M&O                 | 2019-2021 |
|             | Coles Classroom Bldg.   | \$ 346,525       | M&O                 | 2022-2024 |
|             | Venters Business Bldg.  | \$ 393,875       | M&O                 | 2020-2022 |
|             | Multiservice Bldg.  | \$ 500,338       | M&O                 | 2019-2021 |
|             | Maintenance Bldg.   | \$ 247,500       | M&O                 | 2020-2022 |
|             | Memorial Classroom Bldg.<br><i>(Not needed if renovated/demolished)</i>   | \$ 257,850       | M&O                 | 2017-2019 |
|             | Holdenfels Administration Bldg.   | \$ 219,800       | M&O                 | 2018-2020 |
|             | Richardson Performance Hall   | \$ 298,350       | M&O                 | 2017-2019 |
| West Campus | Automotive Bldg.  | \$ 376,250       | M&O                 | 2019-2021 |
|             | Diesel  | \$ 170,000       | M&O                 | 2017-2019 |
|             | Nutrition Education Center  | \$ 130,000       | M&O                 | 2018-2020 |
|             | Central Plant   | <u>\$ 48,750</u> | M&O                 | 2024-2026 |
|             |   | <b>Subtotal:</b> | <b>\$ 3,918,989</b> |           |

**Design & Other Required Costs**

|              |   |                      | <b><u>Funding</u></b> | <b><u>Timeline</u></b> |
|--------------|---|----------------------|-----------------------|------------------------|
| East Campus  | Design, Regulatory, Testing, Admin, Legal | \$ 14,350,568        | GO Bond               | 2015-2018              |
| West Campus  | Design, Regulatory, Testing, Admin, Legal | \$ 5,092,712         | GO Bond               | 2016-2019              |
| South Campus | Design, Regulatory, Testing, Admin, Legal | \$ 17,967,880        | GO Bond               | 2015-2019              |
| East Campus  | Project Contingency/Inflation             | \$ 21,525,852        | GO Bond               | 2015-2018              |
| West Campus  | Project Contingency/Inflation             | \$ 7,639,068         | GO Bond               | 2016-2019              |
| South Campus | Project Contingency/Inflation             | <u>\$ 26,951,820</u> | GO Bond               | 2015-2019              |
|              | <b>Subtotal:</b>                          | <b>\$ 93,527,900</b> |                       |                        |

**Furniture/Fixtures/Instructional & Capitalized Equipment**

|              |                         |                      |                                     |           |
|--------------|-------------------------|----------------------|-------------------------------------|-----------|
| East Campus  | New/Renovated Buildings | \$ 3,300,000         | Plant Fund/Found.                   | 2017-2018 |
| West Campus  | New/Renovated Buildings | \$ 1,800,000         | Plant Fund/Found.                   | 2018-2019 |
| South Campus | New Buildings           | <u>\$ 15,000,000</u> | Plant Fund/M&O<br>Foundation/Grants | 2018-2019 |
|              | <b>Subtotal:</b>        | <b>\$ 20,100,000</b> |                                     |           |

**GRAND TOTAL: \$397,232,850 (Includes duplicated projects)**

**2014-2024 CAPITAL IMPROVEMENT PROGRAM NEEDS ASSESSMENT FOR EAST CAMPUS**

|                                  |                     |              |                     |           |
|----------------------------------|---------------------|--------------|---------------------|-----------|
| Phase II Music/General Academic  | New Construction    | \$44,625,000 | GO Bond             | 2015-2018 |
| Memorial Classroom Bldg.         | Major Renovation    | \$ 8,291,388 | GO Bond             | 2018-2020 |
| White Library                    | Major Renovation    | \$ 7,435,800 | GO bond             | 2018-2020 |
| Venter's Bldg.                   | Minor Renovation    | \$ 3,391,500 | M&O/Plant Fund      | 2018-2020 |
| Fine Arts/Old Music              | Major Re-Purpose    | \$ 5,714,040 | GO Bond/Partnership | 2018-2020 |
| Administration Relocation        | Major Renovation    | \$ 6,750,000 | GO Bond             | 2018-2020 |
| Heldenfels Admin. Bldg.          | Major Renovation    | \$ 3,407,779 | GO Bond             | 2019-2021 |
| Harvin Student Center            | Major Renovation    | \$ 5,355,000 | GO Bond             | 2021-2023 |
| Building IT                      | New/Renovated Space | \$ 768,000   | GO Bond             | 2015-2021 |
| Site IT                          | New Buildings       | \$ 300,000   | GO Bond             | 2015-2018 |
| Student Housing                  | New Construction    | \$12,500,000 | Public/Private      | 2015-2018 |
| Central Plant                    | Expansion           | \$ 2,000,000 | GO Bond             | 2015-2017 |
| Site Lighting                    | Upgrades            | \$ 155,000   | M&O                 | 2015-2016 |
| Fire Alarm/Notification System   | Upgrades            | \$ 450,000   | M&O                 | 2015-2023 |
| Sanitary Sewer                   | Replacement         | \$ 290,970   | M&O                 | 2016-2018 |
| Hot Water Lines                  | Replacement         | \$ 238,680   | M&O                 | 2016-2018 |
| Landscaping                      | New                 | \$ 500,000   | GO Bond             | 2015-2018 |
| Signage/Wayfinding               | New                 | \$ 500,000   | GO Bond             | 2015-2018 |
| Sidewalks/Plazas                 | New/Replacement     | \$ 293,750   | GO Bond             | 2015-2018 |
| Paving/Parking                   | New/Replacement     | \$ 1,098,470 | GO Bond             | 2015-2018 |
| Louisiana Entry                  | New                 | \$ 1,250,000 | GO Bond             | 2017-2019 |
| Baldwin/Ayers Edge               | New                 | \$ 2,500,000 | GO Bond             | 2017-2019 |
| Campus Edge Property Acquisition | New                 | \$ 3,000,000 | GO Bond             | 2016-2019 |
| English Bldg.                    | Demolition          | \$ 255,780   | M&O                 | 2015-2016 |
| Heritage Hall                    | Demolition          | \$ 438,915   | M&O                 | 2017-2019 |
| Memorial Classroom Bldg.         | Possible Demolition | \$ 423,000   | Plant Fund/M&O      | 2017-2019 |
| Richardson Performance Hall      | Roof Replacement    | \$ 298,350   | M&O                 | 2017-2019 |
| Memorial Classroom Bldg.         | Roof Replacement    | \$ 257,850   | M&O                 | 2017-2019 |
| Aquatics Center                  | Roof Replacement    | \$ 205,188   | M&O                 | 2018-2020 |
| Gymnasium                        | Roof Replacement    | \$ 247,500   | M&O                 | 2018-2020 |

|                                       |                  |                      |                                       |           |
|---------------------------------------|------------------|----------------------|---------------------------------------|-----------|
| Heldenfels Admin. Bldg.               | Roof Replacement | \$ 219,800           | M&O                                   | 2018-2020 |
| Multiservice Bldg.                    | Roof Replacement | \$ 500,338           | M&O                                   | 2019-2021 |
| Harvin Student Center                 | Roof Replacement | \$ 477,063           | M&O                                   | 2019-2021 |
| Venter's Business Bldg.               | Roof Replacement | \$ 393,875           | M&O                                   | 2020-2022 |
| Maintenance Bldg.                     | Roof Replacement | \$ 247,500           | M&O                                   | 2020-2022 |
| Coles Classroom Bldg.                 | Roof Replacement | \$ 346,525           | M&O                                   | 2022-2024 |
| Design/Regulatory/Admin/Testing/Legal | New/Renovations  | \$14,350,568         | GO Bond                               | 2015-2018 |
| Project Contingency/Inflation         | New/Renovations  | \$21,525,852         | GO Bond                               | 2015-2018 |
| Furniture/Fixtures/Equipment          | New/Renovations  | \$ 3,300,000         | Plant Fund/Found.                     | 2017-2018 |
|                                       | <b>Total:</b>    | <b>\$154,303,481</b> | <b>(Includes duplicated projects)</b> |           |

**PRIMARY FUNDING SOURCES FOR EAST CAMPUS:**

| <u>GO Bond</u> | <u>M&amp;O</u> | <u>Plant Fund</u> | <u>Public/Private</u> |
|----------------|----------------|-------------------|-----------------------|
| \$129,665,647  | \$8,414,834    | \$3,723,000       | \$12,500,000          |

**2014-2024 CAPITAL IMPROVEMENT PROGRAM NEEDS FOR SOUTH CAMPUS**

|  |                  |                      |                |           |
|--|------------------|----------------------|----------------|-----------|
| General Academic/Student Services      | New Construction | \$90,000,000         | GO Bond        | 2015-2019 |
| Student Housing                        | New Construction | \$12,500,000         | Public/Private | 2018-2020 |
| Building IT                            | New Construction | \$ 1,800,000         | GO Bond        | 2015-2019 |
| Site IT                                | New Construction | \$ 900,000           | GO Bond        | 2015-2019 |
| Central Plant                          | New Construction | \$ 2,500,000         | GO Bond        | 2015-2019 |
| Chilled Water/Utilities/Sanitary Sewer | New Construction | \$ 7,183,000         | GO Bond        | 2015-2019 |
| Site Lighting                          | New              | \$ 1,233,000         | GO Bond        | 2015-2019 |
| Landscaping                            | New              | \$ 750,000           | GO Bond        | 2015-2019 |
| Signage/Wayfinding                     | New              | \$ 1,500,000         | GO Bond        | 2015-2019 |
| Sidewalks/Plazas                       | New              | \$ 440,000           | GO Bond        | 2015-2019 |
| Paving/Parking/Access Streets          | New              | \$ 6,987,000         | GO Bond        | 2015-2019 |
| Design/Regulatory/Admin/Testing/Legal  |                  | \$17,967,880         | GO Bond        | 2015-2019 |
| Project Contingency/Inflation          |                  | \$26,951,820         | GO Bond        | 2015-2019 |
| Furniture/Fixtures/Equipment           | New              | \$15,000,000         | Plant Fund     | 2018-2019 |
|  | <b>Total:</b>    | <b>\$185,712,700</b> |                |           |

**Primary Funding Sources for South Campus**

|                       |                       |                          |                              |
|-----------------------|-----------------------|--------------------------|------------------------------|
| <b><u>GO Bond</u></b> | <b><u>M&amp;O</u></b> | <b><u>Plant Fund</u></b> | <b><u>Public/Private</u></b> |
| <b>\$158,212,700</b>  | <b>\$ -0-</b>         | <b>\$15,000,000</b>      | <b>\$12,500,000</b>          |

**2014-2024 CAPITAL IMPROVEMENT PROGRAM NEEDS ASSESSMENT FOR WEST CAMPUS**

|                                       |                     |                     |                   |           |
|---------------------------------------|---------------------|---------------------|-------------------|-----------|
| General Academic/Technical            | New Construction    | \$21,000,000        | GO Bond           | 2016-2019 |
| Restaurant Management                 | New Construction    | \$ 6,750,000        | GO Bond           | 2016-2019 |
| Building IT                           | New Buildings       | \$ 360,000          | GO Bond           | 2016-2019 |
| Site IT                               | New Buildings       | \$ 300,000          | GO Bond           | 2016-2019 |
| Central Plant                         | Expansion           | \$ 1,000,000        | GO Bond           | 2016-2019 |
| Site Lighting                         | Upgrades            | \$ 150,000          | M&O               | 2015-2016 |
| Fire Alarm/Notification System        | Upgrades            | \$ 800,000          | M&O               | 2015-2022 |
| Landscaping                           | New                 | \$ 405,600          | GO Bond           | 2016-2019 |
| Signage/Wayfinding                    | New                 | \$ 100,000          | GO Bond           | 2016-2019 |
| Sidewalks/Plazas                      | New/Replacement     | \$ 210,688          | GO Bond           | 2016-2019 |
| Paving/Parking                        | New/Replacement     | \$ 2,233,728        | GO Bond           | 2016-2019 |
| General Purpose Bldg.                 | Possible Demolition | \$ 285,000          | M&O               | 2018-2020 |
| Restaurant Management                 | Possible Demolition | \$ 112,500          | M&O               | 2018-2020 |
| GED Complex                           | Possible Demolition | \$ 144,000          | M&O               | 2018-2020 |
| Diesel                                | Roof Replacement    | \$ 170,000          | M&O               | 2017-2019 |
| Nutrition Education Center            | Roof Replacement    | \$ 130,000          | M&O               | 2018-2020 |
| Automotive                            | Roof Replacement    | \$ 376,250          | M&O               | 2019-2021 |
| Central Plant                         | Roof Replacement    | \$ 48,750           | M&O               | 2024-2026 |
| Design/Regulatory/Admin/Testing/Legal |                     | \$ 5,092,712        | GO Bond           | 2016-2019 |
| Project Contingency/Inflation         |                     | \$ 7,639,068        | GO Bond           | 2016-2019 |
| Furniture/Fixtures/Equipment          |                     | \$ 1,800,000        | Plant Fund/Found. | 2018-2019 |
|                                       | <b>Total:</b>       | <b>\$49,108,296</b> |                   |           |



**PRIMARY FUNDING SOURCES FOR WEST CAMPUS:**

|                       |                       |                          |                              |
|-----------------------|-----------------------|--------------------------|------------------------------|
| <b><u>GO Bond</u></b> | <b><u>M&amp;O</u></b> | <b><u>Plant Fund</u></b> | <b><u>Public/Private</u></b> |
| \$45,091,796          | \$2,216,500           | \$ 1,800,000             | \$ -0-                       |

**2014-2024 CAPITAL IMPROVEMENT PROGRAM NEEDS ASSESSMENT FOR NORTHWEST CAMPUS**

|                      |                    |              |            |           |
|----------------------|--------------------|--------------|------------|-----------|
| Property Acquisition | Future Campus Site | \$ 8,000,000 | Plant Fund | 2018-2019 |
|----------------------|--------------------|--------------|------------|-----------|

**Primary Funding Sources for Northwest Center**

|                        |                       |                          |                              |
|------------------------|-----------------------|--------------------------|------------------------------|
| <b><u>GO Bonds</u></b> | <b><u>M&amp;O</u></b> | <b><u>Plant Fund</u></b> | <b><u>Public/Private</u></b> |
| \$ -0-                 | \$ -0-                | \$8,000,000              | \$ -0-                       |

**2014-2024 CAPITAL IMPROVEMENT NEEDS ASSESSMENT FOR CENTER FOR ECONOMIC DEVELOPMENT**

|                                |         |            |     |           |
|--------------------------------|---------|------------|-----|-----------|
| Fire Alarm/Notification System | Upgrade | \$ 108,373 | M&O | 2018-2019 |
|--------------------------------|---------|------------|-----|-----------|

**Primary Funding Sources for CED**

|                        |                       |                          |                              |
|------------------------|-----------------------|--------------------------|------------------------------|
| <b><u>GO Bonds</u></b> | <b><u>M&amp;O</u></b> | <b><u>Plant Fund</u></b> | <b><u>Public/Private</u></b> |
| \$ -0-                 | \$ 108,373            | \$ -0-                   | \$ -0-                       |

**PRIMARY FUNDING SOURCE ALL PROJECTS IN CAPITAL IMPROVEMENT PROGRAM**

| <b><u>GO Bond</u></b>  | <b><u>M&amp;O Budget</u></b> | <b><u>Plant Fund</u></b> | <b><u>Public/Private</u></b> |
|--|------------------------------|--------------------------|------------------------------|
| <b>\$332,970,143</b>   | <b>\$10,739,707</b>          | <b>\$28,523,000</b>      | <b>\$25,000,000</b>          |
| <i>(Duplication exists within projects until priorities established)</i> |                              |                          |                              |

## Appendix H: GLOSSARY

NOTE: Terms which relate to FUND, OBJECT, PROGRAM, and REVENUES have been grouped under those general headings within the glossary in order to emphasize those relationships and financial groupings. All entries are listed alphabetically except for ACRONYMS, which, for convenience, are listed at the end of the glossary section.

ACADEMIC PROGRAMS (See PROGRAMS)

ACADEMIC SUPPORT (See PROGRAMS)

### ACADEMIC TERM

An academic term is any period of time in which course work is offered by the institution and for which students seek enrollment. The term may include a regular session or a special session or both. The College uses the semester system, which consists of the summer, fall and or a special session or both. The College uses the semester system, which consists of the fall, spring and summer semesters.

### ACCOUNT NUMBER

An account number is a defined code for recording and summarizing financial transactions.

### ACCOUNTING PERIOD

The accounting period is a period at the end of which and for which financial statements are prepared. (See FISCAL YEAR)

### ACCRUAL BASIS

Accrual basis accounting is an accounting system that records revenues when earned, but not necessarily received, and expenditures when a liability is created, regardless of the accounting period in which cash payment is actually made. An encumbrance system may be used in conjunction with an accrual basis accounting system.

### ACCRUED EXPENSES

Expenses which have been incurred and have not been paid as of a given date are accrued expenses.

### ACCRUED INTEREST

Interest earned between interest dates but not yet paid is accrued interest.

#### ACCRUED LIABILITIES

Amounts owed but not yet paid are accrued liabilities.

#### ACCRUED REVENUE

Accrued revenue is revenue earned and not yet collected regardless of whether due or not.

#### APPROPRIATION

An appropriation is an authorization that enables the College to make expenditures and incur obligations for a specific purpose.

#### ASSESSED VALUATION

The assessed valuation is the prescribed amount must be paid as property taxes.

#### AUDIT

An audit is an examination of the financial records of the College to obtain reasonable assurance that the financial statements prepared by the College are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. It further includes an assessment of the accounting principles and procedures used and of the significant financial estimates made by management.

#### BASE PERIOD CONTACT HOUR FUNDING

Base period contact hour funding is defined as those semesters which the State uses to develop its funding formula for public community colleges and universities. Contact hours are the basis of State reimbursement to the College and represent the number of hours of instruction provided to students in a given course. Contact hours are not necessarily one-to-one, because the lab portions are calculated at 75% of actual hours of lab instruction.

#### BOND

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

#### BONDED DEBT

Bonded debt is the part of the College debt which is covered by outstanding bonds.

## BUDGET

The budget is a controlled plan to be used in implementing the philosophy and the objectives of the College. Its development should involve maximum participation and, therefore, the aims and objectives of the College should be reflected at each level. The budget is a legal document once it has been approved by the Board.

CAPITAL EQUIPMENT (See OBJECT)

CONTINGENCY (See OBJECT)

CONTRACTUAL SERVICES (See OBJECT)

## COST BENEFIT

Cost benefit analyses are those studies which provide the means for comparing the resources to be allocated to a specific program with the results likely to be obtained from it, or the analyses which provide the means for comparing the results likely to be obtained from the allocation of certain resources toward the achievement of alternate or competing goals.

## COURSE

A course is defined as an educational unit within the instructional programs dealing with a particular subject and consisting of instructional periods and one or more instructional delivery systems. Courses are generally classified by the discipline they belong to and the level of instruction. For example, ENGL 1301 would be a first level (year) English course and MATH 2413 would be a second level (year) mathematics course.

## COURSE CREDIT

The number of credits that will be earned by the student for successful completion of a course is the course credit. It is generally measured in credit hours and will vary from institution to institution depending upon the type of academic term system used.

## CURRENT ASSETS

Cash or anything that can be readily converted into cash is considered to be in the category of current assets.

## CURRENT EXPENSES

Any expenditures except for capital outlay and debt service are considered current expenses and include total charges incurred, whether paid or unpaid. Capital equipment expenditures assigned to programs, such as the purchase of instructional equipment, computers, or copiers, are considered to be part of current expenses.

## CURRENT FUNDS

Current funds account for those moneys received during the current fiscal year from revenue which can be used to pay obligations currently due and surpluses reappropriated for the current fiscal year.

## CURRENT LIABILITIES

Debts which are payable within a relatively short period of time, usually no longer than a year, are classed as current liabilities.

## DEBT SERVICE

Debt service includes expenditures for the retirement of debt and expenditures for interest on debt, except principal and interest on current loans, which are loans payable in the same fiscal year in which the money was borrowed.

## DEFERRED CHARGES

Deferred charges include expenditures which are not chargeable to the fiscal year in which they are made but are carried over on the asset side of the balance sheet pending amortization or some other disposition. Deferred charges differ from prepaid expenses in that they usually extend over a long period of time and may or may not be regularly recurring costs of operation.

## DEFERRED REVENUES

Deferred revenues are those monies or entitlements which have been recognized as revenues but have not been received and are therefore not available for use.

## DEFICIT

A deficit is a shortfall of revenues under expenditures and transfers.

## DIRECT COSTS

Direct costs are those elements of cost which can be easily, obviously, and conveniently identified with specific programs or activities, as distinguished from those costs incurred for several different activities or programs and whose elements are not readily identified with specific activities. An example of direct costs would be the faculty salaries paid from the Biology account to those faculty who teach biology courses. (See also INDIRECT COSTS.)

## DISBURSEMENTS

These are the actual payment of cash by the College.

## EMPLOYEE BENEFITS

(See OBJECT)

## ENCUMBRANCES

Encumbrances are actual or anticipated liabilities provided for by an appropriation which is recognized when a contract, purchase order, or salary commitment is made. It reduces the appropriation to avoid expenditure of funds needed to pay anticipated liabilities or expenditures. For example, if a purchase order for \$100.00 is written and chargeable against a supply account, the available balance in that account is reduced by \$100.00 even though the supplies might not have been received and no payment made from the account.

## EXPENDITURES

Expenditures are decreases in net financial resources. Expenditures include current operating expenses, debt service, capital outlay, and any other liability which has been paid.

## FINANCIAL STATEMENT

A financial statement is a formal summary of accounting records setting forth the District's financial condition.

## FISCAL YEAR

The fiscal year is the period over which the College budgets its spending. It consists of a period of twelve months, not necessarily concurrent with the calendar year, with reference to which appropriations are made and expenditures are authorized and at the end of which accounts are made up and the books are balanced. The College's fiscal year is the period September 1 to August 31 of the following calendar year inclusive.

## FIXED ASSETS

Fixed assets are those assets essential to continuance of proper operation of the College. They include land, buildings, machinery, furniture, and other equipment which the College intends to hold or continue to use over a long period of time.

## FULL-TIME EQUIVALENT

For students the full-time equivalent indicator is the statistical student unit calculated by dividing all credit hours (both certificate and degree) generated at the College by twelve credit hours for any given academic term. To determine the annual full-time equivalent student, the total credit hours for the year are divided by twenty-four credit hours. For faculty the full-time equivalent is thirty instructional hour equivalents per year (lab classes are treated differently than lecture classes). For classified staff personnel the full-time equivalent is forty hours (for budgeting) of work per week.

## **FUND**

A fund is an accounting entity with a self-balancing set of accounts for recording assets, liabilities, a fund balance, and changes in the fund balance. Separate accounts are maintained for each fund to insure observance of limitations and restrictions placed on the use of resources. For accounting and reporting purposes, funds of similar characteristics may be combined into fund groups. Funds are established and organized for budgeting, accounting, and reporting purposes in accordance with activities and objectives as specified by donors of resources, in accordance with regulations, restrictions, or limitations imposed by sources outside the College, or in accordance with directions issued by the Board of Regents.

### **OPERATING FUND**

The Operating Fund is used to account for the revenues and expenditures of the academic and service programs of the college. It includes the cost of instructional, administrative, and professional salaries; supplies and equipment; library books and materials; maintenance of instructional and administrative equipment; and other costs pertaining to the educational program of the college. It is also used for expenditures for the improvement, maintenance, repair, or benefit of buildings and property, including the cost of interior decorating and the installation, improvement, repair, replacement, and maintenance of building fixtures; rental of buildings and property for community college purposes; salaries of janitors, engineers, or other custodial employees; all costs of fuel, lights, gas, water, telephone service, custodial supplies, and equipment; and professional surveys of the condition of college buildings. The statutory maximum tax rate is set at \$1.00 per \$100 of assessed valuation for both maintenance and operation and debt service. Del Mar College's currently assessed tax rate is a combined .2580 cents per \$100 of valuation. Increases in the local tax rate must be approved by the Board of Regents.

### **FUND EQUITY**

The fund equity is the balance of a fund after all liabilities have been deducted from the assets of the fund.

### **INDIRECT COSTS**

Indirect costs are those elements of cost necessary in the provision of a service which are of such nature that they cannot be readily or accurately identified with the specific service. (See also DIRECT COSTS)

### **INSTITUTIONAL SUPPORT**

(See PROGRAM)



## INSTRUCTION

Instruction includes those activities which deal directly with teaching or aid in the teaching process. Instruction costs include not only salaries and benefits for instructional personnel but also the personnel, materials, equipment, and other costs which are necessary to plan, implement, and manage the instructional program.

## INTERFUND TRANSFERS

Interfund transactions are for transfer of monies between funds. Monies may not be transferred between funds except by the same procedure as that used to approve the budget, including public notification, publication, inspection, and comment. Interfund transfers are usually part of the overall budget plan and are built into the budget at the time of its approval by the Board of Regents.

## INTERNAL CONTROL

The purpose of internal control is to safeguard the use of public funds and to protect the public trust on behalf of the College. Internal controls are those activities and organizational preparations designed to insure effective accounting control over assets, liabilities, revenues, expenditures and any other activities associated with the finance and accounting actions of the College. Some of the precautions instituted by internal control are insuring that no single individual can perform a complete cycle of financial operations and that procedures of the finance and accounting system are specific and monitored. Internal control also requires designated levels of authorization for all actions under the system.

## INVESTMENTS

Investments are securities or other properties in which money is held, either temporarily or permanently, in expectation of obtaining revenues. Legal investments for community college funds are governed by state statute, which allow current operating funds, special funds, interest and sinking funds, and other funds belonging to or in the custody of the College, including restricted and non-restricted funds, to be invested. Bonds, treasury bills, certificates of deposit, and short-term discount obligations issued by the Federal National Mortgage Association are some of the types of investments which are permitted by law.

## NET ASSETS

Net Assets is an excess of revenues over expenditures and transfers.

## NET EXPENDITURE

A net expenditure is the actual cost incurred by the College for some service or object after the deduction of any discounts, rebates, reimbursements, or revenue produced by the service or activity.

## NET REVENUE

Net revenue is defined as the balance remaining after deducting from the gross revenue for a given period all expenditures during the same period.

## OBJECT

The term object applies to expenditure classifications and designates materials or services purchased. Expenditures are grouped by major objects, such as salaries, supplies, or capital outlay, and are further divided as needed for cost accounting and control purposes.

### BENEFITS

Employee benefit costs are for all benefits which employees accrue through continued employment with the College. Benefits include health insurance coverage (except that portion paid by the employee), sabbatical leave salaries, tuition reimbursement, life insurance, early retirement contributions assignable to the College, and others.

### CAPITAL EQUIPMENT

Also termed capital outlay, the capital equipment object group includes site acquisition and improvement, office equipment, instructional equipment, and service equipment. Generally expenditures in this category cost more than \$5,000 and would not normally be purchased from general materials and supplies. Vehicles, computer servers and related equipment, and laboratory equipment would be typical examples of items included in this category.

### CONTINGENCY

Contingency funds are those appropriations set aside for emergencies or unforeseen expenditures. Contingency funds are used only by budget transfers, requires Board of Regents' approval, and may not be expensed directly.

### CONTRACTUAL SERVICES

Contractual service costs are those monies paid for services rendered by firms and individuals under contract who are not employees of the College. (See also SALARIES.)

### FEES

Student fees are assessed to recover costs associated with the use of facilities, labs, technology centers, campus security, parking, maintenance of student records, instructional equipment and any other cost that promotes instructional programs, student learning, and safety.

## OPERATIONS AND MAINTENANCE SERVICES

The Operations and Maintenance Services object account covers all utility costs necessary to operate the physical plant and other on-going services, including gas, water, sewage, telephone, and refuse disposal. It also includes security and insurance.

## OTHER EXPENDITURES

The other expenditures object category includes expenditures not readily assignable to another object category. Examples include student grants and scholarships, tuition charge backs, charges and adjustments, bad debt, and non mandatory transfers.

## SALARIES

Salaries are monies paid to employees of the College for personal services rendered to the College. Full time, part-time, and temporary employees, whether administrators, faculty, or staff, are paid wages or salaries established by contract with the Board of Regents. (See also CONTRACTUAL SERVICES.)

## SUPPLIES

The supplies category includes the cost of materials and supplies necessary for the conduct of the College's business. Business forms, envelopes, postage costs, printing costs, and handouts to students typically fall into this category. (See also CAPITAL EQUIPMENT.)

## TRAVEL AND PROFESSIONAL DEVELOPMENT

The category of travel and professional development expenses includes expenses associated with conference registration and fees, costs for hosting or attending meetings, and related travel costs, whether local or otherwise.

OPERATION AND MAINTENANCE OF PLANT (See PROGRAM)

OTHER EXPENDITURES (See OBJECT)

OTHER REVENUES (See REVENUES)

## **PROGRAM**

A program is defined as a level in the program classification structure hierarchy representing the collection of program elements serving a common set of objectives that reflect the major institutional missions and related support objectives. The program classification structure, established by the NACUBO, is a means of identifying and organizing the activities of the College in a program-oriented manner. Examples of programs are biology, nursing, and academic support.

### **ACADEMIC PROGRAMS**

The academic programs include all of the instructional programs of the College. Some programs contain only a single discipline, such as mathematics or biology. Some programs contain multiple disciplines, such as foreign languages, which includes all of the language disciplines (i.e., Spanish, French, and German).

### **ACADEMIC SUPPORT**

Academic support includes those programs which directly support the instruction process and academic programs, including tutoring and instructional assistance. These programs include library operations, instructional support services, television production services, audiovisual services, instructional administration, and instructional technology administration. This last program provides instructional technology support to the academic programs of the College, including maintenance of the academic computer network and operation of the computer labs. Instructional technology operation and equipment costs are allocated on a pro rata basis to the academic programs which use the academic computer services. This consolidated effort provides considerable economy of effort, expertise, and resources. Instructional administration has overall responsibility for establishing, conducting, and evaluating the entire instructional program at the College. This includes coordinating the recruiting, supervising, and maintaining the quality of the teaching faculty.

### **INSTITUTIONAL SUPPORT**

Also called general institutional, this category includes those costs and activities devoted to the general regulation, direction, and day-to-day operation of the College. It also includes activities not readily assignable to another category or which apply to the College on an institution-wide basis. The Office of the President, college advancement, business administration/Treasurer, accounting services, business services, human resources, and community relations are included in institutional support. Typical services provided include purchasing for the entire college, printing services, shipping and receiving services, and financial services. The annual audit and the annual budget are produced by offices of general administration. The Board of Regents' costs, institutional membership and accreditation costs, commencement, and certain institutional expenses, such as bank service charges and some benefit costs are assigned to this category.

#### OPERATION AND MAINTENANCE OF PLANT

Operation and maintenance of plant includes those activities necessary for the proper and safe operation of the physical plant of the College, including buildings, grounds, and roadways. Public safety, transportation, maintenance services, and housekeeping are part of operation and maintenance of plant.

#### PUBLIC SERVICE

Public service includes services provided to the general college community and residents by making college facilities and expertise available to the public outside of the academic realm. It includes college-sponsored seminars, workshops, forums, lecture series, cultural events and exhibits, and other non-academic services to the residents of the District.

#### STUDENT SERVICES

Student services include those activities which provide direct support services to students other than academic support services. These activities include registration and records, financial aid, counseling, placement testing, career placement assistance, health services, and student activities.

#### PROPERTY TAXES

In general, property taxes are those taxes levied on real property for the purpose of providing service for the public good. In the case of the College, property taxes are levied on the real property of the District for the purpose of fulfilling the goal of educational service to the District as specified by the College's mission statement. Legal authorities for the various property taxes which the College has levied in the district are as follows:

- Operating Fund
- Bond & Interest

#### PUBLIC SERVICE

(See PROGRAM)

#### REVENUES

Revenues are additions to assets which do not increase any liability, do not represent the recovery of an expenditure, or do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets. Revenues are classified by the source of the funds, which roughly corresponds to the object classification for expenditures. It can also serve as a program classification as well.

#### FACILITIES REVENUE

Facilities revenue accrues from the use of College facilities, such as building/space rentals, data processing charges, and equipment rentals.

#### INVESTMENT REVENUE

The investment revenue source category records revenues from investments.

#### OTHER REVENUES

Other revenues are those which do not fall into an established specific revenue source category. Typical examples would include parking and library fines, commissions, and sales of surplus property.

#### PROPERTY TAX REVENUES

Funds obtained from tax levies approved by the Board of Regents and assessed against property valuations certified by the appraisal district. Tax revenues collected for voter approved bond obligations are not budgeted in the operating fund.

#### STATE APPROPRIATIONS

Funds received from the State based which are based upon contact hour generation.

#### STUDENT TUITION AND FEES

The student tuition and fees category includes all student tuition and student fees assessed against students for educational and general purposes. Tuition is the amount per credit hour times the number of credit hours charged a student for taking a course at the college. Fees include laboratory fees, application fees, transcript fees, and similar charges not covered by tuition.

|                          |   |
|--------------------------|---|
| SALARIES                 | (See OBJECT)                              |
| STUDENT SERVICES         | (See PROGRAM)                             |
| STUDENT TUITION AND FEES | (See REVENUES)                            |
| UTILITIES AND TELEPHONE  | (See OPERATIONS AND MAINTENANCE SERVICES) |

## **ACRONYMS**

|        |  |
|--------|--|
| DMC    | Del Mar College  |
| FASB   | Financial Accounting Standards Board                             |
| FTE    | Full-time Equivalent   |
| GAAP   | Generally Accepted Accounting Principles                         |
| GASB   | Government Accounting Standards Board                            |
| GFOA   | Government Finance Officers Association                          |
| NACUBO | National Association of College and University Business Officers |
| NCGA   | National Council on Governmental Accounting                      |
| THECB  | Texas Higher Education Coordinating Board                        |



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