

# Del Mar College

Corpus Christi, Texas



Budget Document  
Fiscal Year 2014-2015



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# Budget Document

Fiscal Year 2014-2015

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Del Mar College

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

*Front cover photos:* Students using some of the College's newest facilities and equipment, including (clockwise from top left) the Welding Simulator, the Sound Recording Technology Studio, the Natural Sciences Greenhouse, and a studio in the Fine Arts Complex.

*Back cover photo:* Students meet on the second floor of the expanded Fine Arts Music Building.

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

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**Del Mar College District  
Texas**

For the Fiscal Year Beginning

**September 1, 2013**

Executive Director



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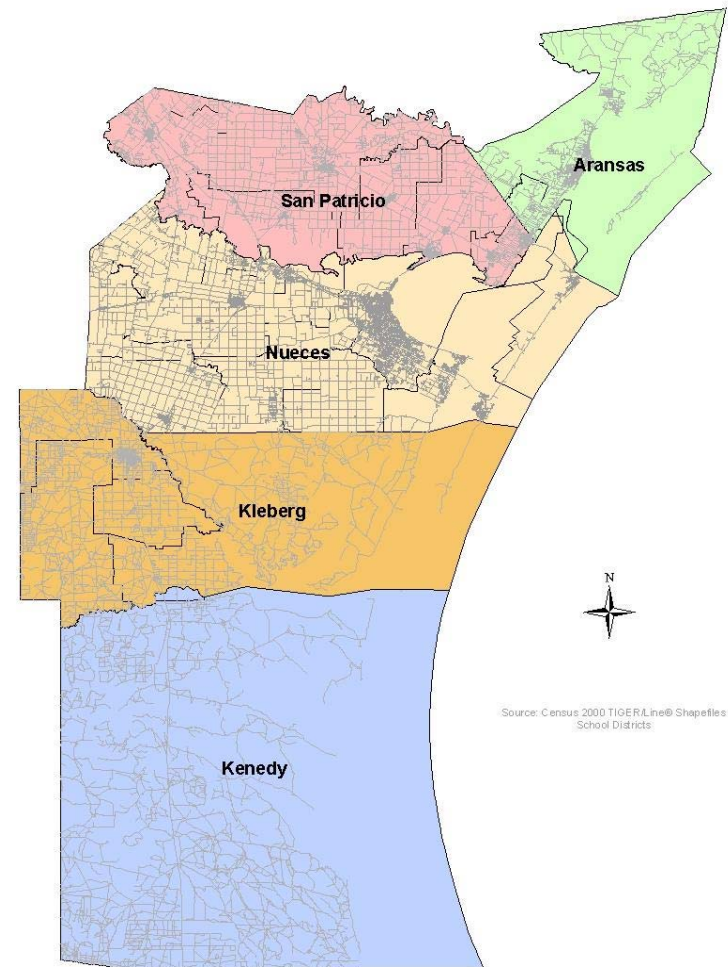
## Profile of the College

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 of 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 19,501 students each year in academic, career and technical and continuing education courses with 609 full-time faculty and staff. The College now offers courses on two campuses and two 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 \$239 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. Confirmation of the College's reaffirmation was granted by SACS in June 2011 with no recommendations or follow-up required. The College's programs and courses are approved by the Texas Higher Education Coordinating Board and Texas Education Agency.

## 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 by-laws. The Board 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.

The Vision, Mission, Core Values and Guiding Principles constitute the Comprehensive Mission for Del Mar College that has been adopted and reaffirmed by the Del Mar College Board of Regents on August 9, 2011.

## **Del Mar College Vision**

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.

## 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.

During the spring of 2014 the Strategic Planning Advisory Committee and the Executive Team under the leadership of the President, reviewed the goals and objectives for the 2013-2014 academic year. This process included discussions and analysis of trends that affect funding, the economy and enrollment. The comprehensive review resulted in revised objectives, outcomes and strategies to support the College-wide goals.

The seven over-riding goals 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 Services:** *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 student 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 – Partnerships:** *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 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**

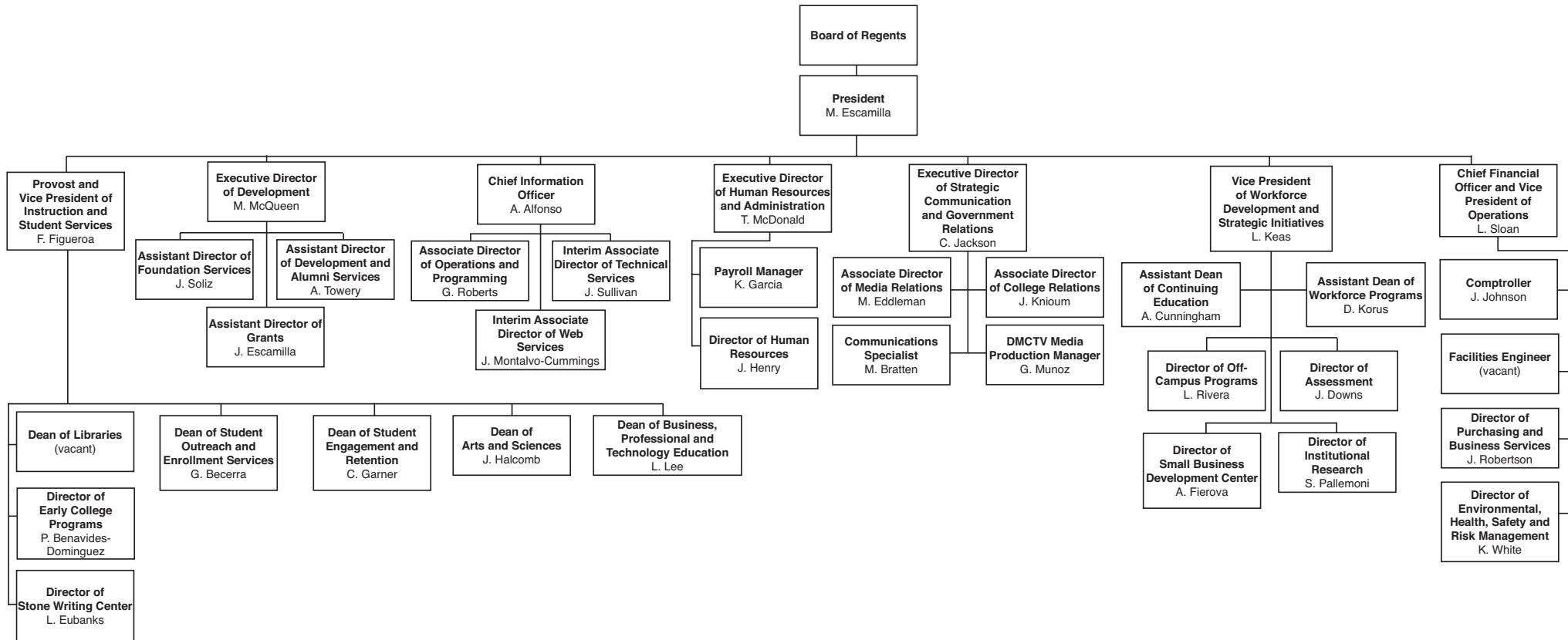
President	Mark S. Escamilla, Ph.D.
Provost and Vice President of Instruction and Student Services	Dr. Fernando Figueroa
Chief Financial Officer and Vice President of Operations	Dr. Lee W. Sloan
Vice President of Workforce Development and Strategic Initiatives	Lenora Keas
Chief Information Officer	August Alfonso
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
Interim Dean, Division of Business, Professional, and Technology Education	Dr. David Arreguin
Dean, Division of Student Engagement and Retention	Cheryl Garner
Dean, Division of Student Outreach and Enrollment Services	Gilbert Becerra

## **2014-2015 Budget Committee**

Jessica A. Alaniz	Cheryl Garner	Paula Martinez
Gilbert Becerra	Dr. Jonda Halcomb	Dr. Laura Parr
Barbara Dufrain	John Johnson	Duncan Samo
Javier Escamilla	Lenora Keas	Dr. Neil Sisauyhoat
Dr. Fernando Figueroa	Dr. Larry Lee	Dr. Lee Sloan



**Del Mar College  
Administration  
APPROVED August 6, 2014**



## **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 and Vice President of Operations. 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 of the whole 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

	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug
College Budget Committee – Organized for academic year. Ensures College-wide representation of all stakeholder groups.	█	█										
Strategic Planning Advisory Committee reviews & prioritizes College Objectives and Initiatives.	█	█										
College Units review budgets and available funds.	█	█										
Directors and Deans work with priorities and special projects.	█	█	█									
College Budget Committee meets to review funding revenues and expenditures for the budget year.				█								
Executive Planning Team & CFO/VP (Budget Officer) reviews funding sources and uses.				█	█	█	█					
Projected funding sources & economic trends that affects the budget is presented to the College community and Board of Regents. College-wide Forums are held.				█	█	█						
College Units prepare preliminary budget requests.							█	█				
Directors, Deans, Chairs and Provost reviews the College budget requests & sets priorities – assures all stakeholders are represented.								█				
Executive Planning Team & CFO/Vice President reviews budget requests. College-wide Forums to communicate funding issues are held. Board of Regents hold Budget Workshop.								█	█	█		
Preliminary budget is prepared and distributed to all units.										█		
College Budget committee meets to review proposed budget.										█	█	
Board of Regents receive preliminary budget for review.											█	
CFO/Vice President (Budget Officer) prepares proposed final budget document. Board of Regents hold Budget Workshops. College community and the public meetings are held.											█	
Public hearings on the Budget, tax rate and tax levies are held. Board of Regents reviews and adopts the budget.												█





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# Budget Message

## Strategic Directions for Fiscal Year 2014-2015

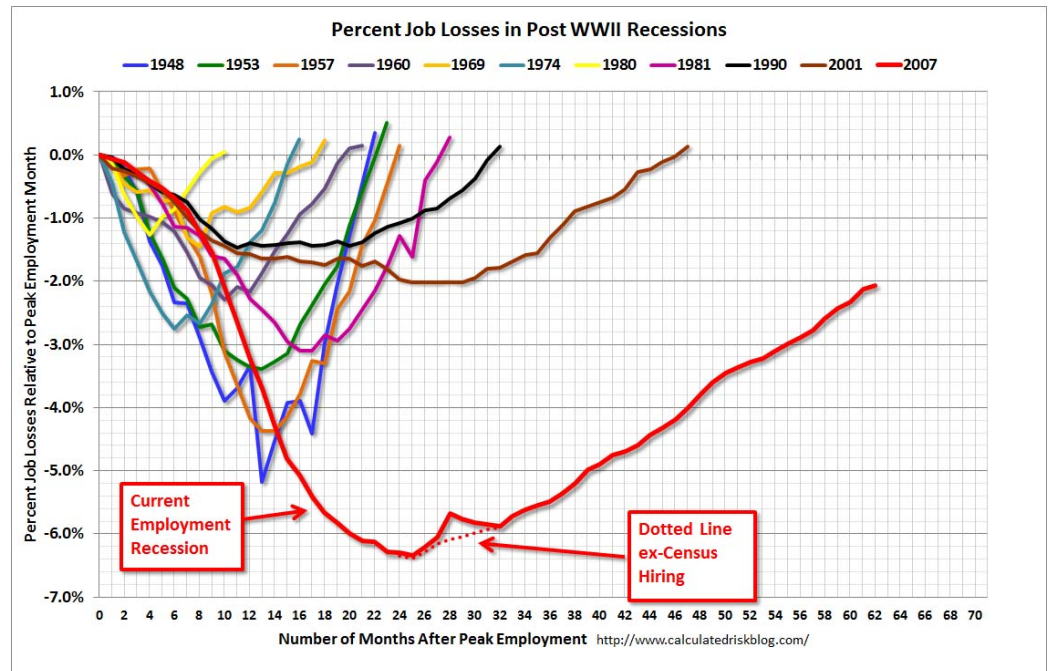
The proposed budget for fiscal year 2014-2015 was developed in alignment with the approved **Strategic Plan 2014-2019 Reach Forward. Deliver Excellence.** The Strategic Plan's Goals and Objectives were approved by the Board of Regents and are listed on pages 5-7 of your budget document. The College administration 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 a slight enrollment decline for the past few years within the credit programs but 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 2014, the nation experienced an unemployment rate of 5.7%, the state of Texas 5.0% and Corpus Christi at 4.9%.

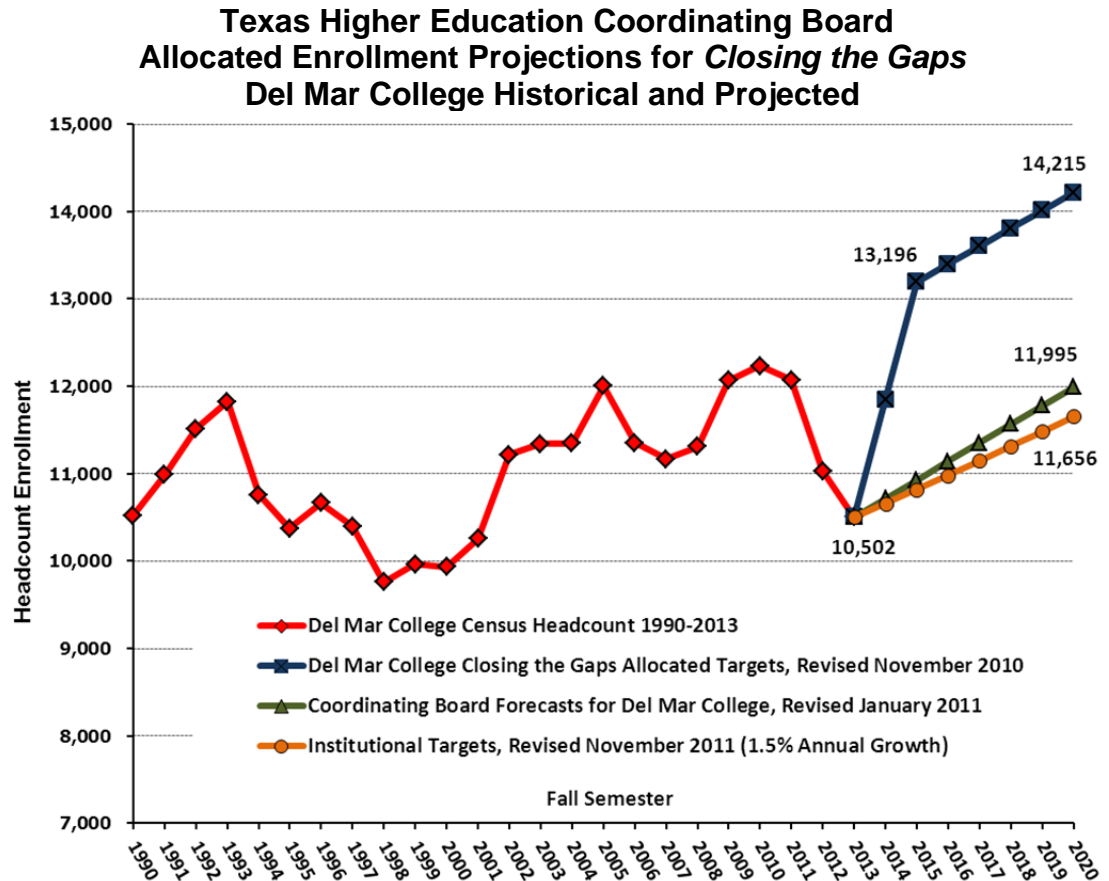
Although the tax rolls of Nueces County decreased in 2009, 2012 had a modest 1.75% appraisal growth and 2013 had a significant 10.5% appraisal growth. The College District's net appraisal value for the FY15 budget is \$19,703,696,367 reflecting a 10.4% growth of appraisal values in the College District. 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 1,447 degrees and certificates during 2013-2014. 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 2014 headcount is 10,439 (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. In 2000, the Coordinating Board set a statewide goal of enrolling a net additional 500,000 students to all Texas public colleges and universities by fall 2015. The Coordinating Board figures are updated annually, and the latest statewide goal is to add 630,000 students by 2015. The chart below, 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.

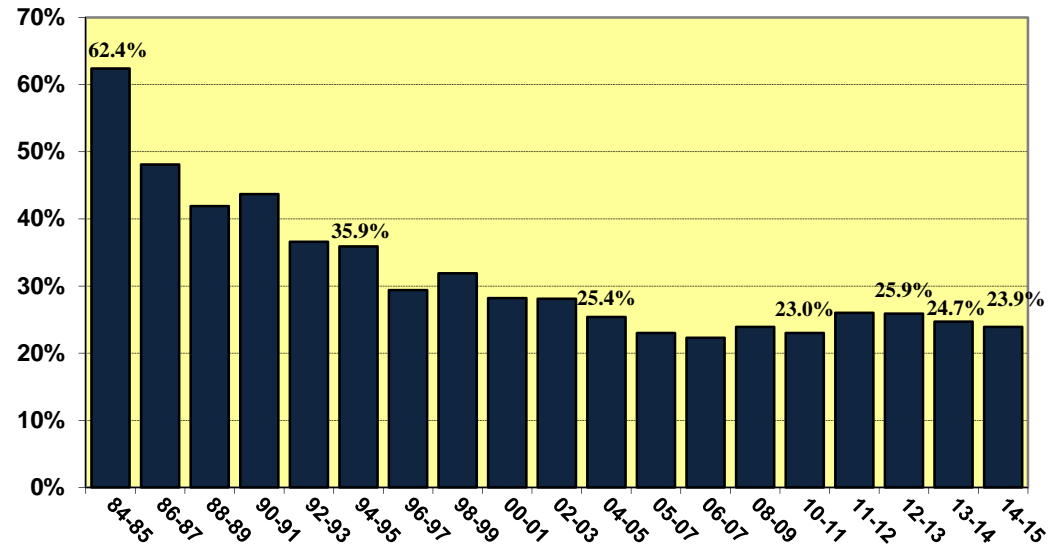


## State Funding

Some 20 years ago, public community colleges were funded at 90 to 95 percent of the formula funding rate for community colleges. The state appropriations received by community colleges this biennium were set at 49.5 percent of the full formula rate. Del Mar College received a slight increase in the 2014-15 state appropriations for instruction and for employee benefits over the previous biennium even though the College experienced a 15% decline in credit enrollment. This reduced funding support by the State has become the standard and Colleges have increased tuition/fees and ad valorem taxes to offset this shift in State funding.

The State's fiscal health has improved dramatically since the 2012-13 biennium. Appropriations for the 2014-15 biennium restored the State's support for employee benefits and stabilized funding for instruction.

**State Appropriations as a Percent of Del Mar College Annual Budget**



## Legislative Challenges

The 83<sup>rd</sup> Legislature established a new model for funding community colleges based on the student success outcomes model. Every community college in the state received \$1M for the biennium to support Core Operations. The traditional contact hour allocations were then awarded based on 10% for Student Success Points with the remaining 90% based on Contact Hour generation. The allocation system for assigning Student Success Points compares the performance of the college to itself. Success points are earned for students completing developmental education courses; passing the first college course in math, reading, and writing; completing 15 semester credit hours and 30 semester credit hours; earning certificates, degrees, and STEM field degrees; and transferring to a university after completing 15 semester credit hours. The 2014-15 biennium became the baseline and a new distribution model was developed by the Texas Higher Education Coordinating Board in August 2014 for the 2016-17 biennium. Colleges that improve the student success indicators will receive more funding. Some legislators are seeking to increase the funding for success points to 25% of total allocations.

This creates an additional challenge for long-range budget planning. In addition to monitoring enrollment growth for projecting future funding allocations, colleges must establish predictive models to measure attainment of student success points. This action by the legislature clearly links the institutional Strategic Plan focused on student success to state appropriations. The 84<sup>th</sup> Legislature will convene in January 2015 with the State Comptroller reporting a vibrant Texas economy and a major surplus in the State's budget.

The Texas Higher Education Coordinating Board has already recommended increased funding for community colleges, both for the Student Success Initiative and contact hour funding.

### **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 2015-2016**

The College offered a 2014 Early Retirement Program which attracted 30 employees representing almost \$2 million in annual salary savings. The College's prior reorganization in 2011 had eliminated 90 full-time, non-instructional positions and created 45 new positions, structured around the goals of the Strategic Plan and represented another \$1.6 million in annual savings. These restructuring effort were designed to allow the College to continue to grow to support instructional demand while capitalizing on operational efficiencies.

The tremendous economic development occurring within the Coastal Bend and the College District, primarily due to the impact of the Eagle Ford Shale oil boom, resulted in a 10.5% growth in the appraisal values within the District in 2013 and 10.4% in 2014. 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 14% of enrollment. Resources were strategically allocated to support growth areas of the College.

## Resources

The proposed Maintenance and Operations Budget revenue for FY15 is \$82,032,689; a \$3.8million increase from the FY14 adopted budget or a 4.9% increase. This increase was the culmination of several factors. State budgeted appropriations from the prior year increased slightly. Revenues from tuition/fees were estimated to be approximately \$258,761 higher than the previous year. Property tax revenues were estimated to be a \$3.4 million increase due to the 10.4% increase in property valuations. Miscellaneous revenues were budgeted slightly less than the previous year due to the lack of growth of investment opportunities available to the District.

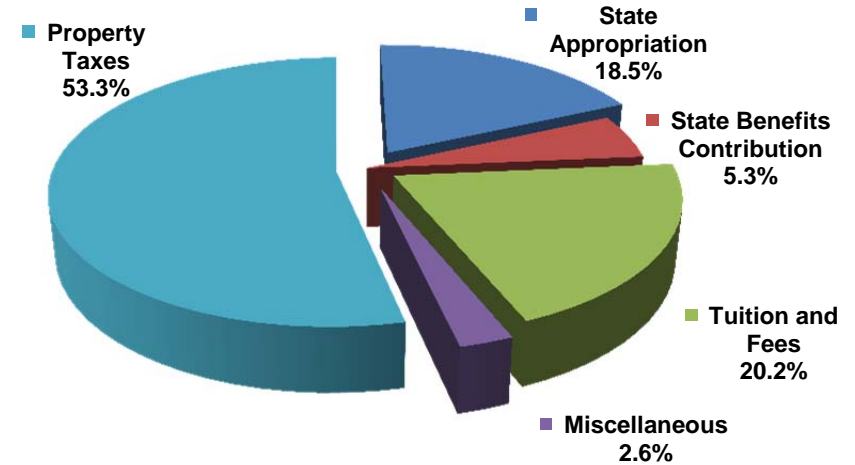
## Expenditures

The Maintenance and Operations Budget for salaries/benefits increased by \$2.2 million, primarily as a result the Board approved 5% employee pay increase and the establishment of critical new staff positions needed to fully operationalize the Strategic Plan.

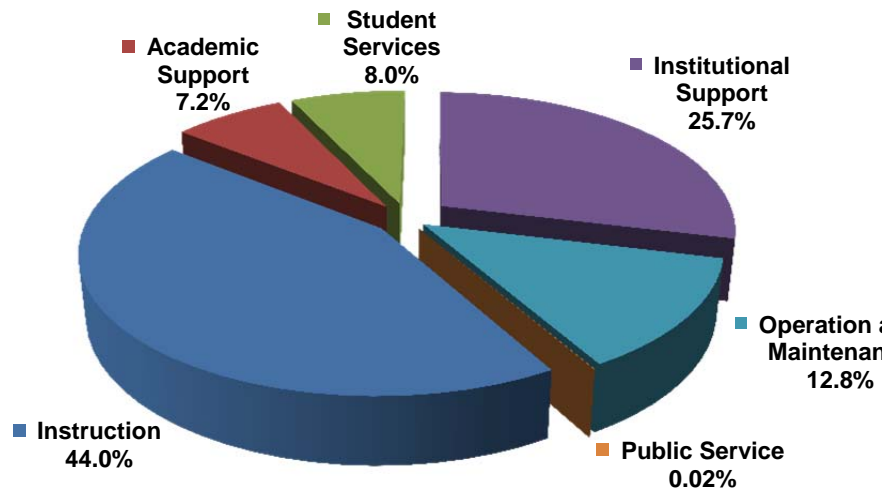
Although the College's entire operating budget increased by approximately \$3.8 million or 4.9% from the previous year, the College was able to fully fund the required contingency fund at \$1,232,752 or 1.5% of the operational budget.

In addition, adjustments – both increases and decreases – have been made for expenditures that are primarily beyond the control of

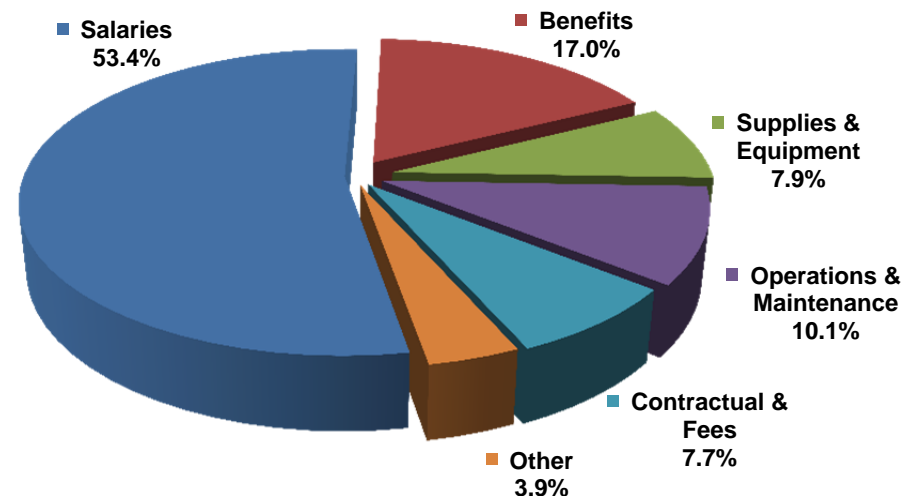
### 2014-2015 Revenues by Source



### 2014-2015 Expenditures by Function



### 2014-2015 Expenditures by Object





the college.

These “mandatory adjustments” include such items as property insurance, utilities and telephone, accreditation, computer and software licenses and legal and audit expenses.

### **Short-term Outcomes**

The Strategic Planning Advisory Committee and the Executive Team identified the following outcomes to be of highest priority for the academic year 2014-2015 as they relate to specific goals:

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

- Develop and implement a comprehensive advising plan.
- Research, develop, and implement "Dual Enrollment" strategies with partner universities.
- Full implementation of Texas Success Initiative Assessment (TSIA) recommendations from Texas Higher Education Coordinating Board (THECB).
- Implement authentic assessment of the core objectives of the core curriculum.
- Rebirth of the honors program.
- Expand technical application courses across credit and noncredit formats.
- Expand delivery of course work across the region utilizing technology.
- Increase/enhance analytics for student success.
- Expand course work to targeted populations to provide enhanced lifelong learning.
- Enhance credit and noncredit blending's of courses.
- Complete the five year Southern Association of Colleges and Schools (SACS) report on time.
- Revise program review to increase relevance and application for planning.
- Engage non-instructional units in substantive program review practices.
- Develop a cross-functional assessment team under the supervision of the Director of Assessment.
- Develop student leadership groups to enhance instruction. (Getting students involved in their learning.)
- Expand the reach of academic support services.

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

- Redesign the budget process to enable budget managers to more effectively identify and utilize their resources.
- Increase scholarship funds at the Del Mar College Foundation.
- Expansion of student life opportunities throughout the College.
- Develop a feasibility study and plan for student housing.
- Ensure a safe and secure environment for students, faculty, and staff.
- Provide the appropriate level of staff to support the financial aid functions.
- Acquire and implement 24/7 support services to enhance call campaign, aid packaging and debt management.
- Acquire and implement an updated scholarship management system.

- Coordinate efforts between the Financial Aid office and the Development/Foundation office.
- Enhance a communication system to better inform students.
- Provide professional development for all financial aid staff.
- Acquire and deliver an enhanced advising degree mapping/audit system.
- Integration of admissions, registration and orientation into summer registration programming.
- Acquire and implement continuing education and workforce information system for registration.
- Acquire and implement best software solutions (automatic transcript articulation) for advising and registration processes.
- Expansion of Northwest Center courses for credit and noncredit.
- Implement the delivery of credit and noncredit courses in the North Bay region.
- Expand dual credit opportunities throughout the service area.
- Expand the delivery and types of workforce programs throughout the service area.
- Expand core curriculum offerings on the West Campus and the Northwest Center.
- Implementation and expansion of career kiosk with multiple funding sources.
- Expand the internship opportunities throughout programs.
- Expand relationships with business and industry to provide internships and curriculum alignment.
- Effectively communicate existing job placement options across the campuses.
- Effectively communicate current and emerging issues such as violence against women, response to diseases.
- Explore, review and gather student feedback as to the need for health and wellness services.
- Review customer relationship management approach to student recruiting.
- Expand and support Project Viking to additional Independent School Districts in the service area.

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

- Refine Faculty Innovative Travel and Grants (iTAG) protocols to focus on developing desired talents and competencies in faculty.
- Develop a new employee onboarding experience program.
- Assess and adapt recruitment resources.
- Streamline "paper processes" in academic departments to free up more time for planning and curriculum development.
- Provide to faculty and staff quality customer service.
- Faculty FYE led by Provost.
- Assess staffing requirements for Human Resources to support College growth & initiatives.
- Assess and implement employee training to meet needs & professional growth.
- Develop tuition reimbursement program for next level degrees.
- Complete review of current compensation plan.
- Review hard to fill/in demand positions for market value.
- Develop compensation plan for skill based achievement.
- Develop a Del Mar College Leadership Program for internal growth and succession planning.
- Provide one-on-one consultation in the development of new supervisors.
- Develop position based data and reports to use for planning/budgeting.

- Implement Strategic Planning for the Del Mar College Foundation Board.
- Implement a designated time each semester for college-wide assessment events and programming.
- Further implement institution wide assessment and continuous improvement processes.

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

- Develop and deliver an enhanced Del Mar College mobile application that provides real-time student access to Del Mar College resources anywhere/anytime.
- Develop and deliver a mobile application for Ask-the-Viking.
- Develop and deliver mobile application functionalities for the College's emergency alert system.
- Develop and deliver mobile application functionalities to enable students to register, add or drop, perform financial aid activities in a mobile device.
- Migrate productivity tools, such as Microsoft Office, to the cloud. (Office 365)
- Acquire, develop, and deliver enhanced 24/7 cloud based technology to provide financial aid student support services. (e.g. Socle)
- Acquire, develop, and deliver an automatic inbound transcript articulation system to enhance student advising processes. (Hyland)
- Acquire, develop, and deliver a college-wide cloud based application to improve institutional "big data" analytics. (e.g. Civitas)
- Enhance Continuing Education, Workforce and Corporate Services data and enrollment systems.
- Acquire, develop, and deliver a college-wide cloud based application to enhance degree audit services and student retention initiatives. (e.g. Civitas)
- Strengthen coordination of programming between Continuing Education and Workforce and Credit department.
- Develop and formalize communication between Information Technology and user constituents.
- Strengthen collaboration between College Relations and Information Technology to improve communication using new and emerging technology, such as mobile apps.
- Migrate collaborative tools such as e-mail to the cloud for access anytime, anywhere, via any device.
- Acquire, develop, and deliver virtual desktop services where appropriate.
- Acquire, develop, and deliver cloud based data storage services where appropriate for anywhere, anytime secure data access.
- Research and implement donor management software.
- Collaborate with all partners to perform research and development for the advancement of technology utilization locally. (independent school districts, businesses and industries)
- Host an advanced technology conference to explore and share technology advancements with local independent school districts and businesses.

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

- Maximize strategic communication efforts to promote key messages to selected target audiences.

- Integrate college communication and technology processes to implement best emerging communication practices.
- Manage the College "brand" to best position the College.
- Maximize linkages with elected officials, opinion leaders and educational organizations to position the College as a leader in student and community success.
- Utilize efforts of College Regents, Foundation Trustees and College supports to reach College goals.
- Utilize analytics and feedback to continually improve the College's position in the community and throughout educational arenas 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' effectiveness.
- Communicate with state and federal legislative officials on issues impacting 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.
- Develop Pathway alliances between similar academic divisions/departments at Del Mar College and Transfer Institutions.
- Expand Collegiate High School and Harold T. Branch enrollment.
- Facilitate appropriate public events that promote the College's mission, i.e. summits, seminars and conferences

#### **Goal 7 – Resources-Ensure strong financial and operational capacity**

- Assess and implement a plan for business continuity and emergency preparedness.
- Implement the new Capital Improvement program.
- Begin building and funding processes as approved by the voters.
- Continue to receive the Certificate of Achievement for Excellence in Financial Reporting (CAFR), Popular Annual Financial Reporting (PAFR) and Distinguished Budget Presentation Awards.
- Develop alternative funding streams through grants, corporate training and related services.

#### **Budget Strategies for 2014-2015**

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.
- Increase reliance on part-time workers and adjunct faculty as enrollment fluctuates.
- Request Board to decrease current overall tax rate by \$0.002593 for FY 2015 reflecting increased appraisal values.
- Re-direct vacant positions to support Strategic Initiatives as approved by President.

- Increase the Unrestricted Reserves to \$21 million, exceeding the 25% requirement.
- Continue to grow the Plant Fund, re-established from FY12 fund balance of \$4.6 million, by dedicating the FY14 fund balance of \$7.0M to address deferred maintenance and 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 \$11.6 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 5% salary increase for all non-faculty full-time employees and a 5-7% increase for eligible faculty. The salary increase and the addition of critical needs staff positions added \$2.21 million to the overall FY 15 budget for salary/benefits over the prior year. An employee pay increase was the top funding priority for the Board of Regents given the prior period that the College had to forego employee pay raises. For staffing levels please see page 59.

### Budget Assumptions

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

#### Projected Revenues:

State Formula Funding	\$ 221,079
Tuition Revenue from flat enrollment	\$ 258,761
Property Tax Revenues at Current Tax Rate	\$ 3,431,569
Total Projected New Revenues	<b>\$ 3,911,409</b>

#### Projected New Expenses:

New Critical Needs Positions	\$ 755,584
Consultants/Contract Labor	\$ 278,191
Election Expense	\$ 250,000
Equipment	\$ 298,610
Marketing/Outreach	\$ 274,011
Salary Step/Experience Pay/Faculty Education/Promotion	\$1,742,850
Physical Facilities/Deferred Maintenance	(\$ 104,592)
Supplies	\$ 185,428
Utilities	\$ 184,965
Property Insurance	\$ 200,000
Total Projected New Expenses	\$4,065,047

**Estimated Revenues Minus Expenditures = Budget Shortfall (\$ 153,638)**

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 increase the Unrestricted Fund by \$1 million above the 25% policy level. The Plant Fund, re-established in 2012, is now funded at \$11.6 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 two years examining the 2012 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. As a result of other taxing entities announcing bond programs, the Board reduced this to a \$157 million Bond proposal for the voters to consider in November 2014, recognizing that an additional bond program would have to be planned within the next few years.

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 the next 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)**

In consideration of the existing long-term debt of the College and the General Obligation Outstanding Debt, approximately 69% of principal is amortizing in the next 10 years and holds an underlying rating of AA+/Aa2/AA. The College's bond ratings on the outstanding bonds are rated Aa2 by Moody's Investor Service, AA by Standard and Poor's, and AA+ from Fitch Ratings.

*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 \$233.75 million in par value on the following:

- \$25,490,000 Combined Fee Revenue Bonds, Series 2008
- \$51,060,000 Limited Tax Bonds, Series 2006
- \$ 7,830,000 Combined Fee Revenue Refunding Bonds, Series 2005
- \$53,545,000 Limited Tax Bonds, Series 2003
- \$36,330,000 Limited Tax Refunding Bonds, Series 2011
- \$ 9,010,000 Limited Tax Refunding Bonds, Series 2013
- \$ 9,165,000 Limited Tax Refunding Bonds, Series 2014

*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 and the College realized a \$2,693,080 present value savings or 7.27%. The Board authorized a refunding of \$34,780,000 Limited Tax Bonds in May 2013 but the market conditions changed before the transaction could occur. The Board authorized the refunding of \$9,010,000 Limited Tax Bonds in October 2013 and was successful in achieving a \$1,078,081 net present value savings or 11.965% by refunding through Bank Qualified Bonds. The Board authorized the refunding of \$9,165,000 Limited Tax Bonds in February 2014 by refunding through Bank Qualified Bonds and achieved \$1,040,382 net present value savings or 11.35%. The College is examining the benefit of additional savings through other advanced refunding opportunities as the market conditions and the existing bond debt is closely monitored. These types of debt management will continue to an integral part of the College's financial planning strategies.

### **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 2014-2015 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, the Comptroller 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 cursive script, appearing to read "Lee Sloan".

Dr. Lee Sloan, Ed. D.  
Chief Financial Officer and Vice President of Operations





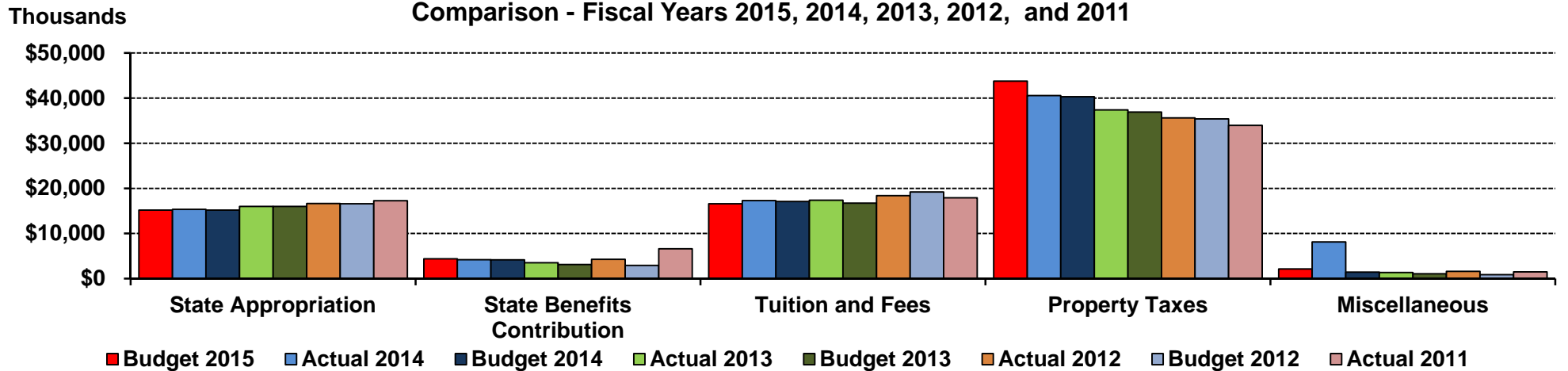
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## Revenues

### Operating Fund Revenues by Source Comparison – Fiscal Years 2015, 2014, 2013, 2012 and 2011

	Budget 2015	Budget % Change 2015 to 2014	Actual 2014	Budget 2014	Actual 2013	Budget 2013	Actual 2012	Budget 2012	Actual 2011	Budget 2011
State Appropriation	\$ 15,193,419	0.0%	\$ 15,353,344	\$ 15,193,419	\$ 16,001,819	\$ 16,003,675	\$ 16,640,354	\$ 16,587,948	\$ 17,266,921	\$ 17,733,391
State Insurance Contribution	3,468,803	7.3%	3,231,904	3,231,904	2,493,897	2,075,444	2,365,710	1,947,257	4,236,131	4,690,222
State Retirement Contribution	909,106	-1.7%	968,528	924,926	1,039,511	1,039,511	1,922,665	995,277	2,387,294	2,220,843
Tuition and Fees	19,640,625	-2.5%	20,344,692	20,152,405	20,440,574	19,773,749	22,296,873	22,587,847	21,716,646	21,048,309
Tuition Bond Transfer Out	(3,063,806)	0.4%	(3,051,006)	(3,051,006)	(3,056,306)	(3,055,506)	(3,920,066)	(3,399,830)	(3,821,711)	(3,049,581)
Property Taxes	43,748,243	8.5%	40,558,440	40,316,674	37,370,696	36,905,429	35,625,926	35,392,536	33,966,441	33,417,648
Miscellaneous	2,136,299	49.0%	8,130,779	1,433,758	1,370,408	1,085,554	1,611,998	880,795	1,511,117	1,105,061
<b>Total Revenues</b>	<b>\$ 82,032,689</b>	<b>4.9%</b>	<b>\$ 85,536,681</b>	<b>\$ 78,202,080</b>	<b>\$ 75,660,599</b>	<b>\$ 73,827,856</b>	<b>\$ 76,543,460</b>	<b>\$ 74,991,830</b>	<b>\$ 77,262,839</b>	<b>\$ 77,165,893</b>

### Operating Fund Revenues by Source Comparison - Fiscal Years 2015, 2014, 2013, 2012, and 2011



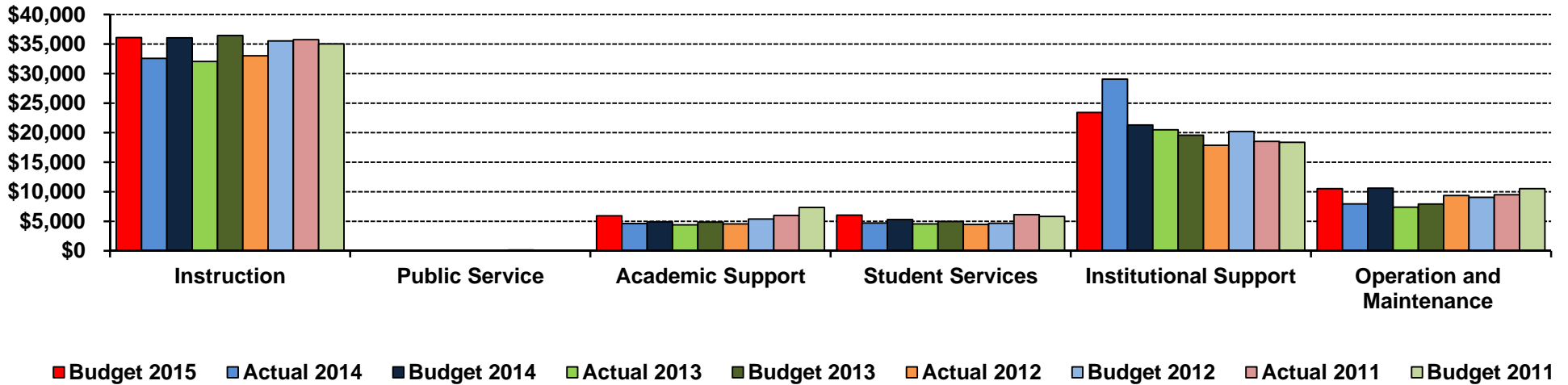
# Expenditures

## Operating Fund Expenditures by Function Comparison – Fiscal Years 2015, 2014, 2013, 2012 and 2011

	Budget 2015	Budget % Change 2015 to 2014	Actual 2014	Budget 2014	Actual 2013	Budget 2013	Actual 2012	Budget 2012	Actual 2011	Budget 2011
Instruction	\$ 36,094,275	0.1%	\$ 32,583,140	\$ 36,054,182	\$ 32,042,304	\$ 36,442,497	\$ 33,016,651	\$ 35,528,006	\$ 35,754,540	\$ 35,024,800
Public Service	18,840	-52.6%	13,571	39,727	20,592	56,264	28,327	150,553	97,181	66,237
Academic Support	5,926,559	20.7%	4,629,715	4,908,628	4,405,629	4,861,291	4,555,990	5,380,016	6,009,080	7,359,137
Student Services	6,046,575	14.1%	4,704,796	5,301,151	4,564,079	4,967,873	4,474,727	4,661,131	6,138,468	5,825,991
Institutional Support	23,417,037	9.9%	29,046,852	21,298,357	20,494,525	19,573,616	17,864,549	20,208,147	18,514,773	18,367,429
Operation and Maintenance of Plant	10,529,404	-0.7%	7,951,825	10,600,035	7,389,425	7,926,315	9,362,751	9,063,977	9,506,331	10,522,299
<b>Total Expenditures</b>	<b>\$ 82,032,689</b>	<b>4.9%</b>	<b>\$ 78,929,899</b>	<b>\$ 78,202,080</b>	<b>\$ 68,916,554</b>	<b>\$ 73,827,856</b>	<b>\$ 69,302,995</b>	<b>\$ 74,991,830</b>	<b>\$ 76,020,373</b>	<b>\$ 77,165,893</b>

## Operating Fund Expenditures by Function Comparison - Fiscal Years 2015, 2014, 2013, 2012, and 2011

Thousands



**Operating Fund Expenditures by Function  
Comparison – Fiscal Years 2015, 2014, 2013, 2012 and 2011**

		Budget 2015	Budget % Change 2015 to 2014	Actual 2014	Budget 2014	Actual 2013	Budget 2013	Actual 2012	Budget 2012	Actual 2011	Budget 2011
Instruction	Salaries	\$ 27,464,958	-0.2%	\$ 27,464,959	\$ 27,508,064	\$ 24,158,899	\$ 26,668,285	\$ 24,707,229	\$ 26,950,987	\$ 25,937,580	\$ 27,577,142
	Benefits	6,307,394	-2.9%	7,162,646	6,495,329	6,927,375	7,444,501	7,119,070	7,039,874	8,472,684	5,896,409
	Other	1,751,993	-10.4%	1,902,294	1,956,233	1,896,224	1,781,242	1,177,004	1,454,445	1,221,664	1,380,747
	Equipment	156,999	66.0%	9,089	94,556	307,717	548,469	13,348	82,700	122,612	170,502
	<b>Total</b>	<b>\$ 35,681,344</b>	<b>-1.0%</b>	<b>\$ 36,538,988</b>	<b>\$ 36,054,182</b>	<b>\$ 33,290,215</b>	<b>\$ 36,442,497</b>	<b>33,016,651</b>	<b>\$ 35,528,006</b>	<b>\$ 35,754,540</b>	<b>\$ 35,024,800</b>
Public Service	Salaries	11,938	-59.3%	14,847	29,296	20,528	44,896	21,328	44,392	22,999	51,165
	Benefits	3,202	-26.1%	1,021	4,331	1,530	6,368	5,503	26,336	2,098	11,151
	Other	6,100	0.0%	1,239	6,100	2,730	5,000	1,496	79,825	72,084	3,921
	Equipment	-	-	-	-	-	-	-	-	-	-
	<b>Total</b>	<b>\$ 21,240</b>	<b>-46.5%</b>	<b>\$ 17,107</b>	<b>\$ 39,727</b>	<b>\$ 24,788</b>	<b>\$ 56,264</b>	<b>\$ 28,327</b>	<b>\$ 150,553</b>	<b>\$ 97,181</b>	<b>\$ 66,237</b>
Academic Support	Salaries	3,578,178	7.3%	3,098,036	3,333,896	3,029,850	3,029,024	2,942,153	2,971,928	3,622,767	4,177,061
	Benefits	1,007,258	123.6%	902,867	450,516	793,752	636,726	604,019	941,109	1,439,795	1,238,907
	Other	1,652,728	67.9%	885,458	984,616	759,268	796,033	776,605	698,363	789,071	1,756,669
	Equipment	266,600	91.0%	103,381	139,600	105,300	399,508	233,213	768,616	157,447	186,500
	<b>Total</b>	<b>\$ 6,504,764</b>	<b>32.5%</b>	<b>\$ 4,989,742</b>	<b>\$ 4,908,628</b>	<b>\$ 4,688,170</b>	<b>\$ 4,861,291</b>	<b>\$ 4,555,990</b>	<b>\$ 5,380,016</b>	<b>\$ 6,009,080</b>	<b>\$ 7,359,137</b>
Student Services	Salaries	3,786,924	15.1%	2,934,128	3,289,714	2,887,223	3,074,569	2,667,280	2,943,470	3,360,873	3,951,412
	Benefits	1,027,656	14.6%	857,181	896,639	700,011	869,771	920,390	815,357	1,975,154	980,803
	Other	1,216,975	10.7%	1,024,141	1,099,468	944,535	1,021,533	887,057	902,304	802,441	893,776
	Equipment	14,330	-6.5%	15,330	-	2,000	-	-	-	-	-
	<b>Total</b>	<b>\$ 6,045,885</b>	<b>14.0%</b>	<b>\$ 4,815,450</b>	<b>\$ 5,301,151</b>	<b>\$ 4,531,769</b>	<b>\$ 4,967,873</b>	<b>\$ 4,474,727</b>	<b>\$ 4,661,131</b>	<b>\$ 6,138,468</b>	<b>\$ 5,825,991</b>
Institutional Support	Salaries	7,855,836	11.0%	6,729,751	7,076,949	6,399,335	6,645,518	6,515,285	7,463,944	6,755,602	6,437,058
	Benefits	3,979,881	5.2%	5,516,044	3,784,916	4,539,558	4,027,256	3,691,240	3,373,719	2,806,881	4,863,573
	Other	10,166,338	12.2%	14,123,549	9,060,027	6,613,524	8,080,671	6,597,909	7,881,832	7,584,542	6,385,289
	Equipment	1,247,997	-9.3%	794,829	1,376,465	1,180,892	820,171	1,060,115	1,488,653	1,367,748	681,509
	<b>Total</b>	<b>23,250,052</b>	<b>9.2%</b>	<b>\$ 27,164,173</b>	<b>\$ 21,298,357</b>	<b>\$ 18,733,309</b>	<b>\$ 19,573,616</b>	<b>\$ 17,864,549</b>	<b>\$ 20,208,147</b>	<b>\$ 18,514,773</b>	<b>\$ 18,367,429</b>
Operation and Maintenance	Salaries	1,105,716	4.8%	838,453	1,055,085	839,735	885,585	726,699	973,360	2,079,443	2,550,488
	Benefits	1,789,542	-0.4%	270,516	1,795,994	259,152	-	1,923,419	-	1,031,611	-
	Other	7,545,146	-1.5%	7,041,621	7,659,956	6,499,014	6,960,730	6,646,362	7,760,617	6,374,819	7,944,311
	Equipment	89,000	0.0%	71,332	89,000	50,400	80,000	66,271	330,000	20,458	27,500
	<b>Total</b>	<b>\$ 10,529,404</b>	<b>-0.7%</b>	<b>\$ 8,221,922</b>	<b>\$ 10,600,035</b>	<b>\$ 7,648,301</b>	<b>\$ 7,926,315</b>	<b>\$ 9,362,751</b>	<b>\$ 9,063,977</b>	<b>\$ 9,506,331</b>	<b>\$ 10,522,299</b>
<b>Grand Total</b>	<b>\$ 82,032,689</b>	<b>4.9%</b>	<b>\$ 81,747,382</b>	<b>\$ 78,202,080</b>	<b>\$ 68,916,552</b>	<b>\$ 73,827,856</b>	<b>\$ 69,302,995</b>	<b>\$ 74,991,830</b>	<b>\$ 76,020,373</b>	<b>\$ 77,165,893</b>	

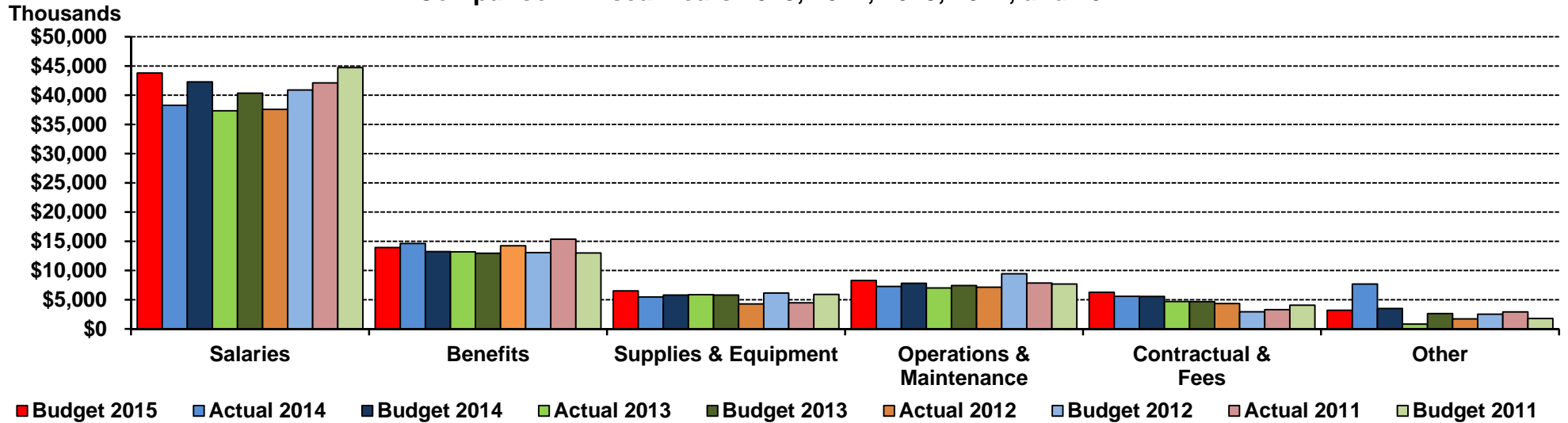
**Operating Fund Expenditures by Object  
Comparison – Fiscal Years 2015, 2014, 2013, 2012 and 2011**

	Budget 2015	Budget % Change 2015 to 2014	Actual 2014	Budget 2014	Actual 2013	Budget 2013	Actual 2012	Budget 2012	Actual 2011	Budget 2011
Faculty Salaries	\$ 26,175,976	-2.3%	\$ 24,102,475	\$ 26,798,654	\$ 23,992,597	\$ 26,334,980	\$ 25,361,476	\$ 27,552,768	\$ 26,685,184	\$ 27,623,226
Exempt Salaries	9,415,664	23.8%	7,289,559	7,603,087	6,510,910	6,825,850	6,211,769	6,833,638	7,227,343	7,748,343
Non-Exempt Salaries	7,482,710	5.5%	6,307,284	7,091,881	6,269,935	6,553,005	5,543,957	5,911,179	7,689,762	8,709,374
Student Assistant Salaries	729,801	-8.8%	573,826	799,982	562,482	634,642	462,794	590,852	514,654	663,383
<b>Total Salaries</b>	<b>43,804,151</b>	<b>3.6%</b>	<b>38,273,144</b>	<b>42,293,604</b>	<b>37,335,924</b>	<b>40,348,477</b>	<b>37,579,996</b>	<b>40,888,437</b>	<b>42,116,943</b>	<b>44,744,326</b>
Health Insurance	7,235,000	4.6%	6,616,545	6,920,000	6,355,765	6,718,985	6,106,777	6,563,937	5,944,861	6,439,895
Other Benefits	6,708,500	6.0%	8,007,862	6,330,000	6,836,923	6,229,767	8,128,529	6,493,445	9,414,470	6,550,948
<b>Total Benefits</b>	<b>13,943,500</b>	<b>5.2%</b>	<b>14,624,407</b>	<b>13,250,000</b>	<b>13,192,688</b>	<b>12,948,752</b>	<b>14,235,306</b>	<b>13,057,382</b>	<b>15,359,331</b>	<b>12,990,843</b>
Computer Software, Hardware, Licence and Service	1,509,911	6.0%	1,589,929	1,424,507	1,276,464	1,508,591	1,345,676	1,530,706	1,390,043	1,409,409
Supplies, Postage, Duplicating, Copier Equipment	2,983,666	12.8%	2,696,589	2,645,097	3,048,896	2,479,651	1,645,644	2,057,200	1,720,159	2,058,549
Library	1,737,696	20.7%	932,949	1,439,086	1,312,531	1,570,677	1,116,487	2,044,616	1,118,161	2,141,511
	284,002	-1.6%	260,162	288,500	219,974	237,000	164,249	259,200	238,903	298,200
<b>Total Supplies and Equipment</b>	<b>6,515,275</b>	<b>12.4%</b>	<b>5,479,630</b>	<b>5,797,190</b>	<b>5,857,865</b>	<b>5,795,919</b>	<b>4,272,056</b>	<b>5,891,722</b>	<b>4,467,266</b>	<b>5,907,669</b>
<b>Travel and Professional Development</b>	<b>626,520</b>	<b>12.6%</b>	<b>387,369</b>	<b>556,486</b>	<b>285,111</b>	<b>314,487</b>	<b>307,433</b>	<b>383,667</b>	<b>271,055</b>	<b>386,504</b>
Physical Facilities Maintenance and Repair	2,313,209	3.3%	1,427,500	2,239,886	1,450,132	1,409,219	1,362,282	1,419,032	1,556,274	1,555,331
Utilities and Telephone	3,233,803	6.1%	3,421,127	3,048,838	3,180,669	3,615,996	3,452,193	3,881,323	3,972,184	3,873,115
Security	667,515	0.0%	597,234	667,515	704,069	806,546	778,074	806,139	788,806	808,966
Insurance	2,075,511	11.9%	1,832,712	1,854,732	1,672,866	1,596,297	1,560,535	1,446,925	1,269,071	1,446,925
<b>Total Operations and Maintenance</b>	<b>8,290,038</b>	<b>6.1%</b>	<b>7,278,573</b>	<b>7,810,971</b>	<b>7,007,736</b>	<b>7,428,058</b>	<b>7,153,084</b>	<b>7,553,419</b>	<b>7,586,335</b>	<b>7,684,337</b>
Advertising	1,078,604	34.0%	852,037	804,908	550,989	574,596	606,232	476,025	401,134	405,537
Audit, Legal, Tax Appraisal, Collection Fees	1,201,893	3.5%	1,080,935	1,161,718	1,278,988	1,190,853	1,128,899	1,231,963	1,103,607	1,163,628
Consultants and Contract Labor	3,136,387	3.5%	3,077,314	3,031,740	2,148,987	2,218,555	2,085,081	2,874,000	1,262,640	1,837,132
Accreditation	51,826	0.1%	38,350	51,790	30,012	40,658	26,246	46,590	45,623	61,445
Special Populations Interpreter	210,853	18.5%	199,947	178,000	142,188	178,000	177,813	157,000	127,722	123,000
Election	250,000	-	-	-	204,053	150,000	-	-	-	150,000
Membership and Dues	144,127	12.4%	133,533	128,170	145,541	136,953	124,581	118,649	166,453	132,000
Bank and Collection Fees	203,000	0.0%	205,545	203,000	199,911	178,000	191,850	180,000	188,545	181,500
<b>Total Contractual and Fees</b>	<b>6,276,690</b>	<b>12.9%</b>	<b>5,587,661</b>	<b>5,559,326</b>	<b>4,700,669</b>	<b>4,667,615</b>	<b>4,340,702</b>	<b>5,084,227</b>	<b>3,295,724</b>	<b>4,054,242</b>

**Operating Fund Expenditures by Object (Continued)**  
**Comparison – Fiscal Years 2015, 2014, 2013, 2012 and 2011**

	Budget 2015	Budget % Change 2015 to 2014	Actual 2014	Budget 2014	Actual 2013	Budget 2013	Actual 2012	Budget 2012	Actual 2011	Budget 2011
Recruitment	34,000	0.0%	33,102	34,000	29,104	26,000	6,390	30,000	35,057	50,500
Food and Beverage	51,957	7.9%	52,905	48,135	49,886	37,000	44,155	47,000	37,709	48,500
Bad Debt	350,000	0.0%	98,200	350,000	157,961	250,000	424,173	250,000	262,984	250,000
Scholarships	-	-	-	-	-	-	-	-	-	-
Miscellaneous	907,806	-31.7%	501,588	1,329,337	299,610	904,130	939,700	773,722	706,987	548,972
Non Mandatory Transfers	-	-	6,623,185	-	-	-	-	-	1,880,983	-
<b>Total Miscellaneous</b>	<b>1,343,763</b>	<b>-23.7%</b>	<b>7,308,979</b>	<b>1,761,472</b>	<b>536,561</b>	<b>1,217,130</b>	<b>1,414,418</b>	<b>1,100,722</b>	<b>2,923,719</b>	<b>897,972</b>
<b>Contingency</b>	<b>1,232,752</b>	<b>5.1%</b>	<b>-</b>	<b>1,173,031</b>	<b>-</b>	<b>1,107,418</b>	<b>-</b>	<b>1,032,254</b>	<b>-</b>	<b>500,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 82,032,689</b>	<b>4.9%</b>	<b>\$ 78,939,763</b>	<b>\$ 78,202,080</b>	<b>\$ 68,916,554</b>	<b>\$ 73,827,856</b>	<b>\$ 69,302,995</b>	<b>\$ 74,991,830</b>	<b>\$ 76,020,373</b>	<b>\$ 77,165,893</b>

**Operating Fund Expenditures by Object**  
**Comparison - Fiscal Years 2015, 2014, 2013, 2012, and 2011**



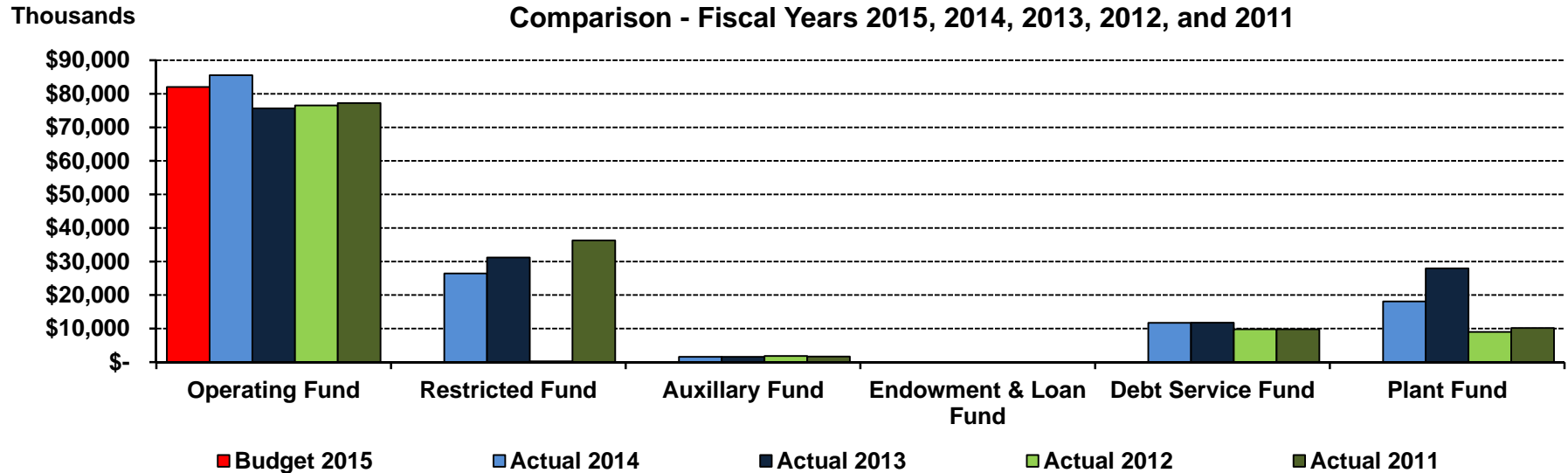
**All Funds Summary of Revenues and Expenditures  
Comparison - Fiscal Years 2015, 2014, 2013, 2012 and 2011**

	<b>Budget 2015</b>	<b>% Change 2015 to 2014</b>	<b>Actual 2014</b>	<b>Actual 2013</b>	<b>Actual 2012</b>	<b>Actual 2011</b>
<b><u>Operating Fund</u></b>						
Beginning Fund Balance	\$ 33,507,339	24.5%	\$ 26,910,421	\$ 24,945,577	\$ 17,705,112	\$ 16,462,647
Revenue	82,032,689	-4.1%	85,536,681	75,660,597	76,543,460	77,262,838
Expenditures	(82,032,689)	2.4%	(80,074,717)	(73,695,753)	(69,302,995)	(74,139,390)
Transfer out						(1,880,983)
Ending Fund Balance	\$ 33,507,339	3.5%	\$ 32,372,385	\$ 26,910,421	\$ 24,945,577	\$ 17,705,112
<b><u>Restricted Fund</u></b>						
Beginning Fund Balance	\$ -	-	\$ -	\$ -	\$ -	\$ -
Revenue	-	-	26,444,194.27	31,191,914	25,763,753.43	36,271,099
Expenditures	-	-	(26,444,194.27)	(31,191,914)	(25,763,753.43)	(36,271,099)
Transfer out						-
Ending Fund Balance	\$ -	-	\$ -	\$ -	\$ -	\$ -
<b><u>Auxiliary Fund</u></b>						
Beginning Fund Balance	\$ 223,545	-1139.1%	\$ (21,513)	\$ (166,380)	\$ (463,599)	\$ (807,127)
Revenue	-	-	1,584,201	1,569,513	1,818,515	1,651,886
Expenditures	-	-	(1,339,143)	(1,424,646)	(1,521,296)	(1,308,358)
Transfer out						-
Ending Fund Balance	\$ 223,545	0.0%	\$ 223,545	\$ (21,513)	\$ (166,380)	\$ (463,599)
<b><u>Endowment &amp; Loan Fund</u></b>						
Beginning Fund Balance	\$ 321,927	-0.1%	\$ 322,127	\$ 321,945	\$ 320,544	\$ 320,145
Revenue	-	-		182	1,401	399
Expenditures	-	-	(200)			-
Transfer out						-
Ending Fund Balance	\$ 321,927	0.0%	\$ 321,927	\$ 322,127	\$ 321,945	\$ 320,544
<b><u>Debt Service Fund</u></b>						
Beginning Fund Balance	\$ 12,297,104	9.6%	\$ 11,215,785	\$ 10,141,852	\$ 8,352,872	\$ 3,122,290
Revenue	-	-	11,725,310	11,772,618	9,818,163	9,800,687
Expenditures	-	-	(10,643,991)	(10,698,685)	(8,029,183)	(8,176,170)
Transfer in						3,606,065
Ending Fund Balance	\$ 12,297,104	0.0%	\$ 12,297,104	\$ 11,215,785	\$ 10,141,852	\$ 8,352,872

**All Funds Summary of Revenues and Expenditures (Continued)  
Comparison - Fiscal Years 2015, 2014, 2013, 2012 and 2011**

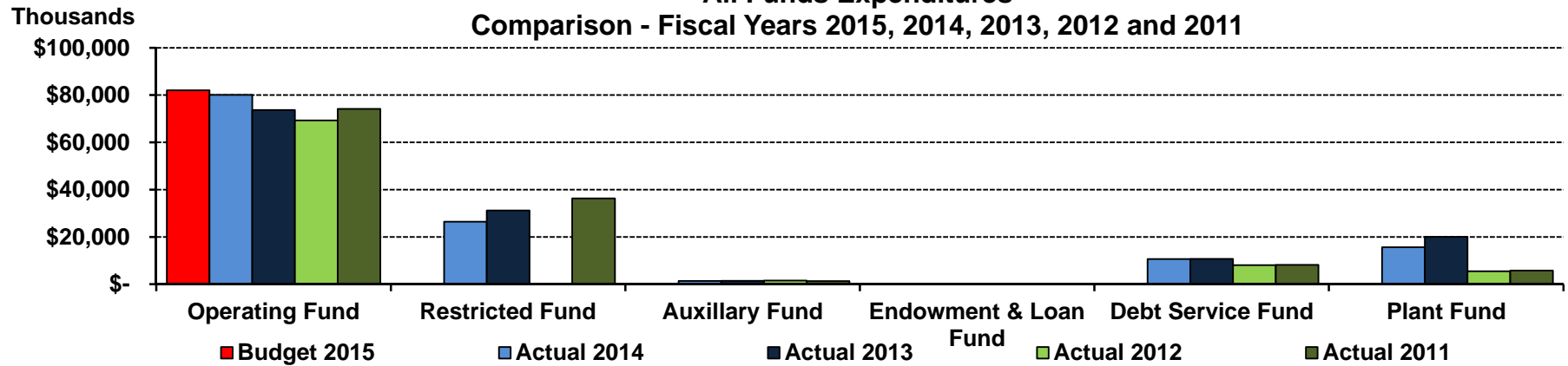
	<b>Budget 2015</b>	<b>% Change 2015 to 2014</b>	<b>Actual 2014</b>	<b>Actual 2013</b>	<b>Actual 2012</b>	<b>Actual 2011</b>
<b>Plant Fund</b>						
Beginning Fund Balance	\$ 72,438,025	3.6%	\$ 69,933,776	\$ 62,034,594	\$ 58,510,676	\$ 57,732,146
Revenue	-	-	18,107,885	27,933,884	8,999,952	10,158,481
Expenditures	-	-	(15,603,636)	(20,034,702)	(5,476,034)	(5,773,886)
Transfer out						(3,606,065)
Ending Fund Balance	\$ 72,438,025	0.0%	\$ 72,438,025	\$ 69,933,776	\$ 62,034,594	\$ 58,510,676
<b>All Funds</b>						
Beginning Fund Balance	\$ 117,652,987	8.6%	\$ 108,360,596	\$ 97,277,588	\$ 84,425,605	\$ 76,830,101
Revenue	82,032,689	-42.8%	143,398,272	148,128,708	122,945,244	135,145,390
Expenditures	(82,032,689)	-38.8%	(134,105,881)	(137,045,700)	(110,093,261)	(125,668,903)
Transfer out						(1,880,983)
Ending Fund Balance	\$ 117,652,987	0.0%	\$ 117,652,987	\$ 108,360,596	\$ 97,277,588	\$ 84,425,605

**All Funds Revenue  
Comparison - Fiscal Years 2015, 2014, 2013, 2012, and 2011**





**All Funds Expenditures  
Comparison - Fiscal Years 2015, 2014, 2013, 2012 and 2011**



**Capital Expenditures**

Budgeted capital expenditures included in the operating fund are defined as equipment meeting or exceeding the \$5,000 threshold. Exceptions to the policy include items exceeding \$300 classified as audiovisual equipment. Renovations and/or new construction to facilities are financed through bonded debt or other long term financing. Financing cost associated with the renovation and/or construction of facilities other than general obligation bonds are budgeted in the operating fund as mandatory transfers out.

The College had \$170 million invested in capital assets at August 31, 2014 and \$165 million at August 31, 2013. Additions of \$8.8 million were added to construction work in progress for costs associated with the Music building renovation and south side land purchase during the fiscal year. \$6.8 million was transferred from construction work in progress to Land once all costs associated with the purchase was completed and \$200 thousand was transferred to Building and Improvements due to the completion of the Garcia Science Greenhouse project. In the prior year, \$7.7 million was added to construction work in progress for cost incurred on the Fine Arts, Music and Aviation projects. New equipment purchases of \$1.2 million were made during the year while \$801 thousand were disposed. In the prior year, new equipment purchases were made totaling \$2.1 million. During the same period \$1.4 million in equipment was disposed.

Capital assets are net of accumulated depreciation of \$81 million and \$87 million for fiscal years 2014 and 2013, respectively. Depreciation charges totaled \$5.6 million for both fiscal years 2014 and 2013.

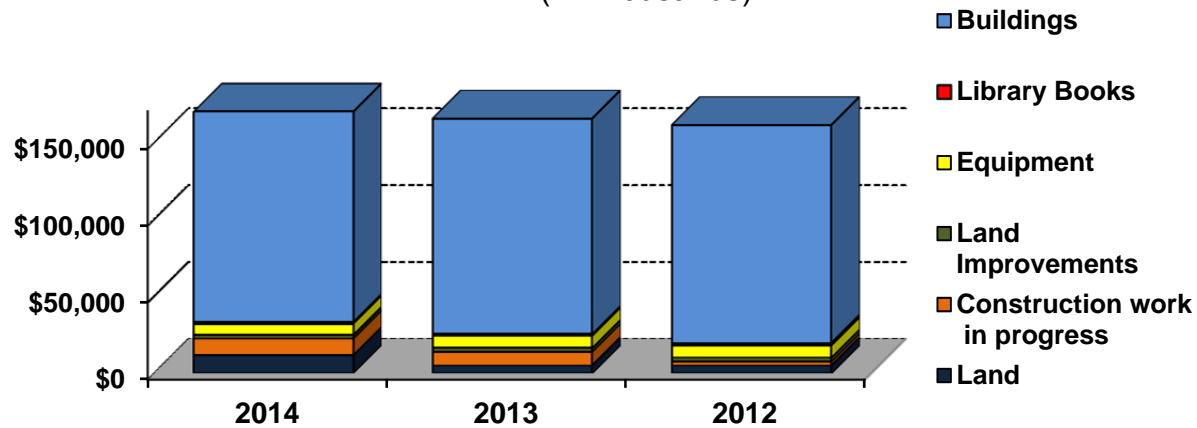
The College had \$255.9 million in capital assets, and \$85.6 million in accumulated depreciation at August 31, 2014.

The College completed construction on \$15 million Fine Arts/Drama project in July 2012, which was the first part of the \$25.5 million Revenue Bond project approved in 2008. The Music project was the second phase of this project and construction was completed in Fall 2013. The College recently initiated a new Facilities Master Plan in 2012, creating a roadmap for meeting the higher education and workforce development needs of the citizens of the College's Service Area for the next 20 years. The completion of the Fine Arts/Drama project and the addition of the Music project enabled the College to serve more students with state of the art facilities. Cost for utilities and furniture have been incorporated into the FY 2015 operational budget.

**Capital Assets (Net of Depreciation)**  
**Years Ended August 31, 2014 through 2012**  
(In Thousands)

	<u>2014</u>	<u>2013</u>	<u>2012</u>
Land	\$ 12,000	\$ 5,230	\$ 5,230
Construction in Progress	10,641	8,845	2,309
Buildings and Improvements	136,905	139,866	141,932
Land Improvements	2,210	2,412	2,620
Library Books	1,208	1,308	1,415
Furniture, machinery, vehicles, and other equipment	7,283	8,181	8,144
<b>Net capital assets</b>	<b><u>\$ 170,247</u></b>	<b><u>\$ 165,842</u></b>	<b><u>\$ 161,650</u></b>

**Capital Assets**  
**Comparison - Fiscal Year 2014, 2013 and 2012**  
(in Thousands)





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**Del Mar College**  
**All Funds Revenues by Source**  
**Fiscal Years 2005 to 2014**  
(unaudited)

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

	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Tuition and Fees (Net of Discounts)	\$ 10,683	\$ 9,681	\$ 14,875	\$ 9,850	\$ 9,561	\$ 11,980	\$ 14,031	\$ 13,905	\$ 12,385	\$ 10,396
Governmental Grants and Contracts										
Federal Grants and Contracts	3,256	3,465	3,658	4,050	4,608	4,148	3,359	18,457	19,179	19,683
State Grants and Contracts	2,021	1,613	1,480	1,997	1,825	2,358	1,689	1,140	1,099	911
Local Grants and Contracts	1,044	838	1,779	535	1,863	957	698	1,015	772	660
Auxiliary enterprises	1,398	1,374	1,607	1,426	1,276	1,471	1,213	1,307	1,172	920
General Operating Revenues	1,357	1,173	1,234	1,089	1,636	1,260	1,464	1,490	1,122	1,459
<b>Total Operating Revenues</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>	<b>35,729</b>	<b>34,029</b>
State Appropriations	19,554	19,535	20,929	23,890	24,247	25,145	25,069	24,716	24,564	24,238
Maintenance Ad Valorem Taxes	40,524	37,312	35,581	33,966	35,059	32,550	29,428	26,600	24,567	23,271
Debt Service Ad Valorem Taxes	8,639	8,679	8,940	9,801	9,031	8,736	8,643	8,935	4,790	4,818
Federal Revenue, Non Operating	16,521	18,730	13,113	21,317	20,623	20,844	15,760	-	-	-
Gifts	-	-	61	40	55	216	104	140	96	-
Investment Income	198	216	347	491	464	802	1,985	3,634	3,498	2,065
Other Non-Operating Revenues	144	174	155	139	5	309	126	91	98	34
<b>Total Non-Operating Revenues</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>57,613</b>	<b>54,426</b>
<b>Total Revenues</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>	<b>\$ 93,342</b>	<b>\$ 88,455</b>

Source: College Annual Financial Reports.

**Del Mar College**  
**All Funds Program Expenses by Function**  
**Fiscal Years 2005 to 2014**  
(unaudited)

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

	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Instruction	\$ 35,017	\$ 33,766	\$ 34,475	\$ 35,632	\$ 35,082	\$ 33,919	\$ 35,832	\$ 34,004	\$ 31,712	\$ 30,269
Public service	14	21	25	97	37	30	35	36	20	62
Academic support	5,554	4,985	4,830	5,852	5,899	5,964	6,083	5,713	5,621	5,753
Student services	12,295	12,439	10,906	11,251	10,814	10,647	12,379	10,746	11,354	9,944
Institutional support	16,637	15,235	15,440	15,340	14,511	14,153	14,497	12,356	10,653	10,998
Operation and maintenance of plant	8,113	7,597	7,748	9,486	11,131	11,620	11,281	9,766	9,096	7,833
Scholarships and fellowships	5,980	6,857	5,755	10,616	13,505	15,559	10,970	10,136	10,560	11,093
Auxiliary enterprises	1,339	1,405	1,521	1,304	1,483	1,726	1,737	1,608	1,505	1,322
Depreciation	5,571	5,607	5,595	5,669	5,774	5,686	5,205	4,318	3,871	3,444
<b>Total Operating Expenses</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>	<b>84,392</b>	<b>80,718</b>
Interest on capital related debt	4,441	4,400	5,810	5,876	5,950	6,140	5,735	5,313	4,610	3,030
Other Non-Operating Expenses	47	33	102	34	19	87	1,077	1,023	1,185	668
<b>Total Non-Operating Expenses</b>	<b>4,488</b>	<b>4,433</b>	<b>5,912</b>	<b>5,910</b>	<b>5,969</b>	<b>6,227</b>	<b>6,812</b>	<b>6,336</b>	<b>5,795</b>	<b>3,698</b>
<b>Total Expenses</b>	<b>\$ 95,008</b>	<b>\$ 92,345</b>	<b>\$ 92,207</b>	<b>\$ 101,157</b>	<b>\$ 104,205</b>	<b>\$ 105,531</b>	<b>\$ 104,831</b>	<b>\$ 95,019</b>	<b>\$ 90,187</b>	<b>\$ 84,416</b>

Source: College Annual Financial Reports.

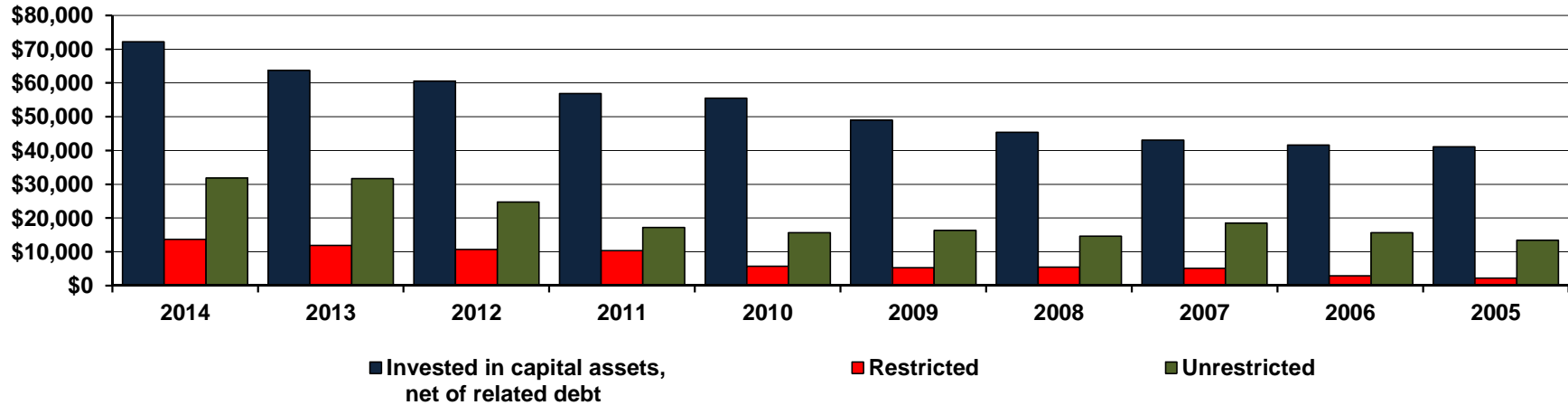
**Del Mar College**  
**All Funds Net Assets by Component**  
**Fiscal Years 2005 to 2014**

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

	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Invested in capital assets, net of related debt	\$ 72,177	\$ 63,706	\$ 60,565	\$ 56,854	\$ 55,454	\$ 49,010	\$ 45,374	\$ 43,079	\$ 41,662	\$ 41,134
Restricted - expendable	13,670	11,945	10,694	10,330	5,721	5,340	5,455	5,135	2,922	2,210
Unrestricted	31,900	31,668	24,779	17,242	15,655	16,382	14,655	18,531	15,691	13,471
<b>Total primary government net assets</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>	<b>\$ 60,275</b>	<b>\$ 56,815</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 Year (Fall)	Registration Fee (per student)	In-District Tuition	Out-of- District Tuition	Technolog y Fees	Student Activity Fees	Cost for 12 SCH In- District	Cost for 12 SCH Out-of- District	Increase from Prior Year In-District	Increase from Prior Year Out-of-District
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%
2005	0	28	75	14	60	564	1,128	2.17%	1.08%
2004	0	27	74	14	60	552	1,116		

<b>Non - Resident</b> Fees per Semester Credit Hour (SCH)
--

Academic Year (Fall)	Registration Fee (per student)	Non- Resident Tuition Out of State	Non-Resident Tuition International	Technolog y Fees	Student Activity Fees	Cost for 12 SCH Out of State	Cost for 12 SCH International	Increase/ (Decrease) from Prior Year Out of State	Increase/ (Decrease) from Prior Year International
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%
2005	0	108	108	14	60	1,524	1,524	0.79%	0.79%

**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.

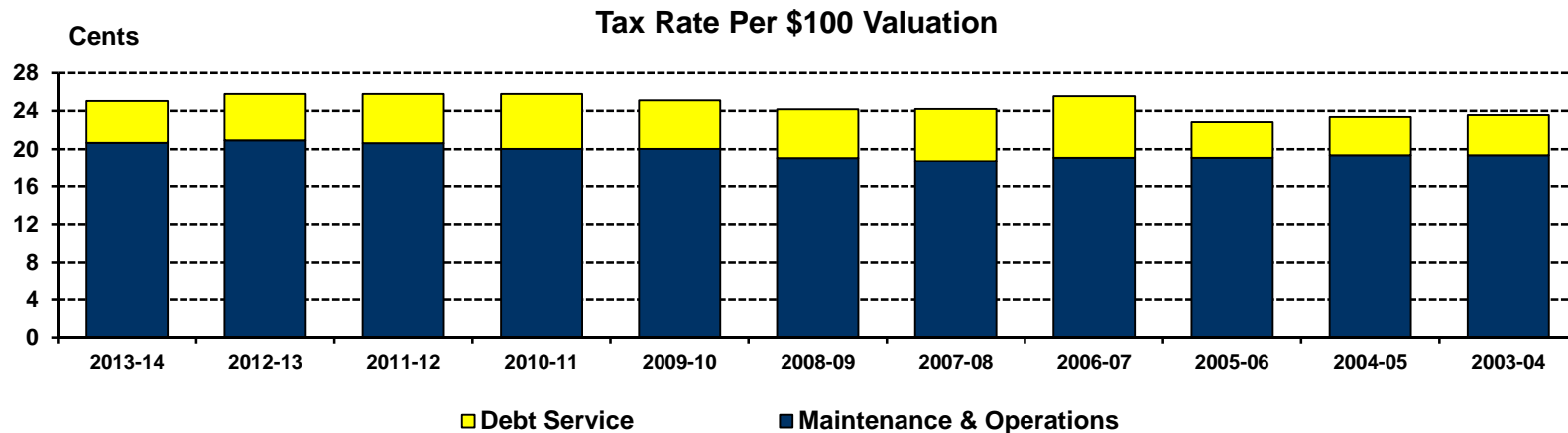
**Del Mar College**  
**Assessed Value and Taxable Assessed Value of Property**  
**Last Ten Fiscal Years**

Fiscal Year	(amounts expressed in thousands)			Direct Rate			
	Assessed Valuation of Property	Less: Exemptions	Taxable Assessed Value (TAV)	Ratio of Taxable Assessed Value to Assessed Value	Maintenance & Operations (a)	Debt Service (a)	Total (a)
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

**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 2005 to 2014**  
(amounts expressed in thousands)

Fiscal Year Ended August 31	Levy (a)	Cumulative Levy Adjustments (b)	Adjusted Tax Levy (b)	Collections - Year of Levy (c)	Percentage	Prior Collections of Prior Levies (d)	Current Collections of Prior Levies (e)	Total Collections (c+d+e)	Cumulative Collections of Adjusted Levy
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%
2006	29,223	(32)	29,191	28,205	96.62%	-	773	28,978	99.27%
2005	28,028	(153)	27,875	26,954	96.70%	-	821	27,775	99.64%

**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 2004 to 2013  
(unadited)**

**Taxable Assessed Value (TAV) by Tax Year (\$000 omitted)**

Taxpayer	Type of Business	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Flint Hills Resources West LP	Petrochemical	\$ 894,028	\$ 911,024	\$ 791,276	\$ 826,955	\$ 826,955	\$ 859,954	\$ 847,381	\$ 752,296	\$ 745,378	\$ 675,463
Valero Refining Texas LP	Petrochemical	732,219	680,667	674,643	810,563	810,563	854,928	846,719	532,007	296,757	285,339
Citgo Refining/Chemical Co LP	Petrochemical	588,394	527,999	521,728	460,855	460,855	496,997	524,746	468,846	302,684	308,235
Equistar Chemicals LP	Petrochemical	227,826	235,788	217,385	157,388	216,196	208,942	341,781	348,379	305,236	280,079
Flint Hills Resources East LP	Petrochemical	190,891	195,559	163,746							
AEP Texas Central Company	Utility	167,729	143,951	115,054	162,087	133,276	143,160	138,095	137,460	198,957	210,153
Valero Marketing & Supply	Petrochemical	147,665	-	-	-	-	-	-	-	-	-
Corpus Christi Retail Venture LP	Retail	94,714	101,682	86,000	75,510	75,510	82,864	-	-	-	-
Barney M Davis LP	Utility	-	-	84,296	-	-	-	-	-	-	-
Flint Hill Resources	Petrochemical	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	-	65,291
Corpus Christi Cogeneration LP	Utility	-	-	67,453	-	74,039	78,881	78,881	88,296	130,018	107,502
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	65,514	67,568
Sabco Operating Company	Petrochemical	-	-	-	-	-	-	63,725	-	39,045	47,725
Pioneer Drilling Co. Ltd.	Petrochemical	-	-	-	-	-	-	-	85,355	-	-
La Palmera Mall	Retail	-	-	-	-	-	-	-	-	63,438	55,415
<b>Totals</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>\$ 2,189,910</b>	<b>\$ 2,102,770</b>
<b>Total Taxable Assessed Value</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>	<b>\$ 11,961,224</b>	<b>\$ 11,263,342</b>

Source: Local County Appraisal District

**Del Mar College**  
**State Appropriation per FTSE and Contact Hour**  
**Fiscal Years 2005 to 2014**  
(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
2013-14	\$ 19,554	7,262	\$ 2,693	2,969	1,692	4,661	\$ 4.20
2012-13	19,535	7,648	2,554	2,969	1,692	4,661	4.19
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
2004-05	24,238	8,104	2,991	5,188	513	5,701	4.25

**Notes:**

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**

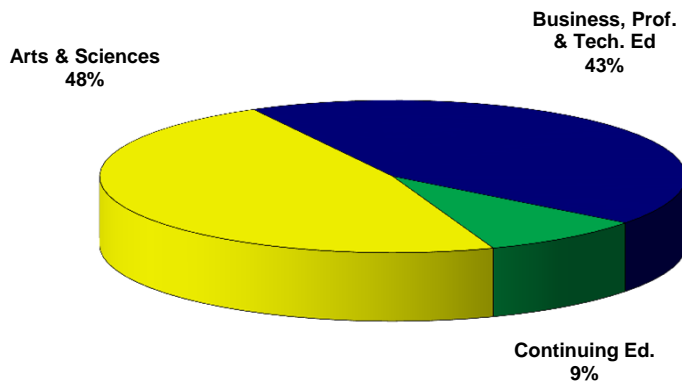
	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	1 Yr % Change
<b>Credit Courses (a)</b>											
Arts & Sciences	2,716,725	2,737,952	2,649,904	2,596,272	2,674,880	2,954,800	2,995,584	2,873,328	2,634,304	2,477,168	-6%
Business, Professional & Technology Education	2,470,744	2,352,424	2,261,800	2,159,512	2,305,628	2,552,120	2,456,349	2,215,168	2,055,512	1,960,752	-5%
<b>Total Credit Hours</b>	<b>5,187,469</b>	<b>5,090,376</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>-5%</b>
<b>Continuing Education Courses (b)</b>											
State-Reimbursable	268,456	230,791	261,415	281,676	169,525	175,467	302,851	317,063	318,802	453,965	42%
TEA-Reimbursable	223,433	171,909	111,344	95,591	108,157	211,453	221,674	244,995	230,362	195,432	-15%
Non-Reimbursable	20,737	24,256	100,428	86,998	46,929	38,489	60,234	12,646	36,473	48,072	32%
<b>Total Continuing Education Hours</b>	<b>512,626</b>	<b>426,956</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>19%</b>
<b>Grand Total</b>	<b>5,700,095</b>	<b>5,517,332</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>-3%</b>

(a) Source: Coordinating Board Management Report 004.

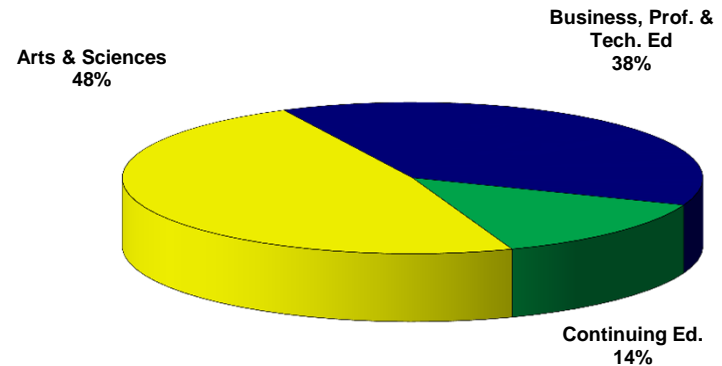
(b) Source: College Statistical Profiles.

**Annual Contact Hour Distribution**

2004-2005



2013-2014



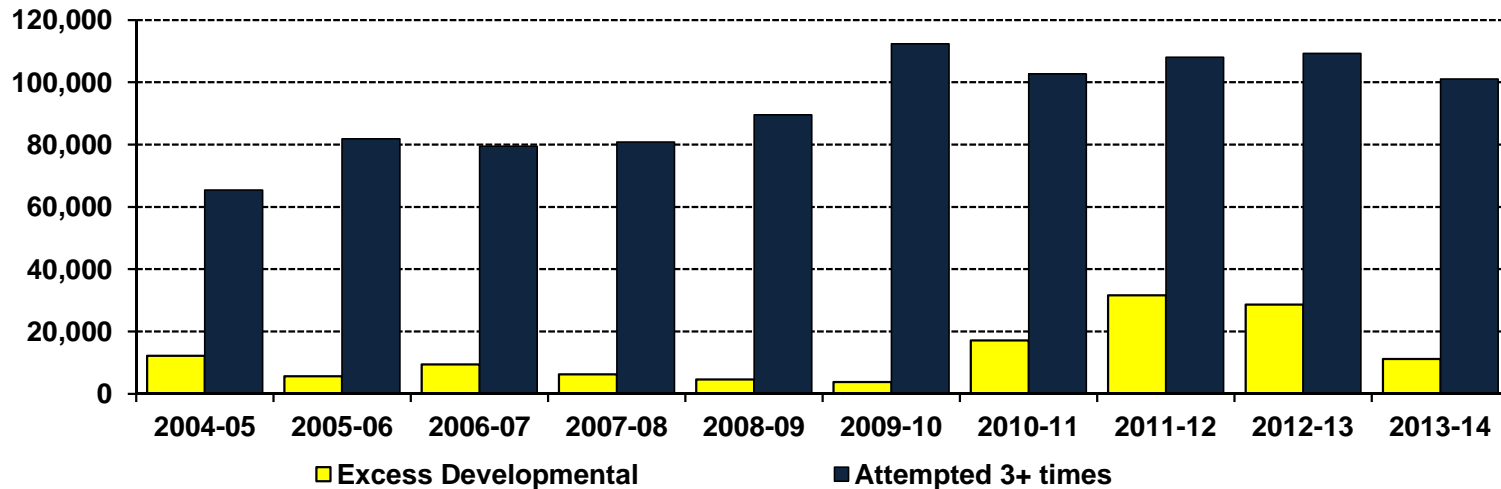
## Del Mar College Contact Hours Not Funded by State Appropriations

	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		
2004-05	2,720	7,957	1,472	12,149	57,920	7,440	65,360	77,509
2005-06	1,408	3,696	512	5,616	72,512	9,360	81,872	87,488
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

**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 2005 to 2014**

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

	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
<b>General Bonded Debt</b>										
General obligation bonds	\$ 69,730	\$ 75,380	\$ 80,415	\$ 86,120	\$ 90,825	\$ 95,270	\$ 99,440	\$ 103,305	\$ 105,360	\$ 56,160
Notes	-	-	-	-	-	-	-	-	-	-
Less: Funds restricted for debt service	(7,328)	(7,404)	(8,353)	(8,353)	(3,122)	(3,310)	(4,499)	(4,906)	(2,698)	(1,998)
<b>Net general bonded debt</b>	<b>\$ 62,402</b>	<b>\$ 67,976</b>	<b>\$ 72,062</b>	<b>\$ 77,767</b>	<b>\$ 87,703</b>	<b>\$ 91,960</b>	<b>\$ 94,941</b>	<b>\$ 98,399</b>	<b>\$ 102,662</b>	<b>\$ 54,162</b>
<b>Other Debt</b>										
Revenue bonds	\$ 23,405	\$ 25,335	\$ 27,200	\$ 28,985	\$ 30,715	\$ 32,120	\$ 33,150	\$ 8,355	\$ 9,015	\$ 9,650
Notes	-	-	-	-	-	-	-	155	482	795
Capital lease obligations	-	109	225	1,187	2,265	3,428	3,916	1,957	2,433	29
<b>Total Outstanding Debt</b>	<b>\$ 85,807</b>	<b>\$ 93,420</b>	<b>\$ 99,487</b>	<b>\$ 107,939</b>	<b>\$ 120,683</b>	<b>\$ 127,508</b>	<b>\$ 132,007</b>	<b>\$ 108,866</b>	<b>\$ 114,592</b>	<b>\$ 64,636</b>

**General Bonded Debt Ratios**

Per Capita	\$ 183.28	\$ 199.65	\$ 223.07	\$ 259.22	\$ 292.34	\$ 306.53	\$ 316.47	\$ 328.00	\$ 342.21	\$ 180.54
Per FTSE	7,369	8,027	8,581	9,965	11,496	11,698	11,316	12,142	12,637	6,713
As a percentage of Taxable Assessed Value	0.35%	0.38%	0.41%	0.45%	0.49%	0.54%	0.67%	0.76%	0.86%	0.48%

**Total Outstanding Debt Ratios**

Per Capita	\$ 252.02	\$ 274.38	\$ 307.97	\$ 359.80	\$ 402.28	\$ 425.03	\$ 440.02	\$ 362.89	\$ 381.97	\$ 215.45
Per FTSE	10,133	11,032	11,847	14,149	15,352	15,198	16,289	13,401	14,203	8,713
As a percentage of Taxable Assessed Value	0.48%	0.52%	0.57%	0.63%	0.68%	0.75%	0.94%	0.85%	0.96%	0.57%

**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  
Fiscal Years 2005 to 2014**

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

	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Taxable Assessed Value	\$ 19,677,693	\$ 17,876,288	\$ 17,475,481	\$ 17,223,862	\$ 17,848,850	\$ 16,977,088	\$ 14,098,494	\$ 12,865,533	\$ 11,961,224	\$ 11,263,342
<b>General Obligation Bonds</b>										
Statutory Tax Levy Limit for Debt Service	98,388	89,381	87,377	86,119	89,244	84,885	70,492	64,328	59,806	56,317
Less: Funds Restricted for Repayment of General Obligation Bonds	(4,181)	(4,181)	(5,286)	(5,286)	(2,239)	(3,310)	(4,499)	(4,906)	(2,698)	(1,998)
Total Net General Obligation Debt	94,207	85,200	82,091	80,833	87,005	81,575	65,993	59,422	57,108	54,319
Current Year Debt Service Requirements	8,668	8,666	8,978	9,120	9,031	8,899	8,763	8,512	4,528	4,815
<b>Excess of Statutory Limit for Debt Service</b>										
<b>over Current Requirements</b>	<b>\$ 85,539</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>	<b>\$ 52,580</b>	<b>\$ 49,504</b>
Net Current Requirements as a % of Statutory Limit	4.56%	5.02%	4.23%	4.45%	7.61%	6.58%	6.05%	5.61%	3.06%	5.00%

**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 Years**

	Fall Semester									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
<b>Instructional Faculty</b>										
Full-Time (Credit)	279	278	286	301	314	303	315	301	293	294
Part-Time (Credit)	254	287	323	292	304	293	234	296	342	344
<b>Total</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>635</b>	<b>638</b>
<b>Percent</b>										
Full-Time	52.3%	49.2%	47.6%	50.8%	50.8%	50.8%	57.4%	50.4%	46.1%	46.1%
Part-Time	47.7%	50.8%	52.4%	49.2%	49.2%	49.2%	42.6%	49.6%	53.9%	53.9%
<b>Faculty FTE</b>	<b>435.70</b>	<b>451.65</b>	<b>477.90</b>	<b>497.44</b>	<b>457.36</b>	<b>448.80</b>	<b>429.34</b>	<b>431.92</b>	<b>436.11</b>	<b>443.32</b>
<b>Staff and Administrators</b>										
Full-Time	293	283	291	378	390	382	411	411	415	412
Part-Time	309	380	195	274	231	176	176	156	151	136
<b>Total</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>566</b>	<b>548</b>
<b>Percent</b>										
Full-Time	48.7%	42.7%	59.2%	58.0%	62.8%	68.5%	70.0%	72.5%	73.3%	75.2%
Part-Time	51.3%	57.3%	40.8%	42.0%	37.2%	31.5%	30.0%	27.5%	26.7%	24.8%
<b>Student FTE</b>	<b>7,261.92</b>	<b>7,656.42</b>	<b>8,294.67</b>	<b>8,470.67</b>	<b>8,362.25</b>	<b>7,803.75</b>	<b>7,630.33</b>	<b>7,860.83</b>	<b>8,390.42</b>	<b>8,104.25</b>
<b>FTSE per Full-time Faculty</b>	16.67	16.95	17.36	17.03	18.28	17.39	17.77	18.20	19.24	18.28
<b>FTSE per Full-Time Staff Member</b>	24.78	27.05	28.50	22.41	21.44	20.43	18.57	19.13	20.22	19.67
<b>Average Annual Faculty Salary</b>	\$56,755	\$55,919	\$56,203	\$56,071	\$55,608	\$56,529	\$56,394	\$55,773	\$58,863	\$50,825

**Notes:** (a) Fall 2014 is not yet available.

(b) Decline in Faculty and Staff/Administrator numbers is due to the 2011 Early Retirement program.

**Source:** College Statistical Profiles.

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

<b>Student Classification</b>	<b>Fall 2014</b>		<b>Fall 2013</b>		<b>Fall 2012</b>		<b>Fall 2011</b>		<b>Fall 2010</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)	7,010	67.2%	7,030	66.9%	7,293	66.1%	8,182	67.8%	7,207	58.9%
Sophomore (31-60 hours)	2,442	23.4%	2,501	23.8%	2,690	24.4%	2,765	22.9%	2,043	16.7%
Other (> 60 hours)	987	9.5%	971	9.2%	1,047	9.5%	1,124	9.3%	2,986	24.4%
<b>Total</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>12,071</b>	<b>100.0%</b>	<b>12,236</b>	<b>100.0%</b>

<b>Semester Hour Load</b>	<b>Fall 2014</b>		<b>Fall 2013</b>		<b>Fall 2012</b>		<b>Fall 2011</b>		<b>Fall 2010</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	1660	15.9%	1,631	15.5%	1,695	15.4%	1,957	16.2%	1,815	14.8%
4-6 semester hours	2503	24.0%	2,437	23.2%	2,642	24.0%	2,975	24.6%	2,983	24.4%
7-9 Semester hours	2519	24.1%	2,501	23.8%	2,458	22.3%	2,642	21.9%	2,810	23.0%
10-12 semester hours	2296	22.0%	2,458	23.4%	2,624	23.8%	2,851	23.6%	3,010	24.6%
13-15 semester hours	1301	12.5%	1,308	12.5%	1,410	12.8%	1,400	11.6%	1,391	11.4%
16 & over	160	1.5%	167	1.6%	201	1.8%	246	2.0%	227	1.9%
<b>Total</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>12,071</b>	<b>100.0%</b>	<b>12,236</b>	<b>100.0%</b>

<b>Average course load</b>	<b>8.2</b>	<b>8.3</b>	<b>8.3</b>	<b>8.2</b>	<b>8.6</b>
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<b>Tuition Status</b>	<b>Fall 2014</b>		<b>Fall 2013</b>		<b>Fall 2012</b>		<b>Fall 2011</b>		<b>Fall 2010</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 (in-District)	8207	78.6%	8478	80.7%	9,013	81.7%	10,094	83.6%	10,172	83.1%
Texas Resident (out-of-District)	1895	18.2%	1685	16.0%	1,750	15.9%	1,701	14.1%	1,737	14.2%
Non-Resident Tuition	337	3.2%	339	3.2%	267	2.4%	276	2.3%	327	2.7%
<b>Total</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>12,071</b>	<b>100.0%</b>	<b>12,236</b>	<b>100.0%</b>

**Source:** College Statistical Profiles

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

<b>Gender</b>	<b>Fall 2014</b>		<b>Fall 2013</b>		<b>Fall 2012</b>		<b>Fall 2011</b>		<b>Fall 2010</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	5854	56.1%	5,943	56.6%	6,356	57.6%	6,916	57.5%	7,038	57.5%
Male	4585	43.9%	4,559	43.4%	4,674	42.4%	5,109	42.5%	5,198	42.5%
<b>Total</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>12,025</b>	<b>100.0%</b>	<b>12,236</b>	<b>100.0%</b>

<b>Ethnic Origin</b>	<b>Fall 2014</b>		<b>Fall 2013</b>		<b>Fall 2012</b>		<b>Fall 2011</b>		<b>Fall 2010</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	6620	63.4%	6,612	63.0%	6,253	56.7%	6,609	55.0%	7,254	59.3%
White, non-Hispanic	2850	27.3%	2,882	27.4%	3,156	28.6%	3,592	29.9%	3,838	31.4%
Black, non-Hispanic	299	2.9%	327	3.1%	394	3.6%	445	3.7%	365	3.0%
Asian/Pacific Islander	190	1.8%	188	1.8%	209	1.9%	259	2.2%	246	2.0%
Indian/Alaskan Native	29	0.3%	38	0.4%	182	1.7%	149	1.2%	38	0.3%
Unknown	451	4.3%	455	4.3%	836	7.6%	971	8.1%	495	4.0%
<b>Total</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>12,025</b>	<b>100.0%</b>	<b>12,236</b>	<b>100.0%</b>

<b>Age</b>	<b>Fall 2014</b>		<b>Fall 2013</b>		<b>Fall 2012</b>		<b>Fall 2011</b>		<b>Fall 2010</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	3296	31.6%	3,200	30.5%	3,122	28.3%	3,319	27.6%	3,266	26.7%
20 -24	3412	32.7%	3,407	32.4%	3,633	32.9%	3,950	32.8%	3,985	32.6%
25 - 29	1522	14.6%	1,484	14.1%	1,630	14.8%	1,823	15.2%	1,936	15.8%
30 - 34	844	8.1%	910	8.7%	1,045	9.5%	1,150	9.6%	1,227	10.0%
35 - 39	509	4.9%	572	5.4%	600	5.4%	651	5.4%	706	5.8%
40 - 49	569	5.5%	602	5.7%	666	6.0%	800	6.7%	786	6.4%
50 & over	287	2.7%	327	3.1%	334	3.0%	332	2.8%	330	2.7%
<b>Total</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>12,025</b>	<b>100.0%</b>	<b>12,236</b>	<b>100.0%</b>

<b>Average Age</b>	<b>24.9</b>	<b>25.3</b>	<b>25.5</b>	<b>25.6</b>	<b>25.7</b>
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Source: College Statistical Profiles.

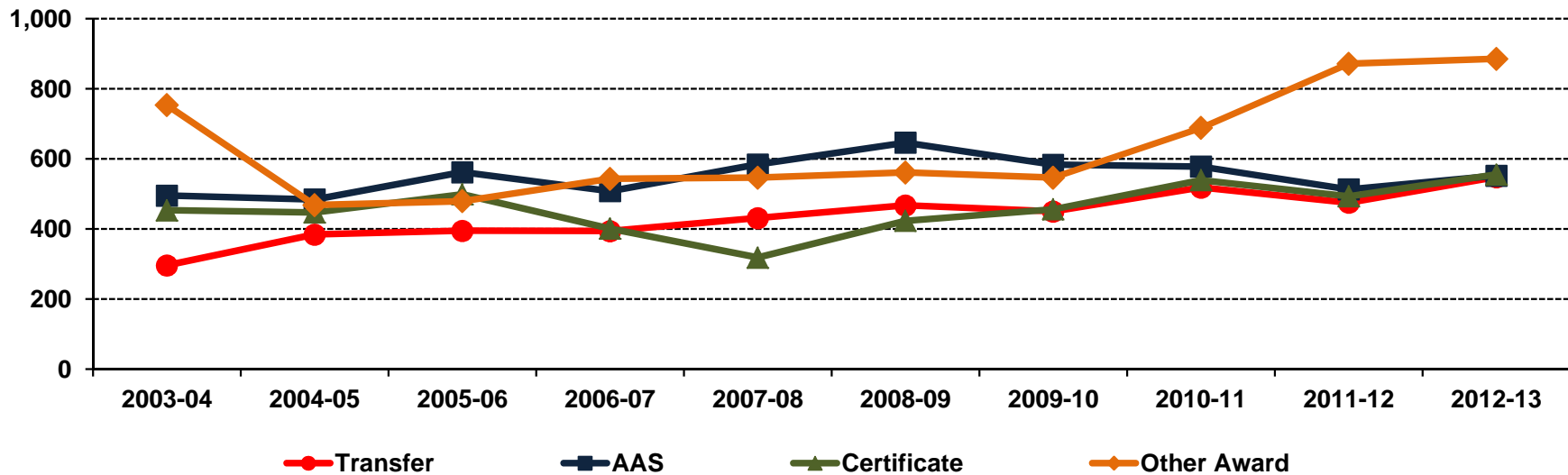
**Del Mar College  
Awards Conferred  
Last Ten Fiscal Years**

	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	1 Yr % Change
Total AA Degrees	285	359	377	356	376	389	385	453	434	513	18%
Total AAT Degrees	0	4	8	24	44	70	43	36	24	19	-21%
Total AS Degrees	11	21	10	14	11	8	22	29	17	16	-6%
<b>Total Transfer Degrees</b>	<b>296</b>	<b>384</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>15%</b>
<b>Total AAS Degrees</b>	<b>495</b>	<b>484</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>8%</b>
<b>Total Certificates</b>	<b>453</b>	<b>447</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>13%</b>
<b>Total Degrees and Certificates</b>	<b>1,244</b>	<b>1,315</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>12%</b>
Core Curriculum Completer	611	337	313	393	318	363	348	482	646	780	21%
Field of Study	142	128	150	137	211	185	177	184	213	74	-65%
Marketable Skills Achievement		3	16	13	17	13	21	22	12	31	158%
<b>Total Other Awards</b>	<b>753</b>	<b>468</b>	<b>479</b>	<b>543</b>	<b>546</b>	<b>561</b>	<b>546</b>	<b>688</b>	<b>871</b>	<b>885</b>	<b>2%</b>

Source: Coordinating Board Management Report 009

Note: 2013-14 is not yet available.

**Awards Conferred from 2004 to 2013**







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## **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 Instruction and Student Services 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 Business, Professional and Technology Education 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.

## 2014-2015 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
    - Human Resources
    - Information Technology
  - ***Community and Legislative Relations***
    - Community Relations
    - Legislative Relations
  - ***Development and Foundation***
    - Alumni Association
    - Development
    - Grants
  - ***Provost and Vice President of Instruction and Student Services***
    - Office of the Provost and Vice President of Instruction
    - Office of the Dean, Division of Arts and Sciences
    - Office of the Dean, Division of Business, Professional and Technology Education
    - Early College Programs
    - eLearning
    - Learning Resources
    - Supplemental Instruction
    - ***Student Engagement and Retention***
      - Office of the Dean of Student Engagement and Retention
      - Student Leadership and Campus Life
      - Student Success Center
      - 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
      - Registrar
      - Student Enrollment Center
  - ***Vice President of Operations***

- Office of the Chief Financial Officer and VP of Operations
    - **Business Services and Purchasing**
      - Purchasing and Business Services
      - 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 Assistant Dean of Continuing Education
      - Business and Registration Services
      - **Continuing Education Programs**
        - Career Training
        - Community Education
        - GED/ABE/ESL Program
        - Health Care Programs
    - Office of the Assistant Dean of Workforce Programs
      - Corporate Services
      - Transportation Training Services
    - Institutional Research and Effectiveness
    - Off-Campus Programs
    - Small Business Development Center
    - Strategic Planning
- **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
      - Freshman Seminar
      - Journalism
      - Languages
      - Radio TV
      - Reading
      - Speech
    - **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***
  - Humanities
  - Music
  - Sound Recording Technology
- ***Department of Natural Sciences***
  - Biology
  - Biotechnology
  - Chemistry
  - Geology
  - Physics
- ***Department of Social Sciences***
  - Geography
  - Government
  - History
  - Psychology
  - Sociology
- ***Division of Business, Professional, and Technology 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 Business Administration***
    - Accounting
    - Business Administration
    - Business Technology
    - Court Reporting
    - Legal Professions

- Management Development
- **Department of Computer Science, Engineering and Advanced Technology**
  - Computer Information Systems
  - Computer Science
  - Computer-Network Electronic Technology
  - 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 Services and Education**
  - Child Development/Early Childhood Administration
  - Cosmetology
  - Culinary Arts
  - Education
  - Hospitality/Restaurant Management
  - Human Services
  - Interpreter for the Deaf
- **Department of Industrial Education**
  - Air Conditioning Applied Technology
  - Auto Body Applied Technology
  - Automotive Applied Technology
  - Building Maintenance Applied Technology
  - Diesel Applied Technology
- **Department of Nurse Education**
  - Health Sciences
  - Nurse Education
- **Department of Public Safety Education**
  - Criminal Justice
  - Emergency Medical Services
  - Fire Science/Fire Academy
  - Law Enforcement
  - Occupational Safety and Health
- **Department of Technology Education**
  - Architecture/Drafting Technology
  - Aviation Maintenance Technology

- Avionics
- Environmental/Petrochemical Lab Technology
- Industrial Machining Applied Technology
- Nondestructive Testing
- Process Technology
- Welding Applied Technology

## Appendix B: Performance Measures

### A. Major Initiatives and Awards

The College completed the supporting initiatives to accomplish the defined goals for the *2009-2014 Strategic Plan: Access to Excellence*. A major accomplishment for the year was celebrated in May 2014 with the graduation of 764 students who received certificates and associate degrees of which 59 also earned their high school diplomas and graduated from the Collegiate High School. This further exemplified the positive relationship between the school district and the College.

The College community began the new strategic planning phase during the fall of 2013 and finalized the ***Strategic Plan 2014-2019: Reach Forward. Deliver Excellence*** during the summer of 2014. This process involved numerous town-hall type meetings that solicited direction from all stakeholder groups. The completion of the 2009-2014 Strategic Plan and the preparation of the new 2014-2019 Strategic Plan were major accomplishments for the academic year.

Student success continued to be *Goal Number One* and was supported by the Natural Sciences Department's faculty receiving an \$807,000 National Science Foundation Advanced Technology Education grant for Revising Science Education with Vision. The College was designated for the third year as *Military Friendly* by G.I. Jobs Magazine. The dedication of the Veteran's Center on both East and West Campuses solidified the ability to provide exceptional services to veterans.

The Workforce and Corporate Services staff received Texas Workforce Skills Development awards totaling close to \$1.8 million to work with area industrial construction companies to meet the growing workforce demands due to the expansion of the petrochemical 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.

As a Hispanic Serving Institution (HSI) in the area of Science, Technology, Engineering and Math (STEM) the College received the Year 3 Award of \$865,724 to enhance and build capacity in the STEM fields. Because of these enhancements, advisors made significant contributions to enhance enrollment, retention, and transfer of students to four year institutions.

Receiving the CAFR, Distinguished Budget and PAFR 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 worked to enhance partnerships with the local community and region with increased partnerships with business and industry leaders, added focus on the service district, Port of Corpus Christi industries, strengthened alliance with Texas A & M University Corpus Christi through the Engineering and the Coastal Bend Innovation Center, and multiple meetings with the Commissioner on Higher Education, The Texas Higher Education Coordinating Board Chairman, and State Senators.



The following identifies examples of progress in many areas that promote or support economic development, job creation, market positioning or financial/resource diversification:

**Goal One - Student Success:**

- Annual unduplicated enrollment for credit and continuing education was 19,501.
- Granted 1,447 degrees and certificates during the academic calendar year 2013-2014.
- Enhanced the Stone Writing Center to become state-of-art in teaching and learning technology.
- Expanded the ESL/GED program to provide student courses and services on the East Campus.
- Awarded the \$1.7 million grant from the Texas Workforce Commission to deliver GED/ESL courses and programs to the twelve county region.
- Awarded \$2,153,449 million in Title V grants. These funds were used for building capacity and enhancing services across 3 campuses. The areas assisted are the 1<sup>st</sup> floor tutoring and technology areas in the SSC. In the Harvin Center, the Career Kiosk, Conference Rm 1 and the Career Resources Center. In the Coles and Garcia Buildings, the Greenhouse and STEM Center (Math Learning Center). On the West and Northwest campus, the various instructional supplies and technology upgrades in various classrooms that assist students in dual-enrolled classes that range from Drafting to Biology.
- For the third year, students in Regional Fire and Police Academies received a 100% pass rate on state testing and certifications.
- Enhanced services in the Veterans Center on the East Campus and a support-center on the West Campus. Signed an MOU with College Credit for Heroes Program which is a statewide initiative to assist veterans in being awarded credit for non-traditional credits as recommended by ACE and earned while serving on active duty. Continued to be listed in the top 15% of schools that do the most to embrace the military community and ensure student success on campus. Passed the Veterans Association Compliance review with zero repeat discrepancies.

**Goal Two - Operational Resources:**

- Reviewed and integrated the Facilities Master Planning process with stakeholder groups to identify a strategic vision for the learning environment and facilities.
- Awarded \$1.8 million in grants from the Texas Workforce Commission in Skills Development funding to work with regional industries and veterans to prepare a highly skilled workforce.

- The Del Mar College Foundation was recognized as being in the top 10% of all community colleges in fundraising at over \$18 million endowed.
- Completed construction in the amount of \$9 million on the new addition to the Music Building to provide state-of-art facilities for the nationally accredited program.
- Continued to complete the courses tied to the Texas Workforce Skills Development Grant of \$117,200 to train the new employees of TPCO America, Corporation. This company will be manufacturing seamless steel pipe and is the largest direct investment by the Chinese government in manufacturing in the United States.

**Goal Three - Professional Capabilities and Procedural Improvements:**

- Fully implemented new online and automated employment application process in Human Resources to support the screening processes.
- Implemented added infrastructure to the student online experience through *VikingNet* Wi-Fi across campus and BYOD (Bring Your Own Device).
- Continued to increase documentation capacity for secure storage and access through *Viking Cloud* to faculty and staff.
- Fully integrated the online course delivery software to the upgraded and enhanced system of *Canvas*. This provides faculty and students greater flexibility, teaching and learning strategies in the online environment.
- Continued to increased student services and improved efficiencies of staff by implementing an online question and answer system called *Ask the Viking*. This provides students direct access to critical answers to key questions 24 hours a day.
- Continued to revise and implement a new online faculty evaluation system that provides program specific survey responses by students. This will enhance the feedback to faculty and administration regarding student perceptions and learning.

**Goal Four - Strengthen Alliances:**

- Increased course offerings through dual credit partnerships with area ISDs to include technical courses.
- Continued to credential the Workforce Solutions of the Coastal Bend Career Ready graduates while learning application and job skills. This program has drawn the attention of the Texas Workforce Commissioner and the opportunity to create additional coalitions with business for Skills Development grants.
- Lead the Eagle Ford Consortium with five other community colleges representing the 20 county region.

- Off-Campus Programs initiates “The Parent Academy: Ambassadors for Higher Education” at the Corpus Christi Independent School District’s Sterling B. Martin Middle School to motivate parent involvement with their middle school-aged children’s preparation for college. (2012-2013)
- Director of Off-Campus Programs Dr. Leonard Rivera receives the Corpus Christi Independent School District’s Role Model and Volunteerism Award during their “I Achieve” banquet, recognizing his leadership for the Parent Academy: Ambassadors for Higher Education at Sterling B. Martin Middle School (2012-2013).

**Goal Five – Positioning:**

- The partnership with the public broadcasting TV station, KEDT provides shared programming and resources. Began construction on KEDT facility at the College’s Center for Economic Development during the next year.
- Continued to support strong relationships through articulation agreements, dual credit programs, Collegiate High School, and transfer processes with area school districts and universities.
- Initiated strategies to increase partners and provide services to the San Patricio County residents, businesses and Independent School Districts. Began offering Dual Credit courses in Portland and surrounding school districts. Provided staff and project support for welding and process technology courses.
- Enhanced courses at the new *Harold T. Branch Academy for Career and Technical Education High School* with Corpus Christi Independent School District. It was built near the College’s West Campus to provide students with technical and career readiness skills.
- Promoted the new College brand focus to enhance the College image in support of the Capital Improvement Plan.

**Goal Six – Governance:**

- Continued the Strategic Planning process with the Board of Regents, the Executive team and the Strategic Planning Advisory Committee which is comprised of stakeholders from all areas of the College. Implemented the process to create a new strategic plan for 2014-2019 beginning fall 2013.
- Continued to reinforce the revised College Mission and new Vision, Core Values and Guiding Principles statements.
- Continued to enhance the revised Alumni Association to focus on membership and scholarship development.

**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 2009-2014 Access to Excellence**, each of these goals and objectives were supported and implemented through

more specific objectives by each department, program and unit of the College (see Figure 1). The **Strategic Plan 2014-2019 “Reach Forward. Deliver Excellence”** continues to fully integrate the planning and continuous quality improvement processes throughout all levels of the College’s educational support, administrative support and instructional units.

DMC utilizes WEAVE, an assessment and planning management software, to document, organize and report quality improvement processes. 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. Student Outreach and Enrollment Services’ Strategic Plan 2014-2019 associations for program outcome/objective 2, “Enhance Student Enrollment Process.”**

The screenshot displays the WEAVE interface for the objective '3: Enhance Student Enrollment Process'. The title bar includes '(G:2) (Final)' and search icons. The main content area contains a descriptive paragraph, a metadata table, and a list of relevant associations.

The Office of the Dean of Student Outreach and Enrollment Services oversees the Registrar’s Office, Student Enrollment Center, which includes Admission processing and Liberal Arts advising, Testing, and Outreach operations. In an effort to continually increase the quality and services student’s receive while they enroll at Del Mar College, an outcome/objective that addresses the enhancement of internal enrollment processes towards improving and/or streamlining the admissions and registration of students will be focused in an on-going basis. [\[Preview Formatting\]](#)

Student Learning Outcome/Objective:	No
Established in Cycle:	2010-2011
Active Through:	Keep Active
Entry Status:	Final
Last Updated By:	Crystal Martinez on 8/22/2013
Established By:	Leonard Rivera on 10/1/2010

Relevant Associations

- ▼ Strategic Plan Associations
  - Del Mar College/Strategic Plan
    - 1.6 Retention: Maximize student learning to improve retention.
    - 2.4 Registration: Refine and streamline student registration processes.
    - 2.8 Recruitment and Re-Entry: Maximize student services to improve recruitment and re-entry.
    - 2.9 Services: Support specific student groups, including veterans, dual credit, early college and others, with appropriate services.
    - 6.2 Educational Institutions: Work with community and educational entities to achieve common goals.

Figure 2. Example of the WEAVE Detailed Assessment Report for the Instructional Program “Human Services.”

<b>Del Mar College</b>
<b>Detailed Assessment Report</b> As of: 12/02/2014 10:56 AM CDT <b>2013-2014 Human Services</b> (Includes those Action Plans with Budget Amounts marked One-Time, Recurring, No Request.)

**Mission / Purpose**

To provide access to a program that will lead to either a certificate, associate degree or the first two years of transferable credit toward a baccalaureate degree. This program, in partnership with community agencies and organizations, will provide an effective professional human service workforce.

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

**SLO 1: Ethical standards of the human service professional**

Demonstrate adherence to ethical behavior based on the Code of Ethics for the human service professional. (2009-2010)

**Relevant Associations:**

**General Education/Core Curriculum Associations:**

- 1.3 Critical Thinking Skills: Inquiry - Be able to ask relevant questions
- 2.2 Communication Skills: Oral - Be able to develop, interpret, and express ideas effectively through oral communication
- 4.1 Teamwork: Points of View - Be able to consider different points of view to support a shared purpose or goal
- 5.1 Be able to connect choices, actions and consequences to ethical decision-making
- 6.2 Social Responsibility: Civic Responsibility - Be able to demonstrate knowledge of civic responsibility

**Strategic Plan Associations:**

**Del Mar College/Strategic Plan**

- 1.1 Quality: Maximize student learning
- 1.7 Workforce Development: Provide courses that support those students seeking occupational and career advancement
- 3.1 Instruction: Enhance quality of instruction

**Related Measures:**

**M 1: Practicum / Internship Evaluation**

Faculty supervisor will evaluate practicum/internship students' adherence to ethical standards using the Student's Field Experience in Human Services evaluation instrument.

Source of Evidence: Field work, internship, or teaching evaluation

**Target:**

100% of the students in practicum and internship classes will adhere to the ethical standards of human service professionals based on the Student's Field Experience in Human Services instrument.

**Findings (2013-2014) - Target: Met**

100% of the six students enrolled in Fall 2013 practicum and internship classes adhered to the ethical standards of human service professionals as exhibited in the ratings of the Student's Field Experience instrument using a pass/fail measure.

**Findings (2012-2013) - Target: Met**

100% of the six students enrolled in Spring 2013 practicum and internship classes adhered to the ethical standards of human service professionals as exhibited in the ratings of the Student's Field Experience instrument using a pass/fail measure.

**Findings (2011-2012) - Target: Met**

100% of the 8 students enrolled in the practicum/internship Fall 2011 practicum and internship classes successfully adhered to the ethical standards of the human service professionals based on the Student's Field Experience in Human Services instrument report findings using pass/fail measure.

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

**Code of Ethics Review and Ethical Issues**

It is incumbent for each student entering the human services profession to continually review and reflect upon both personal and professional behavior as well as reviewing various professional organizations codes of ethics. Prior to placement in a practicum or internship each student will be required to review the code of ethics most closely related to the site they will be assigned. In addition, one ethical issue or dilemma will be discussed in the prerequisite classes and be documented by the instructor.

A rubric will be developed by faculty members to facilitate documentation of this critical area of professional development.

**Established in Cycle:** 2009-2010

**Implementation Status:** Finished

**Priority:** High

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

**Measure:** Practicum / Internship Evaluation | **Outcome/Objective:** Ethical standards of the human service professional

**Implementation Description:** Development of guide for ethical decision making skills and human services scenarios; development of references for professional codes of ethics.

**Projected Completion Date:** 08/26/2011

**Responsible Person/Group:** Faculty

**Additional Resources Requested:** None.

**Budget Amount Requested:** \$0.00 (no request)

**Review of evaluation instrument**

During the 2010-2011 academic year, faculty will review the instrument used to evaluate the students' adherence to ethical standards and make any necessary updates. Specifically, faculty will review the ethical standards of human service professionals provided by the National Organization for Human Services to ensure that each statement is inferred or addressed specifically by the *Student's Field Experience in Human Services* evaluation instrument. The results will be discussed with the Human Services Advisory Committee members during an Advisory meeting to insure any input from the community workforce.

**Established in Cycle:** 2009-2010

**Implementation Status:** Planned

**Priority:** High

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

**Measure:** Practicum / Internship Evaluation | **Outcome/Objective:** Ethical standards of the human service professional

**Implementation Description:** Faculty will meet to review, discuss and update necessary information

**Projected Completion Date:** 08/28/2008

**Responsible Person/Group:** Faculty in the Human Services program with input from Advisory Committee.

**Additional Resources Requested:** None.

**Advisory Meeting Information**

The Human Services Programs did not hold an Advisory Meeting during the Spring 2011 semester. An Advisory meeting will be held in Summer Session II 2011. At this meeting the committee will be asked for the necessary input to refine the instrument used.

**Established in Cycle:** 2010-2011  
**Implementation Status:** Planned  
**Priority:** High

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

**Measure:** Practicum / Internship Evaluation | **Outcome/Objective:** Ethical standards of the human service professional

**Responsible Person/Group:** Faculty.  
**Additional Resources Requested:** None.  
**Budget Amount Requested:** \$0.00 (no request)

**SLO 2: Systems approach to the helping process**

Examine the nature of a systems approach in the Human Services field.

**Relevant Associations:**

**General Education/Core Curriculum Associations:**

- 1.3 Critical Thinking Skills: Inquiry - Be able to ask relevant questions
- 2.1 Communication Skills: Written - Be able to develop, interpret, and express ideas effectively through written communication
- 4.1 Teamwork: Points of View - Be able to consider different points of view to support a shared purpose or goal
- 6.2 Social Responsibility: Civic Responsibility - Be able to demonstrate knowledge of civic responsibility

**Strategic Plan Associations:**

**Del Mar College/Strategic Plan**

- 1.1 Quality: Maximize student learning
- 1.6 Programs: Provide programs that enhance a student's ability to progress to higher levels of academic achievement
- 1.7 Workforce Development: Provide courses that support those students seeking occupational and career advancement

**Related Measures:**

**M 2: Written Assignment**

Students will analyze different systems approaches within Human Services and complete written assignment.

Source of Evidence: Presentation, either individual or group



**Target:**

90% of the students enrolled in DAAC 2307 (Addicted Family Interventions), will complete a written paper on the theoretical approaches to family treatment as a systems approach, a written paper related to the view of the family, the major tenets and the goals of treatment, and a written paper describing a critical issue affecting families. These three assignments will be evaluated according to a writing rubric. ***This class is assessed the Spring semester of each year.***

**Findings (2013-2014) - Target: Met**

Spring 2014

**Findings (2012-2013) - Target: Met**

Written lab assignments and an end of semester project were completed by fourteen (14) of the sixteen (16) students enrolled in DAAC 2307 Spring 2013. Two (2) students withdrew from the class on April 3, 2013. Of the 14 students who completed the semester and the assignments, Thirteen (13) students successfully completed with a grade of 84% or higher as evidenced using a writing evaluation rubric. One (1) student received a grade of 67% as evidenced using the writing evaluation rubric. 93% of the students enrolled in DAAC 2307 Spring 2013 completed the writing assignments with a passing grade of 84% or higher. The oral presentations were successfully completed by all fourteen students with a grade of 84% or higher. The students were divided into four different groups. These small groups were evaluated according to a group presentation rubric and an oral presentation rubric. The categories on the rubrics included the following items: Participation in preparing content, preparedness, contribution of useful ideas, speaking clearly and distinctly, listens to presentation, collaboration with peers and creative efforts.

**Findings (2011-2012) - Target: Met**

Of the 26 students enrolled in DAAC 2307 Spring 2012, the following information was derived based on a writing rubric used to score each assignment: 25 students successfully completed the written assignment based on the family treatment systems approach with a grade of 85% or higher; 25 students successfully completed the written assignment based on the view of the family as a system and the major tenets and goals of the treatment with a grade of 90% or higher; 24 students successfully completed the written assignment based on the description of a critical issue affecting the family system with a grade of 85% or higher.

The students who were unsuccessful with the written assignments all failed to submit a written paper for grading.

**Related Action Plans (by Established cycle, then alpha):****Inclusion of Systems Assignment each semester for Human Services Students**

The human services student must have an understanding of systems and the dynamics of a system related to agencies, communities, families, individuals and groups. This understanding is needed in order to determine appropriate case management in response to the human needs or problems in living. Since the demand for services are related to many human conditions such as aging, poverty, mental illness, developmental

disabilities, and chemical dependency an assignment either written or oral will be developed to address the knowledge, skills, theory related to human services systems approach.

**Established in Cycle:** 2009-2010

**Implementation Status:** Planned

**Priority:** High

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

**Measure:** Written Assignment | **Outcome/Objective:** Systems approach to the helping process

**Implementation Description:** Meeting with all Human Service Faculty to develop project/assignments related to systems approach. Rubric needs to be developed for each class assignment.

**Projected Completion Date:** 08/28/2011

**Responsible Person/Group:** Human Services faculty.

**Additional Resources Requested:** None.

**Budget Amount Requested:** \$0.00 (no request)

### **SLO 3: Demonstrate an understanding of major models of service delivery**

Demonstrate knowledge of the major Human Service models that are concerned with the promotion of healthy life function and treatment of problems in living.

#### Relevant Associations:

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

- 1.5 Critical Thinking Skills: Evaluation - Be able to judge the relevance of the components of information
- 2.2 Communication Skills: Oral - Be able to develop, interpret, and express ideas effectively through oral communication
- 3.1 Empirical & Quantitative Skills: Data Collection - Be able to collect data
- 4.2 Teamwork: Work with others - Be able to work effectively with others to support a shared purpose or goal
- 6.1 Social Responsibility: Intercultural Competence - Be able to demonstrate intercultural competence
- 6.3 Social Responsibility: Engagement - Be able to engage effectively in regional, national, and/or global communities

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

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

- 1.1 Quality: Maximize student learning
- 1.6 Programs: Provide programs that enhance a student's ability to progress to higher levels of academic achievement
- 1.7 Workforce Development: Provide courses that support those students seeking occupational and career advancement

#### Related Measures:

### **M 3: Oral Class Presentation**

Agency report presentations to the class.

Source of Evidence: Presentation, either individual or group

#### **Target:**

100% of the students enrolled in SCWK 1321 will score 80% or above on the agency report as determined using the *13 Item Oral Presentation Checklist* and the *Oral Presentation Grading Rubric*.

#### **Findings (2013-2014) - Target: Partially Met**

94% of the students (one student out of 16 students) enrolled in SCWK 1321 scored 80% or above on the agency report as determined using the *13 Item Oral Presentation Checklist* and the *Oral Presentation Grading Rubric*.

#### **Findings (2012-2013) - Target: Not Met**

This class will be taught in the Fall of 2013. At that time, the agency report will be included in the course work. This will be a small group assignment that will be evaluated by a group written rubric and an oral presentation rubric.

#### **Findings (2011-2012) - Target: Not Met**

Agency presentations were not included in SCWK 1321 during the Fall 2011 semester. This section of this class was evaluated on group work and homework assignments.

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

##### **Oral Presentation**

The ability to communicate information effectively and to work as a team will be addressed by the inclusion of a two rubrics that will be included in the Fall 2010 SCWK 1321 for evaluation of the oral presentation.

**Established in Cycle:** 2009-2010

**Implementation Status:** Planned

**Priority:** High

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

**Measure:** Oral Class Presentation | **Outcome/Objective:** Demonstrate an understanding of major models of service delivery

**Implementation Description:** Two new rubrics will be developed and implemented Fall semester for the evaluation of oral presentations in SCWK 1321.

**Projected Completion Date:** 05/28/2011  
**Responsible Person/Group:** Patricia Shufelt, faculty.  
**Additional Resources Requested:** None.  
**Budget Amount Requested:** \$0.00 (no request)

### **Agency Report added**

In SCWK 1321 an agency report and evaluative instrument will be added for the 2012-13 cycle.

**Established in Cycle:** 2011-2012  
**Implementation Status:** Planned  
**Priority:** High

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

**Measure:** Oral Class Presentation | **Outcome/Objective:** Demonstrate an understanding of major models of service delivery

**Implementation Description:** After reviewing local human service agencies, the faculty will develop a list of agencies for possible oral presentation reports. A rubric will be reviewed for use in evaluating the oral presentation.

**Projected Completion Date:** 12/03/2012  
**Responsible Person/Group:** Faculty teaching SCWK 1321  
**Additional Resources Requested:** None.

### **Class will be taught in the Fall of 2013.**

During the Fall 2013 semester, SCWK 1321 will be taught and an agency report both written and oral will be part of the student assessment in the class.

**Established in Cycle:** 2012-2013  
**Implementation Status:** Finished  
**Priority:** High

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

**Measure:** Oral Class Presentation | **Outcome/Objective:** Demonstrate an understanding of major models of service delivery

**Projected Completion Date:** 12/03/2013  
**Responsible Person/Group:** Instructor.  
**Additional Resources Requested:** None.

### **Oral presentation assignment**

One student out of 16 did not successfully complete the oral presentation assignment.

**Established in Cycle:** 2013-2014

**Implementation Status:** Finished

**Priority:** High

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

**Measure:** Oral Class Presentation | **Outcome/Objective:** Demonstrate an understanding of major models of service delivery

**Implementation Description:** Student received instruction concerning time management for class projects including oral presentations.

**Projected Completion Date:** 12/03/2013

**Responsible Person/Group:** Patricia Shufelt

**Additional Resources Requested:** None

#### **M 4: Exam**

Students will demonstrate knowledge of service delivery models based on CMSW 1313 final examination questions on service delivery.

Source of Evidence: Writing exam to assure certain proficiency level

#### **Target:**

CMSW 1313 is no longer included in the Generalist degree plan.

#### **Findings (2013-2014) - Target: Met**

As a result of CMSW 1313 being removed from the curriculum for the Human Services students in 2012, this assessment is no longer target.

#### **Findings (2012-2013) - Target: Not Met**

As a result of CMSW 1313 being removed from the curriculum for the Human Services students in 2012, this assessment can no longer be targeted. However, students enrolled in either the Addiction Studies or the Generalist Studies of Human Service are now required to take DAAC 1309 (Assessment Skills) class. This class will be taught in the Fall of 2013 and assessing the major models of service delivery and the process of service delivery will be included in the course work grading system through class work, exams and group work.

**Findings (2011-2012) - Target: Not Reported This Cycle**  
CMSW 1313 was not taught during the 2011-2012 semesters.

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

**Information Management for Human Services Delivery of Services**

Action plans have been added to increase the Human Services students' critical thinking and responding to test questions related to service delivery. However, the service delivery systems and management of the integrated information to help clients is critical to agency work in the field. With that in mind, the skills for information management and the integration and use of information such as client data, statistics and record keeping will be assessed (in addition to CMSW 1313 Assessment and Service Delivery) in the following Human Services classes: DAAC 2301 (Therapeutic Communities), DAAC 2341 (Counseling Alcohol and Other Drug Addictions), DAAC 1309 (Assessment Skills of Alcohol and other Drug Addictions) and DAAC 2307 (Addicted Family Interventions). This will be done through class assignments, projects, test items and/or presentations.

**Established in Cycle:** 2009-2010  
**Implementation Status:** Planned  
**Priority:** High

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

**Measure:** Exam | **Outcome/Objective:** Demonstrate an understanding of major models of service delivery

**Implementation Description:** Human Services faculty will meet to determine assignments, projects, tests and/or presentations that will be used in CMSW 1313, DAAC 2301, DAAC 2341, DAAC 1309 and DAAC 2307.

**Responsible Person/Group:** Human Service faculty  
**Additional Resources Requested:** None.  
**Budget Amount Requested:** \$0.00 (no request)

**Clarified information provided on syllabus**

Student did not prepare for the oral presentation.

**Established in Cycle:** 2013-2014  
**Implementation Status:** Finished  
**Priority:** Medium

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

**Measure:** Exam | **Outcome/Objective:** Demonstrate an understanding of major models of service delivery

**Implementation Description:** Student received instruction on time management for class projects  
**Projected Completion Date:** 12/02/2013  
**Responsible Person/Group:** Patricia Shufelt  
**Additional Resources Requested:** None

#### **SLO 4: Written communication skills**

Demonstrate effective written communication skills by writing a grant proposal for a Human Services Program.

#### Relevant Associations:

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

- 1.2 Critical Thinking Skills: Innovation - Be able to apply information in a novel way
- 2.1 Communication Skills: Written - Be able to develop, interpret, and express ideas effectively through written communication
- 2.2 Communication Skills: Oral - Be able to develop, interpret, and express ideas effectively through oral communication
- 2.3 Communication Skills: Visual - Be able to develop, interpret, and express ideas effectively through visual communication
- 3.1 Empirical & Quantitative Skills: Data Collection - Be able to collect data
- 4.2 Teamwork: Work with others - Be able to work effectively with others to support a shared purpose or goal
- 6.2 Social Responsibility: Civic Responsibility - Be able to demonstrate knowledge of civic responsibility

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

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

- 1.1 Quality: Maximize student learning
- 1.6 Programs: Provide programs that enhance a student's ability to progress to higher levels of academic achievement
- 1.7 Workforce Development: Provide courses that support those students seeking occupational and career advancement

#### Related Measures:

##### **M 5: Proposal for Human Services**

Write a proposal to create an intergenerational program using the guidelines established in Developing an Intergenerational Program.

Source of Evidence: Presentation, either individual or group

##### **Target:**

100% of the students will receive a grade of 80% or above on the written proposal based on the instrument "Developing an Intergenerational Program".

**Findings (2013-2014) - Target: Met**

11 students were enrolled in FMLD 1301 (Intergenerational Programming) in the Spring 2013 semester. Of the 11 students enrolled, 10 students (91%) received a grade of 80% or above on the written proposal using the "Developing an Intergenerational Program" instrument as the criteria for designing their proposal. One student withdrew from the class in April 2013.

**Findings (2012-2013) - Target: Met**

11 students were enrolled in FMLD 1301 (Intergenerational Programming) in the spring 2013 semester. Of the 11 students enrolled, 10 students (91%) received a grade of 80% or above on the written proposal using the "Developing An Intergenerational Program" instrument as the criteria for designing their proposal. One student withdrew from the class in April 2013.

**Findings (2011-2012) - Target: Met**

100% of the students received a grade of 80% or above on the written proposal using the "Developing an Intergenerational Program" instrument as the criteria for designing their proposal.

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

**Review of instrument used.**

Faculty will review the instrument used to develop a grant proposal for intergenerational programming class.

**Established in Cycle:** 2009-2010

**Implementation Status:** Planned

**Priority:** Medium

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

**Measure:** Proposal for Human Services | **Outcome/Objective:** Written communication skills

**Implementation Description:** Read, review, discuss with faculty the instrument used.

**Projected Completion Date:** 05/28/2011

**Responsible Person/Group:** Faculty.

**Additional Resources Requested:** None.

**Budget Amount Requested:** \$0.00 (no request)

**SLO 5: Preparation for licensure testing for Licensed Chemical Dependency Counseling**

The student must be able to demonstrate competence by achieving a passing score of 75% or above on the 12 Core Functions of the drug and alcohol counseling criteria.



## Relevant Associations:

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

- 1.4 Critical Thinking Skills: Analysis - Be able to list/describe the components of information
- 2.1 Communication Skills: Written - Be able to develop, interpret, and express ideas effectively through written communication
- 5.1 Be able to connect choices, actions and consequences to ethical decision-making
- 6.2 Social Responsibility: Civic Responsibility - Be able to demonstrate knowledge of civic responsibility

## Related Measures:

### **M 6: Exam for License Preparation**

In order to assure the basic understanding of addiction and the 12 core functions, each student enrolled in the Addiction Studies degree plan will be required to take a practice written exam designed for preparing the student to sit for the State of Texas License Chemical Dependency Counselor Examination.

Source of Evidence: Writing exam to assure certain proficiency level

#### **Target:**

80% of the students will complete and pass the mock exam for licensure preparation with a score of 75% or above.

#### **Findings (2013-2014) - Target: Not Met**

The students did not complete a mock exam for licensure preparation this semester.

#### **Findings (2012-2013) - Target: Partially Met**

Questions are still in the process of being developed that may be used in all DAAC classes to help measure the knowledge/skills/attitudes that are tested in the State of Texas Licensing Examination.

#### **Findings (2011-2012) - Target: Not Met**

This instrument is still in the development stages. The State Board for Chemical Dependency Counselors in Texas have changed the licensing requirements and no longer have an oral component associated with the license.

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

##### **Mock Licensure Exam**

Faculty of the Human Services program have begun an intentional and integrated exploration of questions and scenarios to be used in developing an exam to be used for the mock licensure exam.

**Established in Cycle:** 2009-2010

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

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

**Measure:** Exam for License Preparation | **Outcome/Objective:** Preparation for licensure testing for Licensed Chemical Dependency Counseling

**Projected Completion Date:** 04/30/2014

**Responsible Person/Group:** Faculty of Human Services classes

**Additional Resources Requested:** none.

**Budget Amount Requested:** \$0.00 (no request)

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

**Code of Ethics Review and Ethical Issues**

It is incumbent for each student entering the human services profession to continually review and reflect upon both personal and professional behavior as well as reviewing various professional organizations codes of ethics. Prior to placement in a practicum or internship each student will be required to review the code of ethics most closely related to the site they will be assigned. In addition, one ethical issue or dilemma will be discussed in the prerequisite classes and be documented by the instructor.

A rubric will be developed by faculty members to facilitate documentation of this critical area of professional development.

**Established in Cycle:** 2009-2010

**Implementation Status:** Finished

**Priority:** High

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

**Measure:** Practicum / Internship Evaluation | **Outcome/Objective:** Ethical standards of the human service professional

**Implementation Description:** Development of guide for ethical decision making skills and human services scenarios; development of references for professional codes of ethics.

**Projected Completion Date:** 08/26/2011

**Responsible Person/Group:** Faculty

**Additional Resources Requested:** None.

**Budget Amount Requested:** \$0.00 (no request)

**Inclusion of Systems Assignment each semester for Human Services Students**

The human services student must have an understanding of systems and the dynamics of a system related to agencies, communities, families, individuals and groups. This understanding is needed in order to determine appropriate case management

in response to the human needs or problems in living. Since the demand for services are related to many human conditions such as aging, poverty, mental illness, developmental disabilities, and chemical dependency an assignment either written or oral will be developed to address the knowledge, skills, theory related to human services systems approach.

**Established in Cycle:** 2009-2010

**Implementation Status:** Planned

**Priority:** High

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

**Measure:** Written Assignment | **Outcome/Objective:** Systems approach to the helping process

**Implementation Description:** Meeting with all Human Service Faculty to develop project/assignments related to systems approach. Rubric needs to be developed for each class assignment.

**Projected Completion Date:** 08/28/2011

**Responsible Person/Group:** Human Services faculty.

**Additional Resources Requested:** None.

**Budget Amount Requested:** \$0.00 (no request)

### **Information Management for Human Services Delivery of Services**

Action plans have been added to increase the Human Services students' critical thinking and responding to test questions related to service delivery. However, the service delivery systems and management of the integrated information to help clients is critical to agency work in the field. With that in mind, the skills for information management and the integration and use of information such as client data, statistics and record keeping will be assessed (in addition to CMSW 1313 Assessment and Service Delivery) in the following Human Services classes: DAAC 2301 (Therapeutic Communities), DAAC 2341 (Counseling Alcohol and Other Drug Addictions), DAAC 1309 (Assessment Skills of Alcohol and other Drug Addictions) and DAAC 2307 (Addicted Family Interventions). This will be done through class assignments, projects, test items and/or presentations.

**Established in Cycle:** 2009-2010

**Implementation Status:** Planned

**Priority:** High

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

**Measure:** Exam | **Outcome/Objective:** Demonstrate an understanding of major models of service delivery

**Implementation Description:** Human Services faculty will meet to determine assignments, projects, tests and/or presentations that will be used in CMSW 1313, DAAC 2301, DAAC 2341, DAAC 1309 and DAAC 2307.

**Responsible Person/Group:** Human Service faculty

**Additional Resources Requested:** None.

**Budget Amount Requested:** \$0.00 (no request)

### Mock Licensure Exam

Faculty of the Human Services program have begun an intentional and integrated exploration of questions and scenarios to be used in developing an exam to be used for the mock licensure exam.

**Established in Cycle:** 2009-2010

**Implementation Status:** In-Progress

**Priority:** Medium

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

**Measure:** Exam for License Preparation | **Outcome/Objective:** Preparation for licensure testing for Licensed Chemical Dependency Counseling

**Projected Completion Date:** 04/30/2014

**Responsible Person/Group:** Faculty of Human Services classes

**Additional Resources Requested:** none.

**Budget Amount Requested:** \$0.00 (no request)

### Oral Presentation

The ability to communicate information effectively and to work as a team will be addressed by the inclusion of a two rubrics that will be included in the Fall 2010 SCWK 1321 for evaluation of the oral presentation.

**Established in Cycle:** 2009-2010

**Implementation Status:** Planned

**Priority:** High

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

**Measure:** Oral Class Presentation | **Outcome/Objective:** Demonstrate an understanding of major models of service delivery

**Implementation Description:** Two new rubrics will be developed and implemented Fall semester for the evaluation of oral presentations in SCWK 1321.

**Projected Completion Date:** 05/28/2011

**Responsible Person/Group:** Patricia Shufelt, faculty.

**Additional Resources Requested:** None.

**Budget Amount Requested:** \$0.00 (no request)

### Review of evaluation instrument

During the 2010-2011 academic year, faculty will review the instrument used to evaluate the students' adherence to ethical standards and make any necessary updates. Specifically, faculty will review the ethical standards of human service professionals provided by the National Organization for Human Services to ensure that each statement is inferred or addressed specifically by the *Student's Field Experience in Human Services* evaluation instrument. The results will be discussed with the Human Services Advisory Committee members during an Advisory meeting to insure any input from the community workforce.

**Established in Cycle:** 2009-2010  
**Implementation Status:** Planned  
**Priority:** High

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

**Measure:** Practicum / Internship Evaluation | **Outcome/Objective:** Ethical standards of the human service professional

**Implementation Description:** Faculty will meet to review, discuss and update necessary information  
**Projected Completion Date:** 08/28/2008  
**Responsible Person/Group:** Faculty in the Human Services program with input from Advisory Committee.  
**Additional Resources Requested:** None.

**Review of instrument used.**

Faculty will review the instrument used to develop a grant proposal for intergenerational programming class.

**Established in Cycle:** 2009-2010  
**Implementation Status:** Planned  
**Priority:** Medium

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

**Measure:** Proposal for Human Services | **Outcome/Objective:** Written communication skills

**Implementation Description:** Read, review, discuss with faculty the instrument used.  
**Projected Completion Date:** 05/28/2011  
**Responsible Person/Group:** Faculty.  
**Additional Resources Requested:** None.  
**Budget Amount Requested:** \$0.00 (no request)

**Advisory Meeting Information**

The Human Services Programs did not hold an Advisory Meeting during the Spring 2011 semester. An Advisory meeting will be held in Summer Session II 2011. At this meeting the committee will be asked for the necessary input to refine the instrument used.

**Established in Cycle:** 2010-2011

**Implementation Status:** Planned

**Priority:** High

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

**Measure:** Practicum / Internship Evaluation | **Outcome/Objective:** Ethical standards of the human service professional

**Responsible Person/Group:** Faculty.

**Additional Resources Requested:** None.

**Budget Amount Requested:** \$0.00 (no request)

### **Agency Report added**

In SCWK 1321 an agency report and evaluative instrument will be added for the 2012-13 cycle.

**Established in Cycle:** 2011-2012

**Implementation Status:** Planned

**Priority:** High

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

**Measure:** Oral Class Presentation | **Outcome/Objective:** Demonstrate an understanding of major models of service delivery

**Implementation Description:** After reviewing local human service agencies, the faculty will develop a list of agencies for possible oral presentation reports. A rubric will be reviewed for use in evaluating the oral presentation.

**Projected Completion Date:** 12/03/2012

**Responsible Person/Group:** Faculty teaching SCWK 1321

**Additional Resources Requested:** None.

### **Class will be taught in the Fall of 2013.**

During the Fall 2013 semester, SCWK 1321 will be taught and an agency report both written and oral will be part of the student assessment in the class.

**Established in Cycle:** 2012-2013

**Implementation Status:** Finished

**Priority:** High

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

**Measure:** Oral Class Presentation | **Outcome/Objective:** Demonstrate an understanding of major models of service delivery

**Projected Completion Date:** 12/03/2013  
**Responsible Person/Group:** Instructor.  
**Additional Resources Requested:** None.

### **Clarified information provided on syllabus**

Student did not prepare for the oral presentation.

**Established in Cycle:** 2013-2014  
**Implementation Status:** Finished  
**Priority:** Medium

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

**Measure:** Exam | **Outcome/Objective:** Demonstrate an understanding of major models of service delivery

**Implementation Description:** Student received instruction on time management for class projects  
**Projected Completion Date:** 12/02/2013  
**Responsible Person/Group:** Patricia Shufelt  
**Additional Resources Requested:** None

### **Oral presentation assignment**

One student out of 16 did not successfully complete the oral presentation assignment.

**Established in Cycle:** 2013-2014  
**Implementation Status:** Finished  
**Priority:** High

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

**Measure:** Oral Class Presentation | **Outcome/Objective:** Demonstrate an understanding of major models of service delivery

**Implementation Description:** Student received instruction concerning time management for class projects including oral presentations.

**Projected Completion Date:** 12/03/2013  
**Responsible Person/Group:** Patricia Shufelt  
**Additional Resources Requested:** None

### **Analysis Questions and Analysis Answers**

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

Measure 3: Oral Class Presentation--(met.) SCWK 1321 was taught during the Fall 2013 semester. Students were able to access local agencies and deliver effective reports following the criteria set forth for their agency reports through an oral rubric and oral presentation checklist to be answered during their 15 minute class presentation concerning the specific agency. One student of the 16 enrolled in the class did not achieve the outcome. This student was advised for areas of improvement and time management suggestions for class presentation. Fourteen of the 16 students effectively used powerpoints to help guide their presentations.

Measure 4: Demonstrate an understanding of Major Models of Service Delivery -- This measure was assessed in CMSW 1313 which is no longer a course offering in the Human Services degree. However, DAAC 1309 and DAAC 2307 are now the courses taken by all Human Service Students where understanding of the major models of service delivery will be assessed. DAAC 1309 will be offered in the Fall and DAAC 2307 will be offered in the Spring.

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

Measure 6: Exam for License Preparation -- (not met.) This has been a challenging exam to prepare. I have obtained from the Texas Commission on Alcohol and Drug Abuse their preparation curriculum. From this curriculum, faculty has developed 10 areas that are being developed into multiple choice questions for the mock exam. Faculty felt that it was important to develop the questions as they would be presented on the state examination. The state examination is 100% multiple choice questions. The target date for completion of this project for administration to the students is Spring semester 2014. Progress is being made, however, not as quickly as needed. Faculty will spend more time in the development of questions.

Measure 4: Demonstrate an understanding of Major Models of Service Delivery -- This measure was assessed in CMSW 1313 which is no longer a course offering in the Human Services degree. However, DAAC 1309 and DAAC 2307 are now the courses taken by all Human Service Students where understanding of the major models of service delivery will be assessed. DAAC 1309 will be offered in the Fall and DAAC 2307 will be offered in the Spring.

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

The general education competencies that the objectives and outcomes support are: 1.3 Critical Thinking Skills -- Inquiry--Be able to ask relevant questions; 2.2 Communication Skills--Oral--Be able to develop, interpret, and express ideas effectively through oral communication; 4.1 Teamwork--Points of View--Be able to consider different points of view to support a shared purpose or goal; 5.1 -- Be able to connect choices, actions and consequences to ethical decision-making; and 6.2 Social Responsibility--Civic Responsibility--Be able to demonstrate knowledge of civic responsibility.

Each of the objectives in the Human Services area supports each of the general education competencies either directly or indirectly.

Objective #1 -- **Demonstrate adherence to ethical behavior** based on the Code of Ethics for the human service professional



through the documentation of the instrument "Student's Field Experience." This instrument utilizes critical thinking skills, communication skills, teamwork, ethical decision-making and civic responsibility. The instrument measures the ethical decision making skills of the student in the practicum setting. The student must be able to express ideas to both clients and staff at the practicum site, be able to work as part of a team, make choices and act with civility towards clients and staff. This is measured through a series of questions both mid-term and at the end of the term.

Objective #2 --**Understanding the systems approach to the helping process** helps the student to attain the general education competencies of 2.2 and 4.1 through written papers and oral presentations in DAAC 2307.

Objective #3 -- **Oral presentations** specifically are assessed in SCWK 1321. This helps the student attain the general education competencies of 2.2 and 1.3 through the research and presentation of an agency report. An oral presentation checklist helps determine the grade. This was accomplished in the Fall 2013 semester as evidenced by 15 of 16 students receiving a score of 80% or above on the agency report using the 13 Item Oral Presentation Checklist and the Oral Presentation Grading Rubric.

Objective #4 **Written communication** has been addressed through assessment in FMLD 1301. Each student has successfully completed a written proposal creating an intergenerational program. The guidelines for this written document are assessed using the instrument ***Developing An Intergenerational Program***. Once the written document is completed, the students present their program to the class and this is assessed using the oral presentation checklist.

**How will your assessment be used by the unit to justify professional development, travel, equipment, personnel, facilities, etc.? (Budget)**

Curriculum needs to be reflective of the current trends in the human service field. In order to do this, faculty needs to keep current through professional development both at the college level through seminars offered and at the licensing level through professional development of addiction studies and counseling studies.

These and other assessment reports are available to view in *WEAVE* at <http://app.weaveonline.com/delmar/login.aspx>

User ID and password to login to the secured website are included in the application for submission.

## 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 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 and all applicable Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, unless they conflict or contradict GASB pronouncements. The College has elected not to apply FASB guidance issued subsequent to November 30, 1989, unless specifically adopted by the GASB. 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 fee 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 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 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 fee 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/junior college in Texas must file by December 1 of each fiscal year directly with the Governor, Legislative Budget Board, the Legislative Reference Library, and the Texas Higher Education Coordinating Board, a copy of an annual operating budget, and subsequent amendments thereto, approved by the community/junior college governing board. The budget must include departmental operating budgets by function and salaries and emoluments for faculty and staff listed by person.

The College maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the College's Board of Regents.

The Del Mar College budget is prepared under the direction of the Chief Financial Officer and Vice President of Operations and the Comptroller with the collaboration of the Budget Committee, and the personnel from all areas of the College. The budget process includes solicitation of information from all managers of the various cost centers. The Budget Committee participates in the discussion and recommendation of budgetary issues. The allocation of resources and the budget are tied to the Strategic Plan and supporting the College's mission. Monthly budget reports that include actual revenue and expenses are prepared and provided to management and the Board of Regents to assist in making decisions to monitor compliance, provide feedback and review performance.

#### 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. 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.

The College's Investment Policy and Strategy Statement is reviewed and approved annually by the Board of Regents. At August 31, 2014, the College had a total of \$56,363,590 in bank deposits. All of the College's funds were properly collateralized during the fiscal year.

The College continually conducts self-assessment of risk exposure. Insurances include property, general liability, crime, auto, flood, sports activity, errors and omissions, worker's compensation, and tax collectors bond. The College has elected to reimburse the Texas Workforce Commission on a quarterly basis, for unemployment benefits instead of paying contributions. An internal staff member is retained to monitor risk factors and recommend insurance coverage.

#### 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. Deferred Revenues

Deferred 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 are defined as the result of exchange transactions with those who purchase, use, or directly benefit from the goods or services of the College. 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. Non-operating revenues include activities that have the characteristic of non-exchange transactions, such as gifts and contributions, property tax and other revenue sources that are defined as non-operating revenues by GASB No. 9, *Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting* and GASB No. 34, *Basic Financial Statements and Management Discussion and Analysis for State and Local Governments*, such as investment income. The major non-operating revenues are allocations from the State, including restricted revenues such as state insurance and benefit allocations, property tax collections, and Title IV funds. Transactions for which cash flows are reported as capital and related financing activities, non-capital financing activities, or investing activities are reported as non-operating revenues or non-operating expenses.

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 Assets

The College's net assets are classified as follows:

Invested in capital assets, net of related debt: This represents the College's total investment in capital assets, net of outstanding debt obligations related to those capital assets. To the extent debt has been incurred but not yet expended for capital assets, such amounts are not included as a component of invested in capital assets, net of related debt.

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

Restricted net assets — nonexpendable: Restricted nonexpendable net assets consist of endowment and similar type funds in which donors or other outside sources have stipulated, as a condition of the gift instrument, that the principal is to be maintained inviolate and in perpetuity, and invested for the purpose of producing present and future income, which may either be expended or added to the principal.

Unrestricted net assets — Unrestricted net assets represent 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, 2014, and at August 31, 2013, the College held, in trust funds, amounts of \$1,399,292 and \$1,459,502, respectively that pertains 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. This deferred amount is reported as a deduction from the new debt liability on the statement of net assets.

### T. Characterization of Title IV Grant Revenues

In response to guidance provided by the Government Accounting Standards Board (GASB) as question/answer 7.72.10 in the Implementation Guide, beginning with fiscal year ended 2009 the Texas Higher Education Coordinating Board required colleges to reclassify the revenue received for federal Title IV grant programs (i.e. Pell grants) from operating revenue to 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 2014-2015 fiscal year is .207910 maintenance and operating and .040163 for debt service.

Tax collection for the year ended August 31, 2014 and 2013 were respectively 97.4% and 97.7% of the current tax levy. See pages 51-52 for amounts of outstanding debt and debt limits.

### **Bonds**

#### Advance Refunding Bonds-Combined Fee Revenue Refunding Bonds, Series 2005

On May 15, 2005, the College issued "Del Mar College District Combined Fee Revenue Refunding Bonds, Series 2005", amounting to \$7,830,000. Proceeds from the sale of the Bonds were used to refund \$7,450,000 of the District's outstanding Combined Fee Revenue Bonds, Series 1997. The 1997 Series are considered fully defeased and the liability for those bonds have been removed from the Statement of Net Position. The advance refunding reduced the College's debt service payments over the next twelve years by \$299,491. A premium of \$99,332 was received from the issuance of the Bonds with an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$242,860. Interest on Series 2005 is payable on February 15 and August 15 of each year, commencing on May 15, 2005 at interest rates varying from 3% to 3.25% with the final payment due August 15, 2017. On August 15, 2015, or any date thereafter, the Bonds may be redeemed prior to their scheduled maturities at the option of the College. The source of revenue includes pledged building use fees, matriculation fees, tuition fees and interest earnings on certain funds, including the Unrestricted Local Maintenance Fund.

#### Bonds Payable-Limited Tax Bonds, Series 2006

On February 9, 2006, the College issued, "Del Mar College District Limited Tax Bonds, Series 2006", amounting to \$51,060,000. Proceeds from the sale of the Bonds will be used to construct and equip school buildings in the District and purchase the necessary sites therefore, and to pay the cost of issuing the bonds. The Bonds represent the second and final installment of a total amount of \$108,000,000 approved at an election held in the District on April 5, 2003. A premium of \$1,938,702 was received from the issuance of the Bonds. Interest is payable on February 15 and August 15 of each year at interest rates varying from 3.50% to 5.00%, with the final payment due August 15, 2026. The bonds having stated maturities on or after August 15, 2016 may be redeemed in whole or in part on August 15, 2015, or any date thereafter at the option of the College. The bonds are secured by that portion of ad valorem tax collections necessary to pay the annual maturity of principal and interest.

#### Bonds Payable-Combined Fee Revenue Bonds, Series 2008

On April 8, 2008, the College issued, "Del Mar College District Combined Fee Revenue Bonds, Series 2008", amounting to \$25,490,000. Proceeds from the sale of the Bonds will be used to purchase, construct, improve, enlarge, maintain and equip various buildings and facilities of the District. A premium of \$249,798 was received from the issuance of the Bonds. Interest is payable on February 15 and August 15 of each year at interest rates varying from 4.00% to 5.00%, with the final payment due August 15, 2028. On August 15, 2019, or any date thereafter, the Bonds may be redeemed prior to their scheduled maturities at the option of the College. The source of revenue includes pledged building use fees, matriculation fees, tuition fees and interest earnings on certain funds, including the Unrestricted Local Maintenance Fund.

#### Bonds Payable-Limited Tax Refunding Bonds, Series 2011

On November 1, 2011 the College issued, "Del Mar College District Limited Tax Refunding Bonds, Series 2011", amounting to \$36,330,000. Proceeds from the sale of the Bonds were used to refund \$37,045,000 of the District's outstanding Limited Tax Bonds, Series 2003. The 2003 Series bonds maturing August 15, 2014 and after are considered fully defeased and the liability for those bonds have been removed from the books. The advance refunding reduced the College's debt service payments over the next twelve years by \$3,175,073. A premium of \$4,145,296 was received from the issuance of the Bonds with and economic gain (difference between the present value of the debt service payments on the old and new debt) of \$2,693,080. Interest on Series 2011 is payable on February 15 and August 15 of each year, commencing on February 15, 2011 at rates varying from 2% to 5% with the final payment due August 15, 2023. On August 15, 2022, or any date thereafter, the Bonds may be redeemed prior to their scheduled maturities at the option of the College. The bonds are secured by that portion of ad valorem tax collections necessary to pay the annual maturity of principal and interest.

#### Bonds Payable-Limited Tax Refunding Bonds, Series 2013

On October 1, 2013, the College issued, "Del Mar College District Limited Tax Refunding Bonds, Series 2013", amounting to \$9,010,000. Proceeds from the sale of the Bonds were used to refund \$9,010,000 of the District's outstanding Limited Tax Bond, Series 2006. The advance refunding reduced the College's debt service payments over the next twelve years by \$1,260,129. A premium of \$950,780 was received from the issuance of the Bonds with and economic gain (difference between the present value of the debt service payments on the old and new debt) of \$1,078,081. Interest on Series 13 is payable February 15 and August 15 of each year, commencing on February 15, 2014 at rates varying from 2% to 3% with the final payment due August 15, 2025. On August 15, 2024, or any date thereafter, the Bonds may be redeemed prior to their scheduled maturities at the option of the College. The bonds are secured by that portion of ad valorem tax collections necessary to pay the annual maturity of principal and interest.



Bonds Payable-Limited Tax Refunding Bonds, Series 2014

On January 15, 2014, the College issued, “Del Mar College District Limited Tax Refunding Bonds, Series 2014”, amounting to \$8,995,000. Proceeds from the sale of the Bonds were used to refund \$9,165,000 of the District’s outstanding Limited Tax Bond, Series 2006. The advance refunding reduced the College’s debt service payments over the next twelve years by \$1,153,237. A premium of \$979,878 was received from the issuance of the Bonds with and economic gain (difference between the present value of the debt service payments on the old and new debt) of \$1,040,383. Interest on Series 2014 is payable on February 15 and August 15 of each year, commencing on February 15, 2014 at rates varying from 2% to #% with the final payment due August 15, 2023. The Bonds are not subject to redemption prior to state maturity. The bonds are secured by that portion of ad valorem tax collections necessary to pay the annual maturity of principal and interest.

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> <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>
2015	\$ 5,535,000	\$ 2,878,151	\$ 2,020,000	\$ 1,043,806
2016	5,795,000	2,634,751	2,100,000	963,006
2017	6,035,000	2,379,651	2,180,000	881,406
2018	6,315,000	2,102,444	1,235,000	795,450
2019	6,560,000	1,859,544	1,285,000	746,050
2020-2024	31,810,000	5,896,832	7,340,000	2,807,900
2025-2026	7,680,000	457,812	7,245,000	878,063
<b>Total 08/31/2014</b>	<b>\$ 69,730,000</b>	<b>\$ 18,209,185</b>	<b>\$ 23,405,000</b>	<b>\$ 8,115,681</b>
2014	5,650,000	3,096,852	1,930,000	1,121,006
<b>Total 08/31/2012</b>	<b>\$ 75,380,000</b>	<b>\$ 21,306,037</b>	<b>\$ 25,335,000</b>	<b>\$ 9,236,687</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.



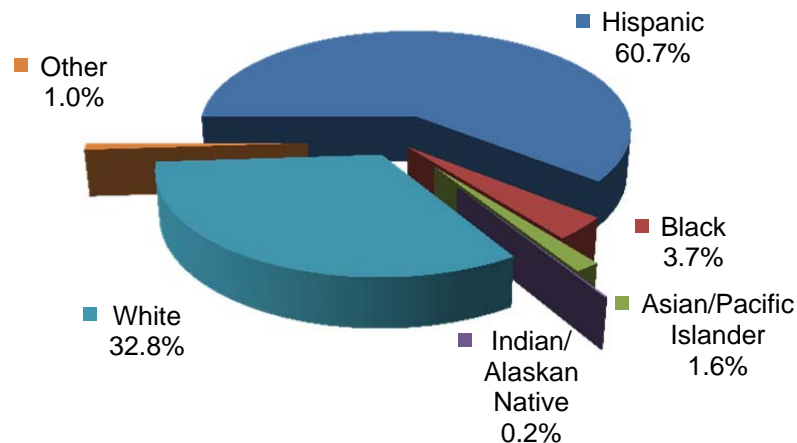
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## Appendix D: Local and Regional Information

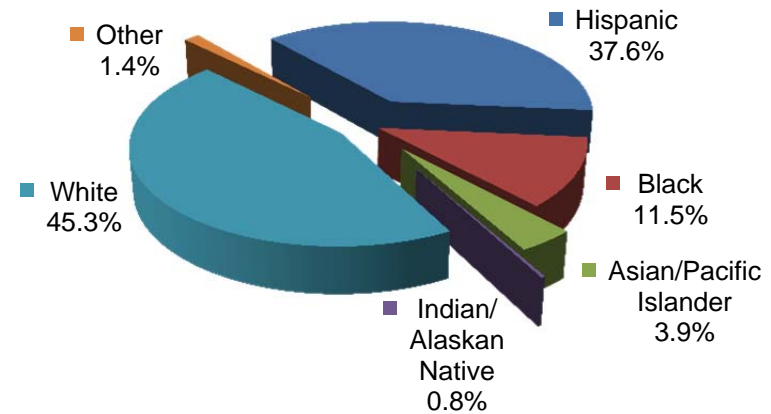
**Nueces County** is a county located in the U.S. state of Texas. As of 2012 Census, the population was 347,691. The county seat is Corpus Christi and it is part of the Corpus Christi Metropolitan Statistical Area. Nueces County is named for the Nueces River, which flows through the county.

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>) is land and 331 square miles (856 km<sup>2</sup>) (28.34%) is water.

**2013 Nueces County Racial Demographics**



**2013 Texas Racial Demographics**



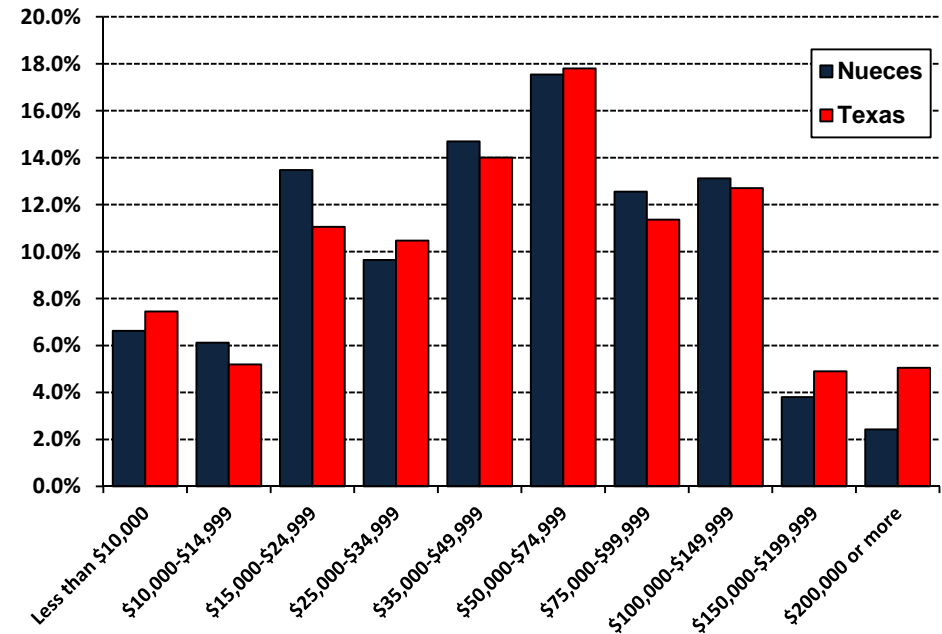
Educational Attainment and Earnings	Nueces County		Texas	
	Percent of Population	2012 Earnings	Percent of Population	2012 Earnings
<b>Total Population 18-64 years</b>	<b>252,577</b>		<b>18,359,568</b>	
Less than High School	20.5%	\$16,965	19.3%	\$18,767
High school graduate (includes equivalency)	27.1%	\$26,064	26.0%	\$26,816
Some college or Associate's degree	34.4%	\$31,221	31.2%	\$33,929
Bachelor's degree	11.6%	\$45,996	16.0%	\$51,363
Graduate or professional degree	6.4%	\$55,226	7.5%	\$64,972
<b>Median Reported Earnings in the Past 12 Months</b>		<b>\$30,461</b>		<b>\$33,72</b>

Source: [www.factfinder2.census.gov](http://www.factfinder2.census.gov)

2010 Census Sex and Age	Nueces County	Texas
Male	167,057	12,509,812
Female	173,511	12,699,085
<b>Total Census Population</b>	<b>340,568</b>	<b>25,208,897</b>
under 15 Years Old	21.5%	22.7%
15-24 Years Old	14.8%	14.7%
25-60 Years Old	46.1%	47.3%
Over 60 Years Old	17.6%	15.2%
<b>Median Age (Years)</b>	<b>35.0</b>	<b>33.6</b>

2013 Economic Indicator	Nueces County	Texas
Labor Force	179,032	13,080,899
Median Home Value	\$109,900	\$128,000
Median Household Income	\$49,338	\$51,704
Per Capita Personal Income	\$24,095	\$26,327
Unemployment Rate	6.1%	7.1%

2013 Household Income



INDUSTRY - 2013 American Community Survey 1-Year Estimates	Nueces County		Texas	
<b>Civilian employed population 16 years and over</b>	<b>166,132</b>	<b>100%</b>	<b>12,074,980</b>	<b>100%</b>
Agriculture, forestry, fishing and hunting, and mining	7,691	4.6%	426,088	3.5%
Construction	11,626	7.0%	939,268	7.8%
Manufacturing	9,365	5.6%	1,118,292	9.3%
Wholesale trade	3,845	2.3%	371,469	3.1%
Retail trade	21,105	12.7%	1,398,841	11.6%
Transportation and warehousing, and utilities	7,383	4.4%	632,712	5.2%
Information	2,907	1.7%	212,490	1.8%
Finance and insurance, and real estate and rental and leasing	8,470	5.1%	795,539	6.6%
Professional, scientific, and management, and administrative and waste management services	12,720	7.7%	1,345,842	11.1%
Educational services, and health care and social assistance	37,878	22.8%	2,576,913	21.3%
Arts, entertainment, and recreation, and accommodation and food services	20,635	12.4%	1,090,747	9.0%
Other services, except public administration	9,356	5.6%	650,977	5.4%
Public administration	13,151	7.9%	515,802	4.3%

## Appendix E: Economic Forecast

Del Mar College was founded in 1935 and celebrated 79 years of higher education service to the Coastal Bend Community this year. The College is located in Corpus Christi, Texas, the eighth largest city in Texas and strategically situated on the Gulf of Mexico and the Intracoastal Waterway. The Port of Corpus Christi is currently ranked as the sixth largest port in the United States, with 89.5 million tons of cargo during the 2013 calendar year. The Corpus Christi economy provides a diversified product market including metal fabrication, chemical processing, farm and ranch equipment, oil field equipment, cement, food processing, electronic and petrochemical products, fishing and seafood products, rapidly developing health care systems, banking and financial services, and a vibrant tourism economy, generating over \$1 billion per year.

TPCO America Corporation, a \$2.7 billion Chinese steel pipe mill being constructed in San Patricio County, represents the largest Chinese manufacturing investment in the United States. Although just outside the College District, the construction and operation of the steel mill will have a positive impact on the College, with almost 2,000 construction employees needed to build the facility and 600 permanent high paying positions once the mill is fully operational. A second international steel manufacturing company, Voestalpine Texas LLC, has received federal permits to build a plant in San Patricio County. Voestalpine headquarters is in Ling, Austria and is in the process of planning construction of a \$700 million investment that will bring 150 new jobs at the La Quinta Trade Gateway of the Port of Corpus Christi. The M & G Group, an Italian corporation, is moving forward with the development of two resin plants within the port, representing \$4.8 billion during the first decade of construction and operations. Additional international companies are entering the market in support of this economic growth, with over \$21 billion in development underway.

The College is working with the Corpus Christi Army Depot (CCAD), the largest employer in the region, which continues to thrive and prosper. CCAD is experiencing early retirements and internal movement of existing employees due to sequestration. The College has numerous programs in collaboration with CCAD resulting in hundreds of graduates entering the workforce in high demand, high wage occupations annually. The collaborative academic programs have also created significant enrollment growth for a number of programs, including aviation maintenance, avionics, electroplating, nondestructive testing, industrial machining, and logistics/supply chain management. The US Border Patrol continues to locate a second drone aircraft at CCAD to assist in monitoring the border for illegal immigrants. These drones represent a new technology opportunity for the region. This same technology is being explored by TAMU-CC.

The oil refinery industry continues to act as the primary buffer between the deep recession in other areas of the country and Texas, including the local economy. Texas is a net energy

### Area Principal Employers

Employer	2012	
	Number of Employees	Percentage of Total Employment <sup>2</sup>
Corpus Christi Army Depot	6,500	3.37%
Corpus Christi ISD	5,178	2.69%
Christus Spohn Health System	5,144	2.67%
H.E.B.	5,000	2.59%
City of Corpus Christi	3,171	1.65%
Naval Air Station Corpus Christi	2,822	1.46%
Bay, Ltd.	2,100	1.09%
Driscoll Children's Hospital	1,800	0.93%
Del Mar College	1,542	0.80%
Corpus Christi Medical Center	1,300	0.67%
<b>Total</b>	<b>34,557</b>	<b>17.93%</b>

**Source:** Corpus Christi Regional Economic Development Corporation.

exporter and the oil and natural gas industry provides the region with a large number of relatively high paying, stable jobs. The Eagle Ford Shale zone, a massive oil and gas deposit located between Victoria and Laredo, is being called the greatest economic driver for all of South Texas and the largest direct investment in the world. Recent reports indicate that 116,508 people are currently working within the Eagle Ford Shale area representing \$4,690 million in salaries in 2012. More than \$4.4 billion in revenue was received by local and state governmental entities in 2013 directly related to the Eagle Ford Shale.

Tourism continues to be a vital part of the local economy. Corpus Christi remains the 6<sup>th</sup> most visited city in Texas, with over 7 million visitors coming to the area annually and spending nearly \$1 billion. Tourist attractions include Padre Island and city beaches, a major Spring Break and summer vacation destination; the American Bank Center, with numerous entertainment venues; Whataburger Field, with its AA minor league baseball team; Hurricane Alley Water Park, opened in March 2012; the Texas State Aquarium; the USS Lexington Museum; Schlitterbahn Water Park had a partial opening in summer of 2014 on Padre Island; and numerous sites designed to accommodate birding and marine activities.

The College operates within the school districts of Calallen, Corpus Christi, Flour Bluff, Tuloso-Midway, and West Oso. Corpus Christi Independent School District and the College have partnered in a Collegiate High School which graduated its first class in 2010. The Harold T. Branch Technical Academy, an additional early college program opened in partnership with the West Campus, with a freshman class that began in fall 2013. Other area school districts have expressed an interest in starting Early College programs. The College opened an outreach center, the Northwest Center, in the summer 2010, funded with economic development funds from the City of Corpus Christi and a partnership with the Corpus Christi Medical Center valued at \$1 million. This Center will serve the adult populations of that region as well as the school districts wishing to establish Early College programs and expanded Dual Credit offerings. The College also developed a partnership with the Craft Training Center of the Coastal Bend which provides National Center for Construction Education and Research Accredited training programs for the Port Industries. This partnership will generate an additional 60,000-70,000 continuing education contact hours annually, along with state funding. The College continued to expand the Aviation Maintenance Program at the Corpus Christi International Airport, to increase the supply of skilled technicians for the local aviation industry.

The Legislature reduced State Appropriations by 24% for 2011-2012 and 2012-2013, requiring the College to restructure all non-instruction units, including outsourcing custodial and grounds services. Through conservative fiscal management, a new 2011 Early Retirement program, increases in student charges, and other efficiency efforts, the College was able to absorb these revenue losses and continue to grow enrollment through diversification of workforce programs.

The regional economy has rebounded due to the oil and gas exploration in the 20 county regions of the Eagle Ford Shale. New residential permits are up 22% over 2012 and the value is up 44% over the same period last year. Appraisal growth has been above 10% for the past 2 years and growth continues at an accelerated pace. It is expected that the region will continue to see valuation growth through the next two decades.

The College had \$246.7 million invested in capital assets in August 2013 in its two primary campuses and its Center for Economic Development to serve the population of Corpus Christi and the surrounding 4.5 counties. The College is committed to providing state-of-the-art facilities and technology to provide the local citizens and business and industry with an educated and productive workforce.

The new Center for Economic Development provides workforce and contract training to local business and industry, as well as focusing the College on emerging business and industry. The College completed construction on a \$15 million Fine Arts/Drama project in July 2012, which was the first part of the \$25.5 million Revenue Bond project approved in 2008. The Music project was the second phase of this project and construction was completed in December 2013. The College completed a new Facilities Master Plan in 2012, which creates a roadmap for meeting the higher education and workforce development needs of the citizens of the College's Service Area for the next 20 years.

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 September 2010. 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 the benefit/cost ratio for every dollar students invest in Del Mar College education that they receive a cumulative \$7.10 in higher future income over their working careers. This report also indicates that the economic impact of the College to the community is a total of \$352 million per year with a spending effect of \$57.9 million and an increased productivity effect of \$294.1 million.

EMSI also determined that the availability of quality education and training in the College's service area attracts new industry to the region, creating new businesses and expanding the availability of public investment funds. The gross regional product or GRP as determined by EMSI is approximately \$18.2 billion and is equal to the sum of labor income (\$11.3 billion) and non-labor income (\$6.8 billion).

**Expected income in Del Mar College Service Area  
at midpoint of individual's working career by education level**

Education level	Income	Difference
Less than high school	\$19,700	n/a
High school or equivalent	\$30,600	\$10,900
Associate's degree	\$41,400	\$10,800
Bachelor's degree	\$59,400	\$18,000
Master's degree	\$71,700	\$12,300

Source: Derived from data supplied by EMSI industry data and the U.S. Census Bureau. Figures are adjusted to reflect average earnings per worker in the Del Mar College Service Area.

EMSI further drew a correlation between education and earnings. The following table illustrates the increase in income as education increases. This is derived from EMSI's industry data on average income per worker in the College's service area, broken out by gender, ethnicity, and education level using data supplied by the U. S. Census Bureau.

The College remains in a unique position to continue to grow and prosper. The College has been able to continue to modernize and add capacity, with strong enrollment.

Partnerships with local school districts, collaborations with business and industry, and a commitment to provide educational opportunities to all citizens of the 4.5 county Del Mar College Service Area, will position the College for continued growth and financial stability in the future. The College has been successful in the advanced refunding of the 2003 and 2006 General Obligation Bonds as a mean of saving \$4.8 million in debt service. The 2011 and 2014 Early Retirement programs and the College Reorganization positioned the College to align budgets to strategic initiatives. These efficiency measures are better aligning the College's expenditures with its revenue streams, positioning the College to continue as a major force in the economic development of the Coastal Bend Region.





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=This year's effective operating rate	\$0.192527/\$100
x 1.08=this year's maximum operating rate	\$0.207929/\$100
+ This year's debt rate	\$0.042455/\$100
= This year's total rollback rate	\$0.250384/\$100

### 2014 Property Tax Rates in Del Mar College

This notice concerns the 2014 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.

#### Last year's tax rate:

Last year's operating taxes	\$38,224,337
Last year's debt taxes	\$8,132,727
Last year's total taxes	\$46,357,064
Last year's tax base	\$18,493,558,759
Last year's total tax rate	\$0.250666/\$100

#### This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$45,968,698
÷ This year's adjusted tax base (after subtracting value of new property)	\$19,703,696,367
=This year's effective tax rate (Maximum rate unless unit publishes notices and holds hearings.)	\$0.233299/\$100

#### This year's rollback tax rate:

Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate, and/or enhanced indigent healthcare expenditures)	\$37,934,909
÷ This year's adjusted tax base	\$19,703,696,367
=This year's effective operating rate	\$0.192527/\$100
x 1.08=this year's maximum operating rate	\$0.207929/\$100
+ This year's debt rate	\$0.042455/\$100
= This year's total rollback rate	\$0.250384/\$100

#### Statement of Increase/Decrease

If Del Mar College adopts a 2014 tax rate equal to the effective tax rate of \$0.233299 per \$100 of value, taxes would increase compared to 2013 taxes by \$341,464.

#### 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
Unrestricted Fund	29,375,550

#### Schedule B - 2014 Debt Service

The unit plans to pay the following amounts for long-term debts that are secured by property

#### Statement of Increase/Decrease

If Del Mar College adopts a 2014 tax rate equal to the effective tax rate of \$0.233299 per \$100 of value, taxes would increase compared to 2013 taxes by \$341,464.

#### 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
Unrestricted Fund	29,375,550

#### Schedule B - 2014 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 Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
Limited Tax Bond Series 2006	2,360,000	869,001	0	3,229,001
Limited Tax Refunding Bond Series 2011	3,095,000	1,439,400	0	4,534,400
Limited Tax Refunding Bond Series 2013	80,000	258,000	0	338,000
Limited Tax Refunding Bond Series 2014	0	311,750	0	311,750
Total required for 2014 debt service			\$8,413,151	
- Amount (if any) paid from Schedule A			\$0	
- Amount (if any) paid from other resources			\$0	
- Excess collections last year			\$0	
= Total to be paid from taxes in 2014			\$8,413,151	
+ Amount added in anticipation that the unit will collect only 99.00% of its taxes in 2014			\$84,981	
= Total debt levy			\$8,498,132	

## **NOTICE OF PUBLIC HEARING ON ADOPTION OF BUDGET**

**The Board of Regents of Del Mar College District will hold a public meeting for the purpose of considering the adoption of a budget for the 2014-2015 fiscal year.**

**The public hearing on adoption of a budget will be held on Monday, August 18, 2014, at 5:30 p.m., in the Isensee Board Room, Harvin Center, Del Mar College East Campus, Baldwin and Ayers Street, Corpus Christi, Nueces County, Texas.**

**You have a right to attend the hearing and make comments. You are encouraged to attend and make comments if you wish.**



## **NOTICE OF BUDGET AND TAX RATE APPROVAL 2014-2015**

The Board of Regents of the Del Mar College District is scheduled to adopt the tax rate for 2014 and adopt the College budget for fiscal year 2014-2015 on August 26, 2014 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 6.33 percent thereby increasing the total tax rate to be levied for 2014 to Twenty Five and 8073/10,000 (\$0.248073) on each One Hundred Dollars (\$100.00) property valuation in the District. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 7.99 PERCENT AND WILL RAISE TAXES FOR MAINTENACE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$1.22.

## APPENDIX G: CAPITAL IMPROVEMENT PROGRAM

### 2014-2024 CAPITAL IMPROVEMENT PROGRAM

#### COMPREHENSIVE NEEDS ASSESSMENT

##### New Instructional Facilities

			<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. <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>		

<b><u>Facility Support/Infrastructure</u></b>			<b><u>Funding</u></b>	<b><u>Timeline</u></b>
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 <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. <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>			
	<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. <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 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:**

<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>\$129,665,647</b>	<b>\$8,414,834</b>	<b>\$3,723,000</b>	<b>\$12,500,000</b>

**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-

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

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

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

Fire Alarm/Notification System	Upgrade	\$ 108,373	M&O	2018-2019
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**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> <i>(Duplication exists within projects until priorities established)</i>	<b>\$10,739,707</b>	<b>\$28,523,000</b>	<b>\$25,000,000</b>

## 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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