

Delta College Strategic Plan and Budget 2018 - 2019

Cover by Luke Goodrow

Delta College

FY 2018-2019

Strategic Planning & Budget

University Center, Michigan

Delta College is one of twenty-eight community colleges in the state of Michigan. It currently has 5,963 full-time equivalents (FTE) and produces approximately 165,600 credit hours per year. The staff includes approximately 483 full-time employees of which 199 are faculty. Delta ranks as the 9th largest community college in the state.

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

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

The Delta College Midland Center was purchased in 1991 through a bond sale. It is a renovated Catholic elementary school with about 25,000 square feet. In 1997, the College opened the 30,000 square foot Planetarium and Learning Center in Bay City that was built with funds provided by the National Aeronautics and Space Administration (NASA). The College also leases the Ricker Center in Saginaw from the School District of the City of Saginaw. The Ricker Center is a multi-purpose facility providing classrooms, a computer lab, a science lab, and student support services. In June of 2016, Delta College received State of Michigan Planning Authorization for the \$12,739,000 Saginaw Center Project. This new 37,000 square foot facility will be built in Downtown Saginaw, replacing the current leased Saginaw Ricker Center in Buena Vista Township. Through the State of Michigan Capital Outlay process the State Building Authority will fund \$6,369,300 and Delta College will fund \$6,369,700 of the LEED Gold Center. The project had a ground breaking in March 2018 and classes are scheduled to be offered beginning Fall 2019.

These facilities provide the presence needed in each of the three cities and decreases the demand for classroom and office space on the main campus.



Delta College Board of Trustees

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

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

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

President: Dr. Jean Goodnow

Equal Opportunity Statement

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

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Dear Colleagues and Constituents:

Delta College has prepared a balanced budget for 2018-2019 with overall revenues meeting or exceeding expenditures. The overall budget is \$115,811,282 million (all funds), with \$68,983,547 million in the General Fund. The College maintains reserves at recommended levels and continues to set aside the necessary funds for facility maintenance and to address potential revenue reductions. The College has maintained its ongoing financial philosophy of not incurring debt for new construction, renovations, operations or maintenance.

Revenue:

The State of Michigan continues to address a challenging economic climate with the reinvention of manufacturing jobs and a successful manufacturing environment once dominated by the automotive industries. These challenges include stagnant property tax valuations and in 2014 the phase out of the personal property tax began. In 2018-2019, no increase in community college base funding through State Appropriations has been budgeted, however, this line item does reflect an increase for the personal property tax loss reimbursement and for performance funding received in 2017-2018.

Property tax revenues are expected to increase by 1.9%, which is below the State Headlee inflation rate cap of 2.1%, due largely to continued implementation of the phase out personal property tax. This contrasts significantly with historical trends in which property tax values were greater than inflation until 2006-2007. Delta College also relinquishes a large portion of tax revenues (approximately \$1 million annually) due to property tax reductions granted for economic development purposes (tax abatements, Downtown Development tax captures, etc).

The College has a philosophy of providing high quality instruction and educational services for our students at a reasonable cost. In 2017-2018, the Board approved an increase in in-district tuition in the amount of \$7.50 per credit hour. The Board has approved an increase of \$5.00 per credit hour for in-district tuition for the 2018-2019 year with a \$2 increase in technology fees, \$3.00 increase in on-line course fees, and an increase to the excess contact hour fees. Delta College's tuition remains the lowest of any higher education institution in the Great Lakes Bay Region and among the lowest in the State.

Ongoing enrollment declines reflecting a general population decline in the region, as well as predicted declines in high school graduates is the primary factor driving overall revenue declines. A projected loss of 5% or 9,400 credit hours in 2018-2019 equates to a loss in tuition and fee revenue of over \$1,500,000. In total, revenue will increase by just under 1.86% from the 2017-2018 budget.

Expenditures:

Increases in the cost of instruction, technology, retirement contributions and health insurance continue to place pressure on the College budget. As resources are allocated, attention is paid to assure that the College is able to continue strong support for learning as its core mission. It is imperative that we continue to change and adapt across the College in order to better position Delta to respond to opportunities and challenges that occur year-round which impact enrollment and student success. The College has experienced changes daily and weekly and will continue to change in process and structure to be innovative in supporting student success and long-term financial sustainability.

Campus Renovations:

Extensive campus renovations have taken place over the past 10 years to modernize, upgrade and expand facilities. Most recently, in June 2016, the College received State of Michigan Planning Authorization for the \$12,739,000 Saginaw Center. This new approximately 37,000 square foot facility will be built in Downtown Saginaw replacing the current leased Saginaw Ricker Center in Buena Vista Township. Through the State of Michigan Capital Outlay process, the State Building Authority will fund \$6,369,300 and Delta College will fund \$6,369,700 of the LEED Gold Center. Classes are scheduled to begin Fall 2019.

Budget Priorities:

The College uses a comprehensive Strategic Planning and Budgeting process to identify institutional and budget priorities. Delta College participates in the Academic Quality Improvement Program (AQIP) accreditation process. The Strategic Planning, Budgeting and AQIP processes will continue to guide our budget planning and resource allocation for 2018-2019 and the coming years. These priorities include student success, community focus, sustainability and people focus.

During the upcoming fiscal year, Delta College will use continuous improvement and process management strategies to prioritize resources, improve operational efficiencies and improve the cost-effectiveness of operations. Through these strategies, Delta College will maintain its high quality instruction and educational services and move forward with new innovations. The College's faculty and staff will continue to provide high quality learning opportunities to positively impact our students and the community. Thank you for more than 55 years of tremendous support. Delta College looks forward to serving you in the future.

Sincerely,

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

Jean Goodnow, Ph.D.
President

Delta College Budget Planning and Resource Allocation Decisions

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

College enrollment continues to decline. The Michigan economy is now relatively strong, non-traditional students are employed and the K-12 graduating class sizes are declining commensurate with the loss in regional population from the recessionary years. Competition for students among institutions has heightened. Enrollment and retention initiatives are in place to attract an increased percentage of the declining K-12 graduates and adults seeking new skills. A drop of 9,400 credit hours has been projected for the upcoming year, a decline of 5% and a loss of over \$1,500,000 in annual tuition revenue.

No increase in base State appropriations is proposed for FY 2018-2019, however, this line item does reflect an increase for the personal property tax loss reimbursement and for performance funding received in 2017-2018. In 2013 Michigan voters approved a multiyear phase out of personal property tax and in 2016 planned reimbursement from the State began based on revenue losses compared to 2013 values. The net effect is expected to be an increase in property tax revenue of 1.93% across the three-county district.

Delta's Board of Trustees, Budget Cabinet and administration have a long history of focusing on tuition affordability. Delta's in-district tuition is among the lowest in the State. For FY 2018-2019, tuition has been set at \$112.00/credit hour, an increase of \$5.00/credit hour including a \$2.00 increase to technology fees, \$3.00 increase to online course fees, and an increase to the excess contact hour fee. Delta's tuition rate is below the State average for all Michigan Community Colleges. The increase is necessary to partially offset the losses in revenue from declining enrollments and to cover modest inflationary increases as property tax revenues and State funding are not increasing at a level of minimal inflation.

On September 4, 2012, Public Act 300 was enacted addressing major reform in the Michigan Public School Employees Retirement System (MPSERS). This complex reform bill addressed many of the long standing and unsustainable components of the system, including the anticipated increase in mandated employer contributions. The bill offered current employees an election for future pension and health benefits, accompanied by varying levels of employee contributions. After all elections were made, the College's effective contribution rate approximates 24.6% of salary and applies to current and future employees, regardless of whether they elect to participate in the defined benefit or defined contribution plan until the system's \$40 billion unfunded actuarially accrued liability is funded. Retirement related benefit costs, including Federal Social Security add over 33% of expense to each wage dollar paid for all MPSERS employees.

Fiscal constraint and resource reallocation have played important roles in budget management during this era of economic strain and decreased enrollments in Michigan. The budgeting process focuses on student success as outlined in the College's mission, vision, values, guiding principles and strategic initiatives. Recommendations for cost saving measures, funding reallocations and replacement revenues are solicited from all faculty and staff through the Budget Cabinet with a commitment to bring each idea forward for consideration by the Executive Council. Specific reductions in spending and resource reallocations have been components of the annual budget process for the past decade. The FY 2018-2019 balanced budget plan incorporates \$955,800 in spending reductions and \$387,185 in new strategic and operational funding and maintains all existing programs and services.

The College is enrolled in a self-funded medical insurance program through Blue Cross Blue Shield. This model is a Preferred Provider Organization (PPO) and has been in place since 2011-2012. Prior to this, the college was enrolled in a fully insured health plan. The current employee contribution toward medical insurance is 20% of the medical premium rates.

Medical insurance continues to be managed with a focus on creating consumer awareness, wellness and involvement. The Delta College Benefits Committee, with representation from all employee groups meets annually to stay abreast of the healthcare landscape and benefit design alternatives. This year's committee included many health care professionals and individuals with knowledge and experience with other employers and other medical plans. Their contributions, questions, comments, and perspectives were invaluable and resulted in engaging, robust and professional discussions about direction and future decisions related to these important benefits and compensation dollars.

The Strategic Plan recognizes the importance of maintaining a College-wide Benefits Committee for purposes of staying informed and updated on insurances, retirement and other benefit matters. Understanding and discussing market and industry trends in benefits and promoting consumer education, awareness and understanding among employees through group representation have been identified as key to increasing the efficiency of resource utilization and maintaining fiscal responsibility and stability. The committee makes a final recommendation to the President of possible benefit design alternatives to be considered and further investigated, that may generate substantial one time savings, and ongoing annual savings for both the College and employee.

The 2017-2018 Benefit Committee recommended plan design changes to the current college deductible (\$250/\$500) that would save the College and employee money through increasing co-pays such as the Emergency Room visit charge. Also, recommended was a five tier prescription plan program from the existing three tier design. These design changes are anticipated to provide a lower annual premium cost, and inherently save on health insurance utilization costs the College will pay.

Through the Benefit Committee process it was recommended for the introduction of a Qualified High-Deductible Health Plan (HDHP) with a Health Savings Account (HSA). This plan is underwritten by Blue Cross Blue Shield and is self-funded, which is consistent with the \$250/\$500 deductible PPO option. The HDHP is an optional plan the employee may select at open enrollment beginning in 2018-2019. The College has agreed to fund the deductible of the HDHP at 80/20 on a one-time only basis only for those employees that choose to enroll in the health plan. The College and the employee would experience immediate savings if this plan were selected, and would have ongoing long-term substantial savings to the self-funded model through premium rates and health insurance claims paid by Delta College.

Delta's ongoing benefit design changes and current employee contributions place the college safely below the Public Act 152 limitations on public employer payment for employee medical insurance enacted in 2011.

Delta College Budget Planning and Resource Allocation Decisions

Facility maintenance and equipment replacement has been an important priority in recent decades as the college celebrated its 50th anniversary in 2011. In 1996-1997 a long-term goal was established to commit approximately 5% of the budget or about \$2-3 million annually to a Facility Maintenance and Equipment Replacement Fund for capital asset life cycle replacement. Current appraised replacement value for the College buildings and contents total \$303 million. A simple 30 year life cycle replacement for the entire value would require \$10 million be reserved annually. The College currently allocates \$2 million annually for Asset Life-Cycle Replacement/Depreciation. Additionally, any excess revenues over expenditures beyond those needed to maintain a 10% General Fund Reserve Balance are transferred to the Plant Fund at the end of each fiscal year in an effort to provide a funding mechanism for asset life cycle replacement needs.

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

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

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

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

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

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

In order to estimate the future impact of the various changes that can affect the College's operations, a base was established. It is from this base that all future revenue and expenditure estimates are calculated. The base for projections uses the 2017-2018 Budget, adjusted for known factors which have taken place over time. It should be emphasized that other bases can be used. Changes to any one of the input variables will independently affect the financial bottom line of the College. At the time the budget is presented for approval for the next fiscal year, all assumptions are based on information available at that time.

Delta College Budget Planning and Resource Allocation Decisions

Sources of New Revenue and Savings

Sources of New Revenue and Savings

Description	Amount	Strategic Focus Area	Cost Center
One time only – Acalog Integration 2017-2018	\$ 25,000	S	5623
One time only last year – Reserve for Expenditure if Enrollment Target Met	300,000	S	6723
Faculty Replacements (5), (2) Sabbaticals, Vacancies (reduce 3 FT positions)	499,732	S	Various
Academic Computer Life Cycle Replacement Change in Annual Allocation	28,200	S	4599
Investment Income	75,000	S	Revenue
Electronic Accessibility Compliance	12,000	SS	6745
Foundation Transfer – Endowment Administrative Operating Costs	15,868	S	Revenue
Total New Revenue and Savings	\$ 955,800		

Delta College Budget Planning and Resource Allocation Decisions

New and On-Going Strategic and Operational Funding

New Strategic and Operational Funding

Description	Amount	Strategic Focus Area	Cost Center
Diversity & Inclusion Administrative Professional including fringes and supplies	\$ 35,785	PF	5624/6730
Title IX/Equity Support Staff w/fringes	35,840	PF	6719
Ellucian Contract	57,664	SS	Various
Ellucian ESSA Software Licensing & Maintenance Fee Increase	36,228	SS	6745
Ellucian CRM, AV, Training & 2017 CPI	139,232	SS	5608
Faculty Computer Lifecycle Replacement – ONE YEAR ONLY	34,450	SS	1126
Performance Management System Replacement	16,000	PF	6746
Internet Bandwidth Increase	8,800	SS	6745
Adjunct Pay Increase \$2/hour plus fringes	12,138	PF	1127
Delta College Corporate Services Utility Adjustment	11,048	S	7782
Total New Funding	\$ 387,185		

On-Going Strategic and Operational Funding

Description	Amount	Strategic Focus Area	Cost Center
Instructional Computer 4-Year Replacement Life Cycle Funding	\$ 87,500	SS	1124
Achieving the Dream Initiative Match	57,291	SS	5627
Asset Life Cycle Replacement/Depreciation	2,000,000	S	7799
Total On-Going Funding	\$ 2,144,791		



Message from Budget Cabinet Chair

It is on behalf of the Delta College Budget Cabinet members that I write this letter. This was a uniquely challenging year for the Budget Cabinet as Deb Lutz, the Vice President of Business and Finance, retired at the end of February. Fortunately, Sarah DuFresne, the new Vice President of Business and Finance, more than ably filled Deb's shoes for the remainder of discussions with the group. Members worked diligently and thoughtfully to make responsible recommendations that address the needs of the College. There were many lively discussions as we worked both with a great deal of data and also projections for the coming year. As always, the cabinet's goal was to support the mission, vision, and values of Delta College while continuing our tradition of excellence and affordability.

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

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

The College continues to see enrollment declines with another projected drop for 2018-2019. The budget presented herein is based on an enrollment projection of 165,600 credit hours. State appropriations have included very modest increases in recent years, while property tax values have primarily remained stagnant.

These fiscal realities have caused an increasing reliance on tuition and fees which now make up approximately 40% of the budgeted revenue. Even with increases there, tuition and fees have remained very affordable as costs have continued to increase. In response to the consideration of these factors, the recommendation of this Budget Cabinet is to increase tuition and fees for the 2018-2019 year in various ways. It must be noted, as well, that spending savings also are planned in many areas of the College.

After careful review with our priority to sustain quality instruction and services, several one-time and on-going spending requests were approved to help maintain currency of technology and equipment resources.

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

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

Respectfully,

Michael C. Faleski
Budget Cabinet Chair

Delta College Budget Cabinet 2017-2018

Pam Clark	Executive Director of Institutional Advancement
Angela Cramer.....	Controller (ex-officio)
Russell Curley	Dean of Enrollment Management
Reva Curry	Vice President of Instruction & Learning Services
Sarah DuFresne	Vice President of Business & Finance/Board Treasurer
Matt Eyre	Faculty-at-Large Appointment through 6/2019
Mike Faleski.....	Chair of Budget Cabinet, Faculty-at-Large Appointment through 6/2018
Donna Giuliani.....	Chair of Faculty Salary Committee 2018
Sheryl Jensen.....	Chair of Support Staff Executive Committee 2018
Tom Kienbaum	Representative of Facilities Maintenance Union
Lori Kloc.....	Chair of Executive Committee for Administrative/Professional Staff 2018
Pete Larkowski	Chair of Council of Chairs
Elena Lazzari.....	Faculty-at-Large Appointment through 6/2020
Greg Luczak	Manager of Finance - Academics
Diane Middleton	Board of Trustees Representative
Margaret Mosqueda	Vice President of Student & Educational Services
David Redman	Faculty-at-Large Appointment through 6/2019
Ron Schlaack	Chair of Faculty Executive Committee 2018
Bill Schueneman.....	Faculty-at-Large Appointment through 6/2020
Andrea Ursuy	Assistant to the President/Director of Institutional Effectiveness
Barb Webb	Information Technology Contract Administrator

Strategic Planning

Notes

Delta College Strategic Plan 2015-2019

Year 4



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

Strategic Planning at Delta College

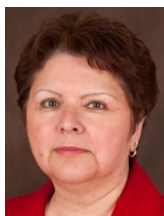
Delta College has implemented a systemic strategic planning process that supports the mission, vision, and values; is aligned horizontally and vertically throughout the organization; integrates environmental scanning, resource allocation, and resource development; and effectively implements coordinated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

Strategic Planning & Institutional Effectiveness Steering Committee

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



Valerie Bledsoe – SSEC Representative; **Dr. Martha Crowmer** – Dean of Teaching and Learning; **Dr. Reva Curry** – Vice President of Instruction & Learning Services; **Sarah DuFresne** – Vice President of Business & Finance; **Dr. Michael Faleski** – Academic Assessment; **Dr. Jean Goodnow** – President



Janis Kendziorski – Faculty Member at Large; **Lori Kloc** – Chair of ECAPS; **Peter Larkowski** – Chair of Chairs; **Jonathan Miller** – Dean of Students; **Margaret Mosqueda** – Vice President of Student & Educational Services; **Dennis Roebuck** – Senate President



Ron Schlaack – FEC Co-Chair; **Kay Schuler** – Administrative Assistant, President's Office; **Leslie Shrier** – Administrative Assistant, VPILS and AQIP; **Andrea Ursuy** – Director of Institutional Effectiveness (Committee Chair); **Michael Wood** – Director of Institutional Research

Delta College Mission, Vision, and Values

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

Mission

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

Vision

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

Values

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

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

Environmental Scanning

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

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

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

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

Stakeholder feedback was gathered through the following methods:

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

The analysis resulted in over 2,000 touch points in our community. The completion of the 2015 environmental scan was the first step in the creation of the 2015-2019 Strategic Plan.

Strategic Planning Context – The Great Lakes Bay Region

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

Population: According to US Census data, the region’s population has declined by an estimated 3.1% since the 2010 census. The number of high school students has decreased due to lower birth rates and increasing high school dropout rates. This has led school districts to close more schools and to close or merge entire districts. Simultaneously, the district’s population is aging as a greater percentage of the residents are aged 65 and above (18.4%).

Employment: The tri-county region’s current unemployment rate is 4.9% which is slightly higher than the state and national unemployment rates (at 4.7% and 4.1%, respectively for December 2017). This low unemployment rate actually has a negative effect on our enrollment, as a sector of our students would rather work and earn wages than go to school. Recent events also show a slight decline in the labor force as local industry makes adjustments, which has an adverse effect on training opportunities.



Educational Attainment: Only 22.7% of Great Lakes Bay Region residents aged 25 and above have earned a bachelor’s degree (Bay County 18.1%; Midland County 32.9%; and Saginaw County 20.7%) compared to the state average of 27.4% and the national average of 30.3%. There is a disconnect between residents’ educational levels and the post-secondary skills required by employers in the region’s “new” economy. Jobs that previously required a high school diploma now require a minimum of an associate degree due to automation, sophisticated equipment, required quality processes, and critical thinking/problem solving skills. Regional employers are concerned that we will not have a qualified workforce for the “new” jobs.

Income: With the decline in automotive manufacturing, income levels have declined and the percentage of residents in situational poverty has increased. With the exception of Midland County (\$54,852), median incomes in Bay (\$45,851) and Saginaw (\$43,712) are below the State (\$50,803) and national (\$55,322) averages. The Great Lakes Bay Region’s poverty rate is 15.3% which is slightly higher than in Michigan (15.0%) and even higher than the United States (12.7%).

Strategic Focus Areas

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

In 2015, the College conducted an extensive environmental scan that resulted in over 2,000 touch points in our community. The Executive Council and members of the Strategic Planning and Institutional Effectiveness Steering Committee utilized this input as well as the results of an in-depth SWOT analysis, and analysis of the College's key challenges and advantages in making the decision to continue to focus in these four areas for the 2015-2019 Strategic Plan.

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

The four Strategic Focus areas are:



Student Success

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



Community Focus

Understanding and responding to our communities' needs



Sustainability

Using all resources in an efficient and sustainable way



People Focus

Respecting and growing our people personally, professionally, and organizationally

Strategic Initiatives Overview 2015-2019

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

For the 2015-2019 strategic plan, the College has identified 10 strategic initiatives. To accomplish these initiatives, institutional action projects have been developed. Action projects can be short-term or long-term and as they are completed, new projects will be identified. At this time, the College is focusing on 15 institutional action projects.

The strategic initiatives are listed below.

Student Success

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

Community Focus

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

Sustainability

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

People Focus

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

Student Success

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



Student Success - Institutional Action Projects

Initiative 1.1: Increase student enrollment and retention of current students

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

Description:

- Develop specific measurable strategies to impact enrollment, retention, and completion. Implement strategies, assess effectiveness of strategies, and modify as appropriate.
- Provide specific learning opportunities for faculty and staff to engage in understanding and acting on data in relation to retention and completion.
- Identify specific academic strategies that result in increased retention.

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

Approach for Implementation: Cross-Functional Team

Resources: Guided Pathways Leadership Team, Division Chairs, Counseling and Advising, and Dean of Career Programs and Learning Partnerships

Project Length: More than 1 year

Project Measures

Baseline:

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

Goal:

1. Attain or exceed credit hour projections for 2018-2019.
2. Increase Fall to Fall retention by 2% by December 2019.
3. Increase VFA 6 year completion rate by 2% by December 2019.
4. Academic unit will develop specific actions by end of Fall 2018.
5. Implementation of identified retention strategies by Fall 2019.

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

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

Champions: Dr. Reva Curry and Dr. Martha Crawmer

Approach for Implementation: Cross-Functional Team

Resources: Dr. Michael Faleski, Division Chairs, Faculty, Institutional Research, Achieving the Dream Team, Faculty Center for Teaching Excellence, and Institute for Evidence-Based Change

Project Length: More than 1 year

Project Measures

Baseline:

1. Current Gateway Courses success rates

Goal:

1. Identify common themes among reasons why faculty feel that students are successful in these Gateway Courses by December 2018, using the Institute for Evidence-Based Change "Bright Spots" Faculty Protocol by Dr. Brad C Phillips.
2. Implement strategies to address common themes of student success that are easily implemented for these courses for Winter, Spring, and Fall 2019 through Faculty Center for Teaching Excellence.
3. Increase overall success rates in these Gateway courses by 2% after implementation of strategies in Winter, Spring, and Fall 2019.

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

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

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

Champion: Jonathan Miller, Shelly Raube, and Michelle White

Approach for Implementation: Cross-Functional Team

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

Project Length: More than 1 year

Project Measures

Baseline:

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

Goal:

1. Training and utilization of the co-curricular transcripts will occur by December 2018.
2. Analyze and increase the number of student engagement opportunities.
3. Analyze and increase participation in student engagement opportunities at both the main campus and learning centers by Fall 2018.

Action Project 1.2-2: Implement Guided Pathways

Description of Action Project: Guided Pathways is an initiative that will help us align our student success objectives and initiatives. This action plan will focus on giving our students a clear vision from entry to completion.

Champions: Dr. Martha Crawmer and Dr. Russell Curley

Approach for Implementation: Cross-Functional Team

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

Project Length: More than 1 year

Project Measures

Baseline:

1. 150+ options for students to declare on application.

Goal:

1. Establish 5-8 meta-majors to simplify options for students by Fall 2018.
2. Group all academic programs into meta-majors by May 2019.
3. Enroll all new students into a program guided pathway or a meta-major guided pathway by Fall 2019.



Community Focus

understanding and responding to our communities' needs

Community Focus - Institutional Action Projects

Initiative 2.1: Increase Delta College's competitive advantage.

Action Project 2.1-1: Implement strategies to insure adequate Delta College representation in the community.

Description of Action Project:

- Ensure that Delta College staff and faculty are offering time and talent by serving on leadership boards for various organizations throughout Bay, Midland, and Saginaw counties.
- Survey the College faculty and staff to determine what community organizations Delta College has representation in.

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

Approach for Implementation: Cross-Functional Team

Resources: Leanne Govitz, Ginny Przygocki, Kristy Nelson, and Dr. Elsa Olvera

Project Length: One year

Project Measures

Baseline:

1. Current representation in community organizations

Goal:

1. Assess current involvement and develop a strategy for becoming more involved in community organizations.
2. Identify goals for involvement in community organizations.

Initiative 2.2: Utilize Delta College's off-campus centers to meet the educational needs of the community.

Action Project 2.2-1: Construct and implement a new Midland Center.

Description of Action Project:

- Completed comparison of possible renovation of current facility, at \$7.78 million cost.
- Work with SmithGroupJJR to develop criteria for assessment for a possible new site.
- Complete the assessment of potential sites.
- Hold exploratory meetings with: Area Developers, Business Leaders.
- Continue meetings with University Partners on possible career and transfer programs.
- Refine the educational offerings for the Midland Center.
- Meet with major foundations and corporations to submit funding requests.
- Conduct an assessment and appraisal of Wheeler Road facility.
- Construction plan and timeline initiated.
- Resource allocation for new Midland Center reflected in College budget.
- Increase Academic Scheduling Efficiency.
- Develop appropriate Faculty, A/P, and support staffing to ensure success.
- Engage the Community.
- Create Center Branding.
- Opening semester identified.

Champions: Dr. Jean Goodnow, Dr. Reva Curry, Sarah DuFresne, Margaret Mosqueda, and Pam Clark

Approach for Implementation: Cross-Functional Team

Resources: Centers Team

Project Length: More than one year

Project Measures

Baseline:

1. Project need determined
2. Preliminary assessment of Midland Center "program" conducted

Goal:

1. Funding secured
2. Appropriate approval of schematic design, final design and bids awarded by Fall 2019.

3. Identify instructional needs including specifications for science and lab courses in collaboration with architectural team and faculty by Winter 2019.
4. Evaluation of space and features of Midland Center confirmed so that all appropriate courses for identified programs can be accommodated for teaching at the Midland Center by Winter 2019.

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

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

Description of Action Project:

- List current outreach activities by high school and post-secondary partners and identify gaps which can be strengthened through visitation, planning, and follow-up.
- From the gap analysis, identify three high school districts within each of the three counties: Bay City, Midland, and Saginaw, to conduct a personal visit with the superintendent by Vice President Dr. Reva Curry, Vice President Margaret Mosqueda, and the Dean of Enrollment Management, Dr. Russell Curley, for a total of nine schools per year.
- Discuss and prioritize mutually beneficial strategies to strengthen partnerships, improve recruitment retention of area high school students, and maximize competitive advantage.
- Implement three strategies and report on results during a follow-up meeting with the superintendents.

Champions: Dr. Reva Curry, Margaret Mosqueda, Dr. Russell Curley, Dr. Martha Crawmer, Dr. Elsa Olvera, and Patrick Tobin

Approach for Implementation: Cross-Functional Team

Resources: Division Chairs, Director of Admissions, Associate Dean of Retention, Dean of Career Programs and Learning Partnerships

Project Length: More than one year

Project Measures

Baseline:

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

Goal:

1. Improve percentage rate of students from high schools that are actively involved in the Vice President, Dean and Superintendent collaboration by 2% for the fall semester over the previous year.
2. Increase the market penetration rates of graduates from area high schools in Bay, Midland, and Saginaw by 2% overall.

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

Description:

A. Program delivery

1. The eLearning team is working to convert programs that are available through 100% online delivery to the guided pathways format to improve ease of access and understanding.
2. Develop effective online orientation strategies that improve persistence in online courses.
3. Identify Learning Center pathways where students have the option to complete certificates or degrees at a Learning Center through a combination of face-to-face and online courses.

B. Create specialized initiatives that focus on the needs of adults

1. Collaborate with Michigan Works, social service agencies, community groups, area churches, and Delta College advisory boards to identify adult demographics for comprehensive outreach.
2. Convene open houses at Main Campus and one Learning Center each year as part of adult outreach strategy.

Champions: Dr. Reva Curry, Margaret Mosqueda, Dr. Russell Curley, Dr. Martha Crawmer, Ginny Przygocki, and Patrick Tobin

Approach for Implementation: Cross-Functional Team

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

Project Length: More than one year

Project Measures

Baseline:

Adult Learners

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

Dual Enrollment

2. Number of Dual Enrolled Students for Fall 2016
3. Results of the 2016 Qualitative Study of 30 Dual Enrollment Partner High Schools

Goal:

Adult Learners

1. Increase student population, ages 25-45, by 2.5% from Fall 2018 to Fall 2019

Dual Enrollment

2. Increase the number of dual enrolled students by 5% in Fall 2018.
3. Improve overall satisfaction of dual enrollment partner high schools (as reflected in the Dual Enrollment Qualitative Study) by Fall 2019.

Action Project 2.3 – 3: Improve academic scheduling efficiency.

Description of Action Project:

A. Scheduling efficiency (at Main Campus and centers)

1. The Scheduling Ad Hoc Committee will examine course taking patterns, including section frequency which may split students into class sizes that are too small.
2. Examine classroom and building utilization patterns to identify ways to improve scheduling efficiency.
3. Implement a “schedule to run” model.
4. Identify scheduling needs of students with emphasis on delivery modes, offering times, and coordination of scheduling between disciplines to maximize use of students’ time.

B. Program delivery

1. The eLearning team is working to convert programs that are available 100% through online delivery to the Guided Pathways format to improve ease of access and understanding.
2. Develop effective online orientation strategies that improve persistence in online courses.
3. Identify Learning Center pathways where students have the option to complete certificates or degrees at a Learning Center through a combination of face-to-face and online courses.

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

Approach for Implementation: Cross-Functional Team

Resources: Division Chairs, Director of Admissions, Director of Learning Centers, Associate Dean of Retention, and Scheduling Ad Hoc Committee

Project Length: More than one year

Project Measures

Baseline:

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

Goal:

1. Cancelled sections reduced by 10% from Fall 2018 compared with Fall 2019.
2. Implement “schedule to run” model with a goal of meeting students’ needs.

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

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

Description of Action Project:

- Build an Employer Resource Network (ERN) at Delta College according to the combined STEM Impact Grant submitted by Delta College and Mid-Michigan Community College, and approved by Great Lakes Bay Regional Alliance (GLBRA) for two years at \$75,000 per year for each institution.
- Build and integrate a process and cycle for future implementation with other identified top employers of the Great Lakes Bay Region with a goal of continuing to identify skill sets and core competencies for specific roles in STEM occupations throughout the region.
- Work collaboratively with Mid-Michigan Community College to establish a Regional (ERN) Advisory Committee.
- Corporate Services and Career Services will use our business relationship in order to gather, share data, and promote Academic and Corporate Service programing.

- Lindsey Bourassa has been identified as the STEM ERN Lead for Delta College and will assume responsibilities for the grant and implementation.
- The existing advisory committees at Delta College and Mid-Michigan Community College will be combined to create one Regional Employer Resource Network Advisory Committee.
- Martin Finney will work collaboratively with the Regional ERN Advisory Committee to ensure the mutually agreed upon Regional Work Plan is implemented.

Champions: Dr. Reva Curry, Virginia Przygocki, and Martin Finney

Approach for Implementation: Cross-Functional Team

Resources: Lindsey Bourassa and Jennifer Carroll

Project Length: More than one year

Project Measures

Baseline:

1. Employer Resource Network grant responsibilities.

Goal:

1. Complete grant responsibilities for the Employer Resource Network that encourage businesses to engage with Delta College for the purpose of increasing experiential learning opportunities for our students by June 2019.

Sustainability

using all resources in an efficient and sustainable way



Sustainability - Institutional Action Projects

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

Action Project 3.1-1: Expand sustainability learning opportunities

Description of Action Project:

1. Assess sustainability learning outcomes.
2. Explore sustainability certificate programs.
3. Investigate transferability of sustainability certificate programs and/or curriculum paths leading to hour-year sustainability-related degrees.
4. Establish regular college-wide sustainability-related communication.
5. Support the function of the Faculty Center for Teaching Effectiveness (FCTE) by bringing the successful integration of campus sustainability to those seeking guidance in launching new initiatives.

Champions: Linda Petee and Janis Kendzioriski

Approach for Implementation: Cross-Functional Team

Resources: Faculty, staff, and students

Project Length: Long-term – more than one year to implement

Project Measures

Baseline:

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

Goal:

1. Development and implementation of Sustainability Assessment 3.0 (opinion and understanding-based survey).
2. Establish sustainability outcomes in appropriate existing programs. Explore potential sustainability certifications in existing programs and/or develop a new S-certificate.
3. Identification of sustainability-related degree programs at transfer institutions.
4. Improvements in results of benchmarking systems such as STARS.
5. Identification of additional methods with which to launch and create awareness for new initiatives developed through FCTE.

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

Action Project 3.2-1: Implement a “Go-Forward Operating Model” to support innovation, long-term success, and the financial sustainability of the College including items such as increases in class size, an adjusted full-time to part-time faculty ratio, and a plan for program review.

Description of Action Project: Work collaboratively with faculty and staff to create a model that supports the long-term success of the College.

Champions: Dr. Jean Goodnow, Dr. Reva Curry, Sarah DuFresne, and Margaret Mosqueda

Approach for Implementation: Cross-Functional Team

Resources: The Executive Council, faculty and staff leadership

Project Length: More than one year to implement

Project Measures

Baseline:

1. Current structure.

Goal:

1. Implement a model for associate deans to create continuity and consistency for academic division leadership by May 1, 2019.
2. Implement a process for utilization of adjunct and supplemental time that ensures that the full-time to part-time faculty ratio does not exceed the 65:35 ratio that we strive to attain by December 2018.

3. Explore course capacities, specifically for online and average attrition rates. Adjust where appropriate utilizing the curriculum process by June 2019.
4. Implement a program review process that will allow the College to be more agile in creating and ending programs by December 2018.

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

Action Project 3.3-1: Assess and improve the College Scorecard and the use of the Scorecard to make data-informed decisions.

Description of Action Project:

- Simplify the current Scorecard with a goal of improving its use in making data-informed decisions. Reduce the current number of measures from 31 to eight key performance indicators (KPIs) that are organized by the strategic focus areas of the plan. The remainder of the measures will be considered as supporting measures and will “roll-up” under the KPIs.
- Implement a process that will facilitate review, discussion, and action on the measures in the Scorecard by the Executive Council and the Strategic Planning and Institutional Effectiveness Steering Committee.
- Implement a process to better utilize available benchmarking data from sources such as the National Community College Benchmarking Project.

Champions: Michael Wood, Andrea Ursuy, and Sarah DuFresne

Approach for Implementation: Cross-Functional Team

Resources: Institutional Research Staff, Vice Presidents, President, and Strategic Planning and Institutional Effectiveness Steering Committee

Project Length: More than one year

Project Measures

Baseline:

1. Current Scorecard with 31 measures organized by the four strategic focus areas.

Goal:

1. Identify eight key performance indicators (KPIs). Two KPIs should be identified for each strategic focus area by March 2019.
2. Identify appropriate supporting measures that will “roll-up” from remaining measures by March 2019.
3. Map a process to facilitate review, discussion, and action on the measures in the Scorecard by June 2019.
4. Map measures of the National Community College Benchmarking Project to the measures in Scorecard by June 2019.



People Focus

respecting and growing our people personally, professionally, and organizationally

People Focus - Institutional Action Projects

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

Action Project 4.1-1: Foster a culture of diversity and inclusion.

Description of Action Project:

- Recommend appropriate policies and procedures (as needed) in relation to diversity and inclusion on campus.
- Establish benchmarks and measurements relating to diversity and inclusion of students, faculty, and staff.
- Engage the College Community in meaningful discussions about diversity and inclusion through activities such as brown bag lunches, learning cafes, and summits.

Champions: Carlos McMath and Dr. Jean Goodnow

Approach for Implementation: Cross-Functional Team

Resources: Human Resources Staff, Jonathan Miller, Masood Mowlavi, Wendy Burns, President's Diversity Council, Margaret Mosqueda, Scott Lewless, Dr. Reva Curry, and Loyce Brown

Project Length: More than one year

Project Measures

Baseline:

1. Current policies and procedures.
2. Current measures for diversity.
3. Current diversity events to engage College Community.

Goal:

1. Identify existing policies and procedures and initiate appropriate revisions by June 2019.
2. Identify 3-5 measures of diversity and inclusion for students, faculty, and staff that will be reviewed and acted upon (where appropriate) on a regular basis by June 2019.
3. Implement a method to coordinate and communicate diversity events to the College Community by June 2019.

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

Description of Action Project:

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

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

Approach for Implementation: Cross-Functional Team

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

Project Length: More than one year

Project Measures

Baseline:

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

Goal:

1. Improve PACE results – Winter 2018 (both qualitative and quantitative) from Winter 2016 administration to Winter 2018.
2. Implement focus groups as a follow-up to PACE with a goal of “drilling-down” within the results by Fall.
3. Implement an ongoing process to administer surveys to assess employee satisfaction following faculty and staff focused initiatives by May 2019.

2017-2018 Mid-Year Reports

The “review” phase is an integral part of our strategic planning process. Action projects that are a part of the 2015-2019 Strategic Plan range from six months to long-term (more than a year to implement). The Strategic Planning and Institutional Effectiveness Steering Committee requires written project updates for each action project, as well as final reports on the results. In addition, the Strategic Planning and Institutional Effectiveness Steering Committee invites project champions to give presentations on their progress throughout the academic year. Those updates foster two-way communication and result in a constant dialogue between committee members and champions. By strategic priority/focus area, the 2017-2018 action plans and outcomes at mid-year are as follows:

Student Success

Initiative 1.1: Increase student enrollment and retention of current students.

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

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

Project Measures

Baseline:

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

Goals:

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

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

Retention Strategies:

- Biweekly Academics and SES (Student and Educational Services) team meetings to review student class needs and adjust course schedule was piloted in Fall 2017. The strategy was implemented again with greater success in Winter 2018.
- Implement Transfer Pathways and Advising Strategies, per Michigan Student Success Network (MSSN) guidelines. Delta is participating in Institute I (Academic Pathways) and Institute II (Advising) and is part of a statewide cohort for best practices and guidance.
- Implement Pre-Orientation On-Boarding Project: Many students come to New Student Orientation unprepared. They often do not turn in their SAT scores and high school transcripts. They do not have their applications in until late summer. They do not file their FAFSA until it is too late to get funding for the fall semester. They do not prepare for their placement tests and end up in developmental education classes that they do not need. Pre-Orientation On-Boarding is a proactive effort to take Delta College services to the high schools and do workshops in admission, financial aid, placement testing, and career development at the school. The schools in the pilot included: Heritage, Arthur Hill, and Carrollton High Schools. The plan is to expand next year.
- Group Orientations: All schools were invited to bring their prospective Delta College students to campus for a group New Student Orientation. The school bused them in and bused them home. This year, Heritage, Carrollton, Saginaw High, and Arthur Hill took advantage of this opportunity.

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

Additional Projects for Retention:

- Revise the caution and probation policies and counseling for students who get into academic trouble. Incorporate a group process intervention program using Delta counselors and group process to change self-defeating behaviors.
- Refine the services of the Career Development Center; make services proactive beginning before students start at Delta in choosing a career and major. Work with career and occupational students early in their programs to think about

employment and job searching issues. Increase the numbers of co-ops, internships, and other experiential learning opportunities.

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

- Procrastination remains a serious problem with Delta students. They put off admissions, financial aid, academic advising, paying their student bill, and registering for classes until it is too late.
- Students continue to transfer early without graduating from Delta College.

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

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

Project Measures

Baseline:

1. Current Gateway Courses success rates

Goals:

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

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

Gateway course achievement for 2016-2017 academic year has been calculated and distributed to Division Chairs.

Gateway courses have been identified with input from Achieving the Dream (AtD) Data Coach Brad Phillips. Brad is author of "Creating a Data-Informed Culture in Community Colleges." The AtD team have received a copy of his book to read before the AtD coaches visit in May.

Next, Institutional Research (IR) will identify faculty who have the highest student achievement rates in Gateway Courses. The faculty will be interviewed to determine what attributes they use which contribute to student success and the results will be shared with other faculty who teach the same courses. This step will be completed by May 2018.

The Dean of Teaching and Learning and the Vice President of Instruction and Learning Services will work with the Faculty Center for Teaching Excellence to institutionalize these practices so they are available for full-time and adjunct faculty. This step will be completed by Fall 2018.

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

The Dean of Teaching and Learning will review Gateway Course achievement with respective Division Chairs and identify one to three strategies to improve achievement. Strategies this year included studying past student performance and identifying pre-requisite changes that needed to be made. As a result, several changes were made to Math pre-requisites. This should improve Gateway Course performance and will be assessed in the year following implementation of the pre-requisite changes to assess effectiveness.

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

The Dean of Teaching and Learning will work with the Division Chairs to establish a research cycle of Gateway Course achievement results, one to three strategies to study over the upcoming year, and discussion of whether the strategies resulted in improved achievement.

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

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

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

Project Measures

Baseline:

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

Goals:

1. Training and utilization of the co-curricular transcripts will occur by December 2017.
2. Analyze and increase the number of student engagement opportunities.
3. Analyze and increase participation in student engagement opportunities at both the main campus and learning centers by Fall 2017.

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

We are currently tracking the number of events, as well as the number of students participating. This includes campus activities, student clubs and organizations, diversity/multicultural events, service learning and community service, and athletic events. We have developed a grid to look at those numbers starting with the 2015-2016 academic year. We are currently pulling all the information together for this grid.

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

Once the co-curricular transcript is running effectively, we plan to use the information to look at levels of involvement of individuals and groups of students. We also plan to implement a scan system so that we can track specific students coming to specific events. We have already reviewed possible systems and have chosen an app based system that we plan to propose for implementation.

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

The measures are achievable for this project. However, we have been challenged by technical issues with the co-curricular transcript. The technical issues are mostly on the part of the partner company. We are in the final stage of getting the program launched, therefore the timeline will need to be adjusted.

Action Project 1.2 – 2: Implement Guided Pathways

Project Description: Guided Pathways is an initiative that will help us align our student success objectives and initiatives. This action plan will focus on giving our students a clear vision from entry to completion.

Project Measures

Baseline:

1. Limited Guided Pathways for transfer students
2. Create interest grouping [meta-majors]
3. All students will be enrolled in a specific academic program guided pathway or meta-major guided pathway.

Goals:

1. Identify the top five transfer programs from the top five feeder colleges or universities (25 total) by September 2017. (Completed)
2. Complete 2+2 pathways for each of the identified 25 transfer programs by June 2018. (Completed)
3. Group all academic programs into meta-majors by May 2018. (In Process)
4. Enroll all new students into a program guided pathway or a meta-major guided pathway by Fall 2018 (In Process)

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

Faculty and academic advisers finalized the Guided Pathways for all occupational programs during the 2016-2017 academic year. The Registrar entered these Guided Pathways into the electronic college catalog and Student Planning Module in the Fall 2017 semester.

Academic advisors created 48 transfer pathways in 17 majors to seven universities. Faculty are currently reviewing and approving the transfer pathways. The committee formalized four “3+1” Guided Pathways to Northwood University. The Guided Pathways Committee divided into two subgroups in the Fall 2017 semester. The Meta-Major Subgroup creates and maintains the Guided Pathways for academic programs and meta-majors. The Advising Subgroup implements the Guided Pathways into admissions, academic advising, and registration programs and services.

The Meta-Major Subgroup:

The Meta-Major Subgroup proposed tentative meta-majors. The subgroup will group all academic programs into the final meta-majors and adjust the College website to match meta-majors and academic program groupings.

The Advising Subgroup:

- a. The Registrar eliminated all closed academic programs from current student records and limited the number of academic programs to two per student.
- b. The subgroup created an action plan:
 - Students will apply to meta-majors and not directly to programs.
 - Students will clarify their academic program during the first advising session during orientation.
 - Undecided students will stay under the meta-major until they decide on an academic program.
 - Academic advisors will use Guided Pathways as the default advising tool.

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

The Meta-Major Subgroup:

The Meta-major Sub-group will:

- a. Finalize meta-majors
- b. Explore bilateral transfer pathways
- c. Participate in state initiatives forming universal transfer pathways (from multiple community colleges to multiple universities).

The Advising Subgroup:

- a. Admissions:
 - Begin to use meta-major and program guided pathways in the admissions process.
 - Change application process such that all students will apply to only meta-major.
 - Identify undecided student during the admissions process.
- b. Academic Advising:
 - Clarify program during the first academic advising session during New Student Orientation.
 - Use Guided Pathways as the default advising program for occupational and transfer students.
- c. Registrar
 - Maintain current programs as well as the number of programs per student to two.
 - Maintain updates to Guided Pathways in catalog and Student Planning Module.
 - Add undecided students and non-enrolled students to tracking and advising programs.

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

University partners welcome transfer students and accept 62 community college credit hours toward baccalaureate degrees, but their failure to accept the “Guided Pathways” mindset remains a challenge to this strategic initiative. The universities require different courses for similar majors. They change their degree requirements often with little notice. They require Delta students to take university courses at the university before they finish their degrees at Delta. These students must take community college courses and university courses at the same time in order to complete their baccalaureate degree within four years. Delta students often resolve these challenges by transferring early and without an associate degree. The Michigan Community College Association (MCCA) has begun to address these challenges by building regional transfer pathways in a limited number of majors. Delta College faculty and staff participate in these efforts but there remains much work to be done.

Community Focus

Initiative 2.1: Increase Delta College's competitive advantage.

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

Project Description:

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

Project Measures

Baseline:

1. Random efforts to present at community events

Goals:

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

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

- March 2017 - Delta College Corporate Services conducted training to 75 people for the Saginaw Chamber of Commerce YPN (Young Professionals Network), on Connecting Generations in the Workplace.
- October 2017 – Delta College worked with the Great Lakes Bay Regional Alliance to host the Regional STEM Summit. This included promoting Delta's staff through breakout presentations, and to emphasize Delta's many STEM focused areas of study.
- November 2017 - Kristi Kozubal and Jennifer Carroll presented to 20 leaders at the Quarterly Michigan Economic Development Corporation (MEDC) Regional Leader Meeting promoting Delta's Michigan New Jobs Training grants, the Small Business Development Center (SBDC), the Employer Talent Pipeline (ETP) network and use of co-ops.

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

- January 2018 - Delta College to present an overview of the Employer Training Pipeline (ETP) and need for expanding workforce pipeline using co-ops and interns at Valley Society of Human Resource Managers. This effort is in collaboration with the Great Lakes Bay Regional Alliance.
- February 2018 - Delta's Brian Aldrich will present to the ETP Regional Advisory Committee on the Math Science Manufacturing Experience (MSME). He will focus on an overview and description of the program and its components.
- Delta College Corporate Services and the SBDC created a business reference guide. It will be distributed to MEDC service providers, Chambers of Commerce, Michigan Works! business service representatives and other stakeholders who interact with businesses.

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

The biggest challenge with this project is getting a broader range of areas from across campus to be involved in community engagement. There is a calendar of events, which is being handled and populated by the President's Office (Kay Schuler), however many individuals are not reaching out or leaving campus to become more involved in the community. That will remain our largest hurdle. But for those who are working on the project, we are organized and could check off completion of this initiative.

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

Action Project 2.2 – 1: Construct and implement a new Saginaw Center to meet the educational needs of the largest service county.

Project Description:

- Strategic evaluation of Learning Center sites, criteria for the new Saginaw Center building, selection of Downtown Zone and site selection criteria completed.
- Matching funds to be awarded from the State and/or other sources.

- Construction plan and timeline initiated.
- Resource allocation for new Center reflected in College budget.
- Programs identified for the new Saginaw Center and are complimentary to programs at Main Campus, Bay City, and Midland Centers.
- Increase academic scheduling efficiency
- Develop appropriate faculty, A/P, and support staffing to ensure success.
- Engage the Community
- Create Center branding
- Opening semester identified

Project Measures

Baseline:

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

Goals:

1. Project included in State Appropriations Act
2. State approval of schematic design, final design and bids awarded by Fall 2017.
3. Identify instructional needs including specifications for science and lab courses in collaboration with architectural team and faculty by December 2017.
4. Evaluation of space and features of Center confirmed so that all appropriate courses for identified programs can be accommodated for teaching at the Center by December 2017.

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

Three presentations about plans for the new Saginaw Center were held at the Castle Museum on September 22, 26 and October 9. Presentations were focused to faculty and staff, community leaders and residents. On November 5, a presentation was given at Mt. Olive Baptist Church in Saginaw upon the request of the Saginaw NAACP. Groundbreaking Ceremony took place on Monday, March 26, at 3:00 pm.

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

- The Vice President of Business and Finance is working with the NAACP to partner with the College to encourage students to register.
- Bids are awarded and construction has begun.
- Partnering with MichiganWorks! and a number of people in the City of Saginaw regarding the workforce.

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

Ongoing modification of center scheduling to meet the needs of current and future students.

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

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

Project Description:

- List current outreach activities by high school and post-secondary partners and identify gaps which can be strengthened through visitation, planning and follow-up.
- From the gap analysis, identify three high school districts within each of the three counties: Bay City, Midland, and Saginaw, to conduct a personal visit with the superintendent by Vice President Reva Curry, Vice President Margaret Mosqueda, and Dean of Enrollment Management Russ Curley, for a total of nine schools per year.
- Discuss and prioritize mutually beneficial strategies to strengthen partnerships, improve recruitment retention of area high school students, and maximize competitive advantage.
- Implement three strategies and report on results during a follow up meeting with the superintendents.

Project Measures

Baseline:

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

Goals:

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

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

1. Saginaw Arts and Sciences Academy (SASA) is interested in articulating more of their classes with Delta College.
2. High school student applications are up but yields are down especially in Saginaw County schools.
3. Students are coming to New Student Orientation unprepared.

High School Visits and Outreach Activities since the last report:

- SASA, (Margaret Mosqueda, Vice President of Student and Educational Services; Reva Curry, Vice President of Instruction and Learning Services; Russ Curley, Dean of Enrollment Management)
 - May 17, 2017: Met with Principal Pricilla Roby.
 - SASA's Advanced Placement (AP) Environmental Sciences class transferable as BIO110 with an AP score of 3 or higher.
 - April 11, 2018: 330 SASA middle school students visit Delta College.
- Saginaw Career Complex: (Margaret Mosqueda, Vice President of Student and Educational Services; Reva Curry, Vice President of Instruction and Learning Services; Russ Curley, Dean of Enrollment Management)
 - May 28, 2017: Met with Principal Josh Little.
- Heritage High School: (Russ Curley, Dean of Enrollment Management; Elsa Olvera, Director of Educational Opportunity Center)
 - January 16, 2018: Met with Principal M. S. Newman, Assistant Principal Sonya Dudley, and College Coordinator Natosha Murray.
 - March 8, 2018: Pre-Orientation On-Boarding program for 48 students including workshops in Admissions, Financial Aid, Placement Testing, Career Development, and the Educational Opportunity Center.
 - May 16, 2018: Group orientation for Heritage students.
- Carrollton High School (Russ Curley, Dean of Enrollment Management; Elsa Olvera, Director of Educational Opportunity Center)
 - January 18, 2018: Met with High School Principal Shawn Thelen and counselors
 - April 20, 2018: Scheduled special group orientation for Carrollton students.
 - Began discussion for special program for middle school students.
- Arthur Hill High School (Russ Curley, Dean of Enrollment Management; Elsa Olvera, Director of Educational Opportunity Center)
 - January 19, 2018: Met at Arthur Hill High School with Principal Mit Foley, Assistant Principal Billy Erwin, and Counselor Christopher Garret.
 - March 15, 2018: Conducted On-Boarding Program for 48 students and including workshops from Admissions, Financial Aid, Placement Testing, and Career Decision Making
 - Planning in progress for special orientation program.

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

- Identification of additional high schools to visit in Fall 2018.
- Focus will be on schools from Bay and Midland counties.
- Focus on one or two high schools at a time.
- It is important to have an advocate inside the high school to help make the appointment.
- Patrick Tobin, Director of Dual Enrollment, will help us with identifying the high schools to visit and arranging visits at the right time of the school year.
- Elsa Olvera, Director of Educational Opportunity Center, will continue to make contacts leading to additional on-boarding projects.

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

It is challenging to schedule visits at the high schools due to the busy school schedule without a point of contact that can ensure the principal is available to meet with us. Patrick Tobin, Director of Dual Enrollment, and Elsa Olvera, Director of Educational Opportunity Center, should be able to help us improve our ability to schedule visits at the high schools.

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

Project Description:

A. Scheduling efficiency (at main campus and centers)

1. The Scheduling ad hoc committee will examine course taking patterns, including section frequency which may split students into class sizes that are too small.
2. Examine classroom and building utilization patterns to identify ways to improve scheduling efficiency.

B. Program delivery

1. The eLearning team is working to convert programs that are available 100% through online delivery to the Guided Pathways format to improve ease of access and understanding.
2. Develop effective online orientation strategies that improve persistence in online courses.
3. Identify Learning Center pathways where students have the option to complete certificates or degrees at a Learning Center through a combination of face-to-face and online courses.

C. Create specialized initiatives that focus on the needs of adults

1. Collaborate with Michigan Works!, social service agencies, community groups, area churches, and Delta College advisory boards to identify adult demographics for comprehensive outreach.
2. Convene open houses at Main Campus and one Learning Center each year as part of adult outreach strategy.

Project Measures

Baseline:

Scheduling Efficiency

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

Adult Learners

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

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

Dual Enrollment

4. Number of Dual Enrolled Students for Fall 2016
5. Results of the 2016 Qualitative Student of 30 dual enrollment partner high schools

Goals:

Scheduling Efficiency

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

Adult Learners

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

eLearning

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

Dual Enrollment

4. Increase the number of dual enrolled students by 5% in Fall 2017.
5. Improve overall satisfaction of dual enrollment partner high schools (as reflected in the Dual Enrollment Qualitative Study) by Fall 2019.

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

- Academics and Student and Educational Services (SES) has formed a scheduling committee that meets biweekly to review scheduling concerns and suggestions from SES that ensures the right amount of sections and type of classes are offered. Delta has experienced an increase in new students due to targeted marketing and recruitment and mandatory orientation. This has resulted in adjustments to the winter schedule. Biweekly meetings have ensured that challenges and opportunities are met collaboratively and new and current students have the courses they need.
- E-Learning has completed instructional design and compliance review for all classes in the online business management program.
- Patrick Tobin was hired as the Director of Dual Enrollment, a position created in Summer 2017 and he began in February 2018. He is charged with increasing the number of dual enrolled students and increasing the overall satisfaction of dual enrollment partner high schools.
- John Neal was appointed the Admissions Advisor for adult student recruitment and retention. John provides student support services to the Prison Pell Program and the online business program. John also has major responsibility in the recruitment of non-traditional and transfer students including communications and tracking through the Recruit CRM (Customer Relationship Management) module.

- Elsa Olvera was hired last June as the Director of the Educational Opportunity Center that specialized in assisting non-traditional, first generation, and low-income students. She has made many connections in the community including Michigan Works!, social service agencies, ABE-GED Centers, churches, non-profit agencies, and local high schools.

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

Review baseline data against Fall 2017 data and establish recommendations that can be implemented for Fall 2018, Winter 2019, and beyond.

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

As the economy continues to get stronger, non-traditional students will be a tough group to recruit. Many non-traditional students have families to support and would prefer working rather than going to school.

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

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

Project Description:

- Build an Employer Resource Network (ERN) at Delta College according to the combined STEM Impact Grant submitted by Delta College and Mid-Michigan Community College, and approved by Great Lakes Bay Regional Alliance (GLBRA) for two years at \$75,000 per year for each institution.
- Build and integrate a process and cycle for future implementation with other identified top employers of the Great Lakes Bay Region with a goal of continuing to identify skill sets and core competencies for specific roles in STEM occupations throughout the region.
- Work collaboratively with Mid-Michigan Community College to establish a Regional (ERN) Advisory Committee.
- Corporate Services will use our business relationship in order to gather, share data and promote Academic and Corporate Service programing.
- In 2017, Danielle Hall was identified as the STEM ERN Lead for Delta College and will assume responsibilities for the grant and implementation. Effective in March 2018, Lindsey Bourassa assumed ERN lead responsibilities.
- The existing advisory committees at Delta and Mid-Michigan will be combined to create one Regional Employer Resource Network Advisory Committee.
- Lindsey Bourassa will work collaboratively with the Regional ERN Advisory Committee to identifying use of DACUM for occupations for which skill requirements should be defined.

Project Measures

Baseline:

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

Goals:

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

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

Delta College partnered with Mid-Michigan Community College in receiving an employer network grant from the Great Lakes Bay Regional Alliance. The purpose of the grant is to: 1) build stronger relationships with area employers through supplementing existing co-op and internship opportunities at Delta College, 2) create easier ways for employers to reach the right person at Delta College to address their specific needs and, 3) align employer outreach across Saginaw, Bay, Midland, and Isabella counties. The ultimate goal is to grow the student and graduate pipeline for our industry partners.

To date we have created a Regional Employer Talent Pipeline committee with representatives from 12 industries and eight counties for the purpose of supporting the goals of the grant and gathering business input.

Next, Delta College gathered baseline data for 2016-2017. A baseline for comparison has been established by working collaboratively with Michelle White, Manager of Academic Career Experience & Service Learning, and Beth Beauchamp, Associate Professor of Office Administration & Technology, and reported to the Great Lakes Bay Regional Alliance in

September. A general email for co-ops and internship inquiries was established (studenttalent@delta.edu) and a business flyer promoting the value of co-ops and interns was also created by Delta's marketing team.

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

The grant supports the work for two years (August 2017 – August 2019), and may be renewed if the project goals are completed.

Goals and action items for the two years were established and mutually agreed upon by Delta College, Mid Michigan Community College, and the Great Lakes Bay Regional Alliance. Delta College will report out to the Alliance on progress toward our goals monthly at ETP Executive Committee meetings. We will also quantify our progress on securing additional co-ops and interns for Delta College and additional business partners three times per year: 12/15, 4/15, and 8/15.

Lindsey Bourassa, acting as ETP lead, will reach out to businesses in Arenac, Bay, Midland and Saginaw to promote Delta College and the value of using co-ops and interns. Each employer will be surveyed. Data collected will be sent to Beth Beauchamp and Michelle White to follow up on relevant leads and identify areas for improvement.

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

The lead for Mid Michigan Community College left in November to take another job and they are in the process of securing a new lead. This is leaving a large amount of work to be completed with limited resources. Delta College identified a new ETP lead, Lindsey Bourassa who will assume the responsibility for implementing the grant in March of 2018. With these changes, we anticipate additional time will be needed to onboard the new ETP leads.

Sustainability

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

Action Project 3.1 – 1: Expand sustainability learning opportunities

Project Description:

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

Project Measures

Baseline:

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

Goals:

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

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

Sustainability Assessment 3.0

Accomplishments to date:

- Faculty with S-related classes currently administer opinion-based Assessment Tool 2.1. Results for Winter 2015-Winter 2017 indicate favorable opinions related to their courses and the overall importance of including sustainability topics in the curriculum. Two-thirds to three-quarters of respondents indicate the S-related class added to their learning experience and the inclusion of sustainability in the curriculum is important or very important.

- Detailed assessment results for each course are tabulated each semester and communicated with appropriate faculty.
- Summarized results are shared annually on the faculty listserv.

Current status:

- Assessment Tool 3.0 will be developed to add a knowledge-based component to assess student awareness of sustainability issues, threats, and possible solutions. Research is being conducted into knowledge-based assessment tools used at several universities and potential measures are being considered.

Sustainability Program Outcomes; Certificate in Sustainability

Approximately 15 programs at Delta College have been identified as containing sustainability-related content and could, therefore, include sustainability as a program outcome. Sustainability is currently not mentioned in any program outcomes. The Academic Sustainability Team believes inclusion of S-outcomes in specific programs would be appropriate before development of S-certificates in those programs.

Sustainability-Related Degree Programs at Transfer Institutions

Sustainability programs at Central Michigan University and Michigan State University have been identified and targeted for follow-up. Sustainability courses are typically offered at the junior or senior levels. Some universities offer specific sustainability-related programs; other universities offer individual sustainability courses spread throughout numerous degree programs.

Awareness Building and Measurement

Measurement tools include the annual greenhouse gas inventory (GHG) and the American College & University Presidents' Climate Commitment (ACUPCC) Progress Report, Sustainability Tracking & Rating System (STARS), and Sustainability Scorecard, and updates to the College's AQIP process. Overall, the tools include all facets of sustainability—social, environmental, economic—across all sectors of higher education.

Current status:

- STARS - Fulfilled obligations to earn a Silver Rating score of 54.89 with special recognition for innovation (Urban Farming, Living Wall, Sustainable Study Abroad)
- GHG – FY 2016-2017 in progress
- ACUPCC – FY 2016-2017 in progress
- Sustainability Scorecard – FY 2016-2017 diversion to waste ratio increased by 1% (38% diverted, 62% landfilled)

Current initiatives:

- Regular communication via the faculty listserv, staff/student portals (annual summary of S-related courses, student assessments, website updates, and sustainability-immersed travel opportunities).
- LifeLong Learning Urban Farming – Offering seven Winter 2018 sessions with instructors from two local farms. Other s-related sessions include beekeeping, solar energy, and online S-certifications.
- Community partnerships include Square Roots, food waste/composting pilot, and Bay City Cooperative Market community outreach.
- Campus outreach includes 20 events (Fall 2017), six events to date (Winter 2018), launched Monthly Movie Week; and continued Power of a Single Action campaign.
- Completed tours and orientation sessions with Scout Merit Badge and new employees (FY 2017-2018, four sessions completed).
- Completed Food Service food recovery pilot.
- Initiated planning for library-housed seed catalog.
- Tiling agreements finalized with campus farmland lessees; successfully tilled 164.85 acres.
- Continue development of pollinator-friendly campus.
- Finalizing campus engagement software options for sub-metering energy tracking project.
- Took delivery of college-issued portable heaters in conjunction with Energy Conservation Guidelines.
- Conducted Energy Conservation Council meetings with focus on sub-metering and portfolio manager energy tracking.
- Developed two S-focused student study abroad travel venues for Winter 2018.

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

Sustainability Assessment 3.0

- Continue to evaluate knowledge-based assessment tools to determine appropriate items for inclusion in tool 3.0.

- Evaluate AASHE Sulitest, used internationally to assess sustainability knowledge.
- Work with the Office of Institutional Research to draft knowledge and opinion-based tool 3.0.
- Determine appropriateness of pre- and post-assessment tools.

Sustainability Program Outcomes; Certificate in Sustainability

Division chairs and program coordinators will be contacted regarding incorporation of sustainability into program outcomes. Sample wording has been developed that can readily be modified for any program. For programs requiring capstone projects, coordinators will also be encouraged to consider sustainability-related civic engagement projects that would also fulfill requirements for CEP 101 Civic Engagement Practicum.

For programs that adopt sustainability outcomes, this may also lead to creation of certificates in sustainability. Assessment of sustainability in programs that adopt sustainability outcomes will then need to be discussed.

Sustainability-Related Degree Programs at Transfer Institutions

More four-year institutions will be investigated for potential transfer paths for Delta College students interested in sustainability. Universities will be contacted to determine how our 100 and 200-level classes could feed into sustainability programs and to determine how valuable they perceive our S-class designation to be for transfer students.

Awareness Building and Measurement

Completed: Food Services food recovery pilot, farmland tiling.

Planned next steps:

- Work with the Office of Institutional Research to develop knowledge and opinion-based assessment survey tool.
- Disseminate STARS report per individual campus reporting areas.
- Complete FY 2016-2017 GHG and 2017 ACUPCC Progress Report.
- Increase diversion to waste ratio by introducing Radical Recycling, pilot Spring 2018.
- Continue awareness building via faculty listserv, staff/student portals, outreach events, new employee orientation, Earth Day and Global Awareness events, Green recruitment, and Energy Conservation Council.
- Launch Seed Catalogue with college and community.
- Continue development of pollinator-friendly campus.
- Finalizing campus engagement software options for sub-metering energy tracking project.
- Took delivery of college-issued portable heaters in conjunction with Energy Conservation Guidelines.
- Conduct S-focused student study abroad travel venues.
- Determine feasibility of on-campus compost site for food waste recovery.

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

Sustainability Assessment 3.0

- Difficult to develop one set of knowledge-based questions appropriate across disciplines and divisions for all sustainability-related classes.
- Difficult to determine the level of knowledge expected, i.e., some students have taken multiple S-classes, but others may be taking their first S-class.
- In addition to S-course assessment, a separate program assessment tool should be considered for programs that add S-outcomes.
- Assessment Tool 3.0 may not be ready to implement by April 2018.

Sustainability Program Outcomes; Certificate in Sustainability

Establishment of sustainability outcomes in appropriate existing programs is achievable.

Sustainability-Related Degree Programs at Transfer Institutions

Sustainability programs at four-year institutions are often not clearly labeled. Michigan State University has numerous degrees with required or elective courses which include the study of sustainable issues and practices, such as agriculture, business, natural resources, biology, chemistry, engineering, economics, policy, urban planning, parks and recreation, and more. There may not be a distinct path to specific sustainability degrees; and, therefore, advising Delta College students regarding a path of S-related courses may be challenging.

Awareness Building and Measurement

Challenges:

- Over the past years, the diversion rate from landfill to recycling has improved from 24% to 38% recycled. The goal, however is to exceed a 50/50 ratio recycling to landfill.
- Although the Fall 2017 pilot food recovery program demonstrated cooperation and potential, developing a long-term, permanent recovery plan is involved and requires operational resources and funding to establish an on-site composting program or to partner with an off-site partner.

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

Action Project 3.2 – 1: Improve agility and sustainability

Project Description:

- Create a process for review and evaluation of committee structure and purpose with a goal to increase agility and sustainability.
- Establish college-wide guidelines for managing and conducting meetings.

Project Measures

Baseline:

1. No process in place for review and evaluation of committee structure.
2. Current number of committees.
3. No consistent guidelines for conducting meetings in place.

Goals:

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

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

The Center for Organizational Success (COS) offered two Effective Meeting trainings facilitated by Kimberly Houston on October 17, 2017 and November 10, 2017.

A survey was administered with a goal of creating a “complete inventory” of committees that are currently active on campus.

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

- Analyze the results of the survey.
- Create college-wide guidelines.
- Target current and prospective committee chairs to go through this training. When training was offered, it was voluntary and we did not necessarily reach the audience we were trying to reach.

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

Time has been a challenge. This project keeps moving to the bottom of the list of priorities and we will need to set aside time to complete this work.

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

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

Project Description:

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

Project Measures

Baseline:

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

Goals:

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

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

The data ambassadors were selected and a charge presented by the College President. The group met for several months and developed a set of metrics/measures that had broad input from faculty through the faculty members of the committee. After establishing the metrics/measures, the data ambassador committee worked through the formal definitions to be used for the items. These definitions have been added to the data cookbook. A SSRS report has been produced to provide the data to the entire College; it is housed in the shared folder of the reports.delta.edu site and is named: Data Ambassadors Retention. This data has been officially presented to the College's Executive Council.

Original Committee: Russ Curley, Chair, Michael Wood, Co-chair, David Baskind, Michael Faleski, Donna Giuliani, Trisha O'Connor, David Redman, and Amy Schindler

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

Martha Crawmer and Amy Schindler are now the co-chairs and in charge of the educational portion to get the information out to the faculty in the divisions. They have scheduled a meeting with the new team to move out the report and educate the College community on the usage and metrics found in the report.

Current Committee Members: Pete Carlson, Martha Crawmer, Russ Curley, Donna Giuliani, Diane Lobsiger-Braden, Amy Schindler, and Michael Wood.

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

A challenge is making sure that the system is delivered, accepted and used. There is so much data available, there will be a need for the Data Ambassador's committee to review it for focal points to assist in understanding the data. The project is a little behind, but we should be able to catch up.

People Focus

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

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

Project Description: With a goal to educate faculty and staff regarding the extent to which Delta College values differences, strengthen faculty and staff understanding of the aspects of our value of diversity at Delta College by:

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

Project Measures

Baseline:

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

Goals:

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

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

- Human Resources has worked with Academics and Student and Educational Services to develop unconscious bias training for search committees. Unconscious bias training has been given to Executive Council.
- Human Resource Recruitment Manager trained Division Chairs, Deans and the Vice President of Instruction and Learning Services (Academic Council) on revised search strategies designed to implement a more objective search process.
- HR and Center for Organizational Success (COS) are collaborating to implement Inclusion Advocate training to be completed by end of Winter 2018 semester.
- HR has been charged with making five recruiting visits to colleges and universities. To date, four visits have been completed. One of the organizations HR has been networking with is the Alliances for Graduate Education and the Professoriate (AGEP) at Michigan State University (MSU). AGEP is a National Science Foundation program that supports recruitment, retention, and graduation of underrepresented U.S. minorities in doctoral programs of the natural and social sciences, mathematics, and engineering.
- A committee has been appointed to update the Campus Pride Index to be completed by the end of the Winter 2018 semester.
- A committee has completed the Diversity policy and procedures and it is ready to go to Senate Executive Board to be circulated through the Senate process.

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

- A Diversity Committee will be appointed by the President to guide diversity initiatives.
- Looking at the diversity website and considering procedure of how updates make it to the website.

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

The College has an opportunity to ensure that campus-wide we work together to strengthen our culture of diversity and inclusion.

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

Project Description:

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

Project Measures

Baseline:

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

Goals:

1. Improve PACE results – Fall 2017 (both qualitative and quantitative) from Winter 2016 administration to Fall 2017.
2. Implement focus groups as a follow-up to PACE with a goal of “drilling-down” within the results by April 2018.
3. Implement an ongoing process to administer surveys to assess employee satisfaction following faculty and staff focused initiatives by May 2018.

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

This project is behind schedule. The project goal was dependent on PACE being administered in Fall 2017, but administration began on March 14, 2018.

The PACE Survey is currently being administered to the College Community (March 14 – March 28, 2018) by the National Initiative for Leadership and Institutional Effectiveness (NILIE).

The following additional custom questions were developed to assist in drilling down on areas in need of improvement (from the 2016 PACE Administration):

Standard PACE Question

The extent to which I am able to appropriately influence the direction of this institution, 3.30 (#15)

New Custom Question

The extent to which I am able to appropriately influence the direction of my division and/or department.

Standard PACE Question

The extent to which I have the opportunity for advancement within this institution, 3.45 (#38)

New Custom Question

The extent to which I am satisfied with my career progress at this institution.

Standard PACE Question

The extent to which open and ethical communication is practiced at this institution, 3.50 (#16)

New Custom Question

The extent to which open communication is practiced at this institution.

The extent to which honest communication is practiced at this institution.

Standard PACE Question

The extent to which a spirit of cooperation exists at this institution, 3.64 (#25)

New Custom Question

The extent to which I am satisfied with my work relationships with other departments or divisions.

The extent to which I am satisfied with my work relationships within my department or division.

Standard PACE Question

The extent to which this institution has been successful in positively motivating my performance, 3.66 (#22)

New Custom Question

The extent to which I feel respected by my colleagues.

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

PACE Survey results are expected back eight weeks from the close of the survey date. In addition to scheduling open forums to present the results to the entire campus, a small team will review the lowest rated areas that are in need of improvement and determine areas in which additional information is needed.

Focus groups will be conducted in the fall semester to help clarify the information obtained from the PACE Survey.

Using the information from the open forums and focus groups, action steps will be developed to address areas in need of improvement.

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

The only challenge is timing. The information will not be received by the College from NILIE until the end of May. As a result, the open forums will most likely be held in the fall semester and the end date on this project will be pushed to December 2018.

Additional Institutional Strategic Planning Initiatives

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

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

In 2017-2018, the College submitted four major projects (by priority):

Priority	Project	Amount
1	Midland Center Upgrade Project	\$12,499,000
2	Business and Office Professions – K Wing	4,994,000
3	Lifelong Wellness – P Wing	2,388,000
4	Electronic Media Broadcasting – A Wing	2,676,000
5	Business and Technology – M Wing	2,084,000

A copy of the Capital Outlay Plan can be accessed by going to Delta College’s public website. (<http://www.delta.edu/transparency/capital-outlay-plan/2019-capital-outlay-plan.html>)

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

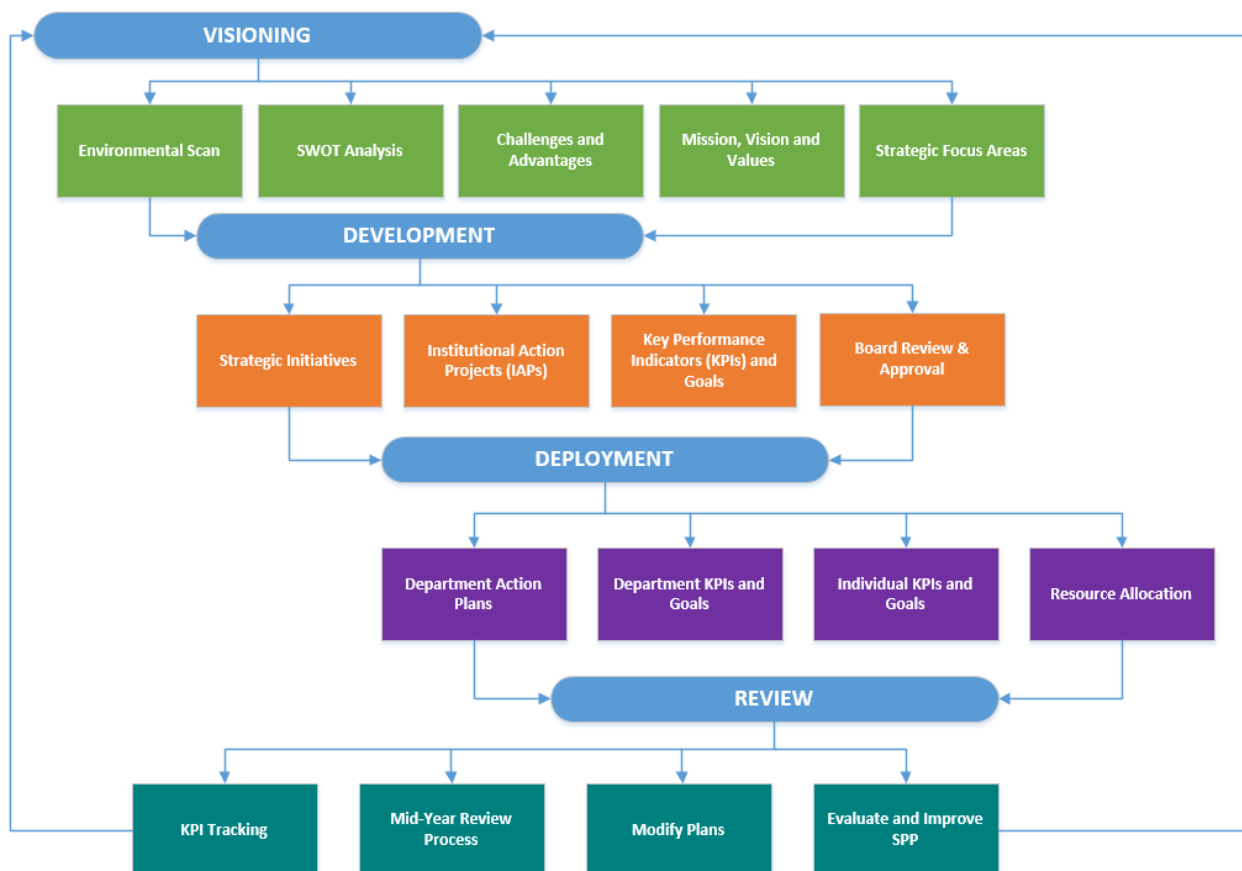
Information Technology Planning: The College works in concert with its information technology vendor, Ellucian, to complete an Information Technology Strategic Plan. The College’s Information Technology Plan is completed and reviewed annually by the College’s contract administrator, Ellucian staff, and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

Strategic Planning Summary

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

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

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



Budget Planning Process

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

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

Delta College Procedures for Budget Amendment

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

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

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

All Funds

Notes

Delta College Budget – All Funds

Fiscal Year 2018-2019

	General	Designated	Restricted	Auxiliary	Plant	Total
Revenues						
Tuition and Fees	\$ 28,576,556	\$ 2,629,600	\$ -	\$ -	\$ -	\$ 31,206,156
State Appropriations	16,700,734	-	-	-	-	16,700,734
Property Taxes	22,529,203	-	-	-	-	22,529,203
Grants and Gifts	-	2,245,000	17,195,123	-	25,000	19,465,123
Auxiliary Services	250,000	-	-	5,639,350	-	5,889,350
Investment Income	300,000	-	-	-	462,400	762,400
Other Sources	<u>661,773</u>	<u>1,166,524</u>	<u>923,754</u>	<u>-</u>	<u>2,605,312</u>	<u>5,357,363</u>
Total Revenues	<u>69,018,266</u>	<u>6,041,124</u>	<u>18,118,877</u>	<u>5,639,350</u>	<u>3,092,712</u>	<u>101,910,329</u>
Expenditures						
Instruction	33,317,287	4,652,315	942,548	-	-	38,912,150
Instructional Support	<u>8,375,113</u>	<u>77,100</u>	<u>295,573</u>	<u>-</u>	<u>-</u>	<u>8,747,786</u>
	41,692,400	4,729,415	1,238,121	-	-	47,659,936
Public Service	1,147,717	7,700	1,640,594	-	-	2,796,011
Student Services	8,471,925	108,500	15,349,474	5,988,387	29,855	29,948,141
Institutional Administration	8,775,577	749,613	-	-	243,458	9,768,648
Facilities Management	<u>8,895,928</u>	<u>-</u>	<u>2,920</u>	<u>-</u>	<u>16,739,698</u>	<u>25,638,546</u>
Total Expenditures	<u>68,983,547</u>	<u>5,595,228</u>	<u>18,231,109</u>	<u>5,988,387</u>	<u>17,013,011</u>	<u>115,811,282</u>
Revenues Over/(Under) Expenditures	34,719	445,896	(112,232)	(349,037)	(13,920,299)	(13,900,953)
Projected Fund Balance June 30, 2018	<u>6,901,005</u>	<u>9,374,935</u>	<u>3,838,307</u>	<u>7,180,303</u>	<u>38,204,262</u>	<u>65,498,812</u>
Projected Fund Balance June 30, 2019	<u>\$ 6,935,724</u>	<u>\$ 9,820,831</u>	<u>\$ 3,726,075</u>	<u>\$ 6,831,266</u>	<u>\$ 24,283,963</u>	<u>\$ 51,597,859</u>

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

Delta College All Funds

Five Year Actual History

	Actual 2013-2014	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Projected 2017-2018
Revenues					
Tuition and Fees	\$ 30,010,000	\$ 29,424,626	\$ 29,783,314	\$ 30,286,388	\$ 30,916,286
State Appropriations	21,076,359	16,659,312	14,796,390	17,589,791	24,726,173
Property Taxes	22,797,665	22,931,569	23,034,150	22,171,146	22,184,849
Grants and Gifts	25,051,684	25,716,585	23,049,040	19,712,411	20,449,460
Auxiliary Services	8,298,827	7,890,800	7,128,771	6,914,965	6,426,977
Investment Income	363,634	450,402	622,815	433,227	813,840
Other Sources	<u>7,122,136</u>	<u>7,763,126</u>	<u>8,408,616</u>	<u>10,458,335</u>	<u>15,966,165</u>
Total Revenues	<u>114,720,305</u>	<u>110,836,420</u>	<u>106,823,096</u>	<u>107,566,263</u>	<u>121,483,750</u>
Expenditures					
Instruction	38,056,578	39,315,016	40,966,296	38,476,752	39,524,099
Instructional Support	<u>7,561,027</u>	<u>8,322,561</u>	<u>8,600,826</u>	<u>8,496,012</u>	<u>8,114,492</u>
	45,617,605	47,637,577	49,567,122	46,972,764	47,638,591
Public Service	2,553,051	2,551,634	2,662,174	2,545,738	2,760,539
Student Services	34,555,716	33,353,091	30,433,670	28,526,241	29,569,277
Institutional Administration	8,369,617	8,192,735	8,474,469	8,548,863	12,982,953
Facilities Management	<u>23,327,652</u>	<u>14,294,625</u>	<u>14,143,802</u>	<u>15,947,616</u>	<u>20,241,444</u>
Total Expenditures	<u>114,423,641</u>	<u>106,029,662</u>	<u>105,281,237</u>	<u>102,541,222</u>	<u>113,192,804</u>
Revenues Over/(Under) Expenditures	296,664	4,806,758	1,541,859	5,025,041	8,290,946
Beginning Fund Balance	<u>45,537,544</u>	<u>45,834,208</u>	<u>50,640,966</u>	<u>52,182,825</u>	<u>57,207,866</u>
Ending Fund Balance	<u>\$ 45,834,208</u>	<u>\$ 50,640,966</u>	<u>\$ 52,182,825</u>	<u>\$ 57,207,866</u>	<u>\$ 65,498,812</u>

General Fund

Notes

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

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

Detail discussion about the specific General Fund revenues and expenditures is contained within this section. The use of General Fund revenues is determined by the College's appropriation process which is tied to the College's strategic initiatives. The Budget Cabinet provides leadership in the appropriation process. The budget process is further described in both the Strategic Planning and Fiscal Planning sections of this document. The current year Budget Planning and Resource Allocation Decisions addressing the tactical plans that have been developed to meet the College's strategic initiatives are located on pages 8-12.

Delta College Organizational Chart

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

- Community
 - Board of Trustees
 - President
 - Equity Officer
 - Director of Diversity and Inclusion
 - Senate *
 - Vice President of Instruction & Learning Services
 - Dean of Teaching & Learning
 - Academic Division Chairs, Full-Time and Adjunct Faculty
 - Dean of Career Education & Learning Partnerships
 - Manager of Strategic Partnerships
 - Director of Dual Enrollment
 - LLIC (TLC, Library & Testing Center)
 - Director of eLearning
 - Manager of Finance – Academics
 - Vice President of Student & Educations Services
 - Dean of Enrollment Management
 - Director of Admissions & Orientation
 - Director of Education Opportunity Center
 - Associate Dean of Retention
 - Financial Aid Director
 - Registrar
 - Dean of Students
 - Academic Career Experience & Service Learning Manager
 - Athletics Director
 - Campus Life & Student Engagement Coordinator
 - Student Diversity and Leadership Coordinator
 - Possible Dream & Youth Development Coordinator
 - Coordinator of Veteran Services
 - Collegiate Advisor
 - Disability Resources Director
 - Director of Learning Centers
 - Public Safety Director
 - Police Academy/Law Enforcement Training Director
 - Vice President of Business & Finance
 - Controller
 - Budget & Finance
 - Payroll
 - Student Finance
 - Cashier's Office
 - Director of Facilities Management
 - Facilities Planning & Management
 - Sustainability & Risk Management
 - Facilities Operations & Management
 - Director of Business Services & IT Contract Administrator
 - Purchasing and Contract Administration
 - Auxiliary Operations
 - Information Technology
 - Executive Director of Institutional Advancement
 - Marketing & Public Information
 - Legislative
 - Foundation Office
 - Grants and Resource Development
 - Public Broadcasting
 - Executive Director of Administrative Services and Institutional Effectiveness
 - Director of Human Resources
 - Compensation Administration
 - Recruitment & Employment
 - Benefits Administration
 - Manager of Center for Organizational Success
 - Instructional Support Services
 - Faculty Center for Teaching Excellence Coordinator
 - Institutional Research
 - Director of Corporate Services
 - Corporate Services Manager of Finance
 - Corporate Services Manager of Operations
 - Corporate Services Manager of New Business Development

Delta College General Fund Budget

Fiscal Year 2018-2019

Revenues

Tuition and Fees

Tuition	\$	20,799,360	
Registration Fees		863,975	
Excess Contact Hour Fees		2,263,747	
Technology Fees		3,146,400	
Program Course Fees		227,300	
Online Course Fees		<u>1,275,774</u>	
Total Tuition and Fees	\$		28,576,556

State Appropriations 16,700,734

Property Taxes

Bay County	5,566,412	
Midland County	7,004,997	
Saginaw County	<u>9,957,794</u>	
Total Property Taxes		22,529,203

Auxiliary Services		250,000
Fund Transfers		266,573
Investment Income		300,000
Other		<u>395,200</u>

Total Revenues \$ 69,018,266

Expenditures By Activity

Instruction	\$	33,317,287	
Instructional Support		<u>8,375,113</u>	
Total Instruction		41,692,400	
Public Service		1,147,717	
Student Services		8,471,925	
Institutional Administration		8,775,577	
Facilities Management		<u>8,895,928</u>	

Total Expenditures 68,983,547

Revenues Over Expenditures 34,719

Beginning Fund Balance 6,901,005

Ending Fund Balance \$ 6,935,724

Delta College General Fund

Five Year History

	Actual 2013-2014	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017
Revenues				
Tuition and Fees	\$ 27,049,769	\$ 26,952,406	\$ 26,972,463	\$ 27,268,462
State Appropriations	14,152,570	14,589,969	14,795,500	17,589,791
Property Taxes	22,797,665	22,931,569	23,034,150	22,171,146
Auxiliary Service	250,000	300,000	250,000	250,000
Investment Income	170,649	218,516	351,394	190,042
Grants and Other	<u>536,624</u>	<u>609,419</u>	<u>710,687</u>	<u>614,646</u>
Total Revenues	<u>64,957,277</u>	<u>65,601,879</u>	<u>66,114,194</u>	<u>68,084,087</u>
Expenditures				
Instruction	32,205,850	32,443,828	32,300,337	31,505,100
Instructional Support	<u>7,300,873</u>	<u>8,048,111</u>	<u>8,343,342</u>	<u>8,153,053</u>
Total Instruction	39,506,723	40,491,939	40,643,679	39,658,153
Public Service	1,004,207	881,826	1,014,861	992,970
Student Services	6,647,956	7,061,621	6,927,346	7,060,371
Institutional Admin	7,479,849	7,169,571	7,219,358	7,281,541
Facilities Management	<u>10,262,552</u>	<u>9,975,555</u>	<u>10,280,354</u>	<u>13,065,483</u>
Total Expenditures	<u>64,901,287</u>	<u>65,580,512</u>	<u>66,085,598</u>	<u>68,058,518</u>
Revenues Over/(Under) Expenditures	55,990	21,367	28,596	25,569
Beginning Fund Balance	<u>6,712,410</u>	<u>6,768,400</u>	<u>6,789,767</u>	<u>6,818,363</u>
Ending Fund Balance	<u>\$ 6,768,400</u>	<u>\$ 6,789,767</u>	<u>\$ 6,818,363</u>	<u>\$ 6,843,932</u>
~State pass-through to MPSERS	<u>\$ 1,612,995</u>	<u>\$ 2,747,405</u>	<u>\$ 3,668,195</u>	<u>\$ 3,839,551</u>

~Beginning in 2012-2013, the State of Michigan has appropriated additional funding for direct pass-through to the MPSERS retirement system for purposes of reducing the system's UAAL. This additional amount is recorded in the audited financial statements as both state appropriations and retirement expense, but is only reflected as a memo line item above for operating budget purposes.

Delta College General Fund

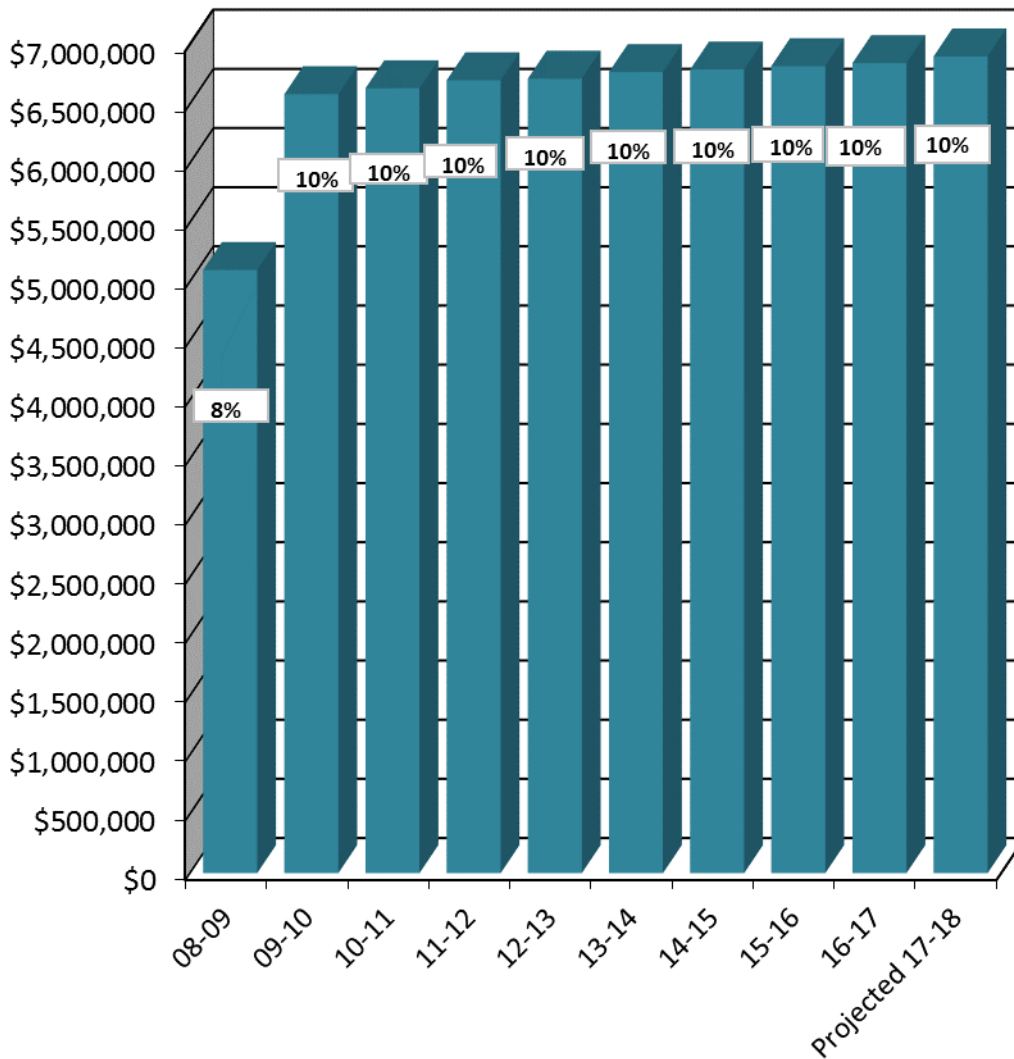
Budget Comparison

	Projected 2017-2018 Amount	Projected 2017-2018 % of Total	Budgeted 2018-2019 Amount	Budgeted 2018-2019 % of Total	% Change From Prior Year
Revenues					
Tuition and Fees	\$ 27,941,568	36.7%	\$ 28,576,556	41.4%	2.3%
State Appropriations	24,726,173	32.5%	16,700,734	24.2%	-32.5%
Property Taxes	22,184,849	29.1%	22,529,203	32.6%	1.6%
Auxiliary Service	250,000	0.3%	250,000	0.4%	0.0%
Investment Income	420,000	0.6%	300,000	0.4%	-28.6%
Grants and Other	<u>655,320</u>	<u>0.8%</u>	<u>661,773</u>	<u>1.0%</u>	<u>1.0%</u>
Total Revenues	<u>76,177,910</u>	<u>100.0%</u>	<u>69,018,266</u>	<u>100.0%</u>	<u>-9.4%</u>
Expenditures					
Instruction	33,177,056	43.6%	33,317,287	48.3%	0.4%
Instructional Support	<u>7,725,724</u>	<u>10.1%</u>	<u>8,375,113</u>	<u>12.1%</u>	<u>8.4%</u>
Total Instruction	40,902,780	53.7%	41,692,400	60.4%	8.8%
Public Service	1,166,214	1.5%	1,147,717	1.7%	-1.6%
Student Services	7,762,544	10.2%	8,471,925	12.3%	9.1%
Institutional Admin *	11,768,186	15.5%	8,775,577	12.7%	-25.4%
Facilities Management	<u>14,521,113</u>	<u>19.1%</u>	<u>8,895,928</u>	<u>12.9%</u>	<u>-38.7%</u>
Total Expenditures	<u>76,120,837</u>	<u>100.0%</u>	<u>68,983,547</u>	<u>100.0%</u>	<u>-9.4%</u>
Revenues Over/(Under) Expenditures	57,073		34,719		
Beginning Fund Balance	<u>6,843,932</u>		<u>6,901,005</u>		
Ending Fund Balance	<u>\$ 6,901,005</u>		<u>\$ 6,935,724</u>		
~ State pass-through to MPSERS	<u>\$ 4,490,630</u>	estimated	<u>\$ 3,769,000</u>	estimated	

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

Delta College General Fund

Fund Balance History



A long term goal of the College is to maintain a General Fund balance of 10% of its operating revenue. Effective beginning FY 2009-2010, the Board of Trustees increased the fund balance goal from 8% to 10%. The percentages on the graph indicate the gradual success of the College in achieving the goal. An 8% fund balance was first realized as of June 30, 1997. For FY 2017-2018, the fund balance is expected to approximate \$6.9 million, or approximately 10% of annual operating revenues.

General Fund

Revenue Detail

Notes

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

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

Property tax revenues are budgeted based upon the total current taxable valuation that has been established for levy on the real and personal property tax rolls located within the three counties comprising the College district. The tax rolls included in the College's levy are ad valorem, industrial facilities and commercial facilities. A significant portion of the taxable valuation is captured by various tax increment financing authorities that have been established for economic development purposes. After an annual public budget/truth-in-taxation hearing has been held each June, the Board of Trustees approves the millage rate to be levied. The net total taxable valuation is multiplied by the approved millage rate to calculate the projected property tax revenue. An estimated allowance for delinquent and uncollectible property taxes is deducted from the property tax revenue budgeted. The property tax valuations and revenue calculations are presented on page 77.

Tuition and fees are budgeted based upon estimated enrollment projections (credit hours), which are determined through analysis of regional environmental scanning data and discipline and departmental historical credit hour trends, and are adjusted for planned revisions to program offerings and program and graduation requirements. The College's tuition rate, as approved by the Board of Trustees and weighted based upon a historical in-district/out-of-district/out-of-state average, is multiplied by the projected credit hours to calculate the budgeted tuition. Fees, including registration and course fees, are budgeted based on their individual historical relationship to tuition revenue, taking into account any changes in fee rates that have been approved by the Board of Trustees for the budgeted year. A summary of credit hour projections and tuition and fee rates is presented on page 74. Detail credit hour projections for each academic division are presented on page 76. A historical chart of credit hours is shown on page 75.

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

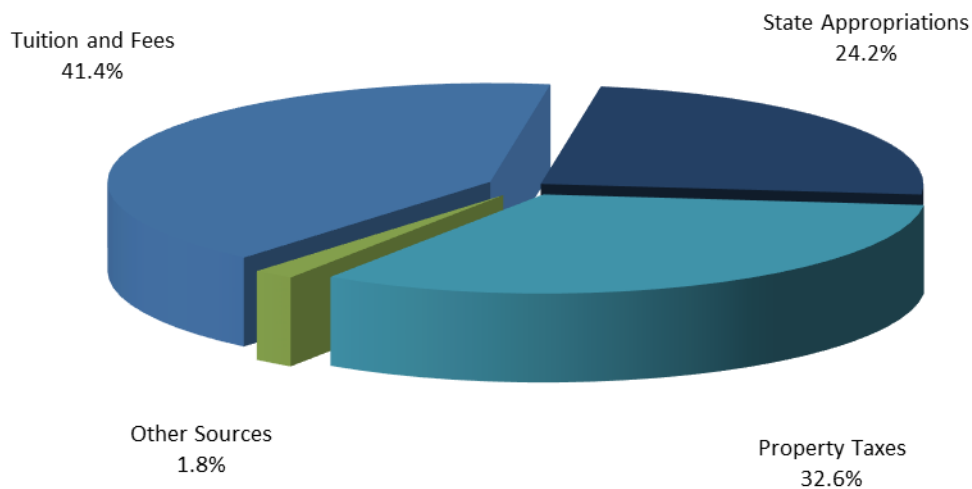
Throughout the budgeting process each year, the College adjusts its General Fund expenditures based upon the revenue projections.

Delta College General Fund Budget

Fiscal Year 2018-2019

Revenues

Tuition and Fees		
Tuition	\$ 20,799,360	
Registration Fees	863,975	
Excess Contact Hour Fees	2,263,747	
Technology Fees	3,146,400	
Program Course Fees	227,300	
Online Course Fees	<u>1,275,774</u>	
Total Tuition and Fees		\$ 28,576,556
State Appropriations		16,700,734
Property Taxes		
Bay County	5,566,412	
Midland County	7,004,997	
Saginaw County	<u>9,957,794</u>	
Total Property Taxes		22,529,203
Auxiliary Services		250,000
Fund Transfers		266,573
Investment Income		300,000
Other		<u>395,200</u>
Total Revenues		<u>\$ 69,018,266</u>

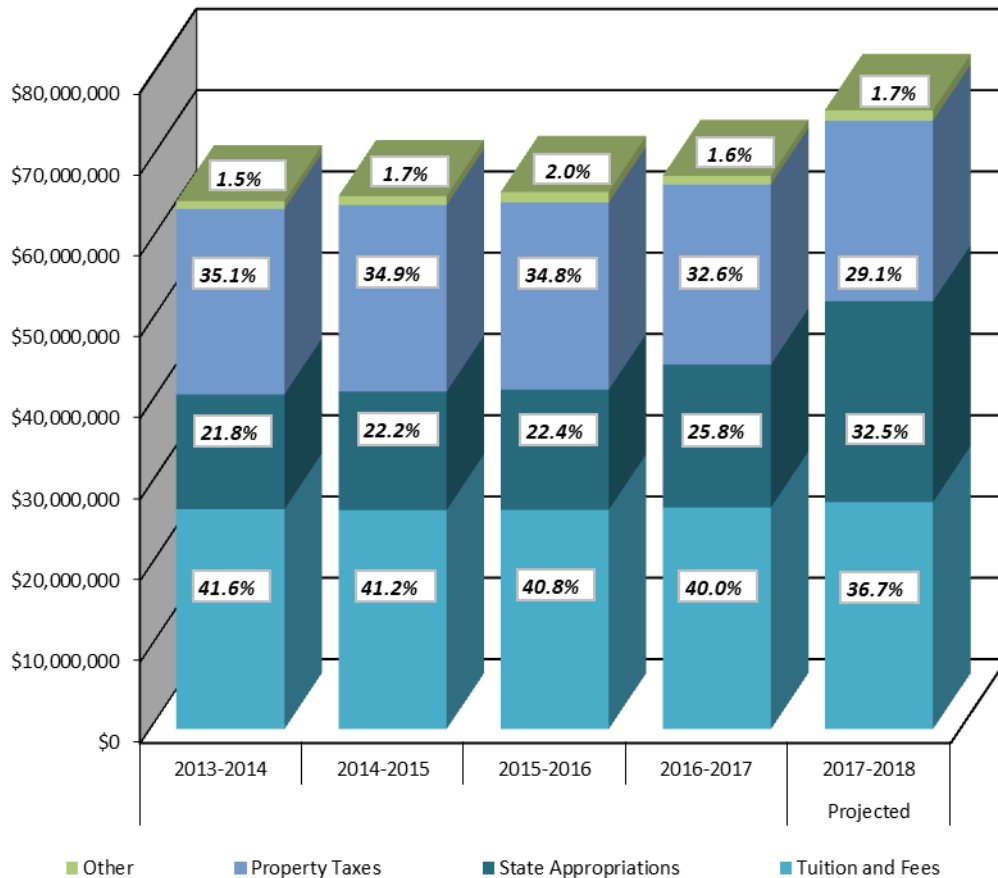


Delta College General Fund

Revenue Sources

Five Year Actual History

	2013-2014	2014-2015	2015-2016	2016-2017	Projected 2017-2018
Tuition and Fees	\$ 27,049,769	\$ 26,952,406	\$ 26,972,463	\$ 27,268,462	\$ 27,941,568
State Appropriations	14,152,570	14,589,969	14,795,500	17,589,791	24,726,173
Property Taxes	22,797,665	22,931,569	23,034,150	22,171,146	22,184,849
Other	<u>957,273</u>	<u>1,127,935</u>	<u>1,312,081</u>	<u>1,054,688</u>	<u>1,325,320</u>
Total	\$ 64,957,277	\$ 65,601,879	\$ 66,114,194	\$ 68,084,087	\$ 76,177,910



Note: Beginning in 2016-2017, State Appropriations includes Personal Property Tax Exemption Loss Reimbursement

Revenue Sources Detail

Tuition and Fees:

Per credit hour tuition rate for 2018-2019 and 2017-2018 are as follows:

	FY 2018-2019	FY 2017-2018	Change	% Change
In District	\$ 112.00	\$ 107.00	\$ 5.00	4.7%
Out-of-District	192.00	183.00	9.00	4.9%
Out-of-State	361.00	344.00	17.00	4.9%

Credit Hours	Budgeted FY 2018-2019	Actual FY 2017-2018	Change	% Change
Summer	4,415	4,165	250	6.0%
Fall	75,494	78,871	(3,377)	-4.3%
Winter	69,906	72,125	(2,219)	-3.1%
Spring	<u>15,785</u>	<u>16,881</u>	<u>(1,096)</u>	<u>-6.5%</u>
Total Credit Hours	<u>165,600</u>	<u>172,042</u>	<u>(6,442)</u>	<u>-3.7%</u>

Note: Credit hours for Summer, Fall and Winter semesters in FY 2017-2018 are actual, whereas Spring credit hours are as projected. See pages 75 and 76 for credit hour history and projections.

Course Fees: Course fees are a combination of two items: (1) an excess contact hour fee which is charged for instructional contact hours in excess of the credit hours for a course, and (2) a technology fee which is applied to all courses. The excess contact hour fee is computed on a residency-based scale. For FY 2018-2019, the excess contact hour fee increases from \$71 to \$90 for in-district students, from \$122 to \$154 for out-of-district students, and from \$229 to \$288 for out-of-state students. The technology fee increases \$2 to \$19 per credit hour. The online course fee increases from \$30 to \$33 per credit hour.

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

Registration Fees: Students are charged a registration fee each semester, which remains unchanged at \$40 for FY 2018-2019.

State Appropriations

	Budgeted FY 2018-2019	Projected FY 2017-2018	Change	% Change
Appropriations	\$ 16,700,734	\$ 24,726,173	\$ (8,025,439)	-32.5%

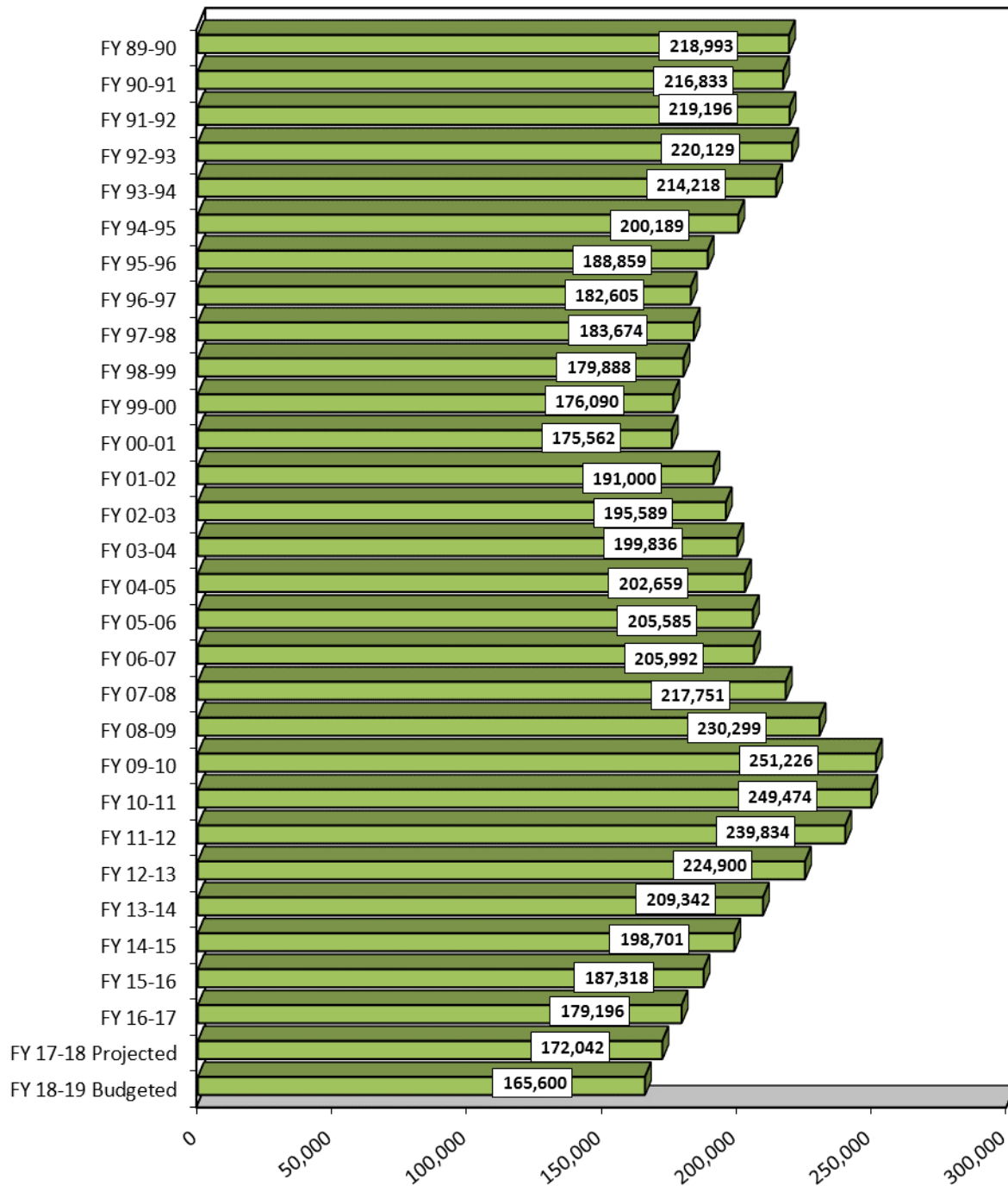
The appropriation amounts above include \$1,614,734 and \$9,515,125 for fiscal years 2018-2019 and 2017-2018, respectively, for reimbursement from the State of personal property tax losses due to exempted property. Our auditors have stated that this revenue should be recorded as state appropriation revenue rather than property tax revenue since these amounts are no longer included in the College's tax levy.

Note: In addition, approximately \$3.8 million and \$4.5 million, respectively, was received for direct pass-through to MPSERS.

Other Revenue

	Budgeted FY 2018-2019	Projected FY 2017-2018	Change	% Change
Collegiate Ads	5,000	5,400	(400)	-7.4%
Credit By Exam	6,500	6,580	(80)	-1.2%
ID Card Fees	1,500	1,490	10	0.7%
Library Fines	1,350	1,371	(21)	-1.5%
Live Scan Fees	25,000	25,315	(315)	-1.2%
Miscellaneous	75,000	74,297	703	0.9%
Parking Fines	850	1,002	(152)	-15.2%
Planetarium	92,000	91,243	757	0.8%
Rent Space/Equipment	36,000	36,563	(563)	-1.5%
Reserve Parking	11,000	10,951	49	0.4%
Sale of Assets	45,000	47,407	(2,407)	-5.1%
Testing	44,000	43,440	560	1.3%
Transcript Fees	<u>52,000</u>	<u>51,772</u>	<u>228</u>	<u>0.4%</u>
Total Other Revenue	<u>\$ 395,200</u>	<u>\$ 396,831</u>	<u>\$ (1,631)</u>	<u>-0.4%</u>

Delta College Credit Hours History



Delta College Credit Hours Budget 2018-2019

Cost Center/Division	Summer 2018	Fall 2018	Winter 2019	Spring 2019	Total
1010 Education for Professional Development	0	40	52	41	133
1011 Interdisciplinary Social Sciences	0	100	32	52	184
1012 Economics	220	1,633	1,637	298	3,788
1013 History	144	1,619	1,518	293	3,574
1014 Criminal Justice	72	2,015	1,827	313	4,227
1015 Political Science	265	3,197	2,806	624	6,892
1016 Psychology	350	3,558	3,162	548	7,618
1017 Sociology	105	1,869	1,866	511	4,351
1018 Applied Behavior Science	0	140	96	36	272
1019 Child Development	0	550	620	0	1,170
1029 Communications	210	2,907	2,655	707	6,479
1044 Geography	0	693	660	99	1,452
Social Sciences Total	1,366	18,321	16,931	3,522	40,140
1021 Art	0	1,433	1,293	157	2,883
1023 Languages	8	973	1,040	37	2,058
1025 Interdisciplinary Humanities	30	330	248	86	694
1026 Music	96	861	818	210	1,985
1027 Philosophy	183	1,731	1,643	339	3,896
1028 Electronic Media Broadcasting	0	406	217	6	629
1031 English	778	10,001	8,265	1,450	20,494
Arts and Letters Total	1,095	15,735	13,524	2,285	32,639
1035 Mathematics	325	8,916	7,270	2,111	18,622
1041 Biology	0	4,928	4,661	900	10,489
1042 Chemistry	0	2,153	2,126	374	4,653
1043 Geology	0	512	494	53	1,059
1045 Physics	60	1,274	1,332	341	3,007
1046 Science Tech Programs	0	116	60	12	188
Science and Mathematics Total	385	17,899	15,943	3,791	38,018
1052 Lifelong Wellness	116	1,949	1,752	685	4,502
1070 Nursing	620	2,977	3,123	655	7,375
1071 Surgical Technology	0	337	356	0	693
1073 Physical Therapy Assistant	0	421	434	0	855
1074 Respiratory Care	0	501	461	44	1,006
1076 Health Science	90	730	561	171	1,552
1077 Radiography	10	343	270	116	739
1078 Dental Hygiene	0	750	622	156	1,528
1079 Dental Assisting	0	180	180	229	589
1087 Diagnostic Medical Sonography	0	220	215	127	562
Health & Wellness Total	836	8,408	7,974	2,183	19,401
1110 Skilled Trade	0	402	508	262	1,172
1111 Welding	0	1,012	1,147	449	2,608
1112 Auto Service Ed Program	60	40	72	37	209
1116 Fire Science Technology	0	168	181	135	484
1061 Accounting	80	2,155	2,061	626	4,922
1062 Academic Career Experience	0	130	84	0	214
1063 Computer Information Systems	220	3,594	3,577	917	8,308
1065 Legal Support Professions	0	45	56	21	122
1066 Management	325	2,903	3,021	825	7,074
1067 Office Admin & Technology	0	1,300	1,240	329	2,869
1160 Architecture	0	282	276	0	558
1161 Residential Construction	0	321	428	37	786
1162 Automotive Service Technology	48	660	518	0	1,226
1163 Chemical Processing	0	160	100	0	260
1164 Electrical Technology	0	717	904	196	1,817
1165 Manufacturing and Industrial Technology	0	246	275	39	560
1169 Computer Numeric Control	0	486	490	112	1,088
1171 Computer Assisted Drafting	0	200	289	19	508
1172 Heating, Ventilation and Air Conditioning	0	310	307	0	617
Business and Technical Total	733	15,131	15,534	4,004	35,402
Grand Total	4,415	75,494	69,906	15,785	165,600

Property Taxes

The following is the detail related to the taxable valuation of the Delta College District. The College's authorized millage rate for operations is 2.1000 mills, however, due to the Headlee Amendment, the College's operating millage rate has been reduced to 2.0427. The overall property values in the College's district for FY 2018-2019 increased by 1.9%. The current year Headlee cap on increases in taxable assessed value per parcel for existing properties is 2.1%.

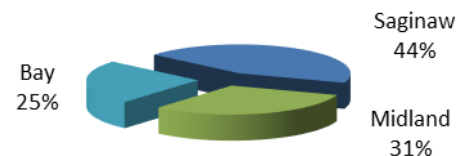
	Saginaw County	Midland County	Bay County	Total
2018 Taxable Valuations				
Ad Valorem Roll	\$ 5,036,787,859	\$ 3,453,081,738	\$ 2,796,267,633	\$ 11,286,137,230
DNR Roll	7,375,449	3,255,647	4,175,816	14,806,912
IFT Roll - New	69,145,685	35,374,105	21,713,762	126,233,552
IFT Roll - Rehab	1,146,875	2,167,500	-	3,314,375
Less Captured Values	<u>(220,054,201)</u>	<u>(49,909,078)</u>	<u>(82,444,324)</u>	<u>(352,407,603)</u>
Net Taxable Valuation – 2018	<u>\$ 4,894,401,667</u>	<u>\$ 3,443,969,912</u>	<u>\$ 2,739,712,887</u>	<u>\$ 11,078,084,466</u>
2017 Taxable Valuations				
Ad Valorem Roll	\$ 4,889,462,255	\$ 3,418,406,636	\$ 2,760,381,937	\$ 11,068,250,828
DNR Roll	7,223,789	3,188,724	4,089,959	14,502,472
IFT Roll - New	75,783,441	38,646,543	24,670,091	139,100,075
IFT Roll - Rehab	1,146,875	2,167,500	-	3,314,375
Less Captured Values	<u>(223,297,996)</u>	<u>(46,067,949)</u>	<u>(87,320,460)</u>	<u>(356,686,405)</u>
Net Taxable Valuation - 2017	<u>\$ 4,750,318,364</u>	<u>\$ 3,416,341,454</u>	<u>\$ 2,701,821,527</u>	<u>\$ 10,868,481,345</u>
Percent Increase (Decrease)	3.03%	0.81%	1.40%	1.93%

FY 2018-2019 Operating Property Tax

Revenue Calculation

Total 2018 Net Taxable Valuation	\$ 11,078,084,466
x General Operating Millage Rate	<u>2.0427</u>
Property Tax Revenues	\$ 22,629,203
Less Delinquent and Appealed Taxes	<u>(100,000)</u>
Net Operating Property Tax Revenues	<u>\$ 22,529,203</u>

Taxable Valuation by County FY 2018-2019



Notes:

Industrial Facilities Tax Abatement (IFT): Property designated as IFT are included on a separate tax roll. IFT's are classified as new or rehab facilities. New facilities are taxed at one half the rate of the taxing district. Rehab facilities are taxed at the whole rate, but only on the initial assessment, not the improvements. These tax abatements typically do not exceed 12 years.

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

Exempt Personal Property Tax Reimbursements

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

Notes

General Fund

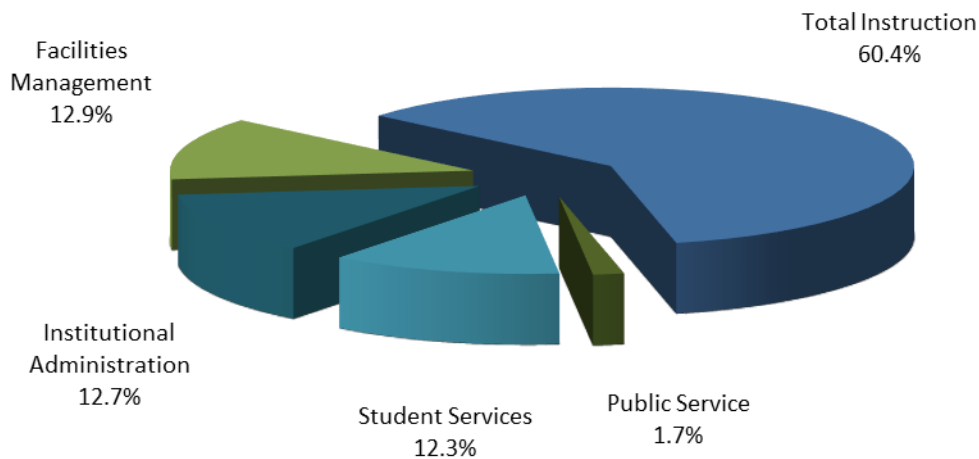
Expenditure Detail

Delta College General Fund Budget

Fiscal Year 2018-2019

Expenditures by Activity

Activity	Amount	Percentage
Instruction	\$ 33,317,287	48.3%
Instructional Support	<u>8,375,113</u>	<u>12.1%</u>
Total Instruction	41,692,400	60.4%
Public Service	1,147,717	1.7%
Student Services	8,471,925	12.3%
Institutional Administration	8,775,577	12.7%
Facilities Management	<u>8,895,928</u>	<u>12.9%</u>
Total Expenditures	<u>\$ 68,983,547</u>	<u>100.0%</u>

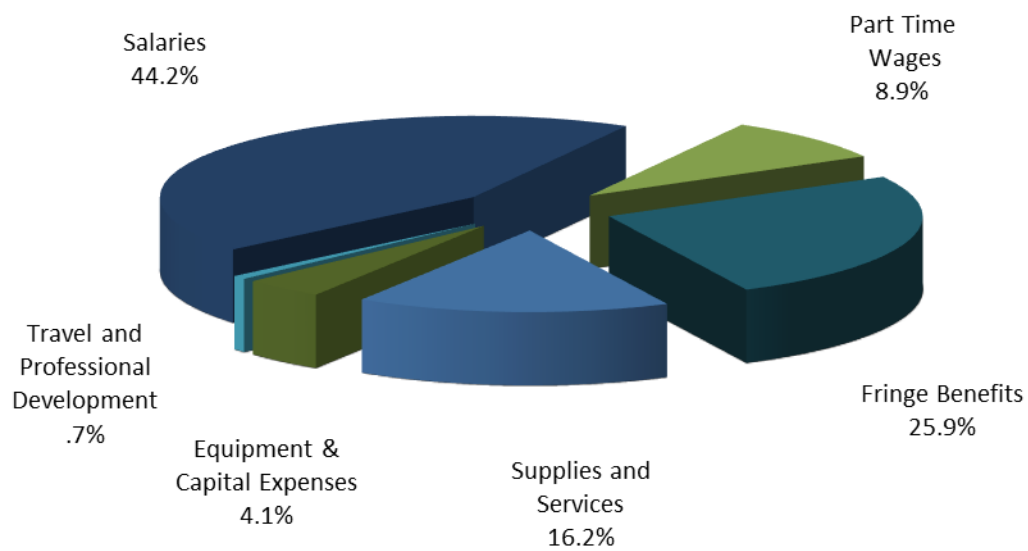


Delta College General Fund Budget

Fiscal Year 2018-2019

Expenditures by Object

Object	Amount	Percentage
Salaries	\$ 30,485,823	44.2%
Part Time Wages	6,118,213	8.9%
Fringe Benefits	17,834,010	25.9%
Supplies and Services	11,150,577	16.2%
Equipment and Capital Expenses	2,880,873	4.1%
Travel and Professional Development	<u>514,051</u>	<u>0.7%</u>
Total Expenditures	<u><u>\$ 68,983,547</u></u>	<u><u>100.0%</u></u>

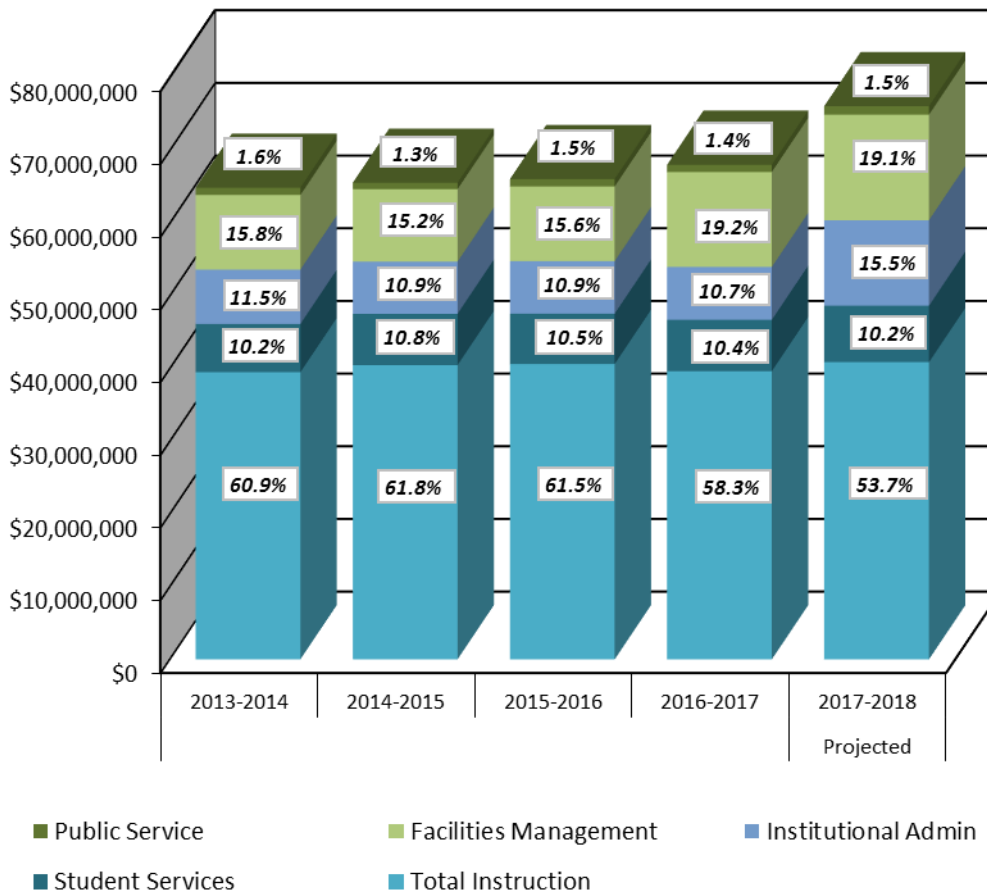


Delta College General Fund

Expenditures by Activity

Five Year Actual History

	2013-2014	2014-2015	2015-2016	2016-2017	Projected 2017-2018
Instruction	\$ 32,205,850	\$ 32,443,828	\$ 32,300,337	\$ 31,505,100	\$ 33,177,056
Instructional Support	7,300,873	8,048,111	8,343,342	8,153,053	7,725,724
Total Instruction	39,506,723	40,491,939	40,643,679	39,658,153	40,902,780
Public Service	1,004,207	881,826	1,014,861	992,970	1,166,214
Student Services	6,647,956	7,061,621	6,927,346	7,060,371	7,762,544
Institutional Admin	7,479,849	7,169,571	7,219,358	7,281,541	11,768,186
Facilities Management	10,262,552	9,975,555	10,280,354	13,065,483	14,521,113
Total	\$ 64,901,287	\$ 65,580,512	\$ 66,085,598	\$ 66,058,518	\$ 76,120,837

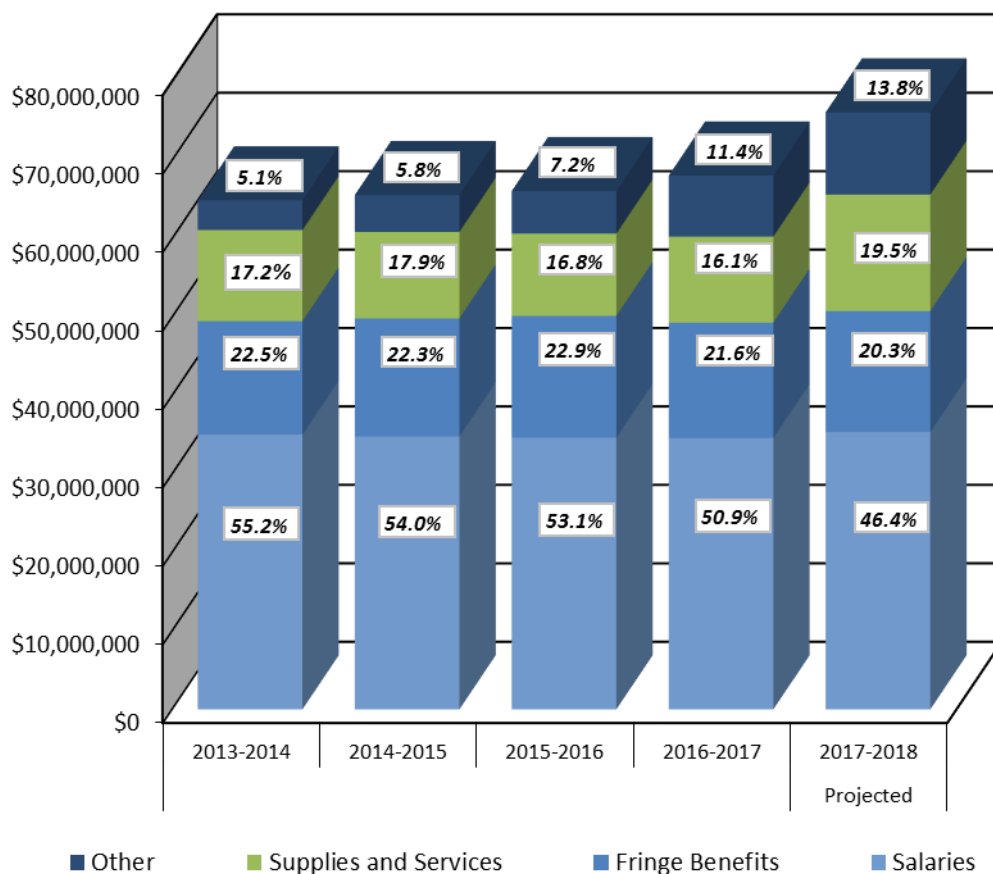


Delta College General Fund

Expenditures by Object

Five Year Actual History

	2013-2014	2014-2015	2015-2016	2016-2017	Projected 2017-2018
Salaries	\$ 35,035,524	\$ 34,804,127	\$ 34,655,943	\$ 34,609,618	\$ 35,359,350
Fringe Benefits	14,455,323	15,048,145	15,523,340	14,698,582	15,433,655
Supplies and Services	11,621,754	11,023,971	10,483,891	10,978,157	14,840,337
Other	<u>3,788,686</u>	<u>4,704,269</u>	<u>5,422,424</u>	<u>7,772,162</u>	<u>10,487,495</u>
Total	\$ 64,901,287	\$ 65,580,512	\$ 66,085,598	\$ 68,058,519	\$ 76,120,837



Notes

General Fund

Cost Center Detail

The College's organizational chart is found on page 64. It defines the major reporting relationships of the institution.

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

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

A list of all General Fund cost centers is found on pages 88-91. They are listed by the six major activity classifications prescribed by the Michigan Department of Labor and Economic Growth which administers the Community College Services Unit for the State of Michigan.

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

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

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

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

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

E – Business & Finance Group led by the Vice President of Business & Finance, Sarah DuFresne

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

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

Administrative Group

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

Academic Services Group

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

Student & Educational Services Group

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

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

Business & Finance Group

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

Information Technology Group

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

Detail of General Fund Expenditure Budget

					2100	2200	2300	2400	2500	2600	
	Cost Center	FAC	AP	SS	Full Time	Part Time	Fringe	Supplies	Equip/	Prof Dev	Total
	Instruction				Salaries	Salaries	Benefits	& Services	Capital	& Travel	
1011	C Interdisciplinary Social Sciences	0	0	0	-	-	-	350	-	-	350
1012	C Economics	4	0	0	314,491	-	160,329	3,300	-	4,000	482,120
1013	C History	3.5	0	0	273,125	-	131,763	3,450	-	3,000	411,338
1014	C Criminal Justice	3	0	0	241,612	-	122,041	5,600	-	3,000	372,253
1015	C Political Science	6	0	0	556,266	-	266,891	7,000	-	6,000	836,157
1016	C Psychology	8	0	0	765,552	-	363,312	5,000	-	8,000	1,141,864
1017	C Sociology	4.5	0	0	310,552	-	158,979	3,200	-	4,000	476,731
1018	C Applied Behavioral Science	0	0	0	-	-	-	1,000	-	-	1,000
1019	C Child Development	1	0	0	94,533	-	45,051	2,100	-	1,000	142,684
1021	C Art & Design	4	0	0	324,543	9,619	163,956	16,469	-	4,000	518,587
1023	C Foreign Language	2	0	0	158,237	-	80,473	3,500	-	2,000	244,210
1024	C Theater	0	0	0	-	-	-	2,400	-	-	2,400
1025	C Interdisciplinary Humanities	0	0	0	-	-	-	250	-	-	250
1026	C Music	2	0	0	184,049	-	88,536	6,850	-	2,000	281,435
1027	C Philosophy	4	0	0	342,019	-	168,927	3,450	-	4,000	518,396
1028	C Electronic Media Broadcasting	1	0	0	81,953	2,471	41,122	2,250	-	1,000	128,796
1029	C Communications	5	0	0	451,707	-	218,711	6,500	-	5,000	681,918
1031	C English	25.5	0	0	2,232,883	-	1,085,419	26,700	-	25,000	3,370,002
1035	C Math	18	0	0	1,610,808	-	782,570	37,000	7,900	18,000	2,456,278
1041	C Biology	16	0	0	1,400,808	-	685,928	55,000	-	16,000	2,157,736
1042	C Chemistry	7	0	0	625,513	-	304,048	34,800	-	7,000	971,361
1043	C Geology	1	0	0	80,499	-	40,668	4,900	-	1,000	127,067
1044	C Geography	1	0	0	74,621	-	38,832	5,500	-	1,000	119,953
1045	C Physics	5	0	0	448,691	-	217,769	8,250	-	5,000	679,710
1046	C Science Tech Programs	0	0	0	-	-	-	600	-	-	600
1047	C Science Labs	0	3.82	0	202,095	41,788	128,130	150	-	1,950	374,113
1052	C Lifelong Wellness	6	0	0	565,776	-	269,864	13,750	-	6,000	855,390
1061	C Accounting	3	0	0	285,648	-	135,793	4,850	-	3,000	429,291
1063	C Computer Info Systems	9	0	0	790,875	32,140	396,632	8,350	-	9,000	1,236,997
1065	C Legal Support Professional	0	0	0	-	-	-	900	-	-	900
1066	C Management	5	0	0	463,985	-	222,546	4,800	-	5,000	696,331
1067	C Office Admin & Technology	5	0	0	371,207	-	193,568	7,500	-	5,000	577,275
1069	C Nursing Course Testing Fees	0	0	0	-	-	-	100,000	-	-	100,000
1070	C Nursing	17	0	0	1,370,367	3,089	691,948	39,000	-	17,000	2,121,404
1071	C Surgical Technology	2	0	0	125,503	-	70,251	4,000	-	2,000	201,754
1073	C Physical Therapy	2	0	0	179,352	-	87,068	6,000	-	2,000	274,420
1074	C Respiratory Therapy	2	0	0	165,057	-	82,604	6,600	-	2,000	256,261
1076	C Health Related Science	0	0	0	-	-	-	2,300	-	-	2,300
1077	C Radiological Technology	2	0	0	156,365	-	79,889	8,100	-	2,000	246,354
1078	C Dental Hygiene	3	0	0.85	231,119	48,363	149,167	48,000	-	3,275	479,924
1079	C Dental Assisting	1	0	0	86,323	-	42,487	13,700	-	1,000	143,510
1082	C Surgical First Assistant	0	0	0	-	-	-	2,500	-	-	2,500
1087	C Sonography	2	0	0	146,020	-	76,657	11,000	-	2,000	235,677
1110	C Apprenticeship Program	0	1	0	58,140	25,863	41,640	6,000	-	500	132,143
1111	C Welding	3	0	0	206,843	-	111,181	101,600	-	3,000	422,624
1112	C Auto Service Ed Program	1	0	0	59,541	-	34,122	13,500	-	1,000	108,163
1116	C Fire Science	0	0	0	-	28,631	8,807	1,100	-	-	38,538
1124	C Instructional Equipment	0	0	0	-	-	-	-	424,719	-	424,719
1125	C Educational Support	0	0	0	-	-	-	82,621	43,775	-	126,396
1126	C Other Supplemental	0	0	0	-	-	-	11,983	121,950	-	133,933
1127	C Academic Supplemental	0	0	0	1,456,902	3,088,503	1,398,167	-	-	-	5,943,572

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Detail of General Fund Expenditure Budget

Cost Center			FAC	AP	SS	2100 Full Time Salaries	2200 Part Time Salaries	2300 Fringe Benefits	2400 Supplies & Services	2500 Equip/ Capital	2600 Prof Dev & Travel	Total
1160	C	Architecture	0	0	0	-	-	-	1,500	-	-	1,500
1161	C	Residential Construction	2	0	0	174,652	-	85,600	13,250	-	2,000	275,502
1162	C	Automotive Service Technology	2	0	0	144,004	-	76,028	27,450	-	2,000	249,482
1163	C	Chemical Processing	1	0	0	89,624	-	43,519	2,600	-	1,000	136,743
1164	C	Electrical Technology	1	0	0	87,476	-	42,847	8,150	-	1,000	139,473
1165	C	Manufacturing & Industrial Tech	1	0	0	91,219	-	44,016	11,450	-	1,000	147,685
1166	C	Technology Facility Labs	0	1	1	104,517	42,015	63,696	2,700	-	775	213,703
1169	C	Computer Numerical Control	1	0	0	87,763	-	42,937	19,000	-	1,000	150,700
1171	C	Computer Assisted Drafting	1	0	0	86,899	-	42,668	2,600	-	1,000	133,167
1172	C	Refrigeration/Heating/Air	1	0	0	61,052	-	34,595	10,000	-	1,000	106,647
1173	C	Auto Course Tool & Exam Fees	0	0	0	-	-	-	75,000	-	-	75,000
Total Instruction			194.5	5.8	1.9	18,420,786	3,322,482	9,861,752	917,423	598,344	196,500	33,317,287
Public Service												
3580	A	Public Television	0	5.85	0.2	388,120	-	215,281	-	-	2,905	606,306
3581	A	Public Radio	0	1.35	0.2	80,540	-	50,112	-	-	730	131,382
3588	D	Planetarium Operations	0	3	0	171,270	56,707	115,303	45,000	5,000	1,749	395,029
3591	A	President's Speaker Series	0	0	0	-	-	-	15,000	-	-	15,000
Total Public Service			0	10.2	0.4	639,930	56,707	380,696	60,000	5,000	5,384	1,147,717
Instructional Support												
4500	C	Office of VP Instruction	0	1	1	197,508	15,989	94,471	5,300	-	8,335	321,603
4501	C	Social Science Chair	1	0	2.4	204,959	4,162	116,776	3,670	-	2,054	331,621
4503	C	Arts & Letters Chair	1	0	1.85	181,046	10,467	103,080	3,670	-	1,944	300,207
4505	C	Science & Math Chair	1	0	2	180,315	5,739	102,850	4,170	-	1,944	295,018
4507	C	Business & Technical Chair	1	0	2	182,005	12,572	103,379	3,670	-	1,943	303,569
4508	C	Health & Wellness Chair	1	0	2	182,885	5,739	103,654	3,670	-	1,943	297,891
4511	C	Agriculture Tech Coordinator	0	0	0	-	-	-	39,000	-	-	39,000
4513	C	Library Learning Info Center	0	1	0	59,131	-	33,995	6,500	-	1,221	100,847
4514	C	Learning Communities	0	0	0	-	-	-	1,500	-	657	2,157
4515	C	e-Learning Instructional Support	0	0	0	-	-	-	142,000	-	-	142,000
4516	C	Honors Program	0	0	0.5	20,693	7,358	14,257	8,500	-	5,959	56,767
4517	C	Dean of Faculty	0	1	0	103,884	-	47,972	5,000	-	2,143	158,999
4518	C	Dean of Administration	0	0.5	2.75	161,680	-	101,053	12,700	-	1,496	276,929
4520	A	Instructional Support Svcs	0	0	0.9	31,845	78,294	42,525	-	-	275	152,939
4521	C	Dean of Career Education	0	1	0	108,845	-	49,521	6,800	-	4,800	169,966
4522	F	Office of Info Tech Computer Labs	0	0	0	-	164,700	-	88,337	-	-	253,037
4523	F	Contract OIT Instruct Supp Svcs	0	0	0	-	-	-	1,505,770	-	-	1,505,770
4524	C	Galleria	0	0	0	-	247	-	3,500	-	-	3,747
4525	C	WRIT Center	0	0	0	-	46,448	-	1,300	-	3,000	50,748
4526	C	Academic Testing Center	0	0	1.5	52,148	97,990	69,732	300	-	413	220,583
4527	C	Teach/Learn Center	0	2	1	140,395	259,246	159,854	-	-	1,953	561,448
4528	C	Multimedia Lab	0	1	1	102,558	25,661	70,977	7,000	-	775	206,971
4530	C	Library	0	3	4	344,278	122,423	235,532	11,500	-	3,153	716,886
4531	C	Library Books	0	0	0	-	-	-	39,000	-	-	39,000
4532	C	Periodicals	0	0	0	-	-	-	20,000	-	-	20,000
4533	C	Learning Technology	0	0	0	-	-	-	91,000	-	-	91,000
4536	C	Instructional Disability Access	0	0	0	-	-	-	16,000	-	-	16,000
4537	C	Dual Enrollment	0	1	0.5	97,312	-	53,713	5,000	-	638	156,663
4549	C	Delta Archives	0	0	0	-	7,584	2,333	500	-	-	10,417
4550	A	Faculty Center Teaching Excellence	0	0	0	-	17,667	4,294	9,500	-	12,416	43,877

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			2100	2200	2300	2400	2500	2600		
			Full Time	Part Time	Fringe	Supplies	Equip/	Prof Dev		
Cost Center	FAC	AP	SS	Salaries	Salaries	Benefits	& Services	Capital	& Travel	Total
4551 A Center for Organizational Success	0	0.75	0	57,244	5,492	29,546	33,500	-	817	126,599
4552 C Accreditation	0	0	0	-	-	-	30,310	-	-	30,310
4553 C Academic Assessment	0	0	0	-	-	-	2,000	-	2,738	4,738
4554 C Developmental Ed	0	0	0	-	-	-	1,100	-	885	1,985
4555 D International/Intercultural	0	0	0	-	-	-	7,000	-	-	7,000
4556 C General Education	0	0	0	-	-	-	750	-	548	1,298
4557 D Community Engagement	0	1	1	99,991	10,193	65,417	4,000	-	2,281	181,882
4558 D Service Learning	0	0	0	-	1,853	-	1,802	-	1,697	5,352
4559 D Possible Dream Program	0	1	0	52,794	-	32,015	500	-	500	85,809
4560 C Strategic Partnerships	0	0.8	0.25	63,294	1,977	35,336	3,000	-	2,087	105,694
4562 D Community Development	0	1	0	81,192	-	40,885	2,250	-	1,048	125,375
4563 C Democracy Commitment	0	0	0	-	-	-	15,000	-	-	15,000
4570 C e-Learning Technology Support	0	2	0.6	123,988	-	79,122	56,000	-	3,301	262,411
4599 E Transfers	0	0	0	-	-	-	576,000	-	-	576,000
Total Instruct Support	5	18	25.3	2,829,990	901,801	1,792,289	2,778,069	-	72,964	8,375,113
Student Services										
5608 F Contract OIT SES Supp Svcs	0	0	0	-	-	-	708,914	-	-	708,914
5609 E Matching Funds	0	0	0	-	-	-	45,159	-	-	45,159
5610 D Office of VP Student/Educ Svcs	0	1.4	1	220,046	67,211	113,693	58,735	17,841	2,411	479,937
5611 D Admissions	0	6	3	393,363	20,616	262,596	58,690	-	3,825	739,090
5612 D Registrar	0	3	5	373,073	44,702	243,292	40,000	-	2,806	703,873
5613 D Counseling & Advising	0	14	2	869,227	23,196	527,132	9,000	-	7,550	1,436,105
5614 D Financial Aid	0	8	2	506,988	53,280	326,193	10,000	-	4,550	901,011
5616 D Career & Employment Services	0	1.8	1	141,355	55,886	100,392	15,835	-	1,175	314,643
5617 C Admission Testing	0	0	0.5	16,159	-	12,824	21,000	-	138	50,121
5618 D Student Engagement	0	1	1	85,275	-	57,686	15,000	-	775	158,736
5621 D SAC/Student Clubs & Organizations	0	0	0	-	-	-	25,000	-	-	25,000
5622 A Marketing & Publications	0	0	0	-	-	-	442,416	-	-	442,416
5623 D Dean of Enrollment Services	0	2	0	154,666	-	79,359	5,000	-	2,593	241,618
5624 D Multi-Cultural Services	0	0.5	0	32,579	-	17,984	20,000	-	250	70,813
5625 D Veteran's Services	0	1	0	48,093	23,389	37,508	1,780	-	500	111,270
5626 D SES Software	0	0	0	-	-	-	141,467	-	-	141,467
5627 D Student Success	0	0	0	-	-	-	50,000	-	7,291	57,291
5630 D Collegiate	0	0	0	-	45,668	3,488	9,266	-	378	58,800
5642 D Office of Disability Resources	0	0.8	0	53,195	36,823	40,381	50,000	-	400	180,799
5644 D Enrollment Management	0	0	0	-	-	-	36,813	-	10,733	47,546
5646 D Dean of Students	0	1	0	105,187	25,500	56,223	10,000	-	2,143	199,053
5647 A Student Senate	0	0	0	-	-	-	1,000	-	442	1,442
5648 D Commencement/Student Awards	0	0	0	-	-	-	17,500	-	-	17,500
5649 A Grants-Sr. Citizen	0	0	0	-	-	-	31,930	-	-	31,930
5650 A Scholarships-Trustees	0	0	0	-	-	-	191,503	-	-	191,503
5651 A Grants-Trustees	0	0	0	-	-	-	11,443	-	-	11,443
5652 D Indian Tuition Waiver	0	0	0	-	-	-	35,000	-	-	35,000
5653 D Scholarships-Athletics	0	0	0	-	-	-	7,000	-	-	7,000
5654 A Scholarships-Adult Ed	0	0	0	-	-	-	8,843	-	-	8,843
5660 D Ricker Center	0	0.85	0	42,769	51,456	41,615	107,000	-	500	243,340
5661 D Midland Center	0	0.85	0	42,052	23,326	34,239	3,000	-	500	103,117
5669 C Testing	0	0	1	7,626	-	6,269	5,000	-	343	19,238
5672 E Fitness & Recreation Center	0	0.5	0.5	51,762	77,779	45,205	34,070	10,000	388	219,204
5673 D Intercollegiate Athletics-Men	0	1	0	58,158	37,231	43,790	44,615	-	39,551	223,345
5674 D Intercollegiate Athletics-Women	0	1	0	58,158	39,357	45,432	44,915	-	42,834	230,696
5675 D Club & Intramural Sports	0	0	0	-	6,522	2,006	6,134	-	-	14,662
Total Student Services	0	44.7	17	3,259,731	631,942	2,097,307	2,323,028	27,841	132,076	8,471,925

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				2100	2200	2300	2400	2500	2600			
				Full Time	Part Time	Fringe	Supplies	Equip/	Prof Dev			
				Salaries	Salaries	Benefits	& Services	Capital	& Travel	Total		
Cost Center	FAC	AP	SS									
Institutional Administration												
6710	A	Board of Trustees	0	0	0	-	-	-	21,368	-	9,149	30,517
6718	A	Development Office	0	3.2	1.2	298,408	37,593	173,235	28,088	-	2,172	539,496
6719	A	Equity Office	0	0.25	1	54,400	-	36,445	7,000	-	667	98,512
6720	A	President's Office	0	3	1	527,406	9,035	260,692	7,598	-	8,112	812,843
6722	A	Memberships/Institution	0	0	0	-	-	-	119,068	-	-	119,068
6723	A	Miscellaneous	0	0	0	-	-	-	50,722	100,000	-	150,722
6725	A	Wellness/Prof Development	0	0	0	-	-	-	24,918	-	-	24,918
6726	A	League for Innovation	0	0	0	-	-	-	4,948	-	1,753	6,701
6727	A	President's Special Projects	0	0	0	-	-	-	12,090	-	17,868	29,958
6729	A	Strategic Planning	0	0	0	-	-	-	18,100	-	18,533	36,633
6730	A	Diversity & Inclusion	0	0.5	0	32,579	-	17,984	2,500	-	250	53,313
6731	A	Legal	0	0	0	-	-	-	91,033	-	-	91,033
6734	E	Audit	0	0	0	-	-	-	53,700	-	-	53,700
6736	E	Misc Employee Benefits *	0	0	0	-	-	85,274	-	-	-	85,274
6737	A	Staff Recruitment	0	0	0	-	-	-	43,608	-	-	43,608
6738	A	Employee Grants	0	0	0	-	-	-	10,588	-	-	10,588
6739	E	Insurance	0	0	0	-	-	82,450	422,794	-	-	505,244
6740	E	Communication Technology	0	0.75	0	44,961	42,565	38,803	95,844	-	2,278	224,451
6741	E	Business Services	0	1.8	2	265,797	34,342	152,683	6,411	-	3,441	462,674
6743	E	Finance Office	0	5.5	6	727,567	72,803	425,488	48,042	-	12,073	1,285,973
6744	F	Contract OIT Admin Supp Svcs	0	0	0	-	-	-	401,539	-	-	401,539
6745	F	Office of Info Tech	0	0.4	0	43,666	-	19,132	700,153	61,225	956	825,132
6746	A	Human Resources	0	5.7	1	430,122	34,326	245,557	43,169	-	5,595	758,769
6747	A	Senate	0	0	0.5	21,125	19,375	20,352	7,738	-	849	69,439
6748	E	Post Office	0	0	1	38,773	24,833	35,275	7,750	-	514	107,145
6750	A	Institutional Advancement	0	2.95	1.4	258,320	84,155	170,938	11,208	-	2,235	526,856
6751	A	Grant Administration	0	0.15	0.4	34,734	-	19,464	-	-	822	55,020
6760	A	Administrative Services	0	3.6	1	302,810	-	166,033	7,109	-	3,499	479,451
6772	E	Credit Card Fees & Bad Debt Exp	0	0	0	-	-	-	697,000	-	-	697,000
6774	E	Tuition Waiver	0	0	0	-	-	190,000	-	-	-	190,000
		Total Institutional Admin	0	27.8	16.5	3,080,668	359,027	2,139,805	2,944,086	161,225	90,766	8,775,577
Facility Management												
7775	D	Public Safety	0	1	5	303,073	118,847	209,296	23,500	-	1,800	656,516
7780	E	Facility Administration	0	10.3	2	837,535	33,860	458,264	1,608	17,308	8,172	1,356,747
7781	E	Facility Operations	0	3	21	1,114,110	680,441	894,601	131,158	26,155	4,088	2,850,553
7782	E	Facility Utilities	0	0	0	-	-	-	1,340,237	-	-	1,340,237
7783	E	Farmhouse	0	0	0	-	-	-	12,336	-	-	12,336
7784	E	Facility Maintenance	0	0	0	-	-	-	328,328	-	-	328,328
7785	E	Facility Improvement	0	0	0	-	-	-	-	45,000	-	45,000
7786	E	Sustainability Office	0	0	0	-	13,106	-	5,100	-	2,301	20,507
7787	E	Midland Center	0	0	0	-	-	-	82,204	-	-	82,204
7788	E	Planetarium & Learning Center	0	0	0	-	-	-	203,500	-	-	203,500
7799	E	Transfers	0	0	0	-	-	-	-	2,000,000	-	2,000,000
		Total Facilities Management	0	14.3	28.0	2,254,718	846,254	1,562,161	2,127,971	2,088,463	16,361	8,895,928
		Total Expenditures	199.5	120.7	89	30,485,823	6,118,213	17,834,010	11,150,577	2,880,873	514,051	68,983,547

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Delta College Fringe Benefits

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

Benefit	Cost	
Medical, Vision and Hearing Insurance	\$14,696	per covered employee (weighted average)
Dental Insurance	\$740	per employee (weighted average)
Retirement	23.46%	of each wage dollar paid (weighted average of MPSERS at 25.8% and ORP at 10%)
Social Security (FICA)	6.20%	of each wage dollar paid up to \$128,400 max
Medicare	1.45%	of each wage dollar paid
Life Insurance	\$1.81	per \$1,000 of wages doubled up to \$50,000 max
Disability Insurance	\$4.72	per \$1,000 of wages up to \$90,000 max
Professional Development Allowance:		
Faculty	\$1,000	per year
Administrative/Professional Staff	\$500	per year
Support Staff	\$275	per year

Fringe benefit cost for \$25,000 in salary:	\$23,422	94%
Fringe benefit cost for \$50,000 in salary:	\$31,318	63%
Fringe benefit cost for \$75,000 in salary:	\$38,258	52%

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

The following is a summary of General Fund wages and fringe benefits budgeted for FY 2018-2019:

Employee Classification	Amount	Benefit	Amount
Faculty	\$ 17,021,737	Retirement	\$ 8,417,641
Supplemental and Part-time Faculty	4,602,145	FICA and Medicare	2,596,496
Administrative/Professional Staff	8,324,408	Medical/Vision/Hearing	5,985,416
Support Staff	2,708,684	Dental Insurance	301,661
Maintenance	917,352	Life Insurance	38,813
Part-time Staff and Student Employees	<u>3,029,710</u>	Disability Insurance	136,259
		Professional Development	274,911
		Tuition Waiver	190,000
		Other	<u>167,724</u>
Total Wages	\$ <u>36,604,036</u>	Total Benefits	\$ <u>18,108,921</u>

Fringe benefits as a percentage of wages: 49%

Delta College Summary of Budgeted General Fund Personnel

	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Faculty	220	211	208	201	199
Administrative and Professional Staff	118	117	118	121	121
Support Staff	66	66	66	66	68
Maintenance	<u>21</u>	<u>21</u>	<u>21</u>	<u>21</u>	<u>21</u>
Total Full-Time Personnel	<u>425</u>	<u>415</u>	<u>413</u>	<u>409</u>	<u>409</u>

The above data reflects all General Fund full-time regular and temporary positions. Part-time positions are not included in the above data.

Notes

Designated Fund

Notes

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

There are many activities recorded in this fund. The largest are the Corporate Services and Criminal Justice training programs, and the Lifelong Learning educational programs. It should be noted however, that the College made the decision to discontinue the majority of its Lifelong Learning Programs in fiscal year 2017-2018. Pages 102 and 103 provide an overview of the various Designated Fund activities.

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

Notes

Delta College Designated Fund Budget

Fiscal Year 2018-2019

Revenues

Grants and Gifts	\$ 2,245,000
Corporate Service Fees	2,629,600
Other Sources	<u>1,166,524</u>

Total Revenues \$ 6,041,124

Expenditures

Instruction	\$ 4,652,315
Instructional Support	<u>77,100</u>

Total Instruction 4,729,415

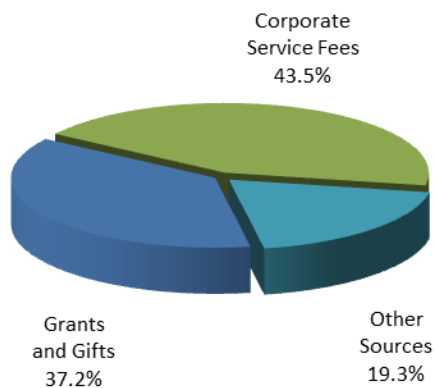
Public Service	7,700
Student Services	108,500
Institutional Administration	<u>749,613</u>

Total Expenditures 5,595,228

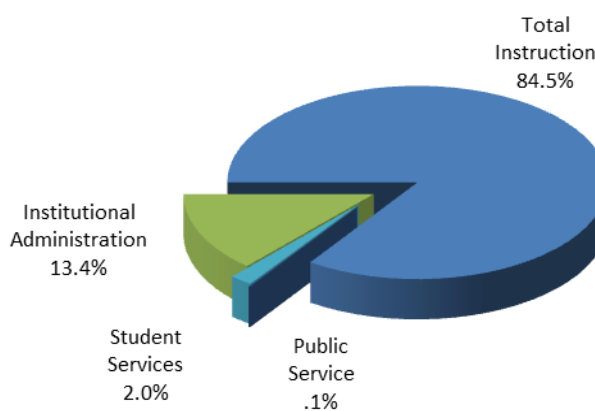
Revenues Over Expenditures 445,896

Beginning Fund Balance 9,374,935

Ending Fund Balance \$ 9,820,831



Revenues



Expenditures

Delta College Designated Fund

Five Year Actual History

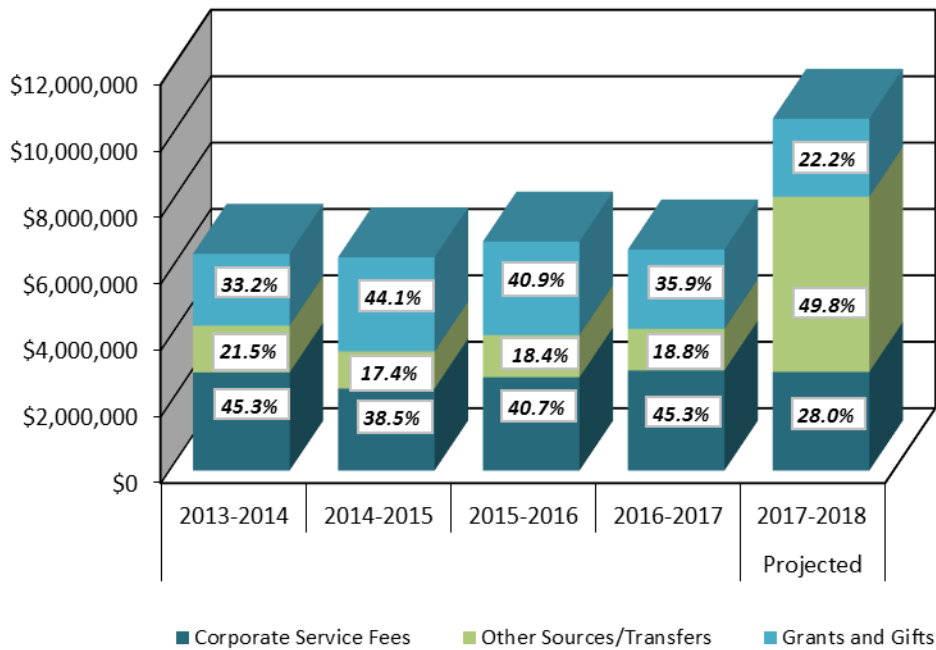
	2013-2014	2014-2015	2015-2016	2016-2017	Projected 2017-2018
Revenues					
Grants and Gifts	\$ 2,168,830	\$ 2,837,108	\$ 2,818,571	\$ 2,391,098	\$ 2,350,647
Corporate Service Fees	2,960,231	2,472,220	2,810,851	3,017,926	2,974,718
Other Sources	1,402,357	1,066,911	1,182,108	1,133,075	1,124,481
Transfers In	<u>3,697</u>	<u>50,000</u>	<u>89,961</u>	<u>119,834</u>	<u>4,152,569</u>
Total Revenues	<u>6,535,115</u>	<u>6,426,239</u>	<u>6,901,491</u>	<u>6,661,933</u>	<u>10,602,415</u>
Expenditures					
Instruction	5,137,103	5,306,570	5,624,881	5,341,933	5,071,316
Instructional Support	<u>70,035</u>	<u>92,173</u>	<u>92,217</u>	<u>139,139</u>	<u>48,251</u>
Total Instruction	5,207,138	5,398,743	5,717,098	5,481,072	5,119,567
Public Service	15,653	2,013	1,386	19,737	4,565
Student Services	78,119	94,288	112,404	94,116	103,290
Institutional Administration	741,331	791,000	748,531	654,697	780,865
Transfers Out	<u>148,345</u>	<u>232,164</u>	<u>235,676</u>	<u>342,283</u>	<u>352,360</u>
Total Expenditures	<u>6,190,586</u>	<u>6,518,208</u>	<u>6,815,095</u>	<u>6,591,905</u>	<u>6,360,647</u>
Revenues Over (Under) Expenditures	344,529	(91,969)	86,396	70,028	4,241,768
Beginning Fund Balance	<u>4,724,183</u>	<u>5,068,712</u>	<u>4,976,743</u>	<u>5,063,139</u>	<u>5,133,167</u>
Ending Fund Balance	<u>\$ 5,068,712</u>	<u>\$ 4,976,743</u>	<u>\$ 5,063,139</u>	<u>\$ 5,133,167</u>	<u>\$ 9,374,935</u>

Notes:

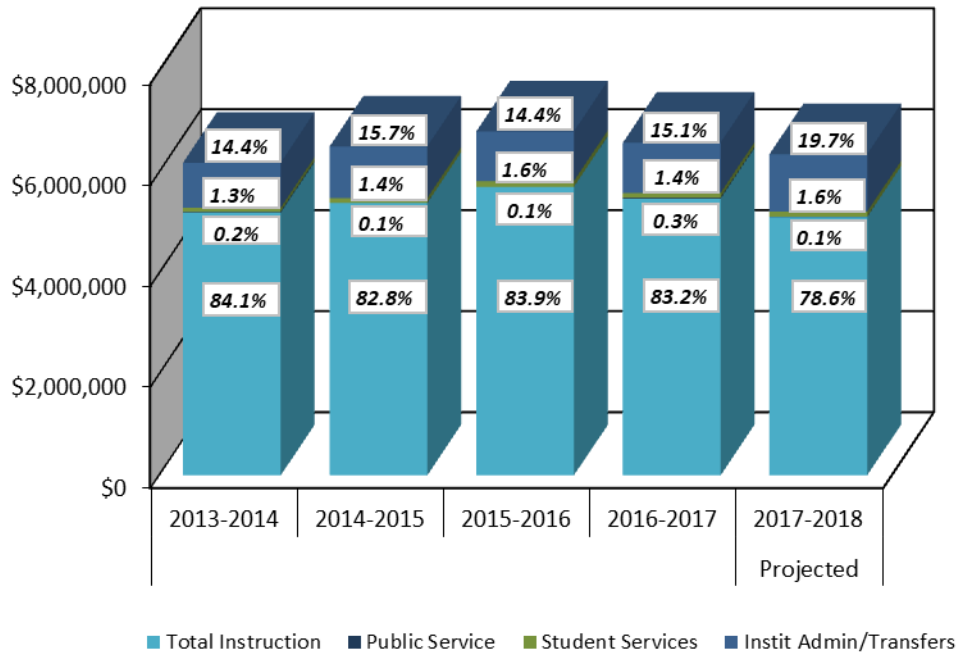
- 1) The majority of instructional expenditures were for Corporate Services activities.
- 2) Restricted grants managed by Corporate Services are recorded in the Restricted Fund in the audited financial statements.
- 3) Approximately \$900,000 of the Transfers In for fiscal year 2017-2018 was from the General Fund to eliminate deficits in the Criminal Justice and Lifelong Learning programs that had carried forward for many years, and a \$3 million transfer from the General Fund to establish an Administrative Reserve for Long-Term Budget Sustainability.

Delta College Designated Fund

Revenue History



Expenditure History



Delta College Designated Fund

Corporate Services Activities

	2013-2014	2014-2015	2015-2016	2016-2017	Projected 2017-2018	Budgeted 2018-2019
Revenues						
Training Delivery	\$ 1,306,098	\$ 1,173,579	\$ 1,064,950	\$ 1,239,618	\$ 1,214,358	\$ 1,051,600
Training Administration	3,489,462	3,966,721	4,291,525	3,970,030	3,858,501	3,630,000
Training Development	-	3,160	124,731	83,993	21,450	38,000
Training Grants	175,566	50,434	7,333	-	-	-
Other	-	-	-	9,358	11,814	10,000
Total Revenues	<u>\$ 4,971,126</u>	<u>\$ 5,193,894</u>	<u>\$ 5,488,539</u>	<u>\$ 5,302,999</u>	<u>\$ 5,106,123</u>	<u>\$ 4,729,600</u>
Expenditures						
Training Delivery	764,419	670,001	766,888	780,185	661,212	650,537
Training Administration	3,357,729	3,857,568	4,083,075	3,791,858	3,701,383	3,480,000
Training Development	-	363	62,631	40,144	19,263	19,800
Training Grants	175,566	50,434	7,333	-	-	-
Other	516,293	512,976	383,607	462,232	546,706	394,377
Total Expenditures	<u>\$ 4,814,007</u>	<u>\$ 5,091,342</u>	<u>\$ 5,303,534</u>	<u>\$ 5,074,419</u>	<u>\$ 4,928,564</u>	<u>\$ 4,544,714</u>
Transfers In (Out)						
College General Services Transfers	(104,724)	(104,724)	(104,724)	(104,724)	(104,724)	(104,724)
Facility Renovations Transfers	(43,512)	(43,512)	(43,512)	(43,512)	(43,512)	(43,512)
Total Transfers	<u>\$ (148,236)</u>	<u>\$ (148,236)</u>	<u>\$ (148,236)</u>	<u>\$ (148,236)</u>	<u>\$ (148,236)</u>	<u>\$ (148,236)</u>
Revenues Over/(Under) Expenditures	8,883	(45,684)	36,769	80,344	29,323	36,650
Beginning Fund Balance	<u>1,055,921</u>	<u>1,064,804</u>	<u>1,019,120</u>	<u>1,055,889</u>	<u>1,136,233</u>	<u>1,165,556</u>
Ending Fund Balance	<u>\$ 1,064,804</u>	<u>\$ 1,019,120</u>	<u>\$ 1,055,889</u>	<u>\$ 1,136,233</u>	<u>\$ 1,165,556</u>	<u>\$ 1,202,206</u>

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

Delta College Designated Fund

Other Significant Activities

Instruction

- Criminal Justice Training Programs
- *Lifelong Learning Center Programs
- *Kid's College & Youth Camps

Instructional Support

- President's Scholar Program
- President's Innovation Projects
- Faculty and Instructional Development
- Art and Archives Projects
- Developmental Education
- Library Resource Replacement
- Photography Lab Printing
- Kenya Partnership Contract
- MEDC MAT2 Project
- Prison Program

Public Service

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

Student Services

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

Institutional Administration

- Whiting Distribution Committee Projects
- U.N.U.M Projects
- Technology Improvements
- Administrative Projects
- Reserve for Budget Sustainability
- Self Insurance
- Administrative Development and Projects
- Flexible Spending Plan Administration
- Health Care Reform Plan Fees
- Inkind Gifts
- Senate Foundation Special Projects

*Note: The Kid's College and Youth Camp programs, along with the majority of other Lifelong Learning programs were discontinued in fiscal year 2017-2018. The Sailing Program has also been discontinued and the property was listed for sale in fiscal year 2017-2018.

Notes

Restricted Fund

Notes

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

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

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

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

Delta College Restricted Fund Budget

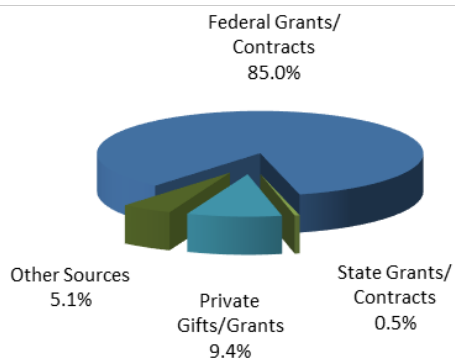
Fiscal Year 2018-2019

Revenues

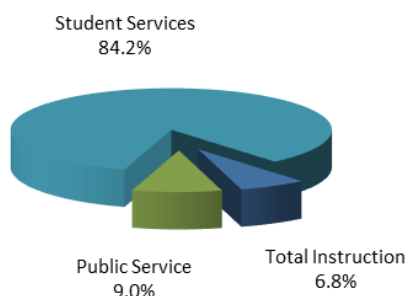
Federal Grants/Contracts	\$	15,403,356	
State Grants/Contracts		90,124	
Private Gifts/Grants		1,701,643	
Other Sources		<u>923,754</u>	
Total Revenues	\$		18,118,877

Expenditures

Instruction	\$	942,548	
Instructional Support		<u>295,573</u>	
Total Instruction		1,238,121	
Public Service		1,640,594	
Student Services		15,349,474	
Facilities Management		<u>2,920</u>	
Total Expenditures			<u>18,231,109</u>
Revenues Over/(Under) Expenditures			(112,232)
Beginning Fund Balance			<u>3,838,307</u>
Ending Fund Balance	\$		<u><u>3,726,075</u></u>



Revenues



Expenditures

Restricted Fund

Grant Detail

Notes

Delta College Listing of Grant Programs

July 1, 2018 – June 30, 2019

Grant Title, Description and Funding Agency	Amount Awarded	Dates of Grant
Broadcasting - Community Service Grant - Assist WDCQ-TV to maintain current systems and programming for the mid- Michigan community. Funded by Corporation for Public Broadcasting.	\$654,519	10/01/2017 - 09/30/2018
Broadcasting - Universal Service Support Grant - Strengthen and support local services to advance the core mission and public service positioning of WDCQ-TV in its community. Funded by Corporation for Public Broadcasting.	\$68,635	10/01/2017 - 09/30/2018
Broadcasting - Interconnection Grant - Support the technical interconnection system, which is the means by which PBS, regional distributors and other entities distribute programming material nationwide. Funded by Corporation for Public Broadcasting.	\$12,489	10/01/2017 - 09/30/2018
Michigan Small Business Development Center 2018 - To provide management counseling, training, and technical assistance to the small business community through Small Business Development Centers (SBDCs). Funded by The Michigan Small Business Development Center and the U.S. Small Business Administration.	\$185,212	01/01/2018 - 12/31/2018
MI Works! – Wagner Peyser, WIOAA Adult, WIOA Dislocated Worker, TGAAA and TAA/NAFTA, WIOA Basic Career Services, Reemployment Services Provide instruction/access to job seekers to enter job orders, resumes, and find "matches" on the internet. Funded by Great Lakes Bay Region Michigan Works! Administration.	\$2,073,459	10/01/2017- 09/30/2018
MI College / University Partnership (MICUP) 2017-18 with MI Tech - Assist minority students to transfer to Michigan Tech University. Funded by Office of Minority Equity passed through MI Technological University.	\$7,000	10/01/2017 - 09/30/2018
MI College/ University Partnership (MICUP) 2017-18 Student Transition Enrichment Program (STEP), with CMU - Provide support services for low income and/or first generation students who attend Delta College to visit CMU and learn the details of how to transfer and attend to pursue a bachelor's degree. Funded by National Science Foundation passed through Michigan Department of Talent and Economic Development.	\$3,000	10/01/2017 - 09/30/2018
Motorcycle Safety 2017-18 - Provide motorcycle safety training to Great Lakes Bay residents. Funded by Michigan Department of State.	\$70,000	10/01/2017 - 09/30/2018
Perkins 2017-18 - Provide instructional equipment, professional development, program planning, academic and support services, and career guidance and placement. Funded by U.S. Dept. of Ed passed through Workforce Development Agency of Michigan.	\$665,627	07/01/2017 - 06/30/2018
Transforming Undergraduate Education in Science, Tech, Engineering & Math (TUES) - Provides students with real world field experiences for the project, enhancing undergraduate Chemistry education through incorporation of research based environmental experiments. Funded by National Science Foundation passed through Central Michigan University.	\$94,684	10/01/2013 - 09/30/2018
TRIO-Equal Opportunity Center - Provide information on pursuing a postsecondary degree, assistance on admissions and information to improve the financial and economic literacy of students. Funded by U.S. Dept. of Education.	\$1,136,474	09/01/2016 - 08/31/2021

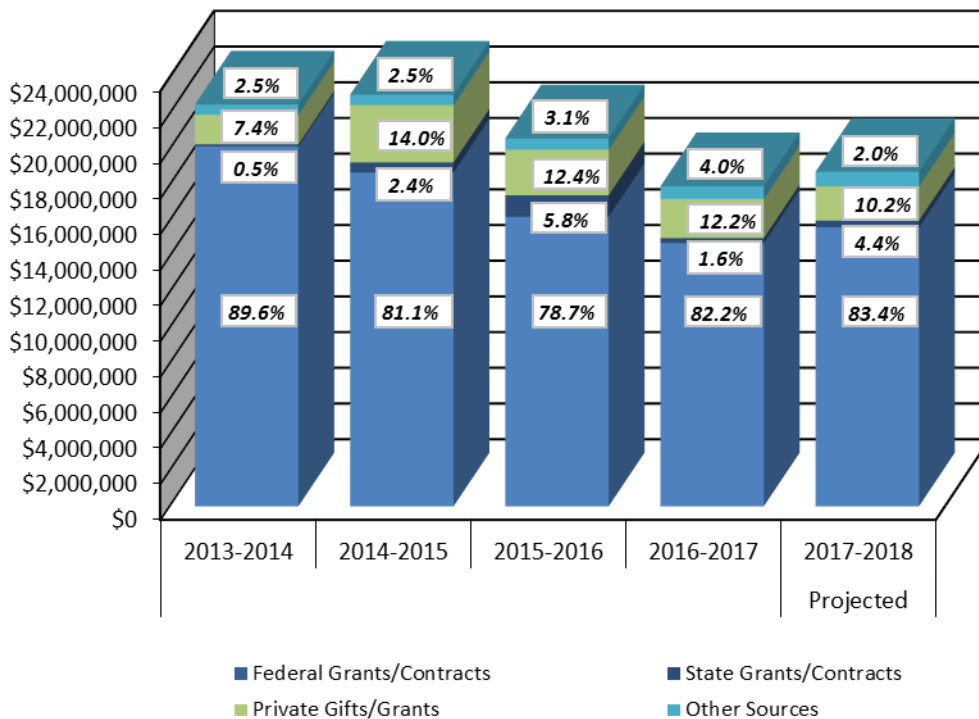
Delta College Restricted Fund

Five Year Actual History

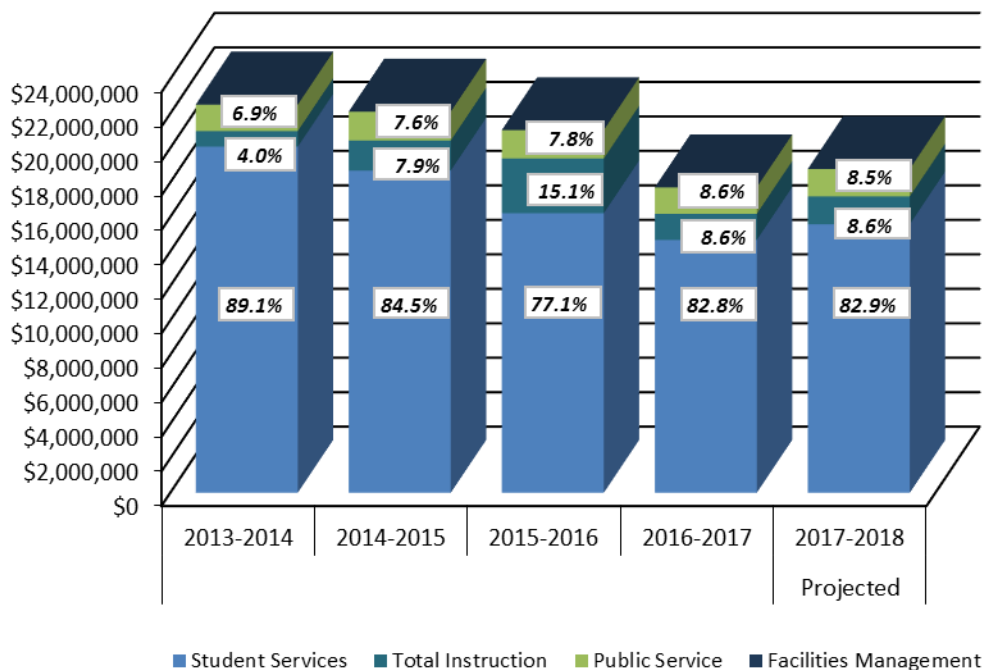
	2013-2014	2014-2015	2015-2016	2016-2017	Projected 2017-2018
Revenues					
Federal Grants/Contracts	\$ 20,169,997	\$ 18,710,063	\$ 16,228,315	\$ 14,750,453	\$ 15,639,525
State Grants/Contracts	116,988	558,859	1,200,380	281,336	372,608
Private Gifts/Grants	1,653,862	3,217,071	2,554,528	2,195,344	1,915,599
Other Sources	<u>571,916</u>	<u>580,745</u>	<u>631,668</u>	<u>711,503</u>	<u>819,155</u>
Total Revenues	<u>22,512,763</u>	<u>23,066,738</u>	<u>20,614,891</u>	<u>17,938,636</u>	<u>18,746,887</u>
Expenditures					
Instruction	713,625	1,564,618	3,011,263	1,313,734	1,275,727
Instructional Support	<u>190,119</u>	<u>182,277</u>	<u>165,267</u>	<u>203,820</u>	<u>340,517</u>
Total Instruction	903,744	1,746,895	3,176,530	1,517,554	1,616,244
Public Service	1,533,191	1,667,795	1,645,927	1,533,031	1,589,760
Student Services	20,076,889	18,690,972	16,214,583	14,665,663	15,577,690
Facilities Management	<u>15,408</u>	<u>8,973</u>	<u>2,228</u>	<u>1,319</u>	<u>2,589</u>
Total Expenditures	<u>22,529,232</u>	<u>22,114,635</u>	<u>21,039,268</u>	<u>17,717,567</u>	<u>18,786,283</u>
Transfers Out/(In)					
Student Services-Match	(145,052)	(142,872)	(134,018)	(111,854)	(118,983)
Other	<u>1,998</u>	<u>(30,478)</u>	<u>(426,424)</u>	<u>17,341</u>	<u>(12,000)</u>
Total Transfers	<u>(143,054)</u>	<u>(173,350)</u>	<u>(560,442)</u>	<u>(94,513)</u>	<u>(130,983)</u>
Total Expenditures and Transfers	<u>22,386,178</u>	<u>21,941,285</u>	<u>20,478,826</u>	<u>17,623,054</u>	<u>18,655,300</u>
Revenues Over/(Under) Expenditures and Transfers	126,585	1,125,453	136,065	315,582	91,587
Beginning Fund Balance	<u>2,043,035</u>	<u>2,169,620</u>	<u>3,295,073</u>	<u>3,431,138</u>	<u>3,746,720</u>
Ending Fund Balance	<u>\$ 2,169,620</u>	<u>\$ 3,295,073</u>	<u>\$ 3,431,138</u>	<u>\$ 3,746,720</u>	<u>\$ 3,838,307</u>

Delta College Restricted Fund

Revenue History



Expenditure History



Delta College Restricted Fund

Public Broadcasting Activities

	2013-2014	2014-2015	2015-2016	2016-2017	Projected 2017-2018	Budgeted 2018-2019
Television						
Support and Revenue						
College General Fund Support	\$ 609,780	\$ 521,309	\$ 581,714	\$ 599,617	\$ 606,815	\$ 623,119
Corporation for Public Broadcasting	735,238	788,084	748,465	737,023	735,643	735,643
Donations/Gifts/Grants/Memberships	441,333	405,303	435,474	494,504	401,000	396,000
Television Underwriting	42,447	47,155	43,537	40,780	50,000	60,000
Other Income	213,619	186,511	192,294	192,578	208,000	213,000
Transfers In (Out)	-	(198,506)	-	(40,000)	-	-
Total Revenues	<u>2,042,417</u>	<u>1,749,856</u>	<u>2,001,484</u>	<u>2,024,502</u>	<u>2,001,458</u>	<u>2,027,762</u>
Expenditures						
Salaries and Fringe Benefits	923,549	850,092	824,343	872,863	917,350	940,496
Supplies and Services	985,249	1,026,248	974,947	965,437	1,016,000	1,016,000
Facilities and Equipment	-	33,699	143,302	27,302	20,000	50,000
Total Expenditures	<u>1,908,798</u>	<u>1,910,039</u>	<u>1,942,592</u>	<u>1,865,602</u>	<u>1,953,350</u>	<u>2,006,496</u>
Support and Revenue Over (Under) Expenditures	\$ 133,619	\$ (160,183)	\$ 58,892	\$ 158,900	\$ 48,108	\$ 21,266
Beginning Fund Balance	<u>760,465</u>	<u>894,084</u>	<u>733,901</u>	<u>792,793</u>	<u>951,693</u>	<u>999,801</u>
Ending Fund Balance	<u>\$ 894,084</u>	<u>\$ 733,901</u>	<u>\$ 792,793</u>	<u>\$ 951,693</u>	<u>\$ 999,801</u>	<u>\$ 1,021,067</u>
Radio						
Support and Revenue						
College General Fund Support	\$ 102,009	\$ 91,290	\$ 117,111	\$ 121,418	\$ 123,194	\$ 128,540
Donations/Gifts/Grants/Memberships	129,995	132,446	131,178	140,156	135,000	141,000
Radio Underwriting	41,008	42,662	42,262	35,747	25,000	30,000
Other Income	3,662	3,793	3,578	3,361	3,200	3,200
Transfers In (Out)	-	17,164	-	-	-	-
Total Revenues	<u>276,674</u>	<u>287,355</u>	<u>294,129</u>	<u>300,682</u>	<u>286,394</u>	<u>302,740</u>
Expenditures						
Salaries and Fringe Benefits	204,407	180,058	185,883	181,974	211,299	218,398
Supplies and Services	72,082	95,656	84,484	101,795	67,000	81,000
Equipment	-	-	45,240	12,961	10,000	-
Total Expenditures	<u>276,489</u>	<u>275,714</u>	<u>315,607</u>	<u>296,730</u>	<u>288,299</u>	<u>299,398</u>
Support and Revenue Over (Under) Expenditures	\$ 185	\$ 11,641	\$ (21,478)	\$ 3,952	\$ (1,905)	\$ 3,342
Beginning Fund Balance	<u>71,126</u>	<u>71,311</u>	<u>82,592</u>	<u>61,474</u>	<u>65,426</u>	<u>63,521</u>
Ending Fund Balance	<u>\$ 71,311</u>	<u>\$ 82,952</u>	<u>\$ 61,474</u>	<u>\$ 65,426</u>	<u>\$ 63,521</u>	<u>\$ 66,863</u>

Note: This data reflects Broadcasting activities recorded in both the General and Restricted Funds. There are additional resources dedicated to Broadcasting operations in the College's Endowment Fund that are not reflected above. The 2014-2015 and 2016-2017 TV transfers out represent excess cash transferred to the station's quasi endowment fund.

Auxiliary Fund

Notes

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

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

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

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

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

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

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

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

Delta College Auxiliary Fund

	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Projected 2017-2018	Budgeted 2018-2019	% Change 2017-2018 to 2018-2019
Bookstore						
Revenues	\$ 5,445,051	\$ 4,789,653	\$ 4,627,058	\$ 4,202,684	\$ 3,731,973	-11.20%
Expenditures	<u>4,873,658</u>	<u>4,441,450</u>	<u>4,355,837</u>	<u>3,924,002</u>	<u>3,480,333</u>	<u>-11.31%</u>
Net Income (Loss)	<u>\$ 571,393</u>	<u>\$ 348,203</u>	<u>\$ 271,221</u>	<u>\$ 278,682</u>	<u>\$ 251,640</u>	<u>-9.70%</u>
Food Services						
Revenues	1,229,155	1,153,189	1,110,786	1,095,876	1,023,150	-6.64%
Expenditures	<u>1,173,998</u>	<u>1,150,854</u>	<u>1,099,388</u>	<u>1,093,248</u>	<u>1,018,635</u>	<u>-6.82%</u>
Net Income (Loss)	<u>\$ 55,157</u>	<u>\$ 2,335</u>	<u>\$ 11,398</u>	<u>\$ 2,628</u>	<u>\$ 4,515</u>	<u>71.80%</u>
Fitness & Recreation Center						
Revenues	323,089	342,847	341,366	319,227	327,075	2.46%
Expenditures	<u>324,712</u>	<u>333,950</u>	<u>332,152</u>	<u>338,447</u>	<u>544,951</u>	<u>61.02%</u>
Net Income (Loss)	<u>\$ (1,623)</u>	<u>\$ 8,897</u>	<u>\$ 9,214</u>	<u>\$ (19,220)</u>	<u>\$ (217,876)</u>	<u>1,033.59%</u>
Other Auxiliary Activities						
Revenues	593,505	593,082	585,755	599,190	557,152	-0.36%
Expenditures	<u>583,879</u>	<u>649,535</u>	<u>621,530</u>	<u>483,517</u>	<u>692,968</u>	<u>43.32%</u>
Net Income (Loss)	<u>\$ 9,626</u>	<u>\$ (56,453)</u>	<u>\$ (35,775)</u>	<u>\$ 75,673</u>	<u>\$ (135,816)</u>	<u>-279.48%</u>
Total Auxiliary Services						
Revenues	7,590,800	6,878,771	6,664,965	6,176,977	5,639,350	-8.70%
Expenditures	<u>6,956,247</u>	<u>6,575,789</u>	<u>6,408,907</u>	<u>5,839,214</u>	<u>5,736,887</u>	<u>-1.75%</u>
Net Income (Loss)	<u>\$ 634,553</u>	<u>\$ 302,982</u>	<u>\$ 256,058</u>	<u>\$ 337,763</u>	<u>\$ (97,537)</u>	<u>-128.88%</u>
Transfers In (Out)						
General Fund	(300,000)	(250,000)	(250,000)	(250,000)	(250,000)	0.00%
Restricted Fund	<u>(3,130)</u>	<u>(3,678)</u>	<u>(1,490)</u>	<u>(1,500)</u>	<u>(1,500)</u>	<u>0.00%</u>
Total Transfers	<u>\$ (303,130)</u>	<u>\$ (253,678)</u>	<u>\$ (251,490)</u>	<u>\$ (251,500)</u>	<u>\$ (251,500)</u>	<u>0.00%</u>
Change in Fund Balance	331,423	49,304	4,568	86,263	(349,037)	-504.62%
Beginning Fund Balance	<u>6,708,745</u>	<u>7,040,168</u>	<u>7,089,472</u>	<u>7,094,040</u>	<u>7,180,303</u>	<u>-1.22%</u>
Ending Fund Balance	<u>\$ 7,040,168</u>	<u>\$ 7,089,472</u>	<u>\$ 7,094,040</u>	<u>\$ 7,180,303</u>	<u>\$ 6,831,266</u>	<u>-4.86%</u>

Notes on Other Auxiliary Activities:

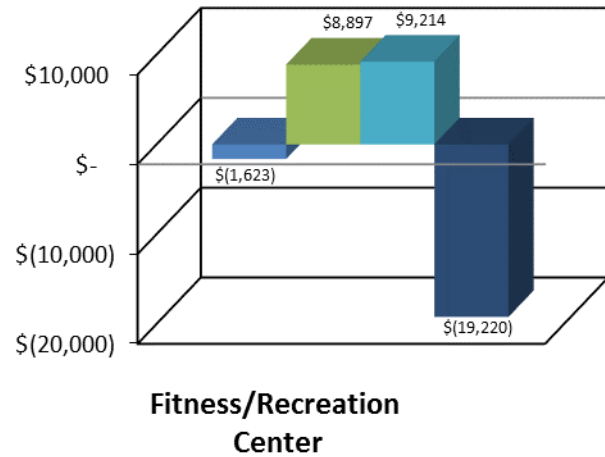
Other Auxiliary Activities include printing, Planetarium gift shop and conference services, Carlyon Farmhouse, college vehicles, and learning resources vending. Charges for these services are structured to cover the cost of the services plus a small amount to build a fund balance for equipment repairs and purchases. The majority of the budgeted deficit in fiscal year 2018-2019 for the Fitness & Recreation Center (FRC) relates to a renovation of the facility expected to be completed in fiscal year 2018-2019. \$200,000 has been budgeted for related furniture and equipment, which will be funded through auxiliary reserves. The FRC is planning to phase in a membership rate increase over the next two years in order to help balance their budget going forward. The deficit in Other Auxiliary Activities for 2015-2016 is related to the purchase of new printing equipment that was funded by accumulated fund balance reserves. The deficit in other auxiliary activities for 2016-2017 is due to the purchase of several new fleet vehicles that were funded by accumulated fund balance reserves. The budgeted deficit in Other Auxiliary Activities in 2018-2019 is due to the planned replacement of the College's MFD copiers at a cost of approximately \$200,000.

Delta College Auxiliary Fund

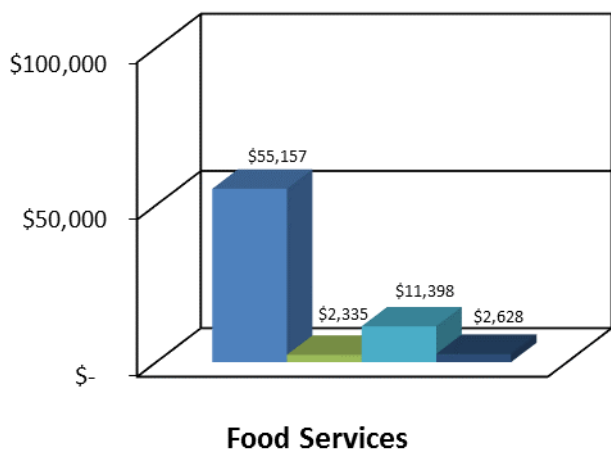
Net Income (Loss)
Four Year History



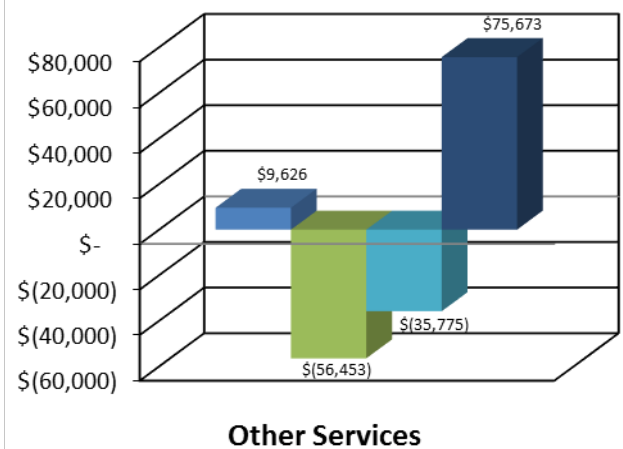
■ 2014-2015 ■ 2015-2016 ■ 2016-2017 ■ 2017-2018



■ 2014-2015 ■ 2015-2016 ■ 2016-2017 ■ 2017-2018



■ 2014-2015 ■ 2015-2016 ■ 2016-2017 ■ 2017-2018



■ 2014-2015 ■ 2015-2016 ■ 2016-2017 ■ 2017-2018

Notes

Plant Fund

Notes

The **Plant Funds** are used to record the flow of money for capital expenditures related to building and equipment. The College maintains a “Facility Maintenance & Equipment Replacement Fund” in addition to a “Building and Site Fund.” Budgeting and reporting for both funds are presented in one document entitled “Plant Funds” on page 124.

Each year funds are transferred to the Plant Funds from the General Fund and other funds as applicable for building projects. For 2018-2019, the following major transfers from the General Fund have been budgeted:

Asset Life-Cycle Replacement/Depreciation	\$ 2,000,000
---	--------------

The College operates instructional satellite centers in each of its three-county districts: Bay City, Midland and Saginaw. Since 1986, the Saginaw Ricker Center has operated to provide instructional and outreach services to students in Saginaw County. The facility, a former elementary school building, is leased from Saginaw Public Schools through Summer 2019. A new Saginaw Center is planned for opening Fall 2019 in Downtown Saginaw. The Midland Center was purchased in 1991 through the sale of bonds which were paid in full in 2002.

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

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

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



Delta College Planetarium and Learning Center

Delta College Plant Funds

Building and Facility Improvements Funds

	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Projected 2017-2018	Budgeted 2018-2019
Revenues					
Investment Income (Loss)	\$ 231,886	\$ 271,421	\$ 243,185	\$ 393,840	\$ 462,400
Private Gifts/Grants	356,122	233,636	80,570	25,100	25,000
State Grants/Appropriations	2,069,343	890	-	-	-
Transfer from General Fund	5,033,156	5,075,070	7,652,739	9,184,126	2,556,800
Other Sources and Transfers	<u>286,907</u>	<u>172,290</u>	<u>145,635</u>	<u>45,512</u>	<u>48,512</u>
Total Revenues	<u>7,977,414</u>	<u>5,753,307</u>	<u>8,122,129</u>	<u>9,648,578</u>	<u>3,092,712</u>
Expenditures					
Equipment					
Instruction	-	29,815	315,985	-	-
Instructional Support	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	-	29,815	315,985	-	-
Student Services	246,833	349,870	45,694	35,039	29,855
Institutional Administration	-	270,904	270,342	81,542	243,458
Facilities Management	<u>-</u>	<u>-</u>	<u>-</u>	<u>242,295</u>	<u>-</u>
Total Equipment	246,833	650,589	632,021	358,876	273,313
Renovations and Transfers	<u>4,310,097</u>	<u>3,861,220</u>	<u>2,880,814</u>	<u>5,475,447</u>	<u>16,739,698</u>
Total Expenditures	<u>4,556,930</u>	<u>4,511,809</u>	<u>3,512,835</u>	<u>5,834,323</u>	<u>17,013,011</u>
Revenues Over/(Under) Expenditures	3,420,484	1,241,498	4,609,294	3,814,255	(13,920,299)
Beginning Fund Balance	<u>25,118,731</u>	<u>28,539,215</u>	<u>29,780,713</u>	<u>34,390,007</u>	<u>38,204,262</u>
Ending Fund Balance	<u>\$ 28,539,215</u>	<u>\$ 29,780,713</u>	<u>\$ 34,390,007</u>	<u>\$ 38,204,262</u>	<u>\$ 24,283,963</u>

Delta College Plant Fund

Science and Learning Technology Project

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

This exciting project provided updated facilities through major renovations and additions in the science areas, including the disciplines of chemistry, physics, and biology; conversion of the library and teaching/learning functions to a true learning resource center; enhancement of distance learning and the use of new instructional technologies; and expanded technology in the delivery systems of business programs. Expanded square footage brought Delta College closer to the state average in square feet per FYES and has assisted the College in its commitment to a community mission.

Operating Budget Impact: All operating costs of the facility are budgeted in the General Fund and were funded through reductions in utility costs realized across the campus as a result of capital energy conservation projects.

Campus Renovation II Project

During fiscal year 1998-1999, the College received authorization from the State of Michigan to proceed with the planning phase of the Campus Renovation II Project. This \$42 million project was funded 43% or \$18 million by the State of Michigan. The College raised its 57% match through annual \$1,000,000 general fund budget transfers plus proceeds from a 0.5 mill three year dedicated millage approved by voters in November of 2000 and levied for the years 2001, 2002 and 2003. Ground was broken on the first phase of the project in May of 2002 and all new and renovated spaces were operational by Winter 2004.

This project allowed the College to complete this phase of the Master Plan by modifying existing facilities built in 1960 to support new instructional methodologies and technologies including internet, distance learning, interactive simulations, and enhanced computer capabilities in classrooms and laboratories and create a Technical Trades and Manufacturing Complex. Upon completion of the Technical Trades and Manufacturing Complex, the College no longer needed to lease space for welding training at the Midland Industrial Education/Welding Center and this lease was terminated in FY 2003-2004. With only 90,000 new square feet, a majority of the project involved updating existing facilities, renovations, and energy efficiencies.

Operating Budget Impact: There was no net operating budget impact from these capital improvements since facility efficiencies and budget reprioritizations offset increased operating costs.



Delta College Technical Trades & Manufacturing Complex

Delta College Plant Fund

H & J Wings and East Courtyard Renovation Project

In Spring/Summer 2005, this \$5.8 million project was undertaken in accordance with the College's Five-Year Capital Outlay Plan. The project included extensive renovations to the existing J Wing and East Courtyard to enhance and create 12 general classrooms and computer training laboratories and a Faculty and Staff Development Office including re-design of areas for Instructional Support Services, Faculty Center for Teaching Excellence, eLearning, eDesign, Center for Organizational Success and general faculty offices. The H Wing component included development of a Business Opportunities Center housing Corporate Services, the Workforce Development Center and the Small Business and Technology Development Center. The project is funded entirely from institutional sources including allocations from accumulated Plant Fund reserves and Facility Maintenance and Equipment Replacement Fund allocations.

Operating Budget Impact: As the project involved remodeling of existing facilities, there were no changes in total operating costs.

South Campus Parking & Stormwater Drain System

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

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

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



Delta College Plant Fund

Health Professions Building

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

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

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

Operating Budget Impact: As the project involved remodeling of existing facilities and incorporated LEED Gold standards, overall operating costs have declined.



Delta College Health Professions Building

Delta College Plant Fund

Saginaw Center

In June of 2016, Delta College received State of Michigan Planning Authorization for the \$12,739,000 Saginaw Center Project. This new 37,000 square foot facility will be built in Downtown Saginaw, replacing the current leased Saginaw Ricker Center in Buena Vista Township. Through the State of Michigan Capital Outlay process the State Building Authority will fund \$6,369,300 and Delta College will fund \$6,369,700 of the LEED Gold Center. The project had a ground breaking in March 2018 and classes are scheduled to be offered beginning Fall 2019.

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

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



Rendering of the New Delta College Saginaw Center

Delta College Plant Fund

Capital Outlay Master Plan

Colleges are required to submit an annual Five-Year Capital Outlay Master Plan to the State of Michigan prioritizing future major capital projects and major maintenance items in excess of \$1 million. These projects, when approved, will require a 50% college match. Following are the prioritized projects submitted in Fall 2017 for FY 2019-2023 planning.

Priority	Major Capital Projects	Amount
1	Midland Center Upgrade Project	\$ 12,499,000
2	Business and Office Professions – K Wing	4,994,000
3	Lifelong Wellness – P Wing	2,388,000
4	Electronic Media Broadcasting – A Wing	2,676,000
5	Business and Technology – M Wing	2,084,000

Priority	Major Maintenance Projects	Amount
1	Roof Replacement/Fascia and Soffit Repairs (Midland Center)	\$ 822,329
2	Road and Parking Lot Repaving (Midland Center)	502,634
3	West Campus Site and Parking Upgrades (Main Campus)	9,314,897
4	Hotchkiss Drive Boulevard Signage and Lighting Upgrades (Main Campus)	894,007
5	Central Heating and Cooling System Upgrades (Main Campus)	6,722,309
6	Roof Replacement (Planetarium)	134,498
7	Roof Replacement/Fascia and Soffit Repairs (Main Campus)	875,964
8	Road and Tennis Court Repaving (Main Campus)	788,000
9	South Campus Pavement Repairs (Main Campus)	5,985,019
10	Plant Air Compressor System Replacement (Main Campus)	450,000
11	Air Handling Unit Replacement (Main Campus)	1,750,000

Facility Maintenance and Equipment Life Cycle Replacement

The current appraised replacement value of College buildings and equipment is \$303 million. The Building Research Council recommends an annual life cycle replacement allocation of 2% to 4% of the asset value to fund routine maintenance and capital renewal. Using the midpoint of 3% would result in an allocation of \$9 million annually. Likewise, a simple 30 year life cycle replacement calculation would call for an annual allocation of \$10 million.

Currently, \$2 million is budgeted annually for transfer from the General Fund to the Plant Fund for this purpose. Industry standards suggest an additional \$8 million should be reserved annually to assure that existing facilities are maintained and the value of the capital investment is preserved. Therefore, any excess General Fund revenues over expenditures beyond those needed to maintain a 10% General Fund Reserve Balance are transferred to the Plant Fund at the end of each fiscal year in an effort to provide additional one time funding for asset life cycle replacement needs, i.e. depreciation. Specific projects planned for completion and paid through these resources are included in the Capital Expenditures Budget on the following page.

Delta College Plant Fund

Capital Expenditures Budget

Plant Fund Capital Projects currently in planning for the FY 2018-2019 Budget Year are listed below. Improved energy efficiencies as a result of incorporating new technologies are expected to reduce energy consumption over the future life of the related assets. As each project is planned, operating costs will be evaluated in further detail to estimate any future operating impact.

Projects Approved and/or in Progress	Amount	Strategic Focus Area
CRM Recruiter Software Upgrade	\$ 29,855	S
Saginaw Center Project	4,795,794	SS
K Wing Renovation including Fire Sprinklers	2,000,000	SS
OIT Projects	243,458	SS
West Campus Site Improvements – Fitness and Athletics	3,000,000	SS
Conference Room Technology	86,034	PF
P Wing P124 and P126 Reconfiguration	1,500,000	SS
Pedestrian Lighting Upgrades	113,244	S
Way Finding System	22,857	SS
Building Automation Systems Upgrade	100,000	S
Drinking Fountain Upgrades	15,000	S
Stair Handrail Repair/Replace	69,034	SS
Energy Metering	415,214	S
Internal Campus Message System	250,000	SS
Founders Hall LED Light Upgrade	14,000	S
C Wing Lab Control Upgrade	529,800	S
M Wing HVAC Upgrade	60,000	S
Roadway Lighting Upgrade	160,000	S
As Needed Maintenance Projects	Amount	Strategic Focus Area
Miscellaneous Renovations, Furnishings and Accessories	\$ 200,000	S
Northwest Parking Lot Upgrades	350,000	S
Covered Bridge Repairs – Foundations and Carpentry	75,000	S
Klauss Drain Erosion Repairs and Upgrades (Delta Drive to North of Covered Bridge)	350,000	S
Sidewalk Repairs	25,000	S
Roof Walkway Upgrades	35,000	S
Flashing Maintenance and Repairs	75,000	S

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

Delta College Plant Fund

Capital Expenditures Budget

Projects in Planning	Amount	Strategic Focus Area
University Center Trail	\$ 50,000	CF
Q-TV Broadcasting Renovation of Instructional, Office and Radio Areas	100,000	SS
S Wing 3D Art Lab	100,000	SS
Energy Audit – All Buildings for SOM Report	87,896	S
B Wing Data Center Upgrades	150,000	S
Planetarium Emergency Power	135,917	S
Z Wing and Tunnel, Fire Sprinklers	125,000	S
M Wing Upgrades	90,000	S
Security Cameras at Three Campus Entrances, Parking Lots and Building Entrances	500,000	SS
Hotchkiss Entrance and Roadway Lighting	226,400	S
Pool Repairs, Diamond Brite, Pumps and Valves	50,000	S
B Wing East Upgrades	20,508	PF
Central Plant M&E Investigation	15,000	S
C Wing Roofing (Area 12)	98,000	S
Midland Center Project	500,000	SS
Digital Messaging System at Main Entrance	250,000	SS
Total	\$ 17,013,011	

Delta College Debt Detail

The College has the legal capacity to carry debt of up to \$112,030,845; with no current outstanding debt falling under this debt limitation. The Community College Act establishes debt capacity as 1.5% of the first \$250,000,000 of taxable valuation plus 1% of the excess over \$250,000,000 of taxable valuation. The current taxable valuation is \$11,078,084,466.

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

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

Endowment Fund

Notes

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

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

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

Estimated distributions from the Endowment Fund to the College for the year 2017-2018 are as follows:

Fund	Amount
General Fund	\$ 7,800
Designated Fund	103,200
Restricted Fund – Broadcasting	9,900
Restricted Fund - Programs and Scholarships	533,700
Building Fund	8,400
Foundation	99,800
Quasi-Endowments	<u>22,100</u>
 Total Distributions	 <u>\$ 784,900</u>

Delta College Endowment Fund

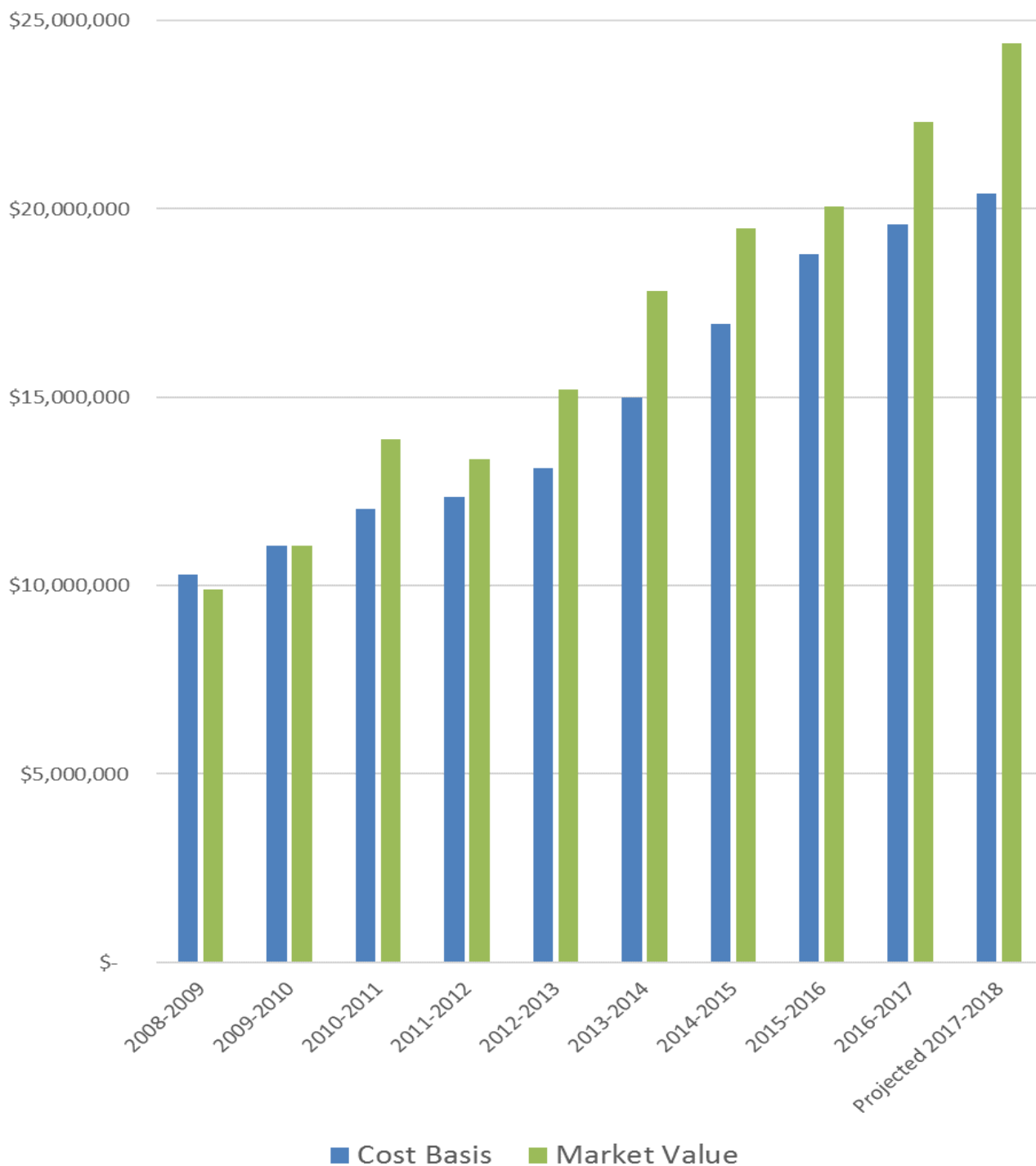
Ten Year Performance History

	Net Assets July 1	Gifts & Transfers	Earnings & Net Gain (Loss) On Investments	Distributions	Investment & Admin Fees *	Net Assets June 30
2008-2009	\$ 12,327,952	\$ 191,169	\$ (2,360,451)	\$ (167,548)	\$ (83,490)	\$ 9,907,632
2009-2010	9,907,632	348,007	1,114,738	(221,709)	(92,960)	11,055,708
2010-2011	11,055,708	650,943	2,745,987	(453,210)	(101,965)	13,897,463
2011-2012	13,897,463	251,450	(209,812)	(473,500)	(107,224)	13,358,377
2012-2013	13,358,377	602,682	1,856,841	(501,005)	(122,064)	15,194,831
2013-2014	15,194,831	399,662	2,889,760	(516,004)	(147,041)	17,821,208
2014-2015	17,821,208	1,677,137	710,785	(573,471)	(149,866)	19,485,793
2015-2016	19,485,793	1,673,062	(289,663)	(634,519)	(160,346)	20,074,327
2016-2017	20,074,327	548,335	2,739,488	(721,886)	(338,599)	22,301,665
Projected 2017-2018	22,301,665	571,818	2,686,000	(784,871)	(373,780)	24,400,832

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

Delta College Endowment Fund

Ten Year History



Delta College Endowment Funds

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

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

Delta College Endowment Funds

Oscar W. Kloha Scholarship
Robert I. & Marjorie H. Knepp Scholarship
W.R. & Edith Knepp Scholarship
W.R. Knepp, Jr. Scholarship
Daniel P. Kubiak Scholarship
Gary Laatsch Scholarship
Jack LaBreck Scholarship
Ilene M. Lane Nursing Scholarship
Dr. Thomas H. Lane & Janis E. Landry-Lane Scholarship
Edward & Kathryn (Dunn) Langenburg Award for Education
Laughner Award
Thomas & Rose Mary Laur Scholarship
Leo & Evelyn Levy Scholarship
Denise Lovay-Gravlin Memorial Scholarship
Edward & Kathleen Lunt Scholarship
Karen MacArthur Endowed Teaching Chair
Thomas & Brenda Mahar Scholarship
William & Susan Marklewitz for Health Professions
Margaret McAlear Scholarship
James R. McIntyre Award for Health Sciences
Marlene Mehlhose Scholarship
Aceie & Thelma Micho Scholarship
Rhea Miller Scholarship
Richard & Gloria Miller Scholarship
Frances Goll Mills Award for Nursing
Dorothy & Robert Monica Scholarship
Monitor Sugar Scholarship
Paul Moore Social Science Award
Morley Foundation Award for Business Management
Virginia Morrison Scholarship
Wendell & Ethel Mullison Scholarship
W. Brock Neely Scholarship
William H. "Buddy" Oates Scholarship
Oscar P. & Louise H. Osthelder Scholarship
Jesse J. Oswald Scholarship
Marguerite Scull Parker
Possible Dream Program
Otto C. Pressprich Fund
Cecelia Randall Scholarship
Alfonso Rasch-Isla Scholarship
Newell Remington Scholarship & TLC Support
Skip Renker Award for Creative Writing
Renee Rookard Scholarship
Harold & Norine Rupp Scholarship
Saginaw County Child Development Centers Program
Sailing School Program
Cliff & Grace Saladine Scholarship
Dawn Schmidt Award for Mathematics
Peggy A. Scott Scholarship
Ralph I. & Archie M. Selby Family Scholarship
Gene F. Shrum & Dee Dee (Shrum) Wacksman Scholarship
Van Dewitt & Ruth Simmons Scholarship
John M. Smith & William Wolgast Family Softball
Scholarship
Paul Sowatsky Scholarship & Award
Spittka Family Scholarship
James Stark Scholarship
Eileen & Hugh Starks Scholarship
James & Elizabeth Stoddard Scholarship
Greg Stryker Scholarship
Sturm Family Broadcast Programming Fund
SunGard Higher Education Endowed Teaching Chair
SunGard Higher Education Possible Dream Program
Julius & Irene Sutto Award for Life Sciences
Paul & Margaret Thompson Scholarship
Willie E. Thompson Scholarship
Margaret Timm Award for English
Wesley Timm Award for Social Science
UNUM Projects
Jeanne M. VanOchten & Wayne W. Adams Scholarship
Jim & Janis Van Tiflin Award
Lynn & Sandy Weimer Scholarship
Ken & "Miss Mona" White Scholarship
Macauley & Helen Whiting Fund
Lola Bishop Whitney Award for Foreign Language
David & Carol Williams Scholarship
Alice & Jack Wirt Scholarship
Stephen & Dena Wirt
Teresa Plackowski-Witucki Scholarship
Wolverine Bank Scholarship
Dr. Robert R. "Dr. Bob" Zimmerman Endowed Teaching
Chair
Robert R. Zimmerman "Dr. Bob" Scholarship
Alton, Sr., Alma & Alton, Jr. Zucker Scholarship
Melvin & Hilda Zuehlke Scholarship and Special Needs
Assistance Fund

Notes

Glossary

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Delta College Glossary

Administrative/Professional Staff (AP)

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

Balanced Budget

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

Capital Expenditures

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

College Priorities

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

Contact Hour

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

Corporate Services

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

Cost Center

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

Credit Hour Generation

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

Equipment

A movable or fixed unit of furniture or furnishings, an instrument, a machine, an apparatus, or a set of articles which meets all of the following conditions:

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

Faculty (FAC)

Instructors on tenure track.

Fiscal Year (FY)

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

Delta College Foundation

A nonprofit, tax-exempt education corporation organized under Michigan law to receive gifts, grants, loans, bequest and scholarships in behalf of the students, staff or the institution. Gifts received through the Foundation are tax deductible for the donor.

Fringe Benefits

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

Fund Balance

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

Full Time Equivalent Student (FTE)

Total credit hours produced in one fiscal year divided by 30.

Gifts

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

Grant

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

Industrial Facilities Tax Abatement (IFT)

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

Investment Income

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

Part-Time Staff

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

Professional Development Allowance (PDA)

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

Property Taxes

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

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

Renaissance Zones

A category of real and personal properties that are exempt from property tax levy under the State of Michigan Renaissance Zone Act of 1996. Since the original adoption of the act, the State of Michigan had been appropriating to reimburse community colleges for the tax revenues lost under this property tax exemption; however beginning in FY 2010-011, the State has eliminated the reimbursement from its annual funding appropriate for community colleges. The State reinstated the reimbursement effective with FY 2011-2012.

State Appropriations (include supplemental appropriations)

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

Student Wages

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

Supplies and Services

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

Support Staff (SS)

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

Tuition and Fees

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

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Fiscal Policies

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Statements of Fiscal Policies

A. Purpose

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

B. General Statements

1. Accounting System and Internal Accounting Control

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

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

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

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

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

2. Basis of Budgeting and Budgetary Controls

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

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

3. Governance

a. Board Of Trustees:

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

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

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

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

b. Senate:

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

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

The Senate membership shall include the College President, members of the Senate Executive Board, and senators elected from the Assembly. In addition, the Student Senate Liaison Committee shall elect annually three students from its active membership to serve as senators and assembly members. The Assembly consists of all full-time (a) faculty (including Division Chairs), (b) full-time administrative/professional staff and (c) full-time support staff.

4. Fund Structure

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

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

a. General Fund:

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

b. Designated Fund:

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

c. Auxiliary Activities Fund:

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

d. Restricted Fund:

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

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

e. Endowment Fund:

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

f. Plant Funds:

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

The Plant Funds include:

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

g. Agency Fund:

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

C. Informational Policies

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

1. Annual Planning and Budget Process

The College General Fund money is appropriated through a budget process. A Budget Cabinet is appointed by the President. The membership includes faculty and staff from across the College.

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

Property tax levies are subject to special requirements under Michigan law. The first of these, known as "Truth in Taxation," requires a special public hearing if the current year levy, exclusive of tangible property additions and losses, yields more revenues than the prior year and there is no budget hearing. The second, known as "Headlee," limits the

increase in property tax revenues realized from increases in taxable values, exclusive of tangible property additions and losses, to a rate mandated by the State of Michigan unless approved by the voters of the College's district. The College adheres to the requirements of "Truth in Taxation," as amended, and "Headlee" and holds hearings, if required, during late May or June.

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

2. Interim Financial Reports

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

3. Full Financial Disclosures

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

D. Operational Policies

1. Diversified Economy

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

2. Consolidation and/or Elimination of Duplicative Functions

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

3. Periodic Evaluation of Curriculum and Services

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

4. Cost of Fiscal Controls

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

5. Current Revenues and Operating Expenditures

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

E. Debt Policies

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

1. Long-Term Debt

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

2. Maturity and Expected Life

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

3. Debt Limit

The Community College Act authorizes the Board of Trustees to issue bonds so long as the total outstanding bonded indebtedness of the District does not exceed 1.5% of the first \$250,000,000 of taxable valuation, plus 1% of the excess over \$250,000,000 of taxable valuation. The bonds would be limited tax obligations of the Community College District payable out of general budget revenues.

4. Michigan New Jobs Training Program Revenue Bonds

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

5. Lease Purchase vs General Obligation Bonds

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

6. Uses of Bond Proceeds

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

7. Pre-Debt Analysis

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

a. Debt Analysis

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

b. Financial Analysis

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

c. College Administrative Analysis

- College organization structure
- Location of financial responsibilities and degree of control
- Adequacy of basic service provision
- Intergovernmental cooperation/conflict and extent of duplication

d. Economic Analysis

- Geographic and locational advantages
- Population and demographic characteristics
- Wealth indicators
- Housing characteristics

- Level of new construction
- Types of employment, industry, and occupation
- Evidences of industrial decline
- Trend of the economy

F. Investment Policies

1. Cash-Flow Analysis

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

2. Investment Pool

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

3. Maturity

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

G. Accounting Policies

1. Accepted Accounting Procedures and Principles

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

2. Timely Satisfaction of Obligation

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

3. Financial Disclosure

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

4. Budgetary Control and Reporting

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

5. Risk Management Program

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

6. Maintenance and Replacement

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

H. Revenue Policies

1. Use of State and Federal Special Grants

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

2. Avoidance of Operating Fund Deficit

Delta College should not incur an operating fund deficit.

3. Revenue Projection

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

4. Diversified Revenue

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

5. Adequate Auxiliary and Internal Service Operations

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

6. Property Tax Collections

The College will pursue a policy of collecting all property taxes due in the current year. The level of prior year property tax repayments and current uncollected property taxes historically has been less than 0.5%.

7. Adherence to Retirement Schedules

The College does not administer its own retirement system, however, it participates in the State of Michigan Public School Employees Retirement System (MPSERS). Current GASB pronouncements require the College to record in its financial statements the College's proportionate share of the MPSERS retirement system's unfunded long-term liability for future retirement and health care benefits. The College's full-time faculty and administration professional staff have the option to participate in the State's Optional Retirement Plan (ORP) in lieu of MPSERS participation. This plan is administered by TIAA-CREF. The College shall remain current in its payments due under the retirement programs in which the College participates.

I. Reserve Policies

Fund Balance

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

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

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

In addition, fund balance provides:

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

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