



DEL MAR COLLEGE



Annual Budget Report

For the Fiscal Year 2021 – 2022

Del Mar College

101 Baldwin Blvd | Corpus Christi, TX 78404
delmar.edu



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DEL MAR COLLEGE

Annual Budget Report

For Fiscal Year 2021 to 2022

Prepared by

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DEL MAR COLLEGE

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Front Cover Photo: Del Mar College Renderings of Workforce Development & Emerging Technology Buildings on the Windward Campus, Oso Creek Campus Buildings, and the General Academic & Music Building on the Heritage Campus

Table of Contents



Introduction

1	Budget Message
9	Profile of the College
10	Vision, Mission, & Core Values
12	Board of Regents and Administration
13	Organizational Chart

Strategic Plan

16	Strategic Planning Overview
17	Strategic Planning Development
25	Strategic Plan Goals & Objectives
28	Strategic Assessment Process

Budget Structure

33	Budget Process Overview
37	Budget Process Calendar
38	Budget Structure & Functions
45	Fund Structure
47	Budgetary & Financial Policies

Budget Overview

57	Budget Overview
61	Operating Fund Budget Summary
62	Operating Fund Expenditures by Function
63	Operating Fund Expenditures by Object
64	Summary of Changes in Fund Balances
65	All Funds Summary of Revenues & Expenditures

Revenue & Expenditure Trends

71	Revenue Trends - Operating Fund
73	State Appropriation Summary
74	Tuition & Fees Summary
76	Property Tax Valuations & Rates Summary
78	Expenditure Trends - Operating Fund
82	Revenue & Expenditure Trends - Auxiliary Fund

Long-Term Financial Planning

87	Long-Term Financial Forecasts
91	Operating Fund Five-Year Forecast
92	Debt Service Fund Five-Year Forecast
93	Auxiliary Fund Five-Year Forecast

Capital Programs

97	Capital Improvement Program
98	Capital Expenditure Summaries
102	Capital Asset Summary

Departmental Goals & Objectives

105	Positions by Department
109	Organizational Division Summary
111	Executive Director of Development
113	Executive Director of Communications and Marketing
117	General Counsel
119	President & Chief Executive Officer
125	Vice President & Chief Financial Officer
129	Vice President of Student Affairs
133	Vice President & Chief Academic Officer
137	Vice President of Administration & Human Resources
141	Vice President & Chief Physical Facilities Officer
143	Vice President & Chief Information Officer
145	Executive Vice President & Chief Operating Officer

Statistical Section

151	Revenues by Source
153	Program Expenses by Function
155	Net Position by Component
156	Tuition and Fees
157	Assessed Value & Taxable Value of Property
158	Property Tax Levies & Collections
159	Principal Taxpayers
161	State Appropriations Per FTSE & Contact Hour
162	Ratios of Outstanding Debt
163	Legal Debt Margin
164	Faculty, Staff and Administrators Statistics
165	Enrollment Details
166	Student Profile
167	Demographic & Economic Statistics
168	Principal Employers

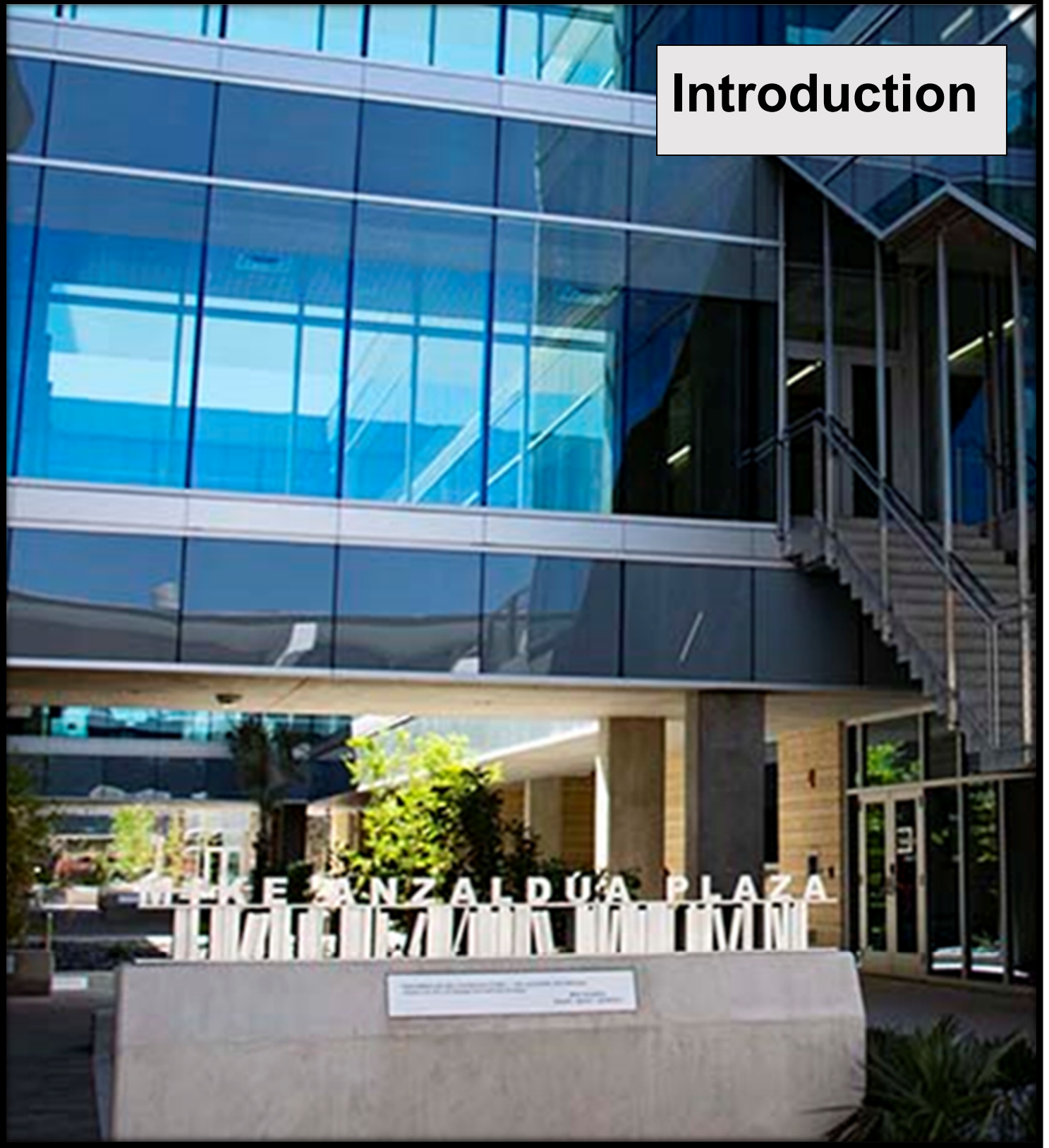
Appendices

171	Debt Administration
173	Debt Service Fund Summary
178	Debt Service Requirements to Maturity
179	Notice of Public Hearings for FY 2022 Budget
197	Glossary
209	Acronyms



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Introduction





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February 14, 2022

To: President Mark Escamilla, Ph.D.
Members of the Board of Regents and
Citizens of the Del Mar College District

The College's ability to navigate through a heightened level of uncertainty since the beginning of the COVID-19 pandemic is attributed to our financial resilience and operational agility. Our financial resilience is driven in part by a sound balance sheet and the increased Federal Government Higher Education Emergency Funding (HEERF). Our sound balance sheet is attributed to the College's decision to scale back operating costs midway through fiscal year 2020 to establish a \$8.8 million Risk Fund Reserve in response to the pandemic and the business lockdowns. This resulted in increased liquidity to manage most business interruptions including the pandemic, based on estimated downward revenue pressures.

Fast forward to today, the Risk Fund Reserve remains at \$8.8 million due to our Federal Government's aggressive fiscal and monetary policy response to the pandemic and economic slowdown. Our government responded with a proliferation of fiscal policies that started with the CARES Act followed by the Corona Response and Relief Supplement and the American Rescue Plan Acts. In accordance with the HEERF sections of all three Acts, Del Mar College received a total of \$35 million to defray expenses associated with the coronavirus and to deliver emergency financial grants to our students.

Lastly, the College's operational agility in response to the pandemic is attributed to its ability to immediately organize itself into various committees. These committees include the Crisis Management, Return to Campus, Academic Continuity, Emergency and Cares Act and are responsible for synthesizing external information, transitioning the College's operations, and executing the federal fiscal emergency funding in accordance with the grant requirements. Accordingly, the established College's health and safety protocols are predicated on the orders and guidelines issued by the President, Governor, local government, Center for Disease Control guidelines and local medical specialists.

The Fiscal Year 2022 Budget of the Del Mar College District begins September 1, 2021 and ends August 31, 2022. This budget is a product of the College's annual budget process where revenues and expenses are carefully adjusted by the Administration and the Board to produce a budget that makes efficient use of revenue to provide a suitable level of education services for the students while maintaining the financial stability of the College. The budget was developed in alignment with the approved five-year Strategic Plan for the 2020-2024 years. The "Aspire. Engage. Achieve." Strategic Plan focuses on student success and the alignment of academic programs with workforce demands.

Top of Mind in a Period of Uncertainty

The College's financial outlook continues to weigh on the uncertainty and the longevity of the pandemic and an economic recovery to pre-pandemic levels. It is also predicated on our financial and operational agility to adjust our operations in response to any adverse external environment conditions in similar fashion during the COVID-19 pandemic. The national emergency declaration in response to COVID 19 on March 13, 2021 resulted in proliferation of national initiatives to contain the virus including shelter in place, business lockdowns and social distancing. This resulted in an economic slowdown caused by a shift in consumer spending with the highest impact on face-to-face contact service sectors. In addition, our nation responded with emergency fiscal support including the CARES Act; the Response and Relief Supplemental Appropriations; and the American Rescue Federal Government Fiscal Plan (Federal Fiscal Plans). The Higher Education Emergency Funding (HEERF), one of many tranches of the Federal Fiscal Plans, provides students with emergency grants and funding for the College to transition its operations to manage through the pandemic.

Fast-forward today, the current economy recovery is nearing pre-pandemic levels with an outlook that is driven in part by the lag of the COVID-19 pandemic, expiring emergency fiscal policies, and trending economic indicators all of which is causing a heightened level of uncertainty for the College. The upside to this uncertainty is that the College has the financial agility to manage through most operating disruptions with our recently established Risk Management Reserve established in 2020 valued at \$8.8 million. The following emerging external factors are top of mind for the College.

Tuition and Fees

At the start of the pandemic, the College elevated its digital focus delivery of instruction and student services to comply with the COVID-19 protocols mandated by federal state and local agencies. The College was positioned to return to back to normal to our academic delivery systems and support services for the fall of 2021. However, the COVID-19 resurgence derailed our plans for reopening our campus for the fall of 2021 resulting in downward enrollment pressures on a term over term basis.

The College's student upward enrollment trend to pre-pandemic levels will depend, in part, to the longevity of the pandemic. It appears a segment of our student population is infection risk averse. To manage the risk of infection, the College is leveraging the HEERF funding to elevate our health and safety operating environment, this includes the rollout of our COVID-19 Voluntary Vaccination Incentive Program for Students and Employees and minor health and safety remodeling. In addition, the College continues to deliver HEERF emergency student grant funding. The College has already noticed a segment of our student population is using the HEERF emergency grant dollars to increase their course load.

State Appropriations

An increase in COVID 19 cases coupled with business lockdown initiatives could result in downward pressures to state appropriations. As an example, the rollout of business lockdowns at the start of the pandemic caused an economic slowdown resulting in downward pressures to state tax revenues mainly from reduced consumer spending in

leisure, business air travel and commuting. The state's 2020 general tax revenue fund declined on a year over year basis by \$2.4 billion mainly in hotel occupancy, motor fuel, natural gas production, oil production and sales taxes categories.

There were two lifelines during this period. First, the State responded with a Financial Stabilization Plan to reduce funding for various agencies by 5%. Community Colleges were excluded from this mandate driven in part on its value proposition to deliver workforce academic programs to upskill and reskill the unemployed during the nation's economic recovery period. Second, HEERF provided funding for lost revenues and operating funding to manage through the pandemic.

Property Taxes

The sound performance of the real estate sector during the pandemic is attributed in part to the low interest rate environment paired with federal emergency relief actions. The emergency relief actions paired and the Federal government's policy of near zero interest rate monetary policy contributed to the sound performance of the real estate sector during the pandemic. During the second quarter of 2020, loan foreclosure rates diverge from mortgage delinquency rates resulting in historical low foreclosure rates and the doubling of mortgage delinquency rates. As reported by the Texas Real Estate Research Center, the median sales prices for single residential housing in the Corpus Christi Metropolitan Statistical Area scaled up from \$213,750 thousand in March of 2020 to \$265,000 in August of 2021 (24%).

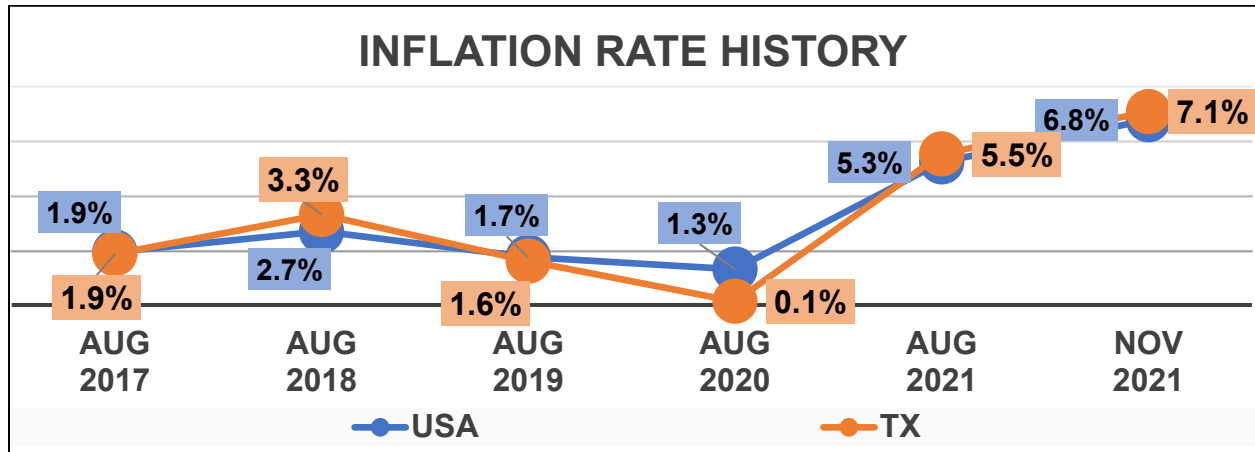
Fast forward to today, the financial implications to the College as federal emergency relief programs expire and interest rate increases are not certain. The federal emergency relief programs include mortgage forbearance, eviction moratorium, and emergency rental assistance. The mortgage forbearance program is for a borrower of a federally backed mortgage. It allows the borrower to apply with their lender for a loan forbearance without affecting their credit score. This includes temporary postponement of payments by as much as 18 months or reduced mortgage payments with higher monthly payments. In addition, the foreclosure moratorium temporarily prevents and suspends all foreclosure actions and ceases all evictions relating to foreclosures for both borrower and renter. As a point of reference, the majority of the College's property tax revenue is driven by single family / condominiums (41.5%), and apartments / duplexes (4.8%). An elevated increase in consumer household debt and delinquencies in the near future could add downward pressures to property valuations and the College's property tax revenues.

Operating Expenses

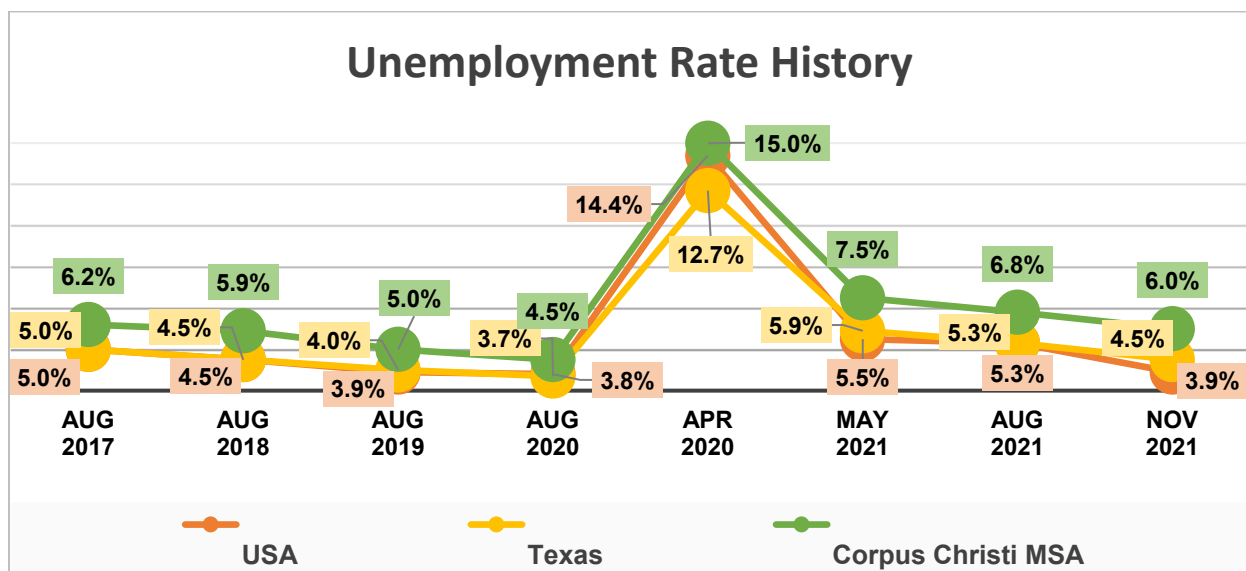
The College is currently experiencing higher operating costs as evident by the recent surge in inflation rates driven in part by strong consumer demand, supply chain bottlenecks and excessive wage pressures. As the Dallas Federal Reserve reported on October 2021 in their Beige Book, vendors are passing at least a portion of higher costs to customers and will continue to do so for at least the next six months in response to inflationary pressures. The recently reported inflation rate continues to be more pronounced relative to reported pre-pandemic inflation rates. See the Inflation Rate History chart below. As of November 2021, the Texas inflation rate for Texas and Nation-wide soared to an all-time high of 7.1% and 6.8%, respectively. The continued escalation of operations costs is not certain and is

Operating Expenses – Continued

contingent impact to the rebalancing of supply and demand for goods and services, and changes in federal monetary policy.



Source: Office of the Texas Comptroller



Corpus Christi Metropolitan Service Area (MSA) includes the Nueces, San Patricio and Aransas Counties.

Source: Texas Workforce Commission

Fiscal Year 2022 Strategic Initiatives

The College's forward motion focuses on our value proposition to our students to ensure that our students gain the necessary knowledge, skills, and experience to achieve their goals of graduation. Our operating plans including Guided Pathways, Student Engaged in Directed Advising (SEDA), new Bachelor of Science Nursing "BSN" degree program and improvements to our instructional delivery space will help drive up the trajectory of the College's performance resulting in the following student outcomes:

Student Outcomes

- | | |
|---|---|
| <ol style="list-style-type: none">1. Reduce years to degree completion2. Reduce student's average credit enrollment to degree completion3. Reduce student's debt4. Increase first- and second-year student persistence rates5. Increase the annual number of students earning an associate degree | <ol style="list-style-type: none">6. Increase the annual number of students earning a certificate7. Increase the three-year graduation rates of Hispanic students8. Faculty will be trained and certified in academic, financial, and culturally inclusive advisement |
|---|---|

Guided Pathways Initiative

The Guided Pathways initiative is designed to help the College achieve many of the above listed student outcomes. Other planned activities include course mapping into eight associate degree meta-majors; degree and transfer mapping into predictable course scheduling; and increasing student advisors and other student support services. The course mapping will reduce the complexity of student enrollment choices by detailing the class requirements leading to on-time degree completion. It will also reduce the number of unnecessary credit courses towards their degree or certificate attainment. The course mapping will also provide a pathway for continued educational attainment at a four-year institution. The college will also forge sound business partnerships with four-year institutions of higher education in order to secure the successful transfer of our students. Accordingly, the College will create, revise and implement articulation agreements that will align the academic programs at both institutions with a career outlook and incomes by field of study. The College's student transferring process will be updated to include a structured pathway towards program completion with an online delivery platform to allow easy student access. In addition, the College will make changes to course scheduling making it easier for students to plan and organize around their work schedule and family obligations.

SEDA Operating Initiatives

SEDA is an advisory initiative to help our students make informed academic choices to stay on track towards on-time academic completion. The student advising framework includes monitoring and advising academic progress at the 15/30/45 credit hour course enrollment; delivering other supportive services when they go off track; academic planning for transitioning to a four-year institution and career choices; delivering technology driven financial literacy content; instituting financial peer coaching; and

Fiscal Year 2022 Strategic Initiatives (Continued)

providing virtual career tours. There is also a plan to increase the number of advisors and leverage technology to maintain an effective and quality advisory framework. The College has secured a 5-year Hispanic Serving Institution grant valued at \$2.8 million from the U.S. Department of Education that will help fund this intrusive advisory framework.

Bachelor of Science Nursing Degree

We take great pride in announcing our new BSN degree. Our research indicates that our nursing graduates and currently enrolled students would consider BSN through DMC to improve their technical nursing skills; meet the technical skill requirement by hospitals; increase compensation; achieve job security; and job advancement opportunities. In addition, the BSN will support the current workforce demands of our local economy.

Budget Priorities

The budgeting process for the FY 2022 Budget began with the establishment of goals and objectives for the fiscal year that are based on the strategic plan as well as assumptions that will guide the development of the budget. An important element of budget planning, the governance process, is used to balance the interest of the various stakeholders that includes the communities of the district, students, the Board, the budget committee, and the senior leadership of the College's departments. During the budget process, resources are tied to the Strategic Plan and allocated to support the College's mission. The FY 2022 Budget was developed with the following budget priorities in mind:

- **Implement new Academic and Workforce Programs:**
 - Bachelor of Science in Nursing – BSN degree program
 - Expand Continuing Education Programs to meet Workforce Development needs in community
- **Invest in Professional Growth and Leadership**
 - Increase levels of travel and professional development budgets that were greatly reduced due to COVID-19 travel restrictions
- **Recruit and retain exceptional faculty and staff**
 - Provide additional resources for salary increases
- **Expand programming on Oso Creek Campus**
 - Provide additional resources for additional operating costs related to opening of Oso Creek Campus beginning summer of FY 2022
- **Expand programming to Aransas County**
 - Provide additional resources for additional operating costs related to opening of Aransas County Workforce Development Center in FY 2022

Budget Overview – FY 2022 Budget

The annual budgeting process at the College provides for an annual balanced budget where revenues and expenditures are carefully adjusted by the administration and the Board to produce a budget that makes efficient use of revenue to produce a suitable level of educational services for the College's students. The level of revenues and expenditures in the FY 2022 Annual Budget are \$110,924,159 which is an increase of \$3,047,518 over the FY 2021 budgeted revenues and expenditures of \$107,876,641. The following is a summary of the changes to the revenues and expenditure budgets that make up the increase.

Revenues

State Appropriations

Although reductions in state appropriation funding were anticipated during the 2021 State Legislative Session due to the ongoing pandemic, additional appropriations of approximately \$880 thousand for fiscal years 2022 and 2023 were awarded to the College. This increase was attributable to a 9% growth in contact hour generation over the previous biennium by the College. In comparison, average contact hour growth among all community colleges in Texas was only 2%.

Tuition & Fees

Student tuition and fee revenues make up approximately 23.4% of the total budgeted operating revenue for FY 2022. The Board considers key factors such as legislative reforms, student affordability, strategic initiatives and the tuition rates of the College's peer groups as it sets the levels of tuition and fees. Tuition and fee rates and levels of enrollment used to develop the tuition and fee revenue budgets have remained at the same level as were approved by the Board for the 2019 to 2020 fiscal year.

Property Tax Revenue

While tuition and fee revenue has been impacted by the drop in enrollment related to the COVID-19 pandemic, state appropriation funding and property tax revenues remained stable during this same period due to the continued economic growth of the region. Due to the continued growth in taxable assessed property valuations in the College's District, the maintenance and operations portion of property tax revenue for the FY 2022 budget increased by \$2.2M over the FY 2021 budget. The total tax rate remained the same as the prior year at \$0.205296 per \$100 property valuation. The level of the debt service tax rate portion decreased 6.3% from the prior year to \$0.078044 per \$100 property valuation due to a slightly lower debt service requirement for FY 2021 to 2022. The total assessed tax rate for fiscal year 2021 to 2022 was \$0.283340 per \$100.00 property valuation in the Del Mar College District. This rate represents a decrease of 1.8% over the previous rate and is still significantly below the authorized 50 cents on the \$100 valuation of taxable property.

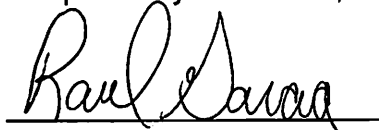
Expenditures

The following is a summary of the changes that make up the \$3,047,518 increase in the expenditure budget:

- **Salaries & Benefits**
 - Increase in salaries expenses of \$1.6M due to increased levels of compensation and new faculty and staff positions added
 - Employee benefits increase of \$805 thousand related to increased levels of salary expenses
 - Increase in salaries & benefits expenses of \$942 thousand related to new positions required for new Oso Creek campus.
- **Other Non-Salary Operating Expenses**
 - Increase of \$426 thousand in operating costs due to increased levels of inflation
 - Increase of \$211 thousand in operating costs related to operation of new Oso Creek Campus
- **Contingencies**
 - Increase in contingency line item of \$46 thousand due to increase in required contingency level associated with increase in revenues
 - Decrease in Oso Creek contingency line item of \$1M to fund other expense line- item increases

The College community welcomes the opportunity to submit this application for the Distinguished Budget Presentation Award Program. The support of the President, the College's Board of Regents, faculty and staff contribute to the high standard of financial stewardship and quality throughout the organization. It is with sincere appreciation that we thank all the individuals and departments for their support in this effort.

Respectively submitted,



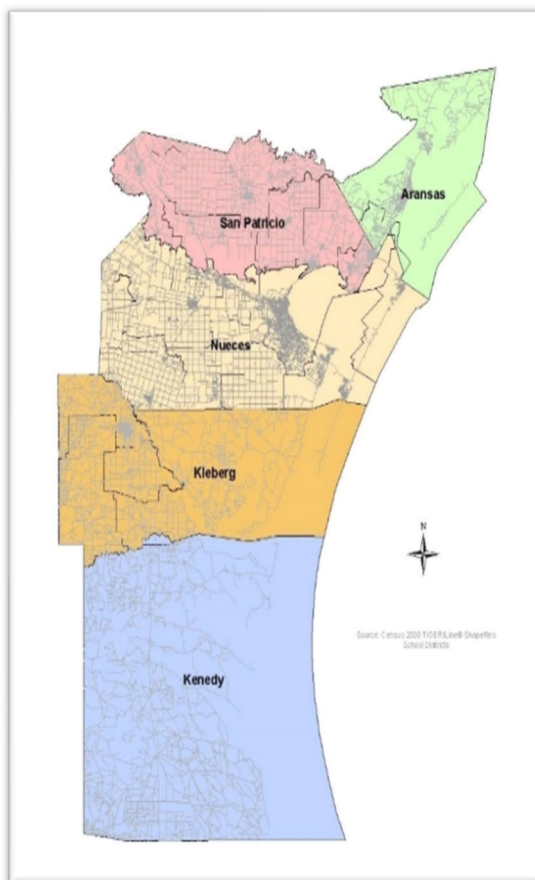
Raul Garcia, CPA, MBA
Vice President and Chief Financial Officer

College Profile

Del Mar College District (DMC) is an independent political subdivision of the State of Texas located in Nueces County. The College started in 1935 under the control of Corpus Christi Independent School District's Board of Trustees. In 1999, the College's Board of Regents adopted Del Mar College District as the official name. The College provides access to a wide range of affordable academic programs. Our programs include degree, certificate, continuing education, and customized workforce development in over 53 university transfer majors and more than 144 occupational fields. We take great pride in the fact that our students continue their degree completion at any one of seven public university systems.

Our 2016-2017 transferring students registered at any one of seven Texas public university system including Texas A&M (71.5%), University of Texas (14.9%), Texas State University (7.3%), University of Houston (2.2%), Texas Tech (1.4%), University of North Texas (0.7%) and Texas Woman's University (0.2%)

The College is accredited by the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC). The College successfully completed the 10-year reaffirmation based on our compliance with 74 SACSCOC standards with no recommendations for improvements in June 2021. The College will next finalize the College's membership as a Level II baccalaureate degree-granting institution. The SACSCOC committee will be conducting interviews in the coming months regarding the implementation of the Bachelor of Science in Nursing degree and will seek to verify that we continue to meet the requirements of a Level II institution.



Del Mar's Vision, Mission, Core Values and Strategic Plan Goals

Del Mar's Board of Regents ratified the mission, vision, values, and the five-year Strategic Plan for the 2020-2024 years on September 10, 2020. The "Aspire. Engage Achieve." strategic plan focuses on student success and the alignment of academic programs with workforce demands. It is designed using the integrated planning model developed by the Society of College & University Planning. Key stakeholder groups were engaged in developing the new plan including students, faculty, staff, community members, and the Del Mar College Board.

Vision: Del Mar College will be the premier choice for life-changing educational opportunities, provided by responsive, innovative faculty and staff who empower students to improve local and global communities.

Mission: Del Mar College is a multi-campus community college providing access to affordable degree and certificate programs, customized workforce development, and continuing education opportunities for the successful educational advancement and lifelong learning needs of our communities.

Core Values: These are the characteristics that are important in how we do our work:

Student Learning and Success

Ensuring students gain the necessary knowledge, skills, and experience to achieve their goals of graduation, transfer, and/or personal enrichment.

Excellence in Instruction

Developing and delivering exceptional instruction that is tailored to a diverse student population.

Access

Providing opportunities to all persons who wish to participate and succeed in higher education through traditional and distance delivery formats.

Integrity

Demonstrating honesty, transparency, and clear communication with our stakeholders, our community, and with each other.

Accountability

Demonstrating responsible and ethical stewardship of the resources entrusted to us by our community.

Innovation

Dedicating attention to new ideas that lead to higher levels of achievement for faculty, staff, and students.

Diversity and Inclusion

Committing to a diverse and inclusive community that values, celebrates and learns from our differences and in which all people are treated with dignity and respect.

Goals: These are the goals of the five-year Strategic Plan:

Strategic Plan: Aspire. Engage. Achieve.

Goal 1: Completion – Create coherent and seamless pathways that guide students to achieve their educational goals.

Goal 2: Recruitment and Persistence – Recruit and attract students to Del Mar College and provide resources to support continuous enrollment until achievement of their educational goals.

Goal 3: Academic Preparedness and Student Learning – Accelerate student attainment of academic preparedness and ensure optimal levels of learning in all instructional delivery formats.

Goal 4: Learning Environments – Provide engaging, effective, and student-ready environments with accomplished and qualified personnel to facilitate learning and productivity.

Goal 5: Workforce Development, Community Partnerships, and Advocacy – Strengthen connections with workforce and community partners, educational agencies, and governmental bodies and officials.

Goal 6: Financial Effectiveness and Affordability – Ensure financial capacity, demonstrate fiscal stewardship, and maintain affordability for students.

Del Mar College Board of Regents

As of December 14, 2021

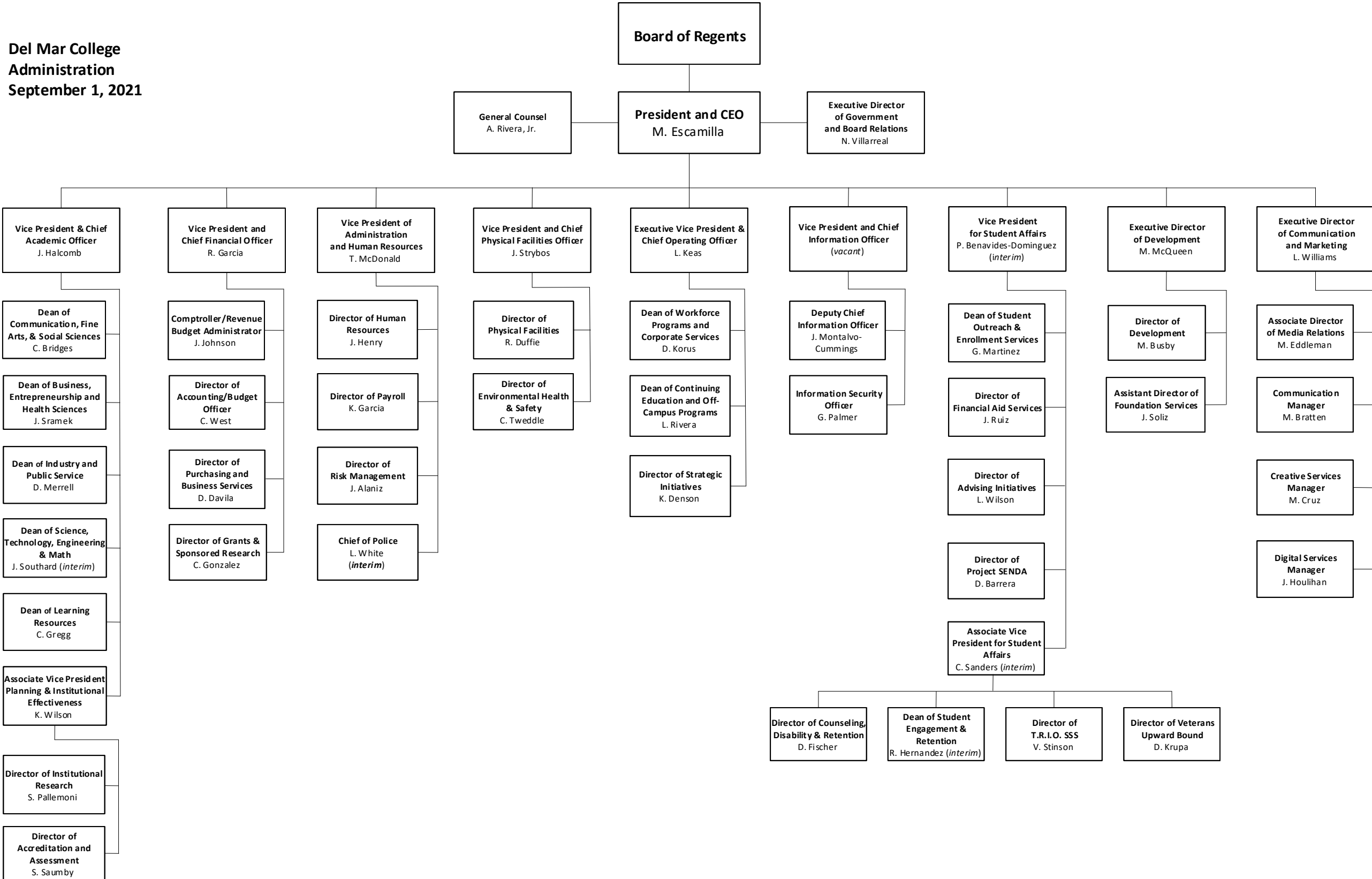
The Board of Regents, the governing body for Del Mar College, is elected by the citizens of the Del Mar College District. Three positions are filled every two years, with board members serving staggered six-year terms. In 1989, the Board adopted a modified single-member district plan with five Regents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

	Term Ending	Position
Carol Scott, Chair	2026	At-Large
Dr. Nicholas L. Adame, First Vice Chair	2026	At-Large
Susan Hutchinson, Second Vice Chair	2022	District 2
Libby Averyt, Secretary	2022	At-Large
Ed Bennett	2022	District 5
Rudy Garza, Jr.	2024	District 1
Dr. Linda P. Villarreal	2024	At-Large
William “Bill” J. Kelly	2024	District 3
Dr. Laurie Turner	2026	District 4

Administration

President and CEO	Dr. Mark S. Escamilla
General Counsel	Augustin Rivera, Jr.
Executive Vice President and Chief Operating Officer	Lenora Keas
Vice President and Chief Academic Officer	Dr. Jonda Halcomb
Vice President of Administration and Human Resources	Tammy McDonald
Vice President and Chief Financial Officer	Raul Garcia
Vice President of and Chief Information Officer	Vacant
Vice President and Chief Facilities Officer	John Strybos
Vice President for Student Affairs – (Interim)	Patricia Benavides-Dominguez
Associate Vice President Planning and Institutional Effectiveness	Dr. Kristina Wilson
Associate Vice President for Student Affairs – (Interim)	Cheryl G. Sanders
Executive Director of Governmental and Board Relations	Dr. Natalie Villareal
Executive Director of Communication and Marketing	Lorette Williams
Executive Director of Development	Mary McQueen
Dean, Communication, Fine Arts and Social Sciences	Dr. Cynthia Bridges
Dean, Business, Entrepreneurship and Health Sciences	Jennifer Sramek
Dean, STEM, Kinesiology And Education - (Interim)	Dr. Jack Southard
Dean, Industry and Public Service	Davis Merrill
Dean, Learning Resources	Cody Gregg
Dean, Student Engagement and Retention – (Interim)	Rita Hernandez
Dean, Student Outreach and Enrollment Services	Graciela Martinez
Dean, Continuing Education and Off-Campus Programs	Dr. Leonard Rivera
Dean, Workforce Programs and Corporate Services	Dan Korus

**Del Mar College
Administration
September 1, 2021**





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Strategic Plan



The Strategic Planning Overview

Del Mar College’s strategic planning process reflects an age of growth for the College. Facing an accreditation review, an evolving presence in the community, and with the expiration of the current strategic plan looming, the College looked for a new approach to document improvement, accountability, and achievements benefitting our students and community. This approach was more inclusive of all stakeholder lenses and supported decision-making responsibilities at critical, reasonable levels.

By adopting a self-sustaining model of planning and assessment, the College advanced its agility to respond to the ever-changing community landscape, ever-present crisis threats, and the diverse student population seeking post-secondary credentials. As each unit communicates their struggles and their victories, the larger campus community has opportunities to learn from each other from vertical and horizontal positions.

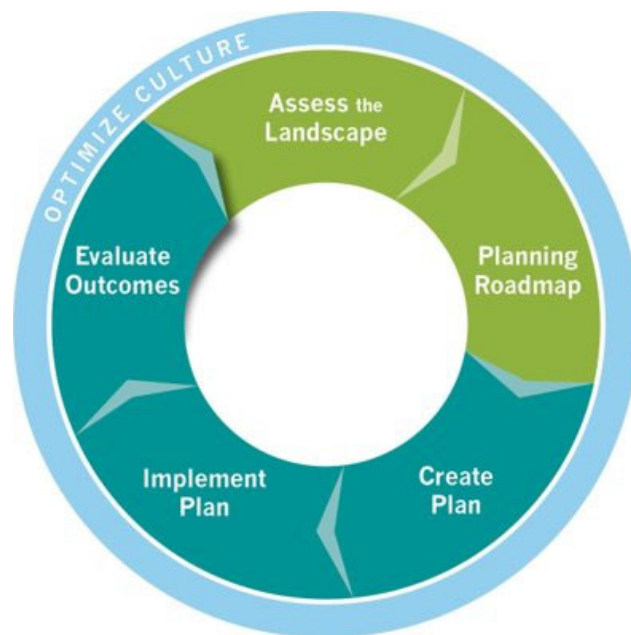
College units report on an annual assessment cycle that allows budgetary dexterities and strategies to evolve. Assessment reports convey to College stakeholders the efforts taken by units to move the Institution towards the aspirations towards its future-self. The College also utilizes what it learns about its practices to propel itself forward, rather than only closing the loop of assessment, embracing the fundamental concept of “continuous improvement.” This practice demonstrates a quality of an “effective institution”, as stated by the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC) in The Principles of Accreditation, Section VII: “a commitment to principles of continuous improvement, based on a systematic and documented process of assessing institutional performance... linked to the decision-making process at all levels; and provides a sound basis for budgetary decisions and resource allocations.”



DEL MAR COLLEGE SOUTH CAMPUS BOARD OF REGENTS 02.05.2019

The Strategic Planning Development

The College's Strategic Plan provides an over-arching guide for all departments to identify priorities, or Goals, that support the journey toward the Vision of the College. The Strategic Planning Steering Committee (SPSC) and the College's Board of Regents crafted the institution's new Vision - to be "the premier choice for life-changing educational opportunities, provided by responsive, innovative faculty and staff who empower students to improve local and global communities" – during the year-and-a-half long process to develop the current Strategic Plan. This process, which formally began Fall of 2018, included data-gathering activities from internal and external stakeholders, analysis and synthesis of that data, environmental scans and analyses, and priority sequencing that detailed the formulation of the Strategic Plan.



Society of College and University Planning. (2018). SCUP Planning Institute 1: Laying the Groundwork for Strategic Planning.

Assessing the Landscape and Planning the Roadmap

The Office of Planning & Institutional Effectiveness (PIE) initiated an assessment of the College's landscape data-gathering activities by teaming with the College Relations Office (CRO) during update presentations within the community. In that time, the Office of PIE was also identifying key internal stakeholders to form the SPSC, which supported the strategic planning process by providing insight to the required, day-to-day responsibilities of the College. PIE would continue its role guiding the strategic planning process as a facilitating agent of the SPSC. The SPSC would continue gathering data and feedback from internal and external stakeholders to present to the Board, allowing the Board to identify long-term Goals, concerns, and issues facing the College.

Assessing Landscape and Planning (Continued)

The process of developing the College's current 2019-2024 Strategic Plan and Operational Plan began in September 2018 under the direction of PIE. The SPSC was established with representation from all functions of the College and all employee classification levels. The strategic plan development process was based on the Integrated Planning model established by the Society for College and University Planning (SCUP). The model is tailored to higher education and incorporates research-based best practices and on-going evaluation.

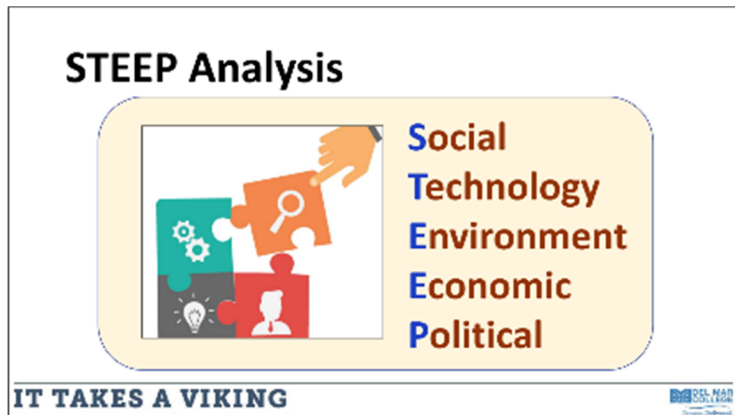
The Office of PIE began the integrative steps of the strategic planning development by introducing the strategic planning model chosen for the College's process during the first retreat, conducted on September 14, 2018, with the Board of Regents. Outlined was SCUP's strategic planning model, in detail, to familiarize and prepare the Board and the Committee with the undertaking, as well as best practices to ensure effective implementation and evaluation. After the initial Board retreat, the SPSC began work planning for data-gathering activities with both internal and external stakeholders. Internal stakeholders included students and employees, while strategically chosen external stakeholders included the Del Mar College Foundation, K-12 institutions, local independent school districts (ISDs), non-profit organizations, local institutions of higher education (IHEs), the healthcare community, city/county officials, and private industry members. This feedback was organized, analyzed, and synthesized, and presented to the Board over the next two retreats held in November 2018, and April 2019.

On November 9, 2018, the second strategic planning retreat for the Board and the SPSC was held. This retreat focused on analyzing the College's internal and external environments. Participants reviewed student demographic and success data as well as regional economic development and growth trends. The Board participated in a SWOT (Strengths, Weaknesses, Opportunities, Threats) analysis and identified strategic issues, which included pressing problems and significant opportunities that the College must address to meet its mission. The following slides were presented to the Board during the second retreat:

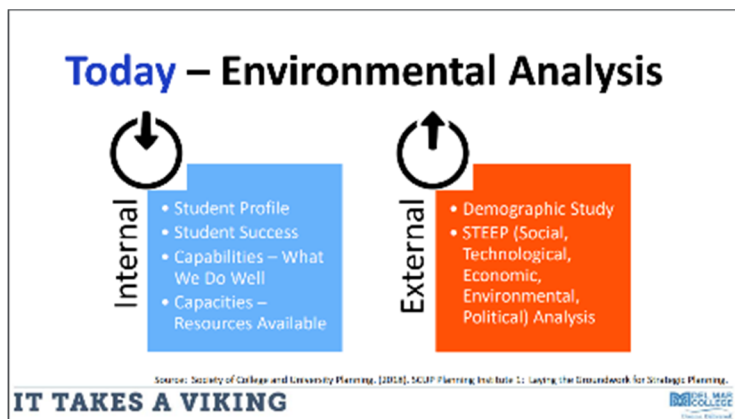


Del Mar College Office of Planning & Institutional Effectiveness. (2018). Strategic Planning Board Retreat II: Analyzing the environment, Slide 55.

Assessing Landscape and Planning (Continued)



Del Mar College Office of Planning & Institutional Effectiveness. (2018). Strategic Planning Board Retreat II: Analyzing the environment, Slide 85.



Del Mar College Office of Planning & Institutional Effectiveness. (2018). Strategic Planning Board Retreat II: Analyzing the environment, Slide 17.

In February 2019, student focus groups were conducted at multiple campuses to collect feedback on the College's needs and strategic issues to be addressed in the new strategic plan. Additionally, faculty and staff focus groups were conducted with participants from all areas and functions of the College. A follow-up online survey was also administered and made available to all faculty and staff members.

The results of these activities were shared with the Board and the SPSC at the third strategic planning retreat on April 12, 2019. Participants of the retreat also contributed to an initial discussion of necessary changes to the College's Institutional Mission, which consists of the Vision Statement, Mission Statement, and Core Values. Based on the feedback provided by the Board the SPSC developed a new proposed Institutional Mission, which was presented at the Regular Meeting of the Board on May 14, 2019.

Assessing Landscape and Planning (Continued)

The following are slides presented to the Board during the third planning retreat:

Vision

- One of the **most important** plan components
- The College's clear description of **what it intends to become in the future**; its **strategic position**
- *"This is What We Aspire to Achieve"*





Source: Ikin, K.E. (2012). A Practical Guide to Strategic Planning in Higher Education. Society for College and University Planners.

IT TAKES A VIKING 


Del Mar College Office of Planning & Institutional Effectiveness. (2019). Strategic Planning Board Retreat III: Defining Our Vision, Slide 83.

Mission Statement

- **Foundation** of the Strategic Plan
- Describes **Why the College Exists** and What Its Operations are Intended to Achieve
- **Definitional**
- *"This is What We are Here to Do"*





Source: Ikin, K.E. (2012). A Practical Guide to Strategic Planning in Higher Education. Society for College and University Planners.

IT TAKES A VIKING 


Del Mar College Office of Planning & Institutional Effectiveness. (2019). Strategic Planning Board Retreat III: Defining Our Vision, Slide 86.

Core Values

- What the College **stands for** and **the way in which it conducts its activities**
- *"These are the Characteristics We Believe are Important in How We Do Our Work"*



Source: Ikin, K.E. (2012). A Practical Guide to Strategic Planning in Higher Education. Society for College and University Planners.

IT TAKES A VIKING 

Del Mar College Office of Planning & Institutional Effectiveness. (2019). Strategic Planning Board Retreat III: Defining Our Vision, Slide 89.

In May 2019, a survey was distributed to key community stakeholders representing diverse sectors of the local region to collect feedback for use in the strategic planning process. Participants were asked to respond to questions regarding the College's strengths, areas for improvement, challenges facing students, and emerging issues for which the College needs to prepare.

Creating the Plan

During the November 2018 and April 2019 retreats, the Office of PIE facilitated the Board through their own Strengths, Weaknesses, Opportunities, & Threats (SWOT) and Social, Technological, Environmental, Economic, and Political (STEEP) analyses to incorporate the Board's feedback and insights to the process. Using the data analyzed from students, faculty, staff, and community stakeholders, priorities were established to form the basis of the new strategic plan. The Board was then able to identify sufficiently the short-term and long-term priorities of the College. The SPSC took the priorities acknowledged by the Board and crafted Goals, identified known key performance indicators (KPIs) associated with the Goals, and provided lists of Objectives that supported progress to those Goals.

In the time between retreats, the SPSC met regularly to cultivate new Mission and Vision statements to reflect better the College's standing and projected position, and review the data collected to draft the plan's Goals. The SPSC suggested institutional strategies to implement the Goals and Objectives and provided feedback on Key Performance Indicators (KPIs) that could be used to evaluate the achievement of those Goals. Additionally, the SPSC reaffirmed the College's Core Values. These components along with the Goals, KPIs, and Objectives collaboratively designed by the Board and the SPSC made up the College's current plan, *Aspire. Engage. Achieve.*: 2019-2024 Strategic Plan.

On June 11, 2019, a strategic planning workshop was held for the Board. Participants reviewed the First Look draft of the 2019-2024 Strategic Plan. The plan's six broad Goals were reviewed and discussed along with the associated KPIs and objectives. The feedback and recommendations made by the Regents and SPSC members were incorporated into the final version of the [2019-2024 Strategic Plan: *Aspire. Engage. Achieve.*](#), which was reviewed and officially approved at the Regular Meeting of the Board on September 10, 2019.

Illustrations of Final Representations 2019-2024 Strategic Plan

DEL MAR COLLEGE

Vision

This is what we aspire to achieve.

Del Mar College will be the premier choice for life-changing educational opportunities, provided by responsive, innovative faculty and staff who empower students to improve local and global communities.

Mission

This defines what we are here to do.

Del Mar College is a multi-campus community college providing access to affordable degree and certificate programs, customized workforce development, and continuing education opportunities for the successful educational advancement and lifelong learning needs of our communities.

Core Values

These are the characteristics that are important in how we do our work.

Student Learning and Success

Ensuring students gain the necessary knowledge, skills, and experience to achieve their goals of graduation, transfer, and/or personal enrichment.

Excellence in Instruction

Developing and delivering exceptional instruction that is tailored to a diverse student population.

Access

Providing opportunities to all persons who wish to participate and succeed in higher education through traditional and distance delivery formats.

Integrity

Demonstrating honesty, transparency, and clear communication with our stakeholders, our community, and with each other.

Accountability

Demonstrating responsible and ethical stewardship of the resources entrusted to us by our community.

Innovation

Dedicating attention to new ideas that lead to higher levels of achievement for faculty, staff, and students.

Diversity and Inclusion

Committing to a diverse and inclusive community that values, celebrates and learns from our differences and in which all people are treated with dignity and respect.

ASPIRE. ENGAGE. ACHIEVE.

Summary of the Vision, Mission, and Core Values of Del Mar College. Posters created by the College's College Relations Office (2019) and used across all campus learning facilities to draw awareness to the College's institutional identity.

Illustrations of Final Representations
2019-2024 Strategic Plan



DEL MAR COLLEGE
STRATEGIC PLAN
2019-2024

Goal One:
Completion
Create coherent and seamless pathways that guide students to achieve their educational goals.

Goal Two:
Recruitment and Persistence
Recruit and attract students to Del Mar College and provide resources to support continuous enrollment until achievement of their educational goals.

Goal Three:
Academic Preparedness and Student Learning
Accelerate student attainment of academic preparedness and ensure optimal levels of learning in all instructional delivery formats.

Goal Four:
Learning Environments
Provide engaging, effective, and student-ready environments with accomplished and qualified personnel to facilitate learning and productivity.

Goal Five:
Workforce Development, Community Partnerships, and Advocacy
Strengthen connections with workforce and community partners, educational agencies, and governmental bodies and officials.

Goal Six:
Financial Effectiveness and Affordability
Ensure financial capacity, demonstrate fiscal stewardship, and maintain affordability for students.

ASPIRE. ENGAGE. ACHIEVE.

Summary of the Goals of the Strategic Plan 2019-2024 of Del Mar College. Posters created by the College's College Relations Office (2019) and used across all campus learning facilities to draw awareness to the College's institutional priorities.

Implement the Plan

Each Objective identified in the Strategic Plan was associated with a particular unit, or set of units, directly influencing that Objective. The SPSC documented these correlations, and the Objectives were incorporated into units' assessment plan, which are also represented in a supplemental Operational Plan. Identified with the prefix "SP Strategy:", the Objectives and their following Findings reports provide insight into the unit's efforts and progress towards meeting the College's Goals. The Office of PIE provides training and assistance towards better understanding, communicating, and defining assessment and subsequent reports. Further, the Office of PIE also educates the College, at all levels, how to best utilize the data gathered through assessment research and practices to inform a multitude of initiatives and operations across the organization, such as budget practices, accreditation reporting, and curriculum development, to name a few.

The Operational Strategic Plan, which includes Institutional Strategies to accomplish the plan's Goals, associated KPIs, and Objectives, continued to be further developed by the SPSC during the Fall 2019 semester. In order to efficiently monitor the implementation progress, a strategy owner was identified for each of the plan's Institutional Strategies. Additionally, the 2019-2024 Strategic Plan Goals, Objectives, and Institutional Strategies were built into the College's assessment software system, *Nuventive Improve*. The plan's implementation progress is evaluated annually through *Nuventive Improve* in alignment with the College's assessment cycle. The collective findings are reviewed and evaluated by the SPSC to determine if adequate progress was made. Adjustments to the plan occur on an as needed basis based on the results of the annual evaluation. For example, should a new industry create an increased demand for a specific educational program, objectives would be modified to accommodate the new priority. Potential future planning adjustments include financial resource allocations, timeline estimates, and the prioritization of strategies.

Evaluate the Plan

The life span of the current Strategic Plan is five years. While the College has not fulfilled the progression of that life span to provide a full evaluation of this Plan, annual reports are provided to inform all stakeholders of progress to the Goals of the Plan. The analysis of annual progress allows agility in decision-making from appropriate stakeholders to address observable threats or opportunities towards continuous improvement.

Strategic Plan Goals and Objectives

The following outlines the Strategic Plan, identifying Organizational Goals and their relative Objectives created to support progress to those Goals:

G1: *Completion* - Create coherent and seamless pathways that guide students to achieve their educational goals.

O1: Credentials Completed - Increase the number of students earning degrees and/or certificates each year.

O2: Time and Semester Credit Hours to Completion - Decrease the amount of time and the number of excess credit hours that a student attempts in pursuit of an Associate degree or certificate.

O3: Full-Time Enrollment - Increase the number of students who are enrolled full-time.

O4: Dual Credit Matriculation - Increase the percentage of dual credit students who matriculate to Del Mar College after high school graduation to complete a credential.

O5: Continuing Education - Strengthen pathways from continuing education programs to credit programs.

O6: Transfer - Increase the number of students who transfer to a four-year institution.

G2: *Recruitment and Persistence* - Recruit and attract students to Del Mar College and provide resources to support continuous enrollment until achievement of their educational goals.

O1: Educational Opportunities - Expand and promote educational opportunities throughout the College's service area and seek to recruit both traditional and nontraditional students.

O2: On-Boarding - Facilitate efficient student navigation of enrollment and onboarding experiences, including the application, and awarding of financial aid.

O3: Persistence - Increase the percentage of students who persist from year to year and term to term.

O4: Student Engagement - Keep students engaged and on-campus through co-curricular activities and support services.

O5: Student Communication - Strengthen communication with students regarding available support services.

O6: Course Scheduling - Improve course scheduling processes to allow students to build cohesive and efficient course schedules.

Strategic Plan Goals and Objectives (Continued)

G3: *Academic Preparedness and Student Learning* - Accelerate student attainment of academic preparedness and ensure optimal levels of learning in all instructional delivery formats.

O1: Academic Preparedness - Decrease the number of students who require developmental coursework.

O2: Acceleration of Academic Preparedness - Provide curricular options and instructional supports for academically unprepared students to accelerate attainment of academic preparedness and completion of college-level coursework.

O3: General Education and Program Outcomes - Ensure students are achieving college-level general education learning outcomes and program-level learning outcomes.

O4: Instructional Supports - Provide excellent instructional supports to aid in students' successful completion of coursework.

O5: Online Education - Provide quality online education with appropriate academic and student support services.

O6: Technology and Equipment - Facilitate the use of innovative technology solutions and up-to-date equipment to support student learning and instruction.

O7: Faculty Professional Development - Provide professional development and support in order for faculty to deliver innovative and exceptional instruction.

G4: *Learning Environments* - Provide engaging, effective, and student-ready environments with accomplished and qualified personnel to facilitate learning and productivity.

O1: Personnel Recruitment - Recruit and retain exceptional faculty and staff.

O2: Professional Growth - Invest in professional growth and leadership development opportunities for faculty and staff.

O3: Internal Communication - Foster strong lines of internal communication among all areas of the college.

O4: Facilities - Develop new and renovated facilities to meet the needs of 21st century students. O5: Safety - Provide a safe and secure environment that is conducive to learning.

O6: Automated Processes - Develop automated processes to increase efficiency and effectiveness in all college operations.

Strategic Plan Goals and Objectives (Continued)

G5: *Workforce Development, Community Partnerships, and Advocacy* - Strengthen connections with workforce and community partners, educational agencies, and governmental bodies and officials.

O1: Educational Offerings - Align college educational offerings with the needs of its communities and workforce partners through credit, continuing education, and corporate training programs.

O2: Employment - Increase the number of graduates who attain employment in their fields.

O3: Collaboration - Collaborate with key stakeholders to advance the educational and economic development goals for the region.

O4: Communication with Community - Provide on-going and consistent communication with our communities regarding college successes, progress, and stewardship of resources.

O5: Advocacy - Advocate for the needs of the college on local, state, and national levels.

G6: *Financial Effectiveness and Affordability* - Ensure financial capacity, demonstrate fiscal stewardship, and maintain affordability for students.

O1: Affordability - Maintain affordable tuition and fees to support student access and success. O2: Resource Allocation - Manage funds so that resource allocation is optimally aligned to support programs and services.

O3: Fundraising - Partner with the Del Mar College Foundation to increase fundraising for scholarships and other student and college needs.

O4: Grants - Increase external funding opportunities through federal, state, corporate, and local grants.

O5: State Funding - Advocate on behalf of community colleges at the state and federal levels to achieve and maintain adequate levels of funding to support programs and services.

The Strategic Planning Assessment Process

The Strategic Plan represents the model of long-term projections for the College's improvement. The SPSC created an Operational extension of that Strategic Plan, which identifies and represents short-term assessment plans within each unit. In the initial assessment cycle under the new Strategic Plan, units with operations that directly support the Goals and Objectives listed in the Strategic Plan were assigned ownership of unit assessments Objectives, referred to as SP Strategies. These were immediately identifiable opportunities for units to align strategic planning and assessment initiatives. To determine Objectives derived from continuous improvement efforts, the Office of PIE also provides training in the processes and principles of assessment and facilitates systematic reporting on annual unit assessments for the Operational Plan.

A primary source for Objectives is the strategies in the Strategic Plan. Assessment Plans and Findings Reports provide the narrative and data content which fulfill the long-term projection efforts of the Strategic Plan by including clear language outlining data-informed decisions meant to correct or improve quality and/or quantity in operations. In short, the unit assessment plans are the building blocks for the long-term projections of the Strategic Plan.

Roles in Assessment

Strategic Plan

The Strategic Plan - *Aspire. Engage. Achieve.*: 2019-2014 Strategic Plan – serves as the lighthouse for all units to align their missions to serve our students and the community. Developed through collaboration of both internal and external stakeholders, the Board, the SPSC and the Office of PIE identified appropriate Key Performance Indicators, or KPIs, through research of mandates and collective expertise of the College's employees. Annual reporting of KPIs by the Office of PIE or other appropriate unit levels are offered to the Board on a rotational basis, highlighting progress and opportunities for improvement.

Academic Program Assessment

Academic program assessment is a key aspect of observing and improving student success at Del Mar College. Faculty participate in systemic, annual reviews of their students' achievements for each educational program with the guidance and support of specialized assessment personnel including the Director of Accreditation and Assessment, an Assessment Specialist, and a team of Faculty Assessment Mentors. This process includes identifying expected student learning outcomes, assessing the extent to which the outcomes were achieved, and analyzing results to seek improvement. The goal of this formalized process is to identify ways to improve student learning outcomes. Additionally, the products of these assessment activities and their alignment with the Strategic Plan are used to justify requests for additional resources, such as training or materials, and may also be used to support requests for additional instructional personnel.

Roles in Assessment (Continued)

Administrative/Academic Student Support Assessment

Administrative and Academic Student Support units are provided annual training and support in building plans by the Office of PIE. Assessment plans are data-informed through efforts from previous year experience or the introduction of a new approach which has been researched by unit leadership. Rather than merely “closing-the-loop”, the College seeks substantiated choices driven by actual data. The Office of PIE promotes the alignment of the data-informed plans with the Strategic Plan and integration of best practice strategies explored outside the College, while encouraging accountability, transparency, and collaboration.



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Budget Structure





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Budget Process Overview



Budget Development Process

The annual operating budget process at the College provides for an annual balanced budget where revenues and expenses are carefully adjusted by the administration and the Board to produce a balanced budget that makes efficient use of revenue to produce a suitable level of educational services for the College's students. According to Board Policy **B4.1 Budget Preparation**, the President and Chief Executive Officer (CEO) of the College shall prepare an annual operating and debt service budget. The operating expense budget shall include funds to provide for adequate instructional and support operations as well as for major equipment repairs and/or replacements, unexpected enrollment increases, and other emergencies and contingencies.

The process to prepare the annual operating budget is preceded by sound planning, subject to sound fiscal procedures, and is approved by the Board of Regents. Each year, the budgeting process begins with the establishment of goals and objectives for the fiscal year that are based on the strategic plan as well as assumptions that will guide the development of the budget. An important element of budget planning, the governance process, is used to balance the interest of the various stakeholders that includes the communities of the district, students, the Board, the budget committee, and the senior leadership of the College departments. During the budget process, resources are tied to the Strategic Plan and allocated to support the College's mission.

There are five phases during the budget process which include the planning phase; the data informed decisions phase; the review and recommendations phase; the budget approval phase; and the property tax approval phase:

Phase I – Planning

During the planning phase of the budget process, a tuition and fee assessment is completed and reviewed with Student Government and presented to the Board of Regents. The budget calendar for the upcoming fiscal year is developed and the distribution of technology, facility maintenance, equipment, and marketing request worksheets are sent to department chairs. Preliminary operating budget assumptions are discussed and formulated. A budget kick-off meeting is held in January and budget training is conducted.

Phase II – Data Informed Decisions

During the data informed decisions phase, the recommended tuition and fee change is presented to the Board of Regents for review and approval. Preliminary salaries, and open and new position requests are assessed. Technology, facility maintenance, equipment, and marketing worksheets are submitted to the Budget Office where they are compiled and reviewed.

Budget Development Process (Continued)

Phase III – Review & Recommendations

During the review and recommendations phase, department Chairs prepare their initial requests and submit requests to their respective Dean or Director for initial review. Upon the completion of their review, budget requests are then submitted to their respective Executive Team Member for review prior to submission to the Budget Office. Meanwhile the College's leadership team reviews and approves assumptions used to build the compensation and benefit budget, as well as all other institutional base adjustments for expenses such as insurance, utilities, employee and dependent waivers, legal fees, etc.

The Budget Office then consolidates all budget requests and prepares a proposed budget. The budget becomes the first year of a five-year financial forecast. The remaining four years are calculated by applying assumptions regarding the growth rates to reflect inflation and any new programs or initiatives.

As part of the budget planning process, departments are required to link budget requests to strategic goals and objectives that support the College's strategic plan. Budgets are approved based on their strategic priority and fund availability. During the budget process a cross-check is done between budget requests and the department's strategic goals and objectives that are reported in the College's Student Learning and Outcome Assessment program titled IMPROVE. At the end of the fiscal year, departments report their findings on their achievements in IMPROVE and a report is compiled to review the success of the activities implemented in response to the strategic plan.

Throughout the budget development process, college leadership and budget personnel provide feedback on preliminary budget assumptions and potential scenarios. Budget updates are presented to the Board of Regents monthly usually beginning in May for review and comments. Once the budget process is completed, the final budget is presented to the Board of Regents for approval.

Phase IV & V – Approvals

During the budget and property tax approval phases, the Board of Regents is required to hold a public hearing to present the proposed annual operating and debt service budgets and property tax rates. Following the public hearing, the Board votes to approve the annual budgets and property tax rates by August 31. After the annual operating budget is approved, the Office of the Vice President and CFO is responsible for uploading the approved budget into the financial accounting system. The financial accounting system includes controls that do not allow budget managers to overspend their departmental budget.

Budget Monitoring & Amendments

Throughout the year projections are prepared to monitor enrollment, revenue and expenditures compared to the budget. It may be necessary to permit the transfer of budget amounts between object and functional designations within a fund. The budget is controlled at the line-item level. Budget transfers are required for line items that exceed the annual budget amounts and are allowed if the transfer does not change the total revenue or expenditures in that fund. If expenditures are projected to exceed the functional area appropriation the college looks to control expenditures by cost containment initiatives to stay within the approved budget.



Budget Process Calendar

Below is a summary of the standard activities in developing the budget:



October:

- Tuition and fee assessment

November:

- Budget plan calendar development

December:

- Tuition and fee update with Student Government
- Distribute technology, facility maintenance, marketing, and equipment worksheets
- Board Meeting: Tuition and fee update

January:

- Preliminary operating budget assumptions
- Budget kick-off meeting and budget worksheet distribution
- Budget worksheet training



February:

- Board Meeting: Tuition and fee change approval
- Preliminary salary, and open and new position requests assessment
- Technology, facility maintenance, marketing, and equipment worksheet due



March:

- Budget request worksheet submission from Chairs to Deans and Directors
- Budget request worksheet submission from Deans and Directors to V.P.s

April:

- Preliminary property value assessment
- Executive's budget request worksheet review/approval and submission to budget office
- Final salary, and open and new position requests submission
- Budget worksheet crosscheck with IMPROVE

May:

- Board Meeting: Budget update

June:


- Board Meeting: Budget update

July:

- Certified appraisals
- Board Meeting: Budget workshop



August:

- 
- Board Meeting: Budget update
 - Public Hearing on budget and tax rate
 - Budget and tax rate approval

Budget Structure & Functions

Budgetary Basis

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

For financial reporting purposes, the College is considered a special-purpose government engaged in business-type activities. The College maintains its accounts and prepares its financial statements in accordance with U. S. Generally Accepted Accounting Principles (GAAP) as established by the Governmental Accounting Standards Board (GASB), the Financial Accounting Standards Board (FASB), National Association of College and University Business Officers (NACUBO), and the Texas Higher Education Coordinating Board (THECB). Under GAAP, basic financial statements are prepared using the economic resources measurement focus and accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Property taxes are recognized as revenues in the years in which they are levied. Grants and other similar types of revenue are recognized as soon as all eligibility requirements imposed by the grantor have been met.

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

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

Revenue Sources

State Appropriations

State legislative appropriation funding for Texas public community colleges is based on an outcomes-based formula methodology that includes three funding components of core operations, contact hours, and success points.

State Benefits Contribution

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

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

Tuition

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

Fees

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

Property Taxes

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

Other Resources

Other resource revenue includes resources from various activities such as finance charges, insurance proceeds, sale of equipment, enforcement fees and other nominal, one-time miscellaneous amounts.

Expense Functions

Instruction

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

Public Service

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

Academic Support

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

Student Services

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

Institutional Support

This category includes expenses for the following:

- Central executive level management and long-range planning of the entire institution
- Fiscal operations
- Administrative data processing
- Space management
- Employee personnel and records
- Logistical activities that provide procurement, storerooms, safety, security, printing, and transportation services to the institution.

Expense Functions (Continued)

Institutional Support (Continued)

- Support services for faculty and staff that do not operate as auxiliary enterprises
- Activities concerned with community and alumni relations, including development and fundraising
- Bad debt related to receivables that don't affect revenue, e.g., student loans
- Campus security

Operation and Maintenance of Plant

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

Scholarships and Fellowships

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

Auxiliary Enterprises

This item contains all expenses relating to the operation of auxiliary enterprises, including expenses for operations and maintenance of plant and institutional support.

Expenditure Objects

Salaries

Salaries include the amount of compensation paid to employees of the College.

Employee Benefits

Employee benefit costs are related to all benefits provided to employees with employment at the College. Benefits include employer portion of costs for health insurance premiums for medical, vision, and dental, tuition reimbursement, life insurance and early retirement contribution assignable to the College.

Contractual and Contract Labor Services

Contractual and contract labor services are costs for services rendered by firms and individuals under contract who are not employees of the College.

Expenditure Objects (Continued)

Materials, Supplies and Equipment

The materials and supplies category includes the cost of materials and supplies necessary to conduct the business of the College. Business forms, envelopes, postage, printing, office supplies and instructional supplies fall into this category.

Travel and Professional Development

This category includes expenditures associated with conference registration and fees, costs for hosting or attending meetings, and related travel costs.

Utilities

This category includes all costs necessary to operate the physical plant and other ongoing services, including gas, electric, water and sewage, telephone and refuse disposal.

Fixed Charges

This category includes costs for rentals of facilities and equipment, payment of debt interest and principal, general insurance charges, installment payments for lease/purchase agreements and property/casualty insurance.

Capital Outlay

Capital outlay is the cost of all expenditures that are capitalized by the College, including site acquisition, facility improvements, office equipment, instructional equipment, and services equipment. The College capitalizes expenditures for equipment that costs \$5,000 or more and with a useful life exceeding five years. Capital outlay is budgeted and allocated according to the needs of the departments.

Transfers Out

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

Contingency

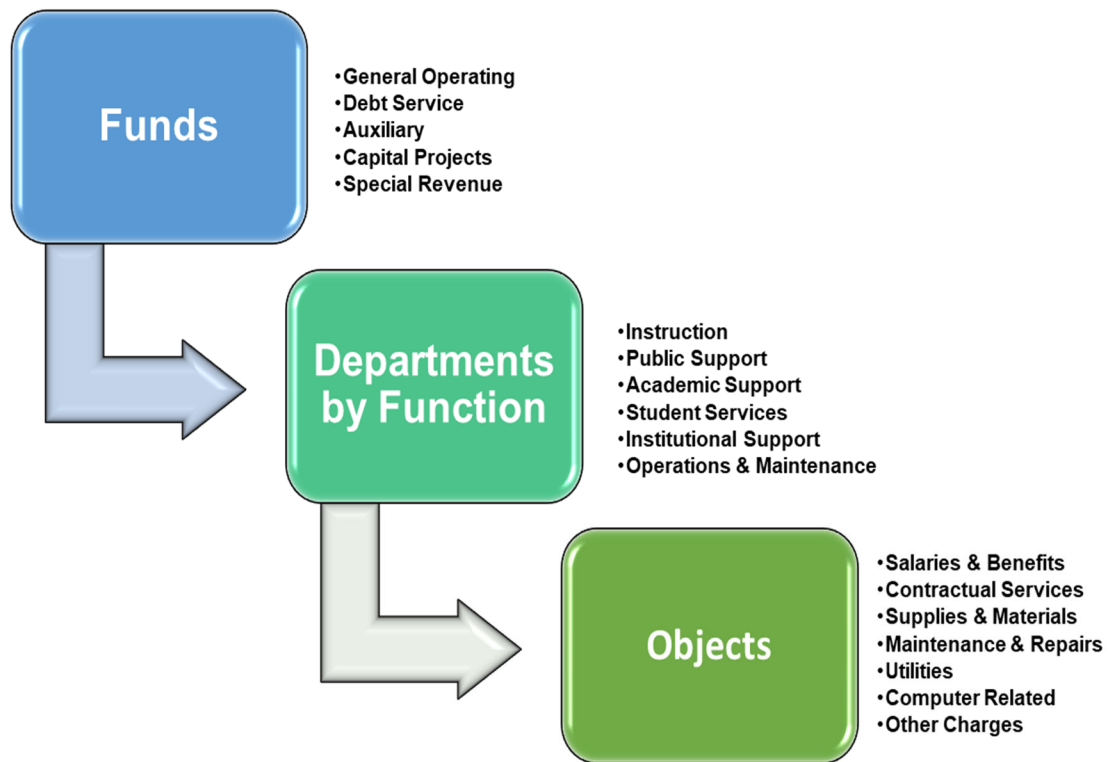
Contingency is a budget account used to provide for unanticipated items, or to hold funds for future distribution. According to College policy the College President is directed to prepare a current operating budget that includes a line item reserve equal to 1.5 percent of the total proposed expenditure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

Departmental Function

Departments are used by the College as cost centers to capture costs incurred for function. The annual operating fund budget must include departmental budgets by function to ensure resources are adequate to support the College's programs and services. Every departmental unit of the College develops and submits a departmental budget as part of the budget process.

Department/Fund Relationship

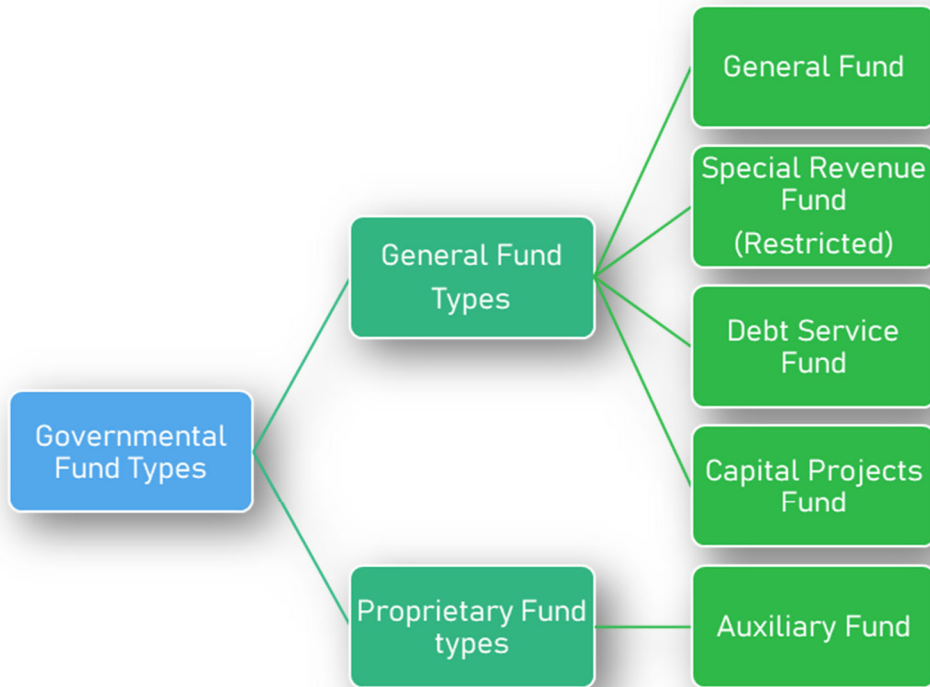
Financial information is classified in the College's accounting system using a chart of accounts that properly categorizes asset, liability, revenue, and expense items by fund, department/ function, and object. The following chart illustrates the relationship between these components:





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Del Mar College Fund Structure



Fund Descriptions

Among the basic principles of governmental GAAP is fund accounting. Because of the diverse nature of governmental operations and the numerous legal and fiscal constraints under which those operations must be conducted, it is impossible to record all governmental financial transactions and balances in a single accounting entity. Therefore, a governmental unit is accounted for through separate funds, each of which is a fiscal and accounting entity with a self-balancing set of accounts.

Fund Categories

Funds are categorized by type to indicate both the sources of the fund's financial resources and nature of activities of financed. There are three broad categories of funds used in governmental accounting: governmental, proprietary (enterprise) and fiduciary. The College does not utilize any fiduciary fund types. Governmental funds are used to account for most typical governmental functions. Proprietary (enterprise) funds are used to account for a government's ongoing activities that are similar to businesses found in the private sector.

Governmental Fund Types

The College's governmental funds are divided into four sections: General Fund, Special Revenue Funds (Restricted), Debt Service Funds, and Capital Project Funds.

- General Fund – The general operating fund is used to account for most of the day to day activities of the College. The general fund is one of the funds budgeted for in the annual budget process.
- Special Revenue Fund (Restricted) – Used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes.
- Debt Service Fund – Used to account for payment of principal, interest, and related charges on any outstanding bonds. The debt service fund is budgeted for in the annual budget process.
- Capital Projects Fund – Used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Proprietary Fund Type

The College has one Enterprise fund type, the Auxiliary Fund, in the proprietary fund type. The activities in this fund are for services to students, the community, and staff for which a fee is charged that is directly related to the cost of the service.

Budgetary and Financial Policies

Del Mar College has established and maintained a pattern of managing its financial resources in a responsible manner to ensure financial stability for many years. The Board of Regents, The President and Chief Executive Officer (CEO) and the Vice President and Chief Financial Officer (CFO) have primary responsibility for control over the College's financial resources. The Vice President and CFO is responsible for establishing and communicating policies and procedures that ensure appropriate levels of control. Departments reporting to the Vice President and CFO and sharing in the responsibility for exercising financial control include: Comptroller, Director of Accounting, Accounts Receivable, Accounts Payable, Treasury Management, Grant Accounting, and Purchasing and Business Services.

The following is a listing and a brief description of the major financial policies that have been approved by the Board of Regents and are reviewed on an annual basis, which enhances the internal control structure as well as the preparation of the budget and financial reports of the College.

1. General Fund Reserves

The College District maintains a general fund reserve. In accordance with Policy **B4.1.1 Financial Reserves**, the College's goal shall be to maintain an unrestricted cash reserve of approximately three (3) months of current operations requirements. The three-month unrestricted cash reserve should be between 20 and 25 percent of the current year's unrestricted operating budget. In addition, the College Chief Executive Officer (CEO) is directed to:

- Prepare a current operating budget that will include a minimum contingency line-item reserve equal to 1.5 percent of the total proposed expenditure budget. The budgeted contingency reserve will be restricted and any transfer from such line item must be approved by the Board of Regents. The College has consistently exceeded budgetary goals to maintain adequate resources to support the operations of the College and increase unrestricted cash reserves.
- Maintain a "Plant Fund" reserve primarily for long-term financial planning relating to institutional software program needs, deferred maintenance, furniture, fixture, equipment and land purchases. Transfer authority from this fund is delegated to the CEO. The CEO must notify the Board of any transfers made into or out of this fund.

Budgetary and Financial Policies (Continued)

General Fund Reserves (Continued)

- Create and maintain a “Risk Fund” reserve that will provide financial flexibility to support the mission of the College throughout a financial crisis. Funding will be used for catastrophic loss deductibles, uninsured losses, emergent needs for health and safety occurrences, supplement operational needs due to loss of or reduction in funding source as a result of national or state emergency declaration or economic downturns. Transfer authority from this fund is delegated to the CEO. The CEO must notify the Board of any transfers made into or out of this fund. The College ended FY 2021 with a balance in the Risk Reserve Fund of \$8.8 million that was established at the end of FY 2020.

2. Grants and Contracts

Grants and contracts represent a significant source of operating revenues that the College relies on to support its programs and services. As stated in Policy **B4.32 Externally Funded Grants Contracts and Agreements**, such grants, contracts, and agreements must support and enhance the mission and purpose of the College and adopted by the Board of Regents. The Vice President and Chief Financial Officer and the Director of Grants and Sponsored Research are responsible for monitoring grant revenues and expenditures and take appropriate actions to ensure that grant funds are properly expended in a timely fashion and according to the approved grant budget.

3. Debt Management

The College may enter into debt obligations to finance the construction or acquisition of buildings and infrastructure and other assets, maintenance of existing facilities, to purchase land and personal property, or to refinance or restructure existing debt. Board Policy **B4.40 Debt Management** establishes conditions for the use of debt and creates parameters designed to manage the debt obligations of the College District within available resources, minimize the debt service and issuance costs, achieve the highest credit ratings, maintain full, complete, and accurate financial disclosure and reporting, and to comply with the appropriate and applicable laws of the State of Texas and federal law.

Budgetary and Financial Policies (Continued)

4. Investment of College Funds

The Comptroller's Office is responsible for ensuring that cash is available to meet the obligations of the College and for investment funds not needed for operating or other purposes. Such funds are invested with the goal of preserving the safety of the principal, as well as its liquidity and yield. College Policy **B4.6 Investment** requires all funds available for investment be invested in compliance with the Public Funds Investment Act (PFIA), Government Code Chapter 2256 and Texas Education Code Chapter 51 – Provisions Generally Applicable to Higher Education Section 51.003 – Depositories, Section 51.0031 – Deposits and Investments, and Section 51.0032 – Investment Reports and Policies.

The College's Board of Regents annually approves the investment policy and has designated the Vice President and CFO, the Comptroller, and the Director of Accounting as the College Investment Officers. The investment officers are authorized to deposit, withdraw, invest, transfer, and manage the College's funds that are eligible for investment. In addition, the College uses the services of an outside investment advisor. In addition, the College uses the services of an outside investment advisor. The investment advisor works on a non-discretionary basis and must obtain prior approval of the College's investment officers on all investment transactions. In accordance with the PFIA, the quarterly and annual investment reports are submitted to the Board of Regents and posted on the College's website.

5. Accounting and Financial Reporting

Each year an institutional audit is conducted by an external certified public accounting firm in accordance with Board Policy **B4.34 – External Audit**. The institutional audit is performed in accordance with generally accepted accounting principles (GAAP) as established by the Financial Accounting Standards Board (FASB) and the Governmental Accounting Standards Board (GASB). The College follows the significant accounting policies in preparing the financial statements that are in accordance with the Annual Financial Reporting Requirement for Texas Public Community Colleges as set forth by the Texas Higher Education Coordinating Board (THECB).

Budgetary and Financial Policies (Continued)

Accounting and Financial Reporting (Continued)

The institutional audit is also prepared according to state and federal reporting requirements. The institutional audit must be prepared in compliance with the requirements of the *State of Texas Single Audit Circular*. The College is also required to undergo an annual federal audit on compliance for each of its major federal programs in accordance with the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and *Title 2 U. S. Code of Federal Regulations part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*.

6. Risk Management

The College maintains a risk management program designed to mitigate and manage risks to property, services, and employees. The program includes evaluating the risks associated with activities and operations of the College; developing a means of controlling, reducing or eliminating those risks, as well as financing these efforts. This program includes a Risk Management Department that oversees comprehensive insurance, security, and safety programs. The College annually insures all its physical assets against loss by fire, named windstorm/hail, and water. Building and content values are updated regularly to ensure adequate coverage. The College also maintains general liability, professional legal liability, and other specialized liability insurance programs to protect the resources of the College related to wrongful acts.

7. Procurement

The College has established the necessary controls and procedures to ensure proper management of its purchasing and inventory functions under the direction of the Vice President and CFO. The College maintains a centralized purchasing and inventory control system that utilizes a series of internal controls designed to safeguard capital assets and to properly record values in the general ledger. Purchasing operations are performed in accordance with the College's **Purchasing Policy B4.27**, the Texas Education Code, and other government statutes. The encumbrance method of accounting is used for purchases. Purchase requisitions, purchase orders, and invoices are approved by the appropriate personnel at multiple levels.

Budgetary and Financial Policies (Continued)

8. Long-Term Financial Planning

The purpose of long-term financial and enrollment planning and forecasting is to manage the long-term financial health and sustainability of the College. Long-term revenue, expenditure and enrollment forecasts are considered a part of the College's annual budget process and developed for the upcoming three to five years to address the future financial position of the College. The focus of the long-term revenue forecast is on major revenue sources that include tuition and fees, state appropriations, property taxes and auxiliary services to ensure adequate income to pay for fixed and variable costs. The focus of long-term expenditure forecast is on all major expense items that include capital equipment, faculty and staff salaries and benefits, technology items, and utilities. Forecasts are developed using a variety of techniques to include analytical methods such as trend analysis to develop the most accurate estimates possible.

9. Annual Operating Budget Process

The annual operating budget process at the College provides for an annual balanced budget where revenues and expenses are carefully adjusted by the administration and the Board to produce a balanced budget that makes efficient use of revenue to produce a suitable level of educational services for the College's students. According to Board Policy **B4.1 Budget Preparation**, the President and Chief Executive Officer (CEO) of the College shall prepare an annual operating and debt service budget. The operating expense budget shall include funds to provide for adequate instructional and support operations as well as for major equipment repairs and/or replacements, unexpected enrollment increases, and other emergencies and contingencies. The operating income budget should reflect conservative forecasting.

The process to prepare the annual operating budget is preceded by sound planning, subject to sound fiscal procedures, and is approved by the Board of Regents. Each year, the budgeting process begins with the establishment of goals and objectives for the fiscal year that are based on the strategic plan as well as assumptions that will guide the development of the budget. An important element of budget planning, the governance process, is used to balance the interest of the various stakeholders that includes the communities of the district, students, the Board, the budget committee, and the senior leadership of the College departments. During the budget process, resources are tied to the Strategic Plan and allocated to support the College's mission.

The budget must include departmental operating budgets by function to ensure resources are adequate to support the College's programs and services. Every unit of the College develops and submits a departmental budget which is submitted to the Vice President and CFO. According to the job description of the Vice President and CFO, the Vice President will serve as the major adviser to the

Budgetary and Financial Policies (Continued)

Annual Operating Budget Process (Continued)

President on budget development, fiscal policies, spending requirements, and budgetary constraints. According to Board Policy **B2.3.1 The Chief Executive Officer (CEO) of the College**, it is the responsibility of the President and CEO to work with appropriate College personnel in developing the College budget and after approval by the Board of Regents, see to the careful implementation of the budget.

10. Capital Assets

The Board of Regents, the President and CEO, and the Vice President and CFO have a fiduciary responsibility to safeguard College property and assets. The Vice President and CFO is responsible for establishing and communicating policies and procedures that ensure appropriate levels of control for the College's capital assets. Board and Administrative Policy **B4.23 Equipment/Facilities Responsibility** contains the policies and administrative procedures that define capitalization thresholds, tagging and inventory procedures and disposal of College property. In order to ensure capital assets are accounted for accurately, the College maintains a comprehensive physical inventory system. The Property Control Specialist, under the direction of the Direction of Purchasing and Business Services, is responsible for working with department personnel to maintain an accurate annual inventory listing.

11. Revenues

The College has three primary sources of funding, tuition and student fees, state appropriations and ad valorem taxes. These revenue streams are included as funding sources in the annual operating budget and expenditures budgets are developed to ensure they do not exceed projected revenues. During the budgetary process, the Board may exercise its authority to adjust tuition, ad valorem tax rates or other fees to acquire sufficient revenues to maintain the fiscal stability of the College.

According to Board Policy **B3.21 Tuition Policy**, all student tuition and fees shall be set by the Board of Regents. The Board derives this authority from Texas Education Code Section 103.084 – Powers and Duties of Junior College Districts, which states that the governing board of a junior college may set and collect any amount of tuition, rentals, rates, charges, or fees that board considers necessary for the efficient operation of the College. The Board considers key factors such as legislative reforms, student affordability, strategic initiatives, and the tuition rates of the College's peer group as it sets the levels of tuition and fees.

Budgetary and Financial Policies (Continued)

Revenues (Continued)

State appropriation funding for Texas public community colleges is based on an outcomes-based formula methodology that includes three funding components of core operations, contact hours, and success points. The Board of Regents is informed in advance of the amount of state appropriations awarded for a given year.


The Board of Regents exercises full authority to levy property taxes within the Del Mar College District to fund the College mission, deriving its taxing authority from the Texas State Constitution, Article 7, Section 3b, which states that the governing body of any such district shall have the power to assess, levy and collect ad valorem taxes on all taxable property within the boundaries of the district for the purposes of the maintenance of public free schools or the maintenance of a junior college.

12. Expenditures

The annual budgeting process at the College provides for an annual balanced budget where revenues and expenses are carefully adjusted by the administration and the Board to produce a budget that makes efficient use of revenue to produce a suitable level of educational services for the College's students. During the budget process, resources are tied to the strategic plan and allocated to support the College's mission. The budget must include departmental operating expenditure budgets by function to ensure resources are adequate to support the College's programs and services. The administration is responsible for ensuring that sound fiscal policies and procedures are in place so the Board approved budget is the financial plan for the upcoming year. The Office of the Vice President and CFO is responsible for uploading the approved budget into the financial accounting system. The financial accounting system includes controls that do not allow budget managers to overspend their budget. Monthly budget reports that include actual revenue and expenses are prepared and provided to management and the Board of Regents to assist in making decisions, monitor compliance, provide feedback and review performance. The Budget Section of this report contains explanations of operating expenditures by function and object.



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Budget Overview



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Budget Overview

Summary of Changes

Budget FY 2021 to Budget FY 2022

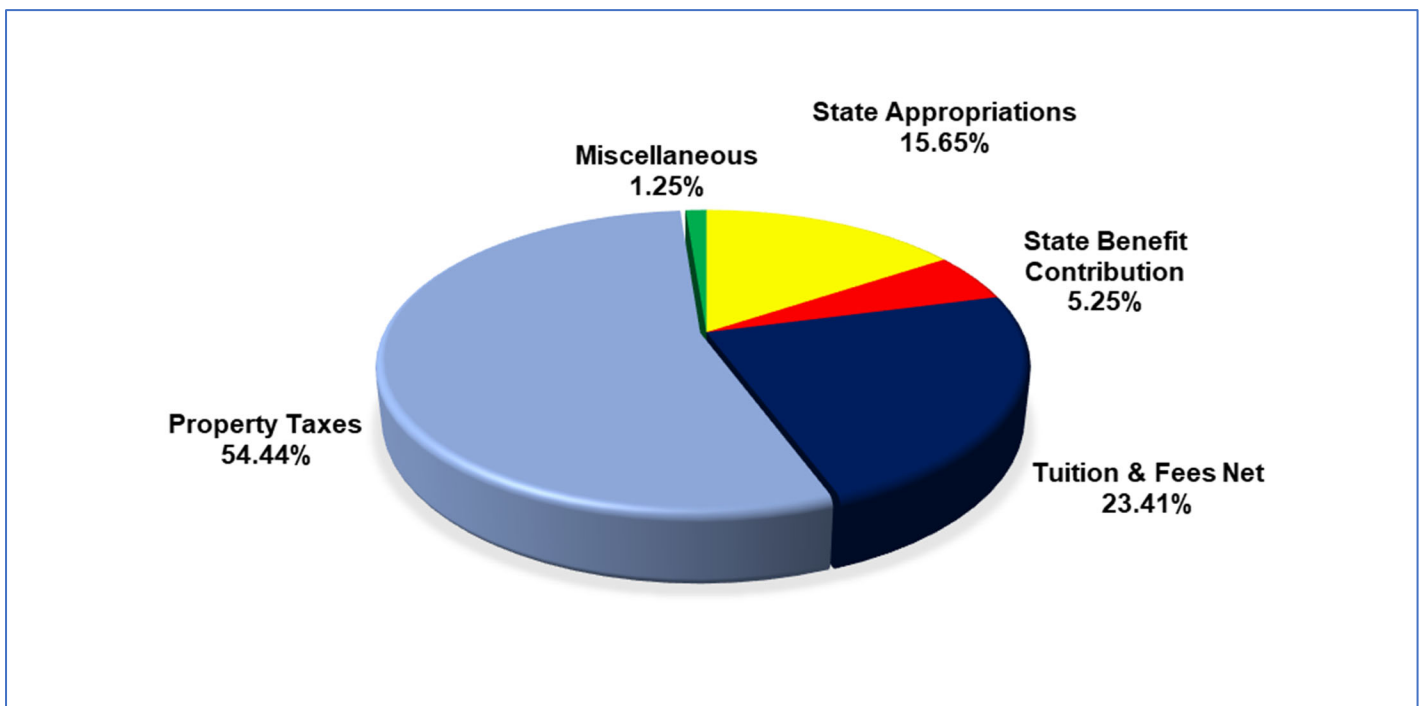
Budget FY 2021	\$ 107,876,641
Increases:	
Salaries expense due to increased levels of compensation & new faculty and staff positions added	1,618,553
Employee benefits increase related to increased level of salary expenses	804,774
Salaries & benefit expenses related to new positions required for Oso Creek Campus	941,602
Non-salary operating costs increase due to increased rate of inflation	426,135
Non-salary operating expenses related to Oso Creek Campus and Aransas County Workforce Development Center	210,741
Contingency line item increased due to increase in required contingency level associated with increase in revenue	45,713
Decrease:	
Decrease in Oso Creek contingency line item to allocate funds to other expense line items	(1,000,000)
Budget FY 2022	<u>\$ 110,924,159</u>

Budget Overview

Budget FY 2022

Revenue by Source

Operating Fund Revenues



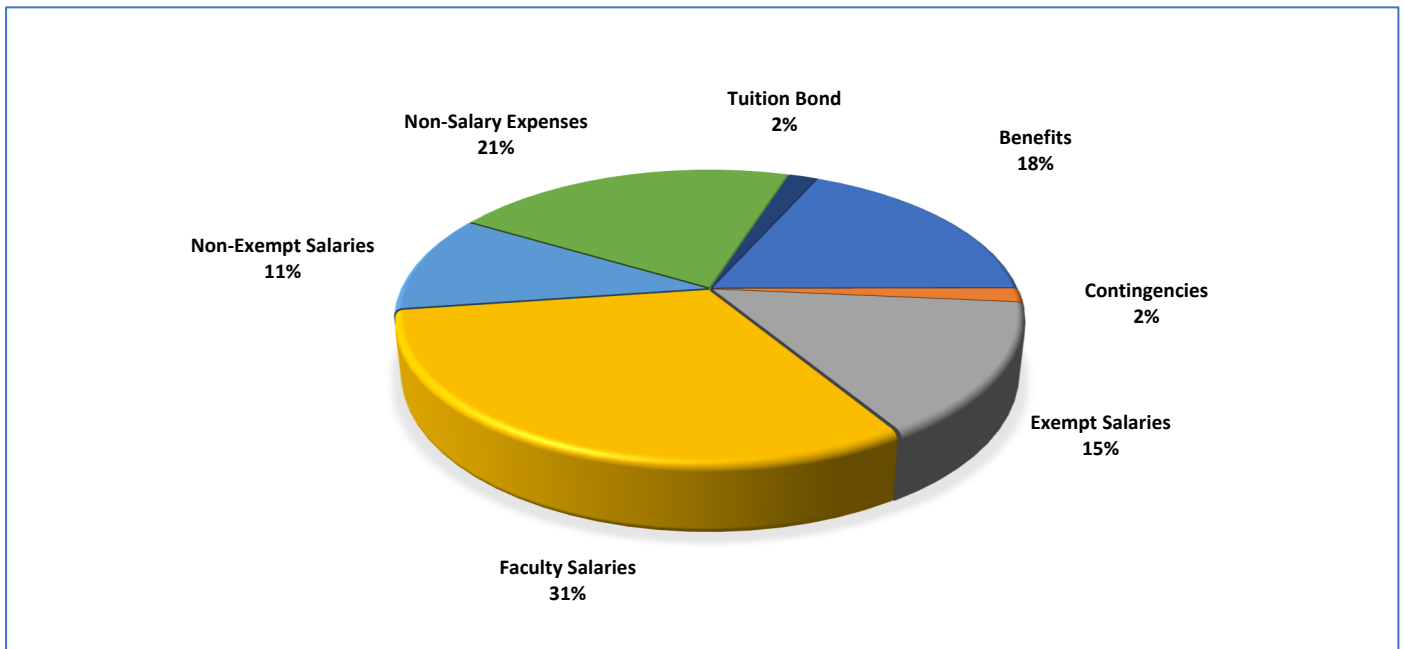
Total Revenue = \$110,924,159

Budget Overview

Budget FY 2022

Expenditures by Category

Operating Fund Expenditures



Total Expenditures = \$110,924,159



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Del Mar College
Operating Fund
Budget Summary
For Fiscal Years 2020 to 2022

	FY 2020 Actuals	FY 2021 Budget	FY2021 Actual	FY 2022 Budget
Operating Revenues				
State Funding:				
Base Appropriation	\$ 16,553,631	\$ 16,479,469	\$ 16,483,427	\$ 17,359,105
Insurance	6,382,541	4,263,497	4,913,876	4,263,497
Retirement	2,563,577	1,564,963	2,119,576	1,564,963
Total State Funding	25,499,749	22,307,929	23,516,879	23,187,565
Other Revenues:				
Tuition and Fees	25,897,701	25,962,825	23,673,189	25,962,825
Property Taxes	58,318,766	58,222,474	57,023,250	60,390,356
Miscellaneous	1,712,736	1,383,413	3,042,804	1,383,413
Total Other Revenues	85,929,203	85,568,712	83,739,243	87,736,594
Total Operating Revenues	111,428,952	107,876,641	107,256,122	110,924,159
Expenditures				
Instruction	46,299,147	51,537,239	45,481,827	53,450,021
Public Service	89,712	193,489	145,844	117,951
Academic Support	6,985,379	8,286,235	6,929,546	8,371,052
Student Services	7,254,761	7,711,220	6,801,925	7,946,096
Institutional Support	31,110,853	29,433,743	29,735,925	29,782,950
Operations & Maintenance	8,060,884	10,714,715	7,331,834	11,256,089
Total Expenditures	99,800,736	107,876,641	96,426,901	110,924,159
Surplus / (Deficiency)	11,628,216	-	10,829,221	-
Beginning Fund Balance	(65,988,619)	(54,360,403)	(54,360,403)	(43,531,182)
Ending Fund Balance	\$ (54,360,403)	\$ (54,360,403)	\$ (43,531,182)	\$ (43,531,182)

Del Mar College
Operating Fund
Expenditures by Function
For Fiscal Years 2020 to 2022

	FY 2020 Actuals	FY 2021 Budget	FY 2021 Actuals	FY 2022 Budget
Function:				
Instruction				
Salaries	\$ 35,619,884	\$ 37,007,988	\$ 34,687,562	\$ 38,438,938
Benefits	8,214,634	11,639,345	8,079,743	12,300,393
Other	2,299,127	2,661,848	2,426,330	2,675,424
Equipment	165,502	228,058	288,192	35,266
Total Instruction	46,299,147	51,537,239	45,481,827	53,450,021
Public Service				
Salaries	67,949	128,651	121,451	70,890
Benefits	16,145	40,462	21,694	22,685
Other	5,618	24,376	2,699	24,376
Equipment	-	-	-	-
Total Public Service	89,712	193,489	145,844	117,951
Academic Support				
Salaries	4,843,604	5,619,030	4,799,419	5,601,456
Benefits	1,428,703	1,767,235	1,375,980	1,792,455
Other	652,485	858,955	686,928	967,822
Equipment	60,587	41,015	67,219	9,319
Total Academic Support	6,985,379	8,286,235	6,929,546	8,371,052
Student Services				
Salaries	5,054,131	5,119,300	4,720,055	5,308,915
Benefits	1,367,079	1,610,066	1,285,272	1,698,844
Other	818,125	981,854	761,617	938,337
Equipment	15,426	-	34,981	-
Total Student Services	7,254,761	7,711,220	6,801,925	7,946,096
Institutional Support				
Salaries	10,725,673	11,543,417	10,959,364	12,083,964
Benefits	7,807,633	3,630,508	6,373,908	3,866,848
Other	11,987,788	13,304,678	12,149,693	13,200,108
Equipment	589,759	955,140	252,960	632,030
Total Institutional Support	31,110,853	29,433,743	29,735,925	29,782,950
Operations & Maintenance				
Salaries	1,247,429	1,659,348	1,415,708	1,868,768
Benefits	420,674	521,880	445,535	598,003
Other	6,274,693	8,423,219	5,412,862	8,685,180
Equipment	118,088	110,268	57,729	104,138
Total Operations & Maintenance	8,060,884	10,714,715	7,331,834	11,256,089
All Functions				
Salaries	57,558,670	61,077,734	56,703,559	63,372,931
Benefits	19,254,868	19,209,496	17,582,132	20,279,228
Other	22,037,836	26,254,930	21,440,129	26,491,247
Equipment	949,362	1,334,481	701,081	780,753
Total for All Functions	\$ 99,800,736	\$ 107,876,641	\$ 96,426,901	\$ 110,924,159

Del Mar College
Operating Fund
Expenditures by Object
For Fiscal Years 2020 to 2022

	FY 2020 Actuals	FY 2021 Budget	FY 2021 Actual	FY 2022 Budget
Expenditures:				
Salaries & Benefits				
Faculty Salaries	\$ 33,237,177	\$ 34,634,411	\$ 32,063,920	\$ 34,874,576
Exempt	13,849,595	15,214,494	14,570,020	16,486,947
Non-Exempt Salaries	10,471,898	11,228,829	10,069,619	12,011,408
Benefits	19,254,868	19,209,496	17,582,132	20,279,228
Total Salaries & Benefits	76,813,538	80,287,230	74,285,691	83,652,159
Non-Salary:				
Contract Instruction	138,004	151,600	132,056	151,600
Supplies, Postage, Dupl, Copier Rental	2,325,445	3,035,702	2,661,065	3,110,202
Maintenance & Repairs	1,457,795	1,392,063	1,237,509	1,589,223
Equipment	949,362	1,334,481	701,081	780,753
Student Recruiting & Marketing	1,021,868	1,029,971	1,096,161	1,030,908
Audit & Legal, Tax Appraisal, Coll Fees	1,317,248	1,507,450	1,369,769	1,612,210
Consultants & Contract Labor	2,537,268	2,590,356	2,236,037	2,970,704
Accreditation	45,654	69,396	61,447	80,047
Special Pop Interpreter	131,004	114,397	14,577	114,397
Comp Software, Hardware, License & Serv	3,333,553	2,518,673	3,531,569	2,577,607
Travel & Professional Development	359,074	230,793	139,673	486,036
Election	-	160,000	147,657	-
Security	1,056,728	988,300	961,684	1,058,300
Recruitment	14,817	32,000	14,779	32,000
Food Beverage	41,431	82,315	24,622	87,133
Library	145,719	239,976	212,158	269,476
Bad Debt	93,678	250,000	102,494	250,000
Membership & Dues	188,100	233,303	139,461	237,829
Utilities & Telephone	3,240,426	3,474,352	2,831,375	3,354,392
Insurance	2,173,789	2,352,163	2,201,712	2,705,000
Bank & Collection Fees	184,150	272,800	156,069	192,800
Campus Police	-	513,000	27,006	513,000
Tuition Bond Transfers Out	1,951,800	1,951,000	1,951,000	1,951,000
Miscellaneous	280,285	447,170	190,249	453,520
Total Non-Salary	22,987,198	24,971,261	22,141,210	25,608,137
Contingency	-	1,618,150	-	1,663,863
Contingency - South Campus	-	1,000,000	-	-
Total Contingency	-	2,618,150	-	1,663,863
Total Expenditures	\$ 99,800,736	\$ 107,876,641	\$ 96,426,901	\$ 110,924,159

Del Mar College

Summary of Changes in Fund Balance For Fiscal Years 2020 to 2022

	FY 2020 Actuals	FY 2021 Budget	FY 2021 Actual	FY 2022 Budget
Fund:				
<u>Operating Fund</u>				
Beginning Fund Balance	\$ (65,988,619)	\$ (54,360,403)	\$ (54,360,403)	\$ (43,531,182)
Revenue	111,428,952	107,876,641	107,256,122	110,924,159
Expenditures	(99,800,736)	(107,876,641)	(96,426,901)	(110,924,159)
Transfer Out	-	-	-	-
Ending Fund Balance	(54,360,403)	(54,360,403)	(43,531,182)	(43,531,182)
<u>Restricted Fund</u>				
Beginning Fund Balance	-	-	-	-
Revenue	26,524,950	-	35,825,379	-
Expenditures	(26,524,950)	-	(35,825,379)	-
Ending Fund Balance	-	-	-	-
<u>Auxiliary Fund</u>				
Beginning Fund Balance	1,398,774	1,246,218	1,246,218	1,094,224
Revenue	1,434,115	1,434,115	921,042	1,965,794
Expenditures	(1,586,671)	(1,434,115)	(1,073,036)	(1,965,794)
Ending Fund Balance	1,246,218	1,246,218	1,094,224	1,094,224
<u>Loan Fund</u>				
Beginning Fund Balance	2,440	2,957	2,957	1,713
Revenue	517	-	-	-
Expenditures	-	-	(1,244)	-
Ending Fund Balance	2,957	2,957	1,713	1,713
<u>Debt Service Fund</u>				
Beginning Fund Balance	8,159,187	8,428,543	8,428,543	8,173,897
Revenue	20,925,694	25,427,669	24,876,053	24,712,988
Expenditures	(20,656,338)	(25,427,669)	(25,130,699)	(24,712,988)
Ending Fund Balance	8,428,543	8,428,543	8,173,897	8,173,897
<u>Plant Fund</u>				
Beginning Fund Balance	127,007,431	137,968,606	137,968,606	150,850,232
Revenue	66,986,406	-	81,968,450	-
Expenditures	(56,025,231)	-	(69,086,824)	-
Ending Fund Balance	137,968,606	137,968,606	150,850,232	150,850,232
<u>All Funds</u>				
Beginning Fund Balance	70,579,213	93,285,921	93,285,921	116,588,884
Revenue	227,300,634	134,738,425	250,847,046	137,602,941
Expenditures	(204,593,926)	(134,738,425)	(227,544,083)	(137,602,941)
Ending Fund Balance	\$ 93,285,921	\$ 93,285,921	\$ 116,588,884	\$ 116,588,884

Del Mar College
All Funds Summary
Revenue & Expenditures
FY 2020 Actuals

	Operating Fund	Restricted Fund	Auxiliary Fund	Loan Fund	Debt Service Fund	Plant Fund	All Funds Total
Revenues:							
State Funding:							
Base Appropriation	\$ 16,553,631	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,553,631
Insurance	6,382,541	-	-	-	-	-	6,382,541
Retirement	2,563,577	-	-	-	-	-	2,563,577
Total State Funding	25,499,749	-	-	-	-	-	25,499,749
Other Revenues:							
Tuition and Fees	25,897,701	-	381,047	-	-	-	26,278,748
Property Taxes	58,318,766	-	-	-	19,157,747	-	77,476,513
Federal Revenue, Non-Op	-	20,412,808	-	-	-	-	20,412,808
Federal Grants	-	2,182,843	-	-	-	-	2,182,843
State Grants	-	2,128,904	-	-	-	-	2,128,904
Local Grants	-	1,800,395	-	-	-	-	1,800,395
Auxiliary	-	-	626,694	-	-	-	626,694
Miscellaneous	1,712,736	-	426,374	517	157,047	2,209,017	4,505,691
Total Other Revenues	85,929,203	26,524,950	1,434,115	517	19,314,794	2,209,017	135,412,596
Total Revenues	111,428,952	26,524,950	1,434,115	517	19,314,794	2,209,017	160,912,345
Expenditures:							
Instruction	46,299,147	-	-	-	-	-	46,299,147
Public Service	89,712	-	-	-	-	-	89,712
Academic Support	6,985,379	-	-	-	-	-	6,985,379
Student Services	7,254,761	-	-	-	-	-	7,254,761
Institutional Support	31,110,853	-	-	-	-	119,108	31,229,961
Operations & Maintenance	8,060,884	-	-	-	-	1,768,367	9,829,251
Auxiliary	-	-	1,586,671	-	-	-	1,586,671
Restricted-Scholarships	-	17,883,516	-	-	-	-	17,883,516
Restricted-Student Services	-	8,641,434	-	-	-	-	8,641,434
Depreciation	-	-	-	-	-	7,106,091	7,106,091
Construction Work in Progress	-	-	-	-	-	46,664,437	46,664,437
Debt Service	-	-	-	-	20,656,338	(629,437)	20,026,901
Other Non-op Expense	-	-	-	-	-	996,665	996,665
Total Expenditures	99,800,736	26,524,950	1,586,671	-	20,656,338	56,025,231	204,593,926
Other Financing Sources:							
Transfers In/(Out)	-	-	-	-	1,610,900	6,000,900	7,611,800
Plant in Service	-	-	-	-	-	58,776,489	58,776,489
Total Other Financing Sources	-	-	-	-	1,610,900	64,777,389	66,388,289
Surplus / (Deficiency)	11,628,216	-	(152,556)	517	269,356	10,961,175	22,706,708
Beginning Fund Balance	(65,988,619)	-	1,398,774	2,440	8,159,187	127,007,431	70,579,213
Ending Fund Balance	\$ (54,360,403)	\$ -	\$ 1,246,218	\$ 2,957	\$ 8,428,543	\$ 137,968,606	\$ 93,285,921

Del Mar College

All Funds Summary Revenue & Expenditures FY 2021 Actuals

	Operating Fund	Restricted Fund	Auxiliary Fund	Loan Fund	Debt Service Fund	Plant Fund	All Funds Total
Revenues:							
State Funding:							
Base Appropriation	\$ 16,483,427	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,483,427
Insurance	4,913,876	-	-	-	-	-	4,913,876
Retirement	2,119,576	-	-	-	-	-	2,119,576
Total State Funding	23,516,879	-	-	-	-	-	23,516,879
Other Revenues:							
Tuition and Fees	23,673,189	-	338,284	-	-	-	24,011,473
Property Taxes	57,023,250	-	-	-	23,200,091	-	80,223,341
Federal Revenue, Non-Op	-	27,236,182	-	-	-	-	27,236,182
Federal Grants	-	2,180,811	-	-	-	-	2,180,811
State Grants	-	2,646,861	-	-	-	-	2,646,861
Local Grants	-	3,761,525	-	-	-	-	3,761,525
Auxiliary	-	-	259,807	-	-	-	259,807
Miscellaneous	3,042,804	-	322,951	-	40,462	1,271,224	4,677,441
Total Other Revenues	83,739,243	35,825,379	921,042	-	23,240,553	1,271,224	144,997,441
Total Revenues	107,256,122	35,825,379	921,042	-	23,240,553	1,271,224	168,514,320
Expenditures:							
Instruction	45,481,827	-	-	-	-	-	45,481,827
Public Service	145,844	-	-	-	-	-	145,844
Academic Support	6,929,546	-	-	-	-	-	6,929,546
Student Services	6,801,925	-	-	-	-	-	6,801,925
Institutional Support	29,735,925	-	-	1,244	-	49,332	29,786,501
Operations & Maintenance	7,331,834	-	-	-	-	204,765	7,536,599
Auxiliary	-	-	1,073,036	-	-	-	1,073,036
Restricted-Scholarships	-	22,334,562	-	-	-	-	22,334,562
Restricted-Student Services	-	13,490,817	-	-	-	-	13,490,817
Depreciation	-	-	-	-	-	6,538,170	6,538,170
Construction Work in Progress	-	-	-	-	-	64,659,061	64,659,061
Debt Service	-	-	-	-	25,130,699	(2,533,436)	22,597,263
Other Non-op Expense	-	-	-	-	-	168,932	168,932
Total Expenditures	96,426,901	35,825,379	1,073,036	1,244	25,130,699	69,086,824	227,544,083
Other Financing Sources:							
Transfers In/(Out)	-	-	-	-	1,635,500	315,500	1,951,000
Plant in Service	-	-	-	-	-	80,381,726	80,381,726
Total Other Financing Sources	-	-	-	-	1,635,500	80,697,226	82,332,726
Surplus / (Deficiency)	10,829,221	-	(151,994)	(1,244)	(254,646)	12,881,626	23,302,963
Beginning Fund Balance	(54,360,403)	-	1,246,218	2,957	8,428,543	137,968,606	93,285,921
Ending Fund Balance	\$ (43,531,182)	\$ -	\$ 1,094,224	\$ 1,713	\$ 8,173,897	\$ 150,850,232	\$ 116,588,884

Del Mar College
All Funds Summary
Revenue & Expenditures
FY 2021 Budget

	Operating Fund	Restricted Fund	Auxiliary Fund	Loan Fund	Debt Service Fund	Plant Fund	All Funds Total
Revenues:							
State Funding:							
Base Appropriation	\$ 16,479,469	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,479,469
Insurance	4,263,497	-	-	-	-	-	4,263,497
Retirement	1,564,963	-	-	-	-	-	1,564,963
Total State Funding	22,307,929	-	-	-	-	-	22,307,929
Other Revenues:							
Tuition and Fees	25,962,825	-	381,047	-	-	-	26,343,872
Property Taxes	58,222,474	-	-	-	23,476,669	-	81,699,143
Federal Revenue, Non-Op	-	-	-	-	-	-	-
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
Local Grants	-	-	-	-	-	-	-
Auxiliary	-	-	626,694	-	-	-	626,694
Miscellaneous	1,383,413	-	426,374	-	-	-	1,809,787
Total Other Revenues	85,568,712	-	1,434,115	-	23,476,669	-	110,479,496
Total Revenues	107,876,641	-	1,434,115	-	23,476,669	-	132,787,425
Expenditures:							
Instruction	51,537,239	-	-	-	-	-	51,537,239
Public Service	193,489	-	-	-	-	-	193,489
Academic Support	8,286,235	-	-	-	-	-	8,286,235
Student Services	7,711,220	-	-	-	-	-	7,711,220
Institutional Support	29,433,743	-	-	-	-	-	29,433,743
Operations & Maintenance	10,714,715	-	-	-	-	-	10,714,715
Auxiliary	-	-	1,434,115	-	-	-	1,434,115
Restricted-Scholarships	-	-	-	-	-	-	-
Restricted-Student Services	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Construction Work in Progress	-	-	-	-	-	-	-
Debt Service	-	-	-	-	25,427,669	-	25,427,669
Other Non-op Expense	-	-	-	-	-	-	-
Total Expenditures	107,876,641	-	1,434,115	-	25,427,669	-	134,738,425
Other Financing Sources:							
Transfers In/(Out)	-	-	-	-	1,951,000	-	1,951,000
Plant in Service	-	-	-	-	-	-	-
Total Other Financing Sources	-	-	-	-	1,951,000	-	1,951,000
Surplus / (Deficiency)	-	-	-	-	-	-	-
Beginning Fund Balance	(54,360,403)	-	1,246,218	2,957	8,428,543	137,968,606	93,285,921
Ending Fund Balance	\$ (54,360,403)	\$ -	\$ 1,246,218	\$ 2,957	\$ 8,428,543	\$ 137,968,606	\$ 93,285,921

Del Mar College
All Funds Summary
Revenue & Expenditures
FY 2022 Budget

	Operating Fund	Restricted Fund	Auxiliary Fund	Loan Fund	Debt Service Fund	Plant Fund	All Funds Total
Revenues:							
State Funding:							
Base Appropriation	\$ 17,359,105	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,359,105
Insurance	4,263,497	-	-	-	-	-	4,263,497
Retirement	1,564,963	-	-	-	-	-	1,564,963
Total State Funding	23,187,565	-	-	-	-	-	23,187,565
Other Revenues:							
Tuition and Fees	25,962,825	-	338,782	-	-	-	26,301,607
Property Taxes	60,390,356	-	-	-	22,761,988	-	83,152,344
Federal Revenue, Non-Op	-	-	-	-	-	-	-
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
Local Grants	-	-	-	-	-	-	-
Auxiliary	-	-	1,412,012	-	-	-	1,412,012
Miscellaneous	1,383,413	-	215,000	-	-	-	1,598,413
Total Other Revenues	87,736,594	-	1,965,794	-	22,761,988	-	112,464,376
Total Revenues	110,924,159	-	1,965,794	-	22,761,988	-	135,651,941
Expenditures:							
Instruction	53,450,021	-	-	-	-	-	53,450,021
Public Service	117,951	-	-	-	-	-	117,951
Academic Support	8,371,052	-	-	-	-	-	8,371,052
Student Services	7,946,096	-	-	-	-	-	7,946,096
Institutional Support	29,782,950	-	-	-	-	-	29,782,950
Operations & Maintenance	11,256,089	-	-	-	-	-	11,256,089
Auxiliary	-	-	1,965,794	-	-	-	1,965,794
Restricted-Scholarships	-	-	-	-	-	-	-
Restricted-Student Services	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Construction Work in Progress	-	-	-	-	-	-	-
Debt Service	-	-	-	-	24,712,988	-	24,712,988
Other Non-op Expense	-	-	-	-	-	-	-
Total Expenditures	110,924,159	-	1,965,794	-	24,712,988	-	137,602,941
Other Financing Sources							
Transfers In/(Out)	-	-	-	-	1,951,000	-	1,951,000
Plant in Service	-	-	-	-	-	-	-
Total Other Financing Sources	-	-	-	-	1,951,000	-	1,951,000
Surplus / (Deficiency)	-	-	-	-	-	-	-
Beginning Fund Balance	(43,531,182)	-	1,094,224	1,713	8,173,897	150,850,232	116,588,884
Ending Fund Balance	\$ (43,531,182)	\$ -	\$ 1,094,224	\$ 1,713	\$ 8,173,897	\$ 150,850,232	\$ 116,588,884

Revenue & Expenditure Trends





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Revenue and Expenditure Trends

Operating Fund Revenues

Revenue Trends

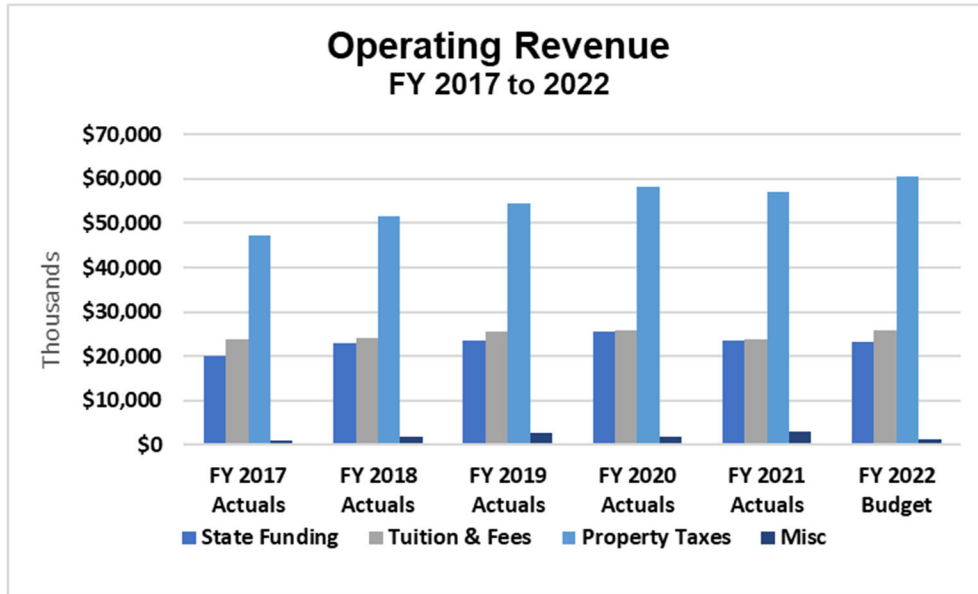
As a public institution, Del Mar College acquires its funding from three primary sources: Student charges, local property taxation, and state appropriations that have a pattern of steady, stable growth. Stable revenue streams along with the sound management of financial resources ensures the financial stability and ability of the College to fulfil the College's mission now and in the future without significant changes in the level of services provided. The chart below includes the College's operating revenue for FY 2017 to FY 2021 actuals and FY 2022 Budget:

Operating Fund Revenues						
Fiscal Years 2017 to 2022						
(in thousands)						
Revenues	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Budget
State Funding						
Base Appropriation	\$ 14,748	\$ 15,873	\$ 15,908	\$ 16,554	\$ 16,483	\$ 17,359
Insurance	3,863	5,769	4,150	6,382	4,914	4,263
Retirement	1,565	1,286	3,379	2,564	2,120	1,565
Total State Funding	20,176	22,928	23,437	25,500	23,517	23,187
Other Revenues						
Tuition and Fees	23,937	24,198	25,557	25,898	23,673	25,963
Property Taxes	47,179	51,689	54,449	58,319	57,023	60,390
Miscellaneous	1,046	1,697	2,674	1,712	3,043	1,384
Total Other Revenues	72,162	77,584	82,680	85,929	83,739	87,737
Total Revenues	\$ 92,338	\$ 100,512	\$ 106,117	\$ 111,429	\$ 107,256	\$ 110,924

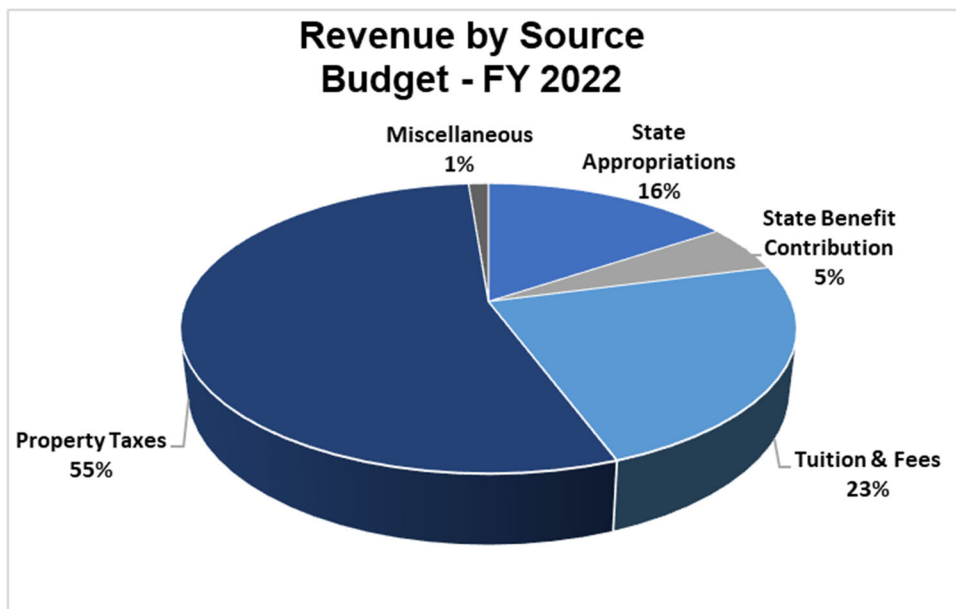
While tuition and fee revenue has been impacted by the drop in enrollment related to the COVID-19 pandemic, state appropriation funding and property tax revenues remained stable during this same period due to the continued economic growth of the region. In FY 2021, enrollment numbers declined approximately 12% which resulted in a loss of tuition revenue of approximately \$2.1 million. As a result of careful budgeting and prudent management of financial resources, revenues exceeded expenses by \$10.8 million for FY 2021. The College remains confident that enrollment will return to pre-Covid-19 levels once the pandemic comes to an end.

Revenue Trends (Continued)

The graph below represents the historical trends of each revenue source for the FY 2017 to FY 2021 actuals and the FY 2022 Budget:



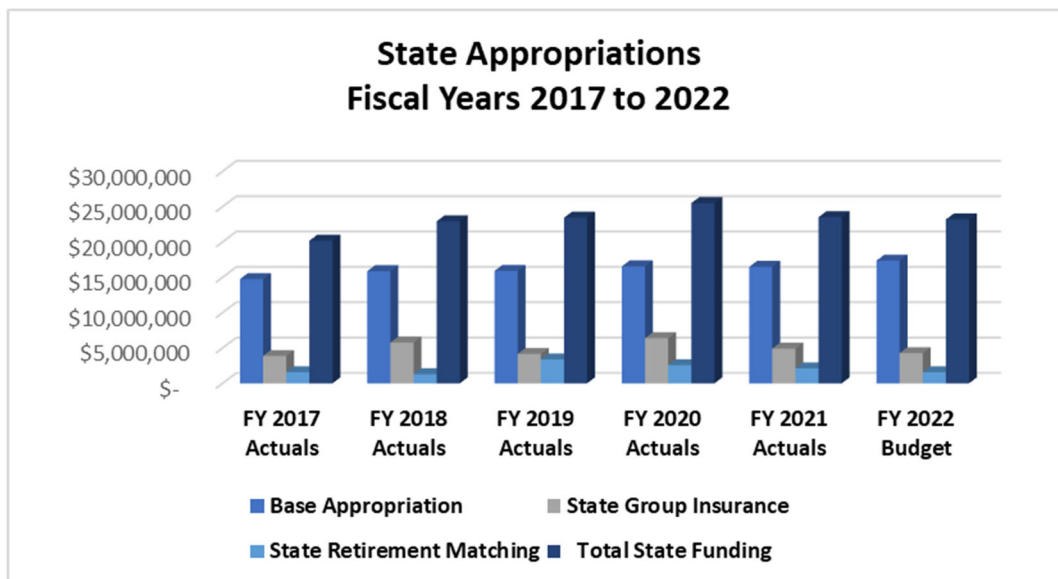
The graph below represents the percentage breakdown of each major revenue source of the total FY 2022 budgeted revenues totaling \$110,924,159:



State Appropriation Summary

State appropriation funding includes base appropriations, insurance contributions and retirement contributions. Base appropriation funding for Texas public community colleges is based on an outcomes-based formula methodology that includes three funding components of core operations, contact hours and success points. State funding amounts are appropriated to each college during the State’s Biennial Legislative Sessions.

Although reductions in state appropriation funding were anticipated during the 2021 State Legislative Session due to the ongoing pandemic, additional appropriations of approximately \$880 thousand for fiscal years 2022 and 2023 were awarded to the College. This increase was attributable to a 9% growth in contact hour generation over the previous biennium by the College. In comparison, average contact hour growth among all community colleges in Texas was only 2%. The chart below illustrates the historic and budgeted amounts of state funding trends for the fiscal years 2017 to 2022:



Tuition and Fees Revenue Summary

Tuition & Fees

Student tuition and fee revenues make up approximately 23.4% of the total budgeted operating revenue for FY 2022. Tuition revenue is generated by assessing students' per-credit-hour rates. Non-credit tuition is generated by charging varying rates per course, based on course costs and market forces.

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

The Board considers key factors such as legislative reforms, student affordability, strategic initiatives and the tuition rates of the College's peer groups as it sets the levels of tuition and fees. Tuition and fee rates have remained at the same level as were approved by the Board for the 2019 to 2020 fiscal year. The following chart reflects the trend of tuition and fee rates charged per semester credit based on 12 semester credit hours for FY 2017 to FY 2022:

Tuition & Fees Schedule Based on 12 Semester Credit Hours for FY 2017 to FY 2022								
<u>Fall of</u>	<u>In-District Tuition</u>	<u>Out-District Tuition</u>	<u>Fees</u>	<u>In-District Tuition & Fees</u>	<u>% inc from prior year</u>	<u>Out-District Tuition & Fees</u>	<u>% inc from prior year</u>	
2022	\$ 69	\$ 119	\$ 121	\$ 1,345	0%	\$ 1,945	0%	
2021	69	119	121	1,345	0%	1,945	0%	
2020	69	119	121	1,345	2%	1,945	1%	
2019	67	117	121	1,321	6%	1,921	4%	
2018	61	111	113	1,241	5%	1,841	3%	
2017	56	106	113	1,181	0%	1,781	0%	

Tuition Discounts

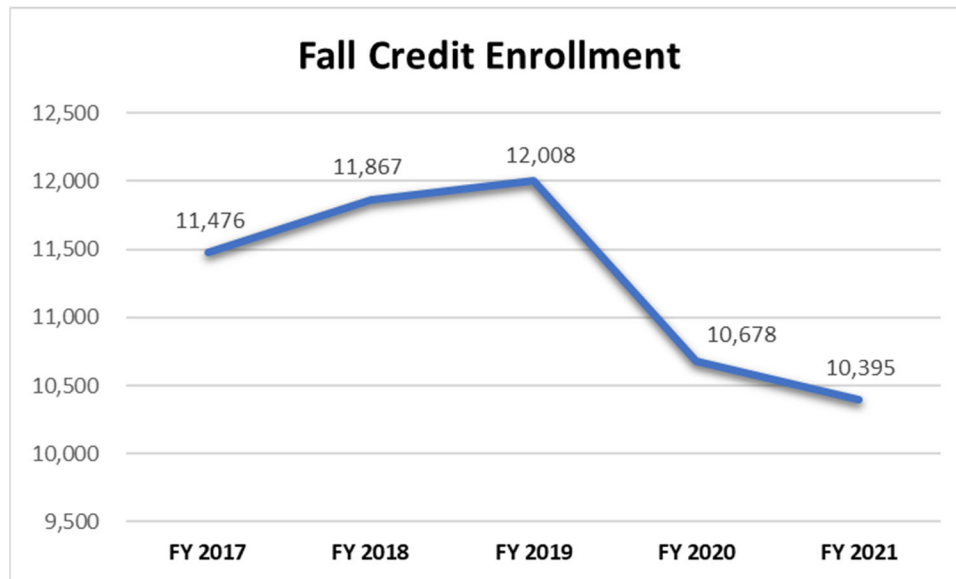
The College awards qualified students funds to be used for tuition and fees from various sources such as the Texas Public Education Grant (TPEG), Title IV – Higher Education Agency Program, and institutional funds. When these awards are used by a student for tuition and fees, the amount is recorded as a tuition discount, if the amount is dispersed directly to the student it is recorded as a scholarship expense.

Tuition & Fees (Continued)

Enrollment

Tuition and fee revenues are budgeted based on enrollment projections developed by the College’s Institutional Research department and approved by the Board of Regents. Prior to the COVID-19 pandemic, the College had a history of stable student enrollment with a gradual growth trend. At the start of the COVID-19 pandemic, the College elevated its digital focus delivery of instruction and student services to comply with the COVID-19 protocols mandated by federal state and local agencies.

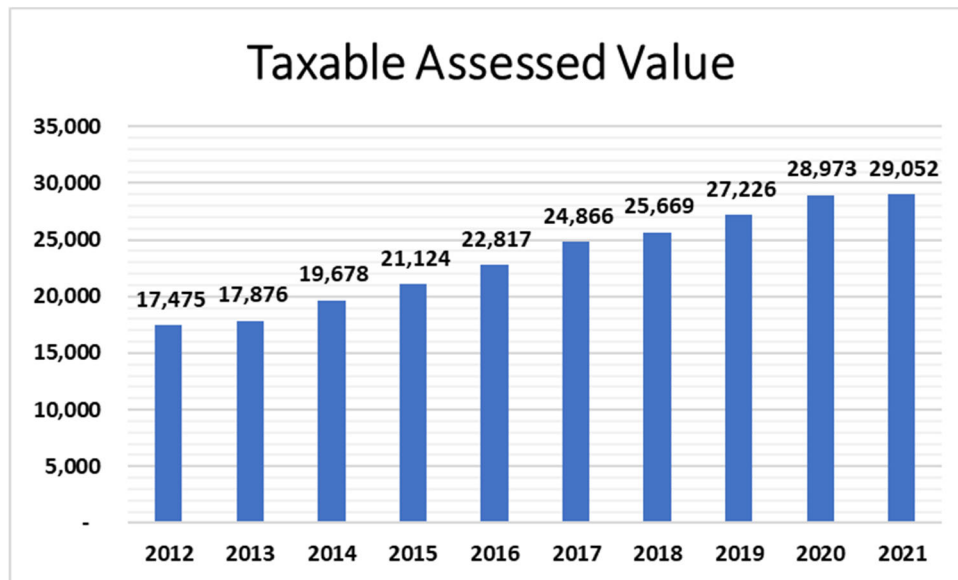
In May of 2021, the College transitioned to “Phase 3” of its’ return to campus plan and as a result the College is now open to all students and employees. Throughout the pandemic, protecting the health of students, faculty and staff has remained the highest priority of the College. While instruction has returned to face-to-face delivery for some courses and programs, many courses are still taught virtually. Enrollment numbers declined approximately 12% in 2021 which resulted in a loss of tuition revenue of approximately \$2.1 million. The chart below illustrates the stable enrollment growth prior to the COVID-19 pandemic and the decline in enrollment after the onset of the pandemic:



Property Tax Valuations and Rates Summary

The Del Mar College District levies and collects maintenance and debt service ad valorem taxes to support College operations. According to **Texas Education Code 130.122 – Tax Bonds and Maintenance Tax**, maintenance taxes and debt service taxes can never exceed the aggregate of 50 cents on the \$100 valuation of taxable property in the district.

The College's ad valorem property tax is levied each October 1 on the assessed value listed as of the prior January 1, for all real and business personal property located in the College District. Over the past ten years, the growth in the taxable assessed value of property within the Del Mar College District continues to contribute to the College's sound financial base. As illustrated in the chart below, the assessed value rose consistently and steadily from FY 2012 to FY 2021.

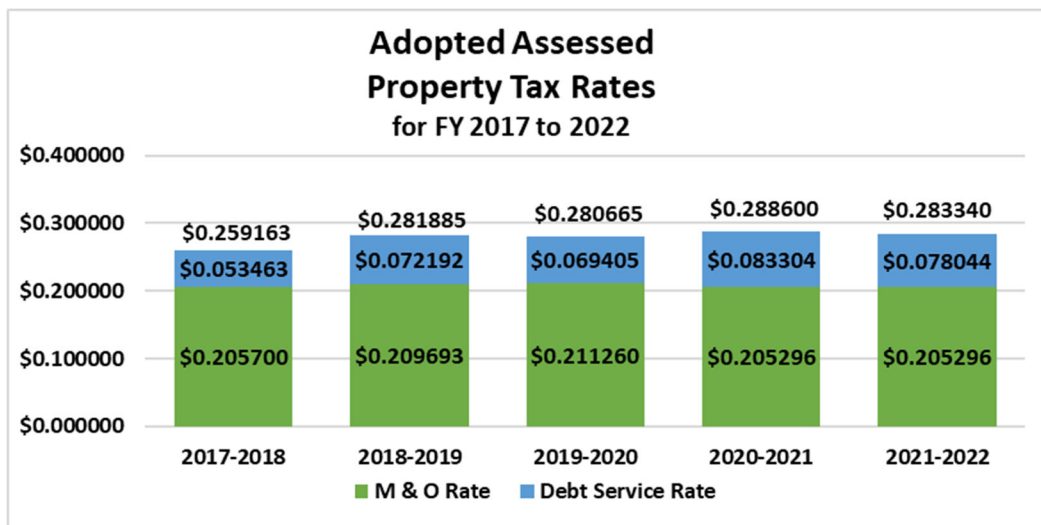


The combination of steadily increasing taxable assessed property tax values along with the conservative increases to property tax rates has resulted in a sound and stable property tax base that has consistently grown over the six years. Property Tax collections have risen steadily between fiscal year 2017 and 2020. Maintenance and operations tax collections did decrease by \$1.3 million in FY 2021 due to current year tax collection rate falling by 1.23%.

Property Tax Valuations and Rates (Continued)

As of August 24, 2021, the most recent property tax rate was approved by the Board of Regents. The total assessed tax rate for fiscal year 2022 was \$0.283340 per \$100.00 property valuation in the Del Mar College District. This rate represents a decrease of 1.8% over the previous rate and is still significantly below the authorized 50 cents on the \$100 valuation of taxable property. The maintenance and operations tax rate portion of the total tax rate remained the same as the prior year at \$0.205296 per \$100 property valuation. The debt service tax rate portion decreased 6.3% from the prior year to \$0.078044 per \$100 property valuation due to a slightly lower debt service requirement for FY 2021 to 2022. The following charts reflect the trends in the components of the total property tax rates for fiscal years 2017 to 2022:

Adopted Assessed Tax Rate for FY 2017 to FY 2022			
Fiscal Year	M & O	Debt Service	Total Assessed
2017-2018	0.205700	0.053463	0.259163
2018-2019	0.209693	0.072192	0.281885
2019-2020	0.211260	0.069405	0.280665
2020-2021	0.205296	0.083304	0.288600
2021-2022	0.205296	0.078044	0.283340



Miscellaneous Revenue

Miscellaneous revenues include resources from various activities such as finance charges, insurance proceeds, sale of equipment and other one-time miscellaneous amounts. Budgeting for miscellaneous revenue is based on historical trend analysis.

Expenditure Trends - Operating Funds

Analysis by Function

During the annual budget process, resources are allocated to operating expenditures based on the goals and objectives of the strategic plan that support the College's mission and make efficient use of available revenue to provide a suitable level of educational services to the College's students. The chart below indicates that operating expenditures had a pattern of stable steady growth to support the pre-COVID enrollment growth during fiscal years 2017 to 2020. After the onset of the COVID-19 pandemic, operating expenditures trended slightly downward as enrollment declined. The level of operating expenditures were adjusted upward in the FY 2022 budget as the College expects enrollment to return to pre-pandemic levels and plans for the additional courses to be offered on the College's Oso Creek Campus.

Operating Fund Expenditures by Function Fiscal Years 2017 to 2022 (in thousands)						
	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Budget
Instruction	\$ 41,455	\$ 42,654	\$ 46,135	\$ 46,299	\$ 45,482	\$ 53,450
Public Support	131	155	150	90	146	118
Academic Support	6,582	6,777	6,903	6,985	6,929	8,371
Student Services	7,025	7,059	7,116	7,255	6,802	7,946
Institutional Support	27,296	31,329	29,399	31,111	29,736	29,783
Operations & Maintenance	9,474	8,698	9,077	8,061	7,332	11,256
Total Expenditures	\$ 91,963	\$ 96,672	\$ 98,780	\$ 99,801	\$ 96,427	\$ 110,924

Instruction

In line with the College's core mission, instruction is the largest component of expenditures on a functional basis, accounting for an average of 47% of total expenditures across all funds. Instruction, which includes expenses to support all activities that are part of the institution's instructional program, grew at a steady level averaging 3.8% per year from fiscal years 2017 to 2020. The levels of instructional expenditures follow the same trend as the overall operational expenditures for FY 2021 actuals and FY 2022 Budget.

Expenditure Trends (Continued)

Institutional Support

Institutional Support is the second largest component of expenditures making up an average of 29.4% of total expenditures. This function includes costs all central support services such as human resources, accounting and purchasing services, information technology and other central costs. These expenses have grown at a steady level to provide adequate levels of support to the growth in the other functional areas of the College.

Operations & Maintenance

Operations and maintenance accounts for an average of 9% of total expenditures and includes all expenses related to the operations and maintenance expenses of the College's facilities. The 2014 Capital Improvement Plan provides for new and renovated buildings to replace the older buildings on the Heritage and Windward campuses. As these buildings are completed, the cost of facility operations will decline due to the lower costs to operate buildings that are more energy efficient and require less repairs and maintenance. Three new buildings were completed in FY 2020: The General Academic Music Building on the Heritage Campus and the Workforce Development and Emerging Technology Building on the Windward Campus. The College is also recognizing savings in utility costs due to a newly negotiated contract with its electric service provider. These lower costs of operations resulted in a downward trend in the operations and expense category from FY 2020 to FY 2022. Operation and maintenance expenses were adjusted upward in the FY 2022 budget to accommodate the additional operational cost of the Oso Creek Campus that is planned to open in mid-year 2022.

Academic Support

Academic support expenses increased at a steady rate of 2% for FY 2017 to FY 2021. This functional category includes funds provide support services for the College's instructional missions and public services such as academic administration, libraries, course and curriculum development and technical support for computer services and audio-visual equipment.

Student Support Services

The costs related to student support services increased at an average rate of 1% from FY 2017 to FY 2022. The College continues to make student success and completion a priority as this area provides support activities that contribute to the students' academic, emotional and physical well-being.

Expenditure Trends (Continued)

Analysis by Object Category

Operating Fund Expenditures by Object Category Fiscal Years 2017 to 2022 (in thousands)						
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	Actuals	Actuals	Actuals	Actuals	Actuals	Budget
Salaries & Benefits	\$ 69,077	\$ 74,189	\$ 72,369	\$ 76,814	\$ 74,286	\$ 83,652
Supplies & Materials	2,592	2,655	2,795	2,325	2,661	3,110
Maintenance & Repairs	1,262	1,280	1,447	1,458	1,237	1,589
Equipment	1,249	975	4,681	949	701	781
Student Recruiting & Marketing	1,117	1,079	1,000	1,022	1,096	1,031
Contracted Services	4,423	4,091	4,317	3,993	3,738	4,735
Computer Software, Hardware, Licensing	2,458	2,674	2,808	3,334	3,532	2,578
Security	842	959	964	1,057	989	1,571
Utilities & Telephone	3,335	3,070	3,051	3,240	2,831	3,354
Insurance	1,187	1,309	1,329	2,174	2,202	2,705
Tuition Bond Transfer Out	2,012	2,015	1,951	1,951	1,951	1,951
Other Charges	2,409	2,376	2,068	1,484	1,203	2,203
Contingencies	-	-	-	-	-	1,664
Total Expenditures	\$ 91,963	\$ 96,672	\$ 98,780	\$ 99,801	\$ 96,427	\$ 110,924

Salaries & Benefits

Salaries and benefits are the largest category of expenditures on an object category basis, making up on an average of 76% for fiscal years 2017 to 2022. Salaries and benefits have increased an average of 2% during the fiscal years 2017 to 2021 due to a combination of employee raises, additional personnel needed for new initiatives, and increases to benefits. The College takes a proactive approach to offer levels of employee compensation that are in-line with market rates based on competencies such as education, experience and managerial responsibility to retain and attract faculty and staff that provide quality educational services to students.

The annual base budgets for salaries are calculated for each full-time position based on the approved salary levels for the current fiscal year. Vacant positions are based on the previous incumbent's salary and an estimated employee turnover rate is applied to the vacant position budgets to allow for positions that will not be filled during the year. The budget for benefits is calculated for each position based on historical trends of benefit expenses. The level of salaries and benefits were adjusted upward in the FY 2022 budget to accommodate the additional faculty and staff required to operate the Oso Creek Campus that is planned to open in mid-year FY 2022.

Expenditure Trends (Continued)

Operating Expenses

Operating expenses are all other expenses other than salary and benefits. Actual operating expenses decreased from FY 2017 to FY 2021 primarily due to reduced spending related to the COVID-19 pandemic and a re-negotiation of the College's electric services provider contract. The decrease in operating expenses was offset by an increase in insurance expense due to increased premiums and additional insurance added for the completed new buildings on the Heritage and Windward campuses. The levels of operating expenses were adjusted upward in the FY 2022 budget to accommodate the additional operational cost of the Oso Creek Campus that is planned to open in mid-year 2022.

Revenue and Expenditure Trends

Auxiliary Funds

The chart below illustrates that auxiliary fund revenues and expenditures had a pattern of stable steady growth to support the pre-COVID student population seeking auxiliary related services for fiscal years 2017 to 2020. After the onset of the COVID-19 pandemic revenues and expenditures trended downward as enrollment declined. The level of revenues and expenditures were adjusted upward in the FY 2022 budget as the College expects enrollment to return to pre-pandemic levels and plans for the additional auxiliary services to be offered on the College's Oso Creek Campus.

Auxiliary Fund Revenue & Expenditures Fiscal Years 2017 to 2022						
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	Actuals	Actuals	Actuals	Actuals	Actuals	Budget
Revenues						
Childcare Center	\$ 262,098	\$ 244,866	\$ 267,175	\$ 177,328	\$ 103,264	\$ 379,334
College Bookstore	49,936	253,730	570,137	466,715	245,332	215,000
Dental Hygiene Clinical Board	7,400	5,800	5,000	-	-	-
Event Services	17,351	67,108	50,578	3,594	2,690	-
Food/Dining Services	739,236	658,853	645,944	337,431	195,992	912,278
Student Activities	172,464	159,945	136,251	93,908	53,015	338,782
Other	172,574	163,341	350,388	355,139	320,748	120,400
Total Revenues	1,421,059	1,553,643	2,025,473	1,434,115	921,041	1,965,794
Expenditures						
Childcare Center	406,769	304,496	335,428	292,476	284,324	394,334
College Bookstore	18,875	19,989	10,529	13,208	15,856	215,000
Dental Hygiene Clinical Board	7,858	5,669	6,253	-	-	-
Event Services	9,707	41,948	27,602	5,681	4,578	-
Food/Dining Services	824,254	824,361	785,588	583,989	444,435	912,278
Intramural Sports	26,016	20,576	21,591	21,037	8,633	17,066
Student Activities	175,747	175,881	39,122	668,682	265,880	303,716
Other	20,889	7,171	7,108	1,598	49,330	123,400
Total Expenditures	1,490,115	1,400,091	1,233,221	1,586,671	1,073,036	1,965,794
Total Net Surplus/(Deficit)	\$ (69,056)	\$ 153,552	\$ 792,252	\$ (152,556)	\$ (151,995)	\$ -

Auxiliary Fund Revenue & Expenditures (Continued)

Auxiliary expenditures are primarily salaries, benefits, and other non-salary expenses related to the Childcare Center, Campus Dining and the College Bookstore. The chart below includes actual expenditures by object category for fiscal years 2017 to 2021 and budgeted expenditures for FY 2022:

Auxiliary Fund Expenditures by Object Category Fiscal Years 2017 to 2022						
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	Actuals	Actuals	Actuals	Actuals	Actuals	Budget
Salaries & Benefits	\$ 825,091	\$ 714,371	\$ 722,181	\$ 650,465	\$ 615,492	\$ 867,286
Supplies & Materials	405,691	401,469	376,637	212,091	150,581	416,095
Maintenance & Repairs	11,543	6,788	4,849	3,771	21,496	23,387
Equipment	9,458	-	5,363	-	-	-
Student Recruiting & Marketing	-	-	-	-	1,989	-
Contracted Services	31,716	74,873	58,338	35,716	11,344	68,400
Computer Software, Hardware, Licensing	734	903	481	483	1,474	4,000
Utilities & Telephone	3,090	3,002	3,039	3,027	3,385	2,550
Other Charges	202,792	198,685	62,333	681,118	267,275	584,076
Total Expenditures	\$ 1,490,115	\$ 1,400,091	\$ 1,233,221	\$ 1,586,671	\$ 1,073,036	\$ 1,965,794



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Long-Term Financial Planning





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Long-Term Financial Forecast

FY 2022 to 2026

Financial Forecast Summary – FY 2022 to 2026

The purpose of the long-term financial forecast is to provide a tool that can be used by the Board of Regents and administration to facilitate informed long-term planning to manage the long-term financial health and sustainability of the College. Long-term revenue, expenditure and enrollment forecasts are considered a part of the College's annual budget process and developed for the upcoming three to five years to address the future financial position of the College. During the long-term planning process, resources are tied to the strategic plan and allocated to support the College's mission.

The long-term financial forecast is developed using the most current information available for enrollment, assessed property values in the College District, state budget conditions, current College spending patterns, and future College program needs. A long-term forecast is prepared for the Operating Fund, Debt Service Fund, and the Auxiliary Fund. With input from the administration, assumptions are made for the next five years about projected revenues and expenditures and are subject to approval by the Board of Regents.

The focus of the long-term revenue forecast is on the major revenue sources that include tuition and fees, state appropriations, property taxes and auxiliary services to ensure adequate income to pay for fixed and variable costs. The focus of long-term expenditure forecast is on all major expense items that include faculty and staff salaries and benefits, equipment, technology items, and utilities.

Impact of COVID-19 Pandemic

Tuition and fee revenue has been impacted by the drop in enrollment related to the COVID-19 pandemic. In FY 2021, enrollment numbers declined approximately 12% which resulted in a loss of tuition revenue of approximately \$2.1 million. The enrollment assumptions used to develop this forecast reflect the ongoing downward pressures of the COVID-19 pandemic on enrollment that began in FY 2020 and will continue for the duration of the pandemic until it comes to an end. The College is hopeful that enrollment levels will gradually recover and return to pre-COVID levels by FY 2026. Also included in the revenue forecast assumptions is the offset of the COVID-19 enrollment decline by the anticipated additional enrollment related to the opening of the Oso Creek Campus on the College's Southside expected to begin in the summer of FY 2022.

Long-Term Financial Forecast (Continued)

While tuition and fee revenue has been impacted by the drop enrollment related to the COVID-19 pandemic, state appropriation funding and property tax revenues remained stable during this same period due to the continued economic growth of the region. The forecast for property tax revenue assumes the steady level of economic growth will continue during the period FY 2022 to FY 2026.

The basic assumptions used to develop the forecast for each year FY 2022 to FY 2026 are as follows:

Revenue Assumptions

Tuition & Fees

- Due to the continued decline in enrollment with the onset of the COVID-19 pandemic in FY 2020 and the uncertainty of when the pandemic will come to an end, it is difficult to forecast levels of enrollment for FY 2023 to FY 2026. However, this forecast assumes enrollment returns to FY 2019 pre-COVID levels over the five-year period FY 2022 to FY 2026.
- The decline in enrollment related to the COVID-19 pandemic is offset by the anticipation of additional enrollment related to the opening of the Oso Creek Campus beginning in the summer of FY 2022.
- Assume tuition and fee rates increase over the five-year period for a total of \$8 per semester credit hour by FY 2026 to provide adequate support for the cost of operations, while keeping with the goal of ensuring small incremental change to avoid large spikes in any one year.

State Appropriations

- The levels of state appropriation funding for Texas Community Colleges are determined during the State's Biennial Legislative Sessions and are dependent on the overall economic conditions for the State and enrollment levels at each College.
- The College did receive additional appropriations for fiscal years 2022 and 2023 of \$880 thousand per year attributable to a 9% growth in contact hour generation over the previous biennium. The revenue forecast will conservatively assume the College will maintain the FY 2022 to FY 2023 levels of state funding.

Long-Term Financial Forecast (Continued)

Property Taxes

- Assumes a 3% market valuation growth of approximately \$300 million in new construction each year.
- Maintenance and operations component of total assessed property tax rate will remain at the same level as for FY 2022 budget of \$0.205296 per \$100 property valuation.

Expenditure Assumptions

Salaries & Benefits

- Salary increases assumed to be 3% increase for FY 2023 and 2% increase for FY 2024 to 2026.
- Benefits will increase in relation to level of salaries and assume ?? increase to the cost of health insurance premiums the College contributes to the State benefit plan on behalf of employees.
- Additional faculty and staff required to provide instruction and support the operations of the Oso Creek Campus are included in the expenditure forecast beginning in summer of FY 2022.

Other Operating Expenses

- Increases of approximately 2% each year from FY 2022 to FY 2026 for non-salary expenses to accommodate expected rates of inflation, additional operating costs related to opening of Oso Creek Campus beginning summer of FY 2022, and other types of cost increases.
- Assumes energy cost savings of approximately \$500k from FY 2022 to FY 2026 due to renegotiated electric service provider contract.



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**Del Mar College
Operating Fund
Financial Forecast
for FY2022 to FY 2026**

	FY 2022 Budget	FY 2023 Forecast	FY 2024 Forecast	FY 2025 Forecast	FY 2026 Forecast
Revenues					
State Funding					
Base Appropriation	\$ 17,359,105	\$ 17,359,105	\$ 17,359,105	\$ 17,359,105	\$ 17,359,105
Insurance	4,263,497	4,281,371	4,281,371	4,281,371	4,281,371
Retirement	1,564,963	1,871,176	1,871,176	1,871,176	1,871,176
Total State Funding	23,187,565	23,511,652	23,511,652	23,511,652	23,511,652
Other Revenues					
Tuition and Fees	25,962,825	26,200,271	26,444,406	26,695,230	26,952,743
Property Taxes	60,390,356	63,348,993	65,534,719	67,720,796	69,997,179
Miscellaneous	1,383,413	1,428,265	1,473,115	1,519,373	1,522,373
Total Other Revenues	87,736,594	90,977,529	93,452,240	95,935,399	98,472,295
Total Revenues	110,924,159	114,489,181	116,963,892	119,447,051	121,983,947
Expenditures					
Salaries & Benefits					
Faculty Salaries	34,874,576	35,230,801	35,967,755	36,687,110	37,420,852
Exempt	16,486,947	16,736,853	17,093,579	17,435,451	17,784,160
Non-Exempt	12,011,408	13,822,136	14,098,579	14,380,550	14,668,161
Benefits	20,279,228	20,896,274	21,484,135	21,920,996	22,359,415
Total Salaries & Benefits	83,652,159	86,686,064	88,644,048	90,424,107	92,232,589
Non-Salary					
Other Operating	23,657,137	24,130,280	24,612,885	25,280,239	25,970,849
Bond Payment	1,951,000	1,955,500	1,952,500	1,951,000	1,950,750
Contingency	1,663,863	1,717,338	1,754,458	1,791,706	1,829,759
Total Non-Salary	27,272,000	27,803,117	28,319,844	29,022,945	29,751,358
Total Expenditures	110,924,159	114,489,181	116,963,892	119,447,051	121,983,947
Net Revenue/Expenditures	-	-	-	-	-
Beginning Net Position	(43,531,182)	(43,531,182)	(43,531,182)	(43,531,182)	(43,531,182)
Ending Net Position	\$ (43,531,182)	\$ (43,531,182)	\$ (43,531,182)	\$ (43,531,182)	\$ (43,531,182)

**Del Mar College
Debt Service Fund
Financial Forecast
for FY2022 to FY 2026**

	FY 2022 Budget	FY 2023 Forecast	FY 2024 Forecast	FY 2025 Forecast	FY 2026 Forecast
Revenues					
Debt Service Property Taxes	22,761,988	22,518,887	20,788,438	20,792,187	20,622,388
Total Revenues	22,761,988	22,518,887	20,788,438	20,792,187	20,622,388
Expenditures					
Bond Payment	24,716,988	24,474,387	22,740,938	22,743,187	22,573,138
Total Expenditures	24,716,988	24,474,387	22,740,938	22,743,187	22,573,138
Other Financing Source					
Transfer in from Operating Fund	1,955,000	1,955,500	1,952,500	1,951,000	1,950,750
Total Other Financing Source	1,955,000	1,955,500	1,952,500	1,951,000	1,950,750
Net Revenue/Expenditures	-	-	-	-	-
Beginning Net Position	8,173,897	8,173,897	8,173,897	8,173,897	8,173,897
Ending Net Position	\$ 8,173,897	\$ 8,173,897	\$ 8,173,897	\$ 8,173,897	\$ 8,173,897

**Del Mar College
Auxiliary Fund
Financial Forecast
for FY2022 to FY 2026**

	FY 2022 Budget	FY 2023 Forecast	FY 2024 Forecast	FY 2025 Forecast	FY 2026 Forecast
Revenues					
Tuition & Fees	338,782	345,558	352,469	359,518	366,708
Food Service	912,278	930,524	949,134	968,117	987,479
Vending	45,000	45,900	46,818	47,754	48,709
Rents	29,400	29,988	30,588	31,200	31,824
Childcare Center	336,807	343,543	350,414	357,422	364,570
Other	303,527	309,598	315,790	322,106	328,548
Total Revenues	1,965,794	2,005,111	2,045,213	2,086,117	2,127,838
Expenditures					
Salaries & Benefits	867,286	884,632	902,325	920,372	938,779
Other Operating	1,098,508	1,120,479	1,142,888	1,165,745	1,189,059
Total Expenditures	1,965,794	2,005,111	2,045,213	2,086,117	2,127,838
Net Revenue/Expenditures	-	-	-	-	-
Beginning Net Position	1,094,224	1,094,225	1,094,226	1,094,227	1,094,228
Ending Net Position	\$ 1,094,224	\$ 1,094,225	\$ 1,094,226	\$ 1,094,227	\$ 1,094,228



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Capital Programs



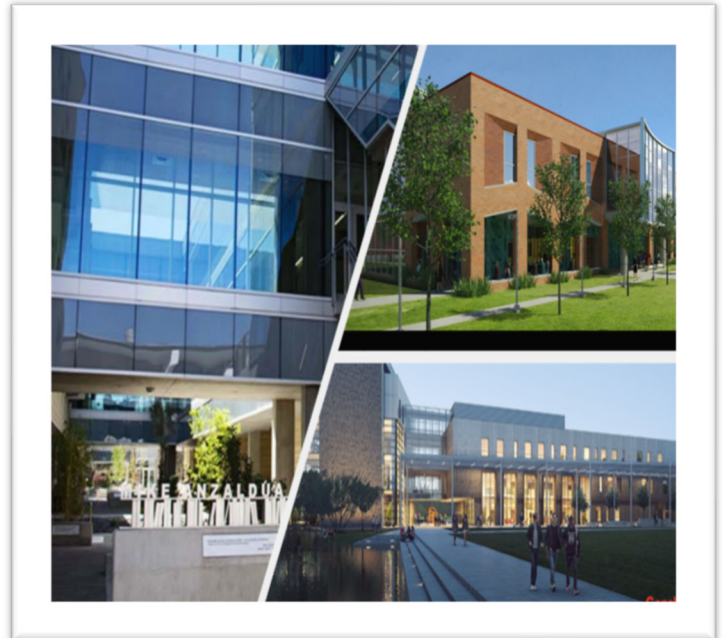


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Capital Improvement Program

The College is building a cutting-edge educational environment to meet the needs of tomorrow's Coastal Bend students and workforce development needs of the College's service area for the next 25 years.

Based on the College's Facilities Master Plan of 2012 and adhering to the goals and objectives of the College's Strategic Plan for 2019 to 2024, the Capital Improvement Program (CIP) will transform the face of education in our region.



The Capital Improvement Program will improve the existing facilities on the Heritage (formerly known as East) and Windward (formerly known as West) Campuses and a campus expansion on the Oso Creek Campus located on the South side of Corpus Christi. Included in the plan are improvements in instructional space for key programs including: Natural Sciences, Workforce Education, Fine and Performing Arts, Industrial Technology, Nursing and Allied Health, Culinary Arts, Science, Technology Engineering and Math (STEM) and Architecture.

In November 2014, voters elected to authorize the issuance of up to \$157 million of Del Mar College Limited Tax Bonds for the purpose of constructing, addressing deferred maintenance needs, and equipping school buildings on the Heritage and Windward Campuses of the College. Construction of three buildings on the Heritage and Windward campuses has been completed. The remaining projects are currently underway and are expected to be completed in Fiscal Year 2023.

The District voters approved a \$139 million bond program in November 2016 to fund Phase 1A of the Oso Creek Campus located on the South side of Corpus Christi. The programming of the new buildings has been completed, construction is underway for the new campus on the Southside and is expected to be completed in Fiscal Year 2023.

Capital Expenditure Summary

Capital Project Fund

The Capital Project Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Expenditures in this fund are commonly referred to as non-recurring capital expenditures and relate to projects that often take more than a year to complete, and once placed in service, may cause an increase in operating expenditure due to additional maintenance, utility, and custodial costs. New construction and renovation projects are financed through bonded debt or other long-term financing.

Projects and purchases of items with a life expectancy of greater than one year and with a cost in excess of \$5,000 are considered capital assets. Renovations to buildings, infrastructure and land improvements that significantly increase the value or extend the useful life of the structure are capitalized. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are charged to operating expense in the year in which the expense is incurred.

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

<u>Asset</u>	<u>Useful Life</u>
Buildings	50 years
Facilities & Other Improvements	20 years
Library Books	15 years
Furniture, Machinery, Vehicles & Other Equipment	10 years
Telecommunications & Peripheral Equipment	5 years

Capital Projects Expenditures for FY 2021

The following pages include the capital project actual expenditures compared to budget for the 2014 and 2016 Bond program projects as of August 31, 2021.

Del Mar College
Capital Projects - 2014 Bonds
Heritage and Windward Campuses
Expenditures vs Budget
at August 31, 2021

Project Number	Description	Estimated Complete Date	Estimated Complete							Expenditure		Remaining Budget
			FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	Totals	Budget		
Completed Projects:												
610081	Richardson Auditorium	FY2020		178,999				77,434		256,433	256,433	-
700201	Central Plant Upgrades 1&2	FY2020	1,072,946	1,668,656	54,519			128,239		2,924,360	2,924,360	-
700222	Venters Fire Alarm System	FY2018			213,573					213,573	213,573	-
700204	General Academic & Music	FY2020	1,905,131	3,052,284	20,905,889	24,230,371	8,227,147	218,771		58,539,593	58,539,593	-
700205	Workforce Development	FY2020	711,269	1,273,808	6,937,547	8,772,527	2,594,198	595,772		20,885,121	20,889,064	3,943
700207	Emerging Technology	FY2020	277,348	797,883	3,721,889	5,431,991	1,354,479	47,033		11,630,623	11,630,623	-
700225	Fire Hydrants - Windward	FY2021	-	-	-	-	-	43,183		43,183	43,183	-
	Total Completed Projects		3,966,694	6,971,630	31,833,417	38,434,889	12,381,497	904,759		94,492,886	94,496,829	3,943
Current/Future Projects:												
700200	General Expenses	FY2023						67,469		67,469	67,469	-
700203	Master Planning Oso Creek	FY2021	605,158	147,739	340,824	382,932	185,622	133,953		1,796,228	1,836,546	40,318
700209	Re-Roofing Projects	FY2023	123,021	156	4,400			2,334		319,978	7,700,000	7,250,111
700213	Heldenfels Renovation	FY2023	1,326	9,870				5,000		16,196	6,000,000	5,983,804
700231	Fine Arts/Music Renovation	FY2023	1,439	12,557		(13,996)		555,591		555,591	9,000,000	8,444,409
700217	Memorial Renovation	FY2023					6,315	62,247		68,562	5,000,000	4,931,438
700218	Harvin Center Renovation	FY2023		1,525				137,968		139,493	7,253,900	7,114,407
700221	White Library Renovation	FY2023		177,245	14,300		(3,035)	1,219,526		1,408,036	23,500,000	22,091,964
700223	Heritage Hall Demolition	FY2022					2,926	97,862		100,788	553,033	452,245
700224	Workforce/Pilot Plant	FY2022					396,551	18,735		415,286	1,016,867	601,581
700227	Campus Edge - Heritage	FY2023						57,000		57,000	1,523,448	1,466,448
700228	Campus Edge - Windward	FY2023		3,450		5,869		57,000		66,319	3,000,000	2,933,681
700229	General Purpose Renovation	FY2023						62,730		62,730	359,100	296,370
700230	DMC Police Station	FY2022						447,537		447,537	2,948,680	2,501,143
700232	Facilities Planning & Assessment	FY2022								-	600,000	600,000
700233	CED Board Room	FY2022						76,774		76,774	400,000	323,226
	Total Current/Future Projects		730,944	352,542	359,524	374,805	590,713	3,319,370		5,727,898	70,759,043	65,031,145
	Contingency Remaining										-	-
	Total Projects		4,697,638	7,324,172	32,192,941	38,809,694	12,972,210	4,224,129		100,220,784	165,255,872	65,035,088

**Del Mar College
Capital Projects - 2014 Bonds**

**Expenditures vs Budget
by Cost Category**

at August 31, 2021

<u>Project Number</u>	<u>Description</u>	<u>Design/Admin</u>	<u>Contractors</u>	<u>Land/Improvements</u>	<u>Equipment</u>	<u>Expenditure Totals</u>	<u>Budget</u>	<u>Remaining Budget</u>
Completed Projects:								
610081	Richardson Auditorium	77,435	178,999			256,433	256,433	-
700201	Central Plant Upgrades 1&2	407,836	2,144,024		372,500	2,924,360	2,924,360	-
700222	Venters Fire Alarm System	-	213,573			213,573	213,573	-
700204	General Academic & Music	7,272,959	49,507,305		1,759,329	58,539,593	58,539,593	-
700205	Workforce Development	2,985,361	17,864,687		35,073	20,885,121	20,889,064	3,943
700207	Emerging Technology	1,956,033	9,674,590			11,630,623	11,630,623	-
700225	Fire Hydrants - Windward		43,183			43,183	43,183	-
	Total Completed Projects	12,699,624	79,626,361	-	2,166,902	94,492,886	94,496,829	3,943
Current/Future Projects:								
700200	General Expenses	67,469				67,469	67,469	-
700203	Master Planning Oso Creek	1,771,378		24,850		1,796,228	1,836,546	40,318
700209	Re-Roofing Projects	449,889				449,889	7,700,000	7,250,111
700213	Heldenfels Renovation	16,196				16,196	6,000,000	5,983,804
700231	Fine Arts/Music Renovation	555,591				555,591	9,000,000	8,444,409
700217	Memorial Renovation	68,562				68,562	5,000,000	4,931,438
700218	Harvin Center Renovation	139,493				139,493	7,253,900	7,114,407
700221	White Library Renovation	1,230,791	177,245			1,408,036	23,500,000	22,091,964
700223	Heritage Hall Demolition	28,876	71,912			100,788	553,033	452,245
700224	Workforce/Pilot Plant	22,786	392,500			415,286	1,016,867	601,581
700227	Campus Edge - Heritage	57,000				57,000	1,523,448	1,466,448
700228	Campus Edge - Windward	66,319				66,319	3,000,000	2,933,681
700229	General Purpose Renovation	62,730				62,730	359,100	296,370
700230	DMC Police Station	177,760		269,777		447,537	2,948,680	2,501,143
700232	Facilities Planning & Assessment					-	600,000	600,000
700233	CED Board Room	73,943			2,831	76,774	400,000	323,226
	Total Current/Future Projects	4,788,783	641,657	294,627	2,831	5,727,898	70,759,043	65,031,145
	Total Projects	17,488,407	80,268,018	294,627	2,169,733	100,220,784	165,255,872	65,035,088

**Del Mar College
Capital Projects - 2016 Bonds**

**Oso Creek Campus
Expenditures vs Budget
at August 31, 2021**

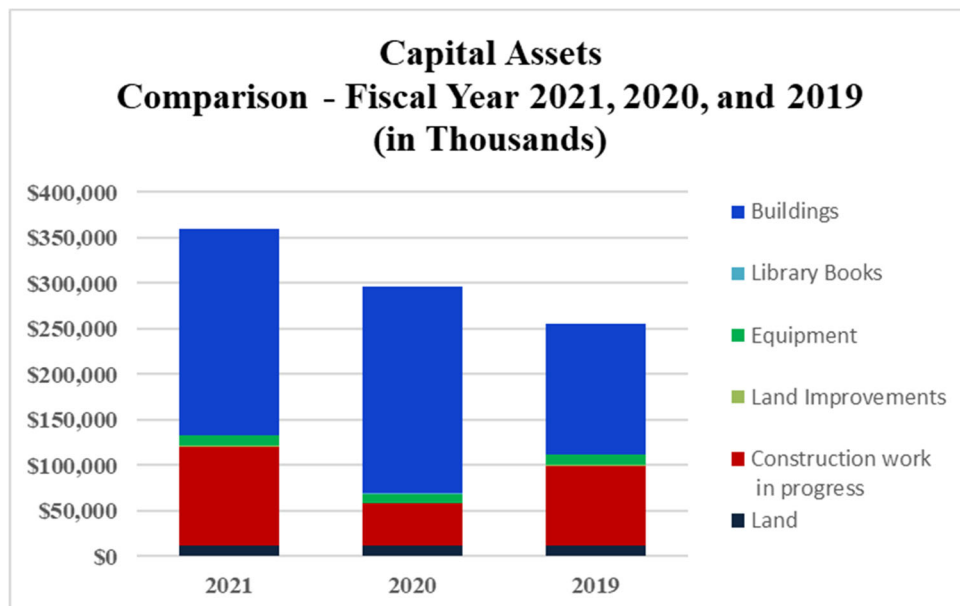
<u>Project Description</u>	<u>Estimated Complete Date</u>	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>Expenditure Totals</u>	<u>Budget</u>	<u>Remaining Budget</u>
Design, Administration & Fees	FY2023	108,847	5,475,344	3,652,065	1,756,685	10,992,941	14,556,410	3,563,469
Central Plant	FY2023			6,709,638	1,469,997	8,179,635	9,407,377	1,227,742
STEM, Main & Culinary Buildings	FY2023	-	-	25,323,811	56,495,360	81,819,171	112,631,577	30,812,406
Pedestrian Trail	FY2023						622,804	622,804
Furniture, Fixtures & Equipment	FY2023					-	9,850,000	9,850,000
Total Current/Future Projects		108,847	5,475,344	35,685,514	59,722,042	100,991,747	147,068,168	46,076,421

Capital Assets

The College had \$359 million invested in capital assets at August 31, 2021 and \$297 million at August 31, 2020. Capital Assets are net of accumulated depreciation of \$116 million and \$110 million for fiscal years 2021 and 2020, respectively. Depreciation charges totaled \$6.5 million and \$7.1 million for fiscal years 2021 and 2020, respectively.

Capital Assets (Net of Depreciation) Years Ended August 31, 2021 through 2019 (In Thousands)

	2021	2020	2019
Land	\$ 12,649,523	\$ 12,649,523	\$ 12,649,523
Construction in Progress	107,365,124	45,090,670	86,912,182
Buildings and Improvements	225,377,391	227,427,898	143,900,327
Land Improvements	1,340,578	1,186,932	1,303,377
Library Books	633,753	699,611	775,956
Equipment	11,696,891	9,559,347	10,408,876
Net capital assets	\$ 359,063,260	\$ 296,613,981	\$ 255,950,241



Departmental Goals & Objectives





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Positions by Department

Salary Expenditure Budgets

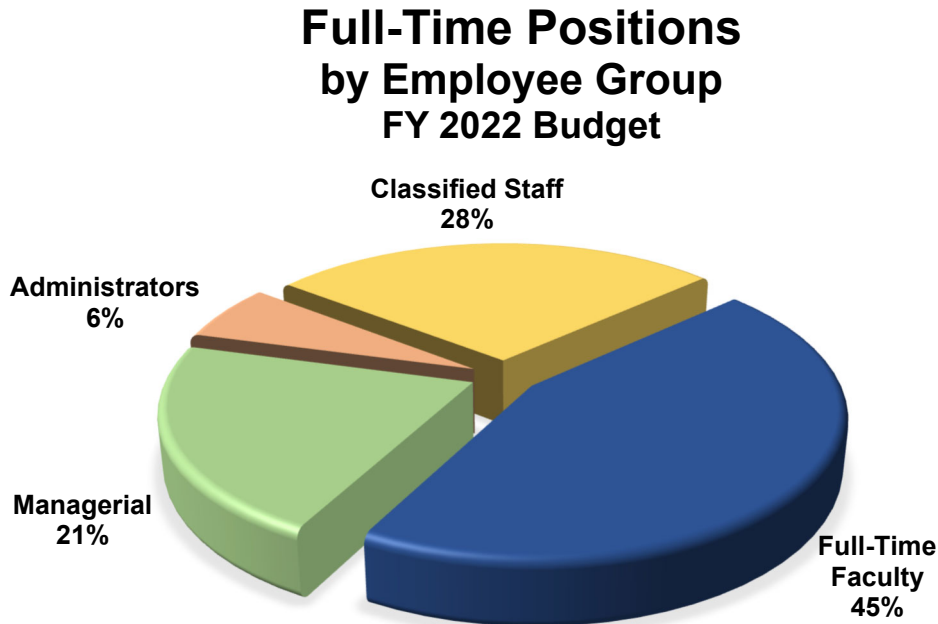
The salary expenditure portion of the annual operating budget consists of the total salaries for all approved full-time positions. The following chart provides the number of full-time equivalent positions by department and employee group for the three-year period FY 2020 to FY 2022:

Three-Year Position Summary Schedule Full-Time Equivalents (FTE's)

Employee Groups	Actual FY 2020	Budget FY 2021	Budget FY 2022	FY22 to FY21 Net Change
Administrators:				
Administrative Affairs	8	9	9	0
Facilities	3	3	3	0
Finance	5	6	6	0
General Council	1	1	1	0
HR, Payroll, Risk, Security	5	5	5	0
Information Technology	6	6	6	0
Institutional Advancement	1	1	1	0
Marketing and Communications	1	1	1	0
Office of the President	1	1	1	0
Planning & Institutional Effectiveness	1	1	1	0
Chief Academic Officer	10	11	11	0
Workforce	7	7	7	0
Administrators Total	49	52	52	0
Managerial:				
Administrative Affairs	26	27	29	2
Facilities	2	2	2	0
Finance	7	10	11	1
General Council	2	3	3	0
HR, Payroll, Risk, Security	2	3	3	0
Information Technology	18	20	20	0
Institutional Advancement	9	9	10	1
Marketing and Communications	7	8	8	0
Office of the President	1	1	1	0
Planning & Institutional Effectiveness	6	6	6	0
Chief Academic Officer	33	38	41	3
Workforce	25	29	42	13
Managerial Total	138	156	176	20
Classified Staff:				
Administrative Affairs	36	41	47	6
Facilities	26	30	40	10
Finance	24	25	27	2
General Council	1	1	1	0
HR, Payroll, Risk, Security	10	10	10	0
Information Technology	16	24	27	3
Institutional Advancement	0	0	0	0
Marketing and Communications	1	1	1	0
Office of the President	1	1	1	0
Planning & Institutional Effectiveness	0	0	0	0
Chief Academic Officer	61	65	68	3
Workforce	6	8	8	0
Classified Staff Total	182	206	230	24
Full-Time Faculty:				
Chief Academic Officer	325	358	368	10
Full-Time Faculty Total	325	358	368	10
Total Full-Time Equivalents	694	772	826	54

Positions by Department (Continued)

The following pie chart provides the percentage breakdown by each major group of employee type for full-time positions budgeted for FY 2022:



Budgeting for Vacancies

Salary and benefit expenditures make up approximately 75% of the College's budget and are appropriated based on the full funding of all approved positions. However, not all full-time positions are filled for the entire year. Therefore, a vacancy factor percentage that is based on the historical trend of position vacancies during a year is determined. The vacancy factor percentage is applied to the total amount of full-time budgeted positions to reduce the salary budgets by an expected vacancy amount.

Position Changes – FY 2021 – 2022

Eliminated Positions

In FY 2021, several full-time positions were eliminated to optimize the College's structure by replacing eliminated positions with new positions aimed toward accomplishing the College's strategic goals and objectives. The chart below shows the full-time positions eliminated in FY 2021:

	Position	Department
1	Program Manager	Customized Training
2	Term Instr. Political Science	Political Science
3	Diesel Mechanic Technician	Transportation Training
4	Assistant Prof. Nurse Education	Nursing

Added Positions

The increased enrollment in several of the College's programs and the openings of the Oso Creek Campus and Aransas Workforce Development Center required additional faculty and staff positions to meet increased instructional and academic support needs. The following chart is a summary of the positions added for the FY 2022 Budget:

	Position	Department
1	Embedded STEM Advisor	Communication, language, & reading
2	Term Instr., Diesel	Diesel
3	Assistant Instructor Nursing	Nursing
4	Instr./Asst Professor, Arch/Drafting Tech	Architectural Technology
5	Instr., EKG/Phlebotomy (2)	Health Care Programs
6	Nurse Aide Instructor (5)	Health Care Programs
7	Office Assistant (Temp)	Transportation Training
8	Instr. Construction Trades (2)	CE-Industrial & Building Trade
9	Program Manager, Construction Trades	CE-Industrial & Building Trade
10	ACWC Director	Career Training
11	Coordinator	Career Training
12	Student Registration and Records Technician	Registrar
13	Programming/Analyst	Institutional Research
14	Term Instructor Reading	Reading
15	Several Prorated Positions for Oso Creek Campus	Multiple

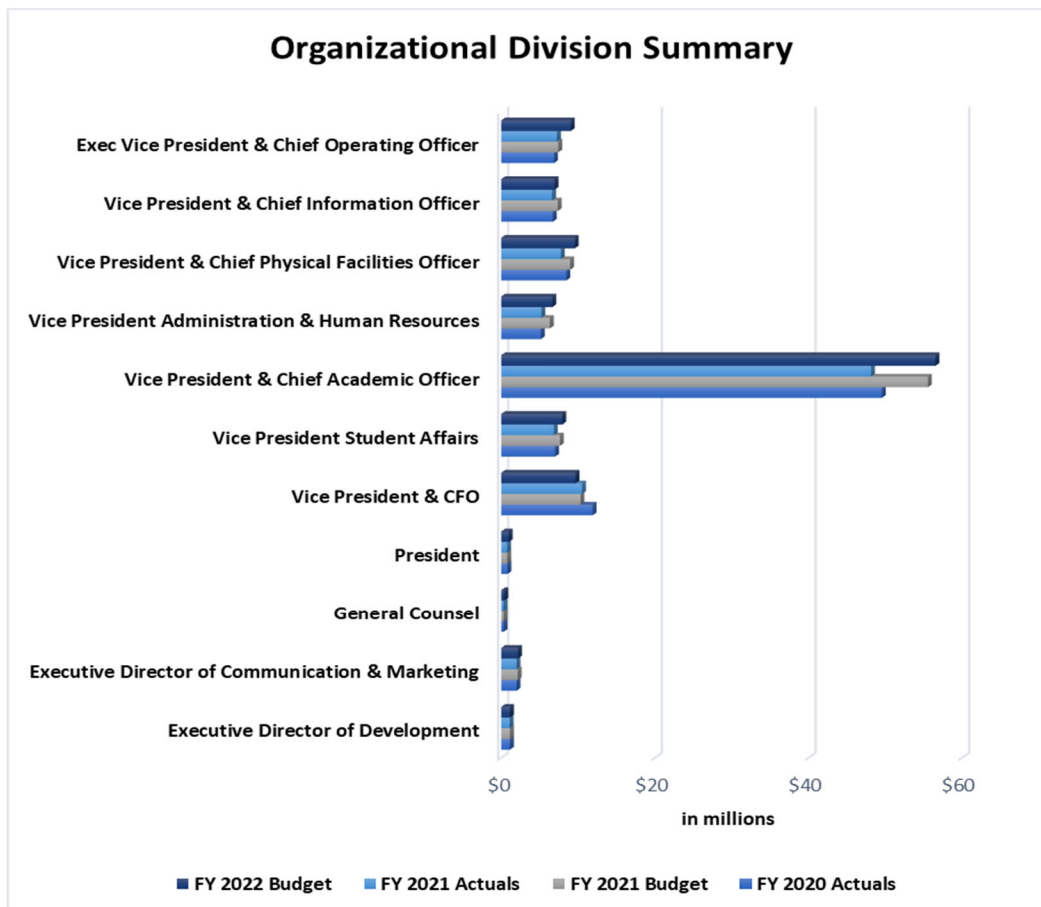


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Organizational Division Summary

Operating Fund Expenditures

Division Name	FY 2020 Actuals	FY 2021 Budget	FY 2021 Actuals	FY 2022 Budget
Executive Director of Development	\$ 1,124,634	\$ 1,125,373	\$ 1,088,911	\$ 1,138,062
Executive Director of Communication & Marketing	1,984,206	2,141,819	1,986,178	2,171,343
General Counsel	298,626	316,680	297,789	377,590
President & CEO	791,323	778,872	762,820	969,901
Vice President & CFO	11,880,948	10,309,092	10,502,287	9,669,802
Vice President Student Affairs	7,010,476	7,631,021	6,832,793	7,932,181
Vice President & Chief Academic Officer	49,533,134	55,519,763	48,123,523	56,499,685
Vice President Administration & Human Resources	5,143,964	6,322,448	5,222,817	6,634,973
Vice President & Chief Physical Facilities Officer	8,461,242	8,964,609	7,745,546	9,560,234
Vice President & Chief Information Officer	6,704,047	7,352,006	6,615,406	6,934,482
Exec Vice President & Chief Operating Officer	6,868,136	7,414,958	7,248,831	9,035,906
	\$ 99,800,736	\$ 107,876,641	\$ 96,426,901	\$ 110,924,159



Organizational Division Summary Operating Fund Expenditures Budget FY 2022

Division Name	Faculty Salaries	Exempt Salaries	Non-Exempt Salaries	Benefits	Non-Salary	Contingencies	Tuition Bond	Total
Executive Director of Development	\$ -	\$ 696,269	\$ 119,521	\$ 261,051	\$ 61,221			\$ 1,138,062
Executive Director of Communication & Marketing	-	665,415	107,435	247,311	1,151,182			2,171,343
General Counsel	-	177,742	90,793	85,931	23,124			377,590
President	-	539,351	59,846	191,742	178,962			969,901
Vice President & CFO	-	1,596,123	970,626	821,355	2,666,835	1,663,863	1,951,000	9,669,802
Vice President Student Affairs	17,037	2,949,409	2,199,980	1,653,248	1,112,507			7,932,181
Vice President & Chief Academic Officer	34,772,356	2,649,625	2,996,608	12,933,879	3,147,217			56,499,685
Vice President Administration & Human Resources	-	699,384	687,353	443,754	4,804,482			6,634,973
Vice President & Chief Physical Facilities Officer	-	559,677	1,547,350	674,245	6,778,962			9,560,234
Vice President & Chief Information Officer	-	2,029,297	1,128,434	1,010,468	2,766,283			6,934,482
Exec Vice President & Chief Operating Officer	85,183	3,924,655	2,103,462	1,956,244	966,362			9,035,906
Total Expenditures	\$ 34,874,576	\$ 16,486,947	\$ 12,011,408	\$ 20,279,228	\$ 23,657,137	\$ 1,663,863	\$ 1,951,000	\$ 110,924,159

Executive Director of Development

Reporting Areas	FY 2020 Actuals	FY 2021 Budget	FY 2021 Actuals	FY 2022 Budget
Executive Director of Development	\$ 1,124,634	\$ 1,125,373	\$ 1,088,911	\$1,138,062
Totals	\$ 1,124,634	\$ 1,125,373	\$ 1,088,911	\$1,138,062

Function

The Executive Director of Development for Del Mar College is responsible for ensuring fundraising initiatives support the mission of the College by assisting with leveraging community resources to provide each individual an equal opportunity for an education and to assist the College and its students in attainment of their educational goals. The Del Mar College Foundation (DMCF) provides scholarships, supports educational programs, and works with other organizations to help remove barriers for students.

The Foundation is a 501(c)3 non-profit organization.

Area Leadership

Executive Director of Development – Mary McQueen

Direct Reports:

Director of Development – Mathew Busby

Assistant Director of Foundation Services – Joel Soliz

Reporting Areas

Development

The Development Office oversees fundraising and friend raising for the College. This team manages the donor relations and stewardship functions for all gifts to the Del Mar College Foundation including major and planned gifts, annual campaigns, special events for both fundraising and donor engagement and corporate/foundation grants wherein the DMCF is the fiscal agent.

Foundation Services

The Foundation Services Office oversees administration of gifts and assets donated to the Del College including donor database management, scholarship application and awarding management, DMCF financial reporting and investment management of DMCF assets.

Departmental Programs - Executive Director of Development

Goals, Objectives, and Performance Measures

Strategic Objective	Department	Institutional Strategy	Department Objective	Performance Measure	Target FY 2021	Actual FY 2021	Target FY 2022
G6: O3	Development Office	Satisfaction	Various constituents will be satisfied with their experience.	# Of survey or assessment activities annually to assess satisfaction of targeted constituency	1 survey or assessment activity	1 survey or assessment activities	N/A
G6: O3	Development Office	Fundraising	Increase fundraising to support the mission of Del Mar College and its constituents	% Of tracked asset growth and funds raised	100%	100%	N/A
				Dollar revenue raised for President's Council Campaign	\$45,000	\$18,768	N/A
				% Increase in number of and amount of scholarships awarded	10%	16% increase	N/A
				Dollar revenue raised in special event/annual campaign fundraising	>.01%	33% increase	N/A
				Dollar revenue raised in Major Campaigns	\$25,000,000	\$19,736,299	N/A
G6: O1 G6: O3	Development Office	Dreams Inspired' Campaign	Support the "Dreams Inspired" fundraising campaign.	Dollar revenue raised in Major Campaigns	\$25,000,000	\$19,736,299	N/A
G6: O3	Development Office	Fundraising for Students Impacted by COVID-19	Raise and distribute funding to support students impacted by COVID-19.	% Of accurate reporting of emergency aid	100%	100%	N/A

*N/A: Department goal is no longer active for FY 2022

Executive Director of Communication & Marketing

Reporting Areas	FY 2020 Actuals	FY 2021 Budget	FY 2021 Actuals	FY 2022 Budget
Executive Director of Communication & Marketing	\$ 1,984,206	\$ 2,141,819	\$ 1,986,178	\$2,171,343
Totals	\$ 1,984,206	\$ 2,141,819	\$ 1,986,178	\$2,171,343

Function

The mission of College Relations, including Strategic Communications and Government Relations initiatives, is to deliver effective communications to enhance the College image, maximize student recruitment efforts, and build support for the College, using a research-based approach. The department manages College brand identity, strategic marketing, public relations, and student recruitment communications through digital and print media, advertising, promotional activities, and special events. The office also develops and maintains positive relationships with community constituents, opinion leaders, elected officials and the media.

Area Leadership

Executive Director of Communication and Marketing – Lorette Williams

Direct Reports:

- Associate Director of Media Relations – Melinda Eddleman
- Communication Manager – Michael Bratten
- Creative Services Manager – Monica Cruz
- Digital Services Manager – Jason Houlihan

Reporting Areas

Media Relations

The function of Media Relations is to support and promote important College events and initiatives through effective media relationships. Media Relations staff are responsible for information gathering, news writing and editing; their work is disseminated via college news releases, website, social media posts and other methods. Overall duties are:

- Media relations (regional/national)
- Viking News
- Quality assurance (accuracy, editing, proofreading, corrections)
- College image management
- Student & staff recognitions
- Crisis communications (media)

Executive Director of Communication & Marketing (Continued)

Communications

The function of Communications is to develop and share important information with the College community that is clear, consistent and supports the institution's initiatives. These messages may be disseminated via the College's website, email, signage, electronic and printed publications, social media posts and other methods. Overall, Communications is responsible for:

- Website management
- Publications
- Student/staff recognitions
- Internal communications (*DMC Update*)
- CRO software, technology
- Wayfinding signage
- Special events
- Special projects
- Government Relations liaison
- Script, article, letter writing
- Crisis communications (internal)

Creative Services

The function of Creative Services is to develop strategic marketing campaigns that support key College initiatives. This includes creation and design of assets that are used across media such as website, advertisements (TV, print, billboards, etc.), publications, social media posts and promotional materials. Creative Services is responsible for:

- College brand management
- Agency management
- Student recruitment & retention
- Project management
- Graphic arts
- Design services

Executive Director of Communication & Marketing (Continued)

Digital Services

The function of Digital Services is to produce high-quality digital media that support and promote important College initiatives and events, including social media posts, live-stream events, photos, and videos. Overall, Digital Services is responsible for:

- Social media
- Video production
- Photography
- Live streaming
- Instructional video production
- Digital signage
- Digital asset archiving
- Board room technology
- Crisis communications (social media)

Departmental Programs - Executive Director of Communication & Marketing

Goals, Objectives, and Performance Measures

Strategic Objective	Department	Institutional Strategy	Department Objective	Performance Measure	Target FY 2021	Actual FY 2021	Target FY 2022
G1: O1 G1: O2 G1: O5 G1: O6 G2: O1 G2: O2	College Relations Office	Recruitment Materials	Redesign recruitment materials to align with GPS MAPS (Guided Pathways to Success; My Academic Plan).	% Of supporting projects completed annually	100%	100%	100%
G2: O1	College Relations Office	Promote Programs	Campaign to promote transfer and workforce programs at all campuses throughout the DMC District, including the new Oso Creek campus.	% Of completed annual objectives	100 %	100 %	100 %
G4: O3	College Relations Office	Internal Communication Plan	Coordinate a robust plan for Internal Communication with protocols, expectations, and responsibilities.	% Of completed annual objectives	100 %	100 %	100 %
G4: O4	College Relations Office	Campus Signage	Increase the prevalence and quality of campus signage (wayfinding) to help students and the public easily navigate through our campuses.	% Of completed annual objectives	100 %	100 %	100 %

*N/A: Department goal is no longer active for FY 2022

General Council

Reporting Areas	FY 2020 Actuals	FY 2021 Budget	FY 2021 Actuals	FY 2022 Budget
General Counsel	\$ 298,626	\$ 316,680	\$ 297,789	\$ 377,590
Totals	\$ 298,626	\$ 316,680	\$ 297,789	\$ 377,590

Function

At the direction of the President, General Counsel is a senior administrative official responsible for managing the institution's legal affairs. The General Counsel provides legal advice and guidance to the Board of Regents, President, and administrators; manages matters in litigation; and supervises both internal and external counsel. The General Counsel will also be accountable for institutional risk oversight and work with each executive team member with risk management and mitigation efforts. The General Counsel is a member of the President's Executive team.

Area Leadership

General Council – Augustin Rivera

Departmental Programs

This department is not required to participate in unit assessment.



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President & Chief Executive Officer

Reporting Areas	FY 2020 Actuals	FY 2021 Budget	FY 2021 Actuals	FY 2022 Budget
President & CEO	\$ 791,323	\$ 778,872	\$ 762,820	\$ 969,901
Executive Director of Development	1,124,634	1,125,373	1,088,911	1,138,062
Executive Director of Communication & Marketing	1,984,206	2,141,819	1,986,178	2,171,343
General Counsel	298,626	316,680	297,789	377,590
Vice President & CFO	11,880,948	10,309,092	10,502,287	9,669,802
Vice President Student Affairs	7,010,476	7,631,021	6,832,793	7,932,181
Vice President & Chief Academic Officer	49,533,134	55,519,763	48,123,523	56,499,685
Vice President Administration & Human Resources	5,143,964	6,322,448	5,222,817	6,634,973
Vice President & Chief Physical Facilities Officer	8,461,242	8,964,609	7,745,546	9,560,234
Vice President & Chief Information Officer	6,704,047	7,352,006	6,615,406	6,934,482
Exec Vice President & Chief Operating Officer	6,868,136	7,414,958	7,248,831	9,035,906
	\$ 99,800,736	\$ 107,876,641	\$ 96,426,901	\$ 110,924,159

Function

The President and Chief Executive Officer (CEO) of the College is responsible to the Board for the operation of the College and its programs. In fulfilling the duties of office, the CEO shall act within the framework of college policy. The CEO has full power and authority (which power and authority are hereby delegated by the Board) to manage, control, and operate the College, except to the extent that such authority is required by law to be reserved to the Board or is specifically reserved to the Board in the Board Policies. Such authority and responsibility of the CEO shall include but shall not be limited to the following:

Further the interests of the College and the College District.

- Advise and consult with the Board on matters of institutional concern.
- Inform the Board as to problems, needs, and accomplishments of the institution.
- Develop, as requested, policies for consideration by the Board.
- Recommend policies on relevant matters for consideration by the Board and see to the implementation of policies approved by the Board; Work with appropriate College personnel in developing and carrying out instructional and student development programs, which includes recommending for Board approval all courses, degrees, and certificates in keeping with the objectives and resources of the institution.
- Work with appropriate College personnel in developing the College budget and, after approval by the Board, see to the careful implementation of the budget.

President & Chief Executive Officer (Continued)

Function (Continued)

- Work with appropriate personnel in seeing to the proper care for college physical facilities and participate in the planning and development of new facilities.
- Develop and implement appropriate salary and wage systems and procedures for non-faculty personnel within the framework of the College budget.
- Develop, with appropriate faculty and administrative participation, personnel, and salary policies for the faculty.
- See to the appropriate representation of the institution in relationships with accrediting, governmental, educational, and professional organizations of importance to the College; and
- Employ faculty and all other employees of the district.

Area Leadership

President & CEO – Dr. Mark Escamilla

Direct Reports:

Executive Director of Development: Mary McQueen
Executive Director of Communication & Marketing: Lorette Williams
General Counsel: Augustin Rivera Jr.
Vice President & Chief Financial Officer: Raul Garcia
Interim Vice President Student Affairs: Patricia Benavides-Dominguez
Vice President & Chief Academic Officer: Dr. Jonda Halcomb
Vice President Administration & Human Resources: Tammy McDonald
Vice President & Chief Physical Facilities Officer: John Strybos
Vice President & Chief Information Officer: Vacant
Exec Vice President & Chief Operating Officer: Lenora Keas
Executive Director of Government & Board Relations-Dr. Natalie Villarreal

Reporting Areas

Executive Director of Development

The Executive Director of Development for Del Mar College is responsible for ensuring fundraising initiatives support the mission of the College by assisting with leveraging community resources to provide each individual an equal opportunity for an education and to assist the College and its students in attainment of their educational goals. The Del Mar College Foundation (DMCF) provides scholarships, supports educational programs, and works with other organizations to help remove barriers for students.

President & Chief Executive Officer (Continued)

Executive Director of Communication & Marketing

The mission of College Relations, including Strategic Communications and Government Relations initiatives, is to deliver effective communications to enhance the College image, maximize student recruitment efforts, and build support for the College, using a research-based approach. The department manages College brand identity, strategic marketing, public relations, and student recruitment communications through digital and print media, advertising, promotional activities, and special events. The office also develops and maintains positive relationships with community constituents, opinion leaders, elected officials and the media.

General Counsel

At the direction of the President and CEO, General Counsel is a senior administrative official responsible for managing the institution's legal affairs. The General Counsel provides legal advice and guidance to the Board, President and CEO, and administrators; manages matters in litigation; and supervises both internal and external counsel. The General Counsel will also be accountable for institutional risk oversight and work with each executive team member with risk management and mitigation efforts. The General Counsel is a member of the President and CEO's Executive team.

Vice President & Chief Financial Officer

The Vice President and Chief Financial Officer (VP/CFO) provides leadership and operational responsibility for accounting, budgeting, capital and finance planning, fiscal and business services, and purchasing/procurement for the College. The VP/CFO is a part of the general administration of the College and serves as advisor to the President and CEO, provides information to the Board and directs efforts to minimize finance and business operational risk exposure to the College.

Vice President Student Affairs

The Office of the Vice President of Student Affairs (VP/SA) offers a diverse range of programs and services to support Student Success. These programs complement the learning that takes place in the classroom and enhances the overall educational experience of students.

President & Chief Executive Officer (Continued)

Vice President & Chief Academic Officer

The Vice President and Chief Academic Officer (VP/CAO) provides leadership for instruction and instructional support at Del Mar College. The VP/CAO is responsible for encouraging and supporting continuing excellence in instruction and instructional support services, as well as motivating instructional unit enhancement. A commitment to standards of educational excellence and continual accreditation is vital. The VP/CAO assures that the College offers students fully accredited courses of study, instructional services, and college information via publications that all work toward student's achievement of their dreams.

Vice President Administration & Human Resources

The Vice President of Administration and Human Resources provides leadership and direction for the college in all areas of Human Resources, Payroll, Risk Management, Policy and Compliance, Internal Audit, Campus Security, other administrative responsibilities as assigned, and shall appropriately represent the College. The Vice President of Administration & Human Resources will also serve as the Chief Human Resources Officer and Chief Risk Management Officer of the College District, is a part of the general administration of the College and is directly responsible to the President and CEO of the College. This position serves as a liaison to internal and external constituencies to include governmental, community and business organizations. In fulfilling the duties of the office, the Vice President of Administration and Human Resources shall act within the framework of College policy.

Vice President & Chief Physical Facilities Officer

The function of the Vice President and Chief Physical Facilities Officer (VP/CPFO) is to support the College's teaching and public function, by maintaining and enhancing the physical environment buildings and grounds through planning, development, and execution of preventive maintenance, maintenance, and construction services, with its highest priority towards quality customer service. The VP/CPFO is also responsible for ensuring the College is compliance with all appropriate environmental, occupational health and safety regulations.

Vice President & Chief Information Officer

The function of the Vice President and Chief Information Officer (VP/CIO) is providing the vision and leadership of information technology services consistent with the College's overall mission, strategic plan, and program needs. The VP/CIO will work collaboratively with College constituent groups, Executive administration, and the Information Technology team, in setting priorities for the deployment of information technology to carry out the instructional and administrative goals and objectives of the District. The VP/CIO will lead college's on-going commitment to support and promote the strategic use of technology that advances the overall mission of Del Mar College.

President & Chief Executive Officer (Continued)

Executive Vice President & Chief Operating Officer

The Executive Vice President & Chief Operating Officer (EVP/COO) handles a wide range of matters of institutional importance on behalf of the President and CEO. The EVP/COO provides coordination and oversight in the development of defined core and strategic initiatives for the Office of the President and CEO. This position serves as the President's primary strategic liaison with college and community constituencies. The EVP/COO plans, directs, and coordinates operational activities at the highest level of management with the help of the vice presidents, other executive staff, and department heads. The EVP/COO fosters partnerships with diverse regional entities to impact student and workforce development growth.

Executive Director of Government & Board Relations

The Executive Director for Government & Board Relations is responsible for overseeing the advocacy efforts for the College at the local, state, and national level. The Executive Director for Government & Board Relations provides support to the President and CEO by providing efficient and consistent communication with the College's Board and oversees the internal initiatives of the College on behalf of the President and CEO's office.

Departmental Programs-President & Chief Executive Officer Goals, Objectives, and Performance Measures

Strategic Objective	Department	Institutional Strategy	Department Objective	Performance Measure	Target FY 2021	Actual FY 2021	Target FY 2022
G4: O4	Vice President and Chief Physical Facilities Officer	SP Strategy: Informal Learning Spaces	Create comfortable, technology-rich library and other informal learning spaces	Architect's approved plans, drawings and actual building or renovations of facilities will provide status of informal learning spaces around campus	100%	100%	100%
G6: O1 G6: O3	Development Office	Dreams Inspired' Campaign	Support the "Dreams Inspired" fundraising campaign.	Dollar revenue raised in Major Campaigns	\$25,000,000	\$19,736,299	N/A
G2: O1	College Relations Office	Promote Programs	Campaign to promote transfer and workforce programs at all campuses, including the new Oso Creek campus.	% Of completed annual objectives	100 %	100 %	100 %
G3: O5 G3: O6 G3: O7	Office of E-Learning	Faculty Training for Online Instruction	Require faculty training and support to enhance added skills for teaching online as required by SACSCOC and the Texas Higher Education Coordinating Board.	# Of annual trainings	8	14	8
G6: O2	Fiscal Services	Process Improvement	Enhance strategic budgeting processes and procedures	% Of equipment and marketing requests greater than 2% and larger than \$10,000 are supported by a strategic goal	100%	99%	100%

*N/A: Department goal is no longer active for FY 2022

Vice President and Chief Financial Officer

Reporting Areas	FY 2020	FY 2021	FY 2021	FY 2022
	Actuals	Budget	Actuals	Budget
Comptroller	\$ 9,710,241	\$ 5,259,541	\$ 6,618,961	\$5,328,351
Director - Purchasing & Business Services	1,353,681	1,303,989	2,517,643	1,382,127
Director - Grants & Sponsored Research	81,014	241,796	483,272	413,511
Vice President & CFO	736,012	3,503,766	882,411	2,545,813
Totals	\$ 11,880,948	\$ 10,309,092	\$ 10,502,287	\$9,669,802

Function

The Vice President and Chief Financial Officer (VP/CFO) provides leadership and operational responsibility for accounting, budgeting, capital and finance planning, fiscal and business services, and purchasing/procurement for the College. The VP/CFO is a part of the general administration of the College and serves as advisor to the President and CEO, provides information to the Board and directs efforts to minimize finance and business operational risk exposure to the College.

Area Leadership

Vice President and CFO – Raul Garcia, CPA

Direct Reports:

Comptroller/Revenue Budget Administrator – John Johnson

Director of Accounting & Budget Officer – Catherine West, Ed.D., CPA

Director of Purchasing & Business Services – David Davila

Director of Grants & Sponsored Research – Christina Gonzalez

Reporting Areas

Fiscal Services

The Fiscal Services Department performs the primary business processes of the College and includes the offices of cashiers, cash management, bank account control and reconciliation, accounts payable, accounts receivable, capital asset accounting, general ledger accounting, financial aid accounting, and employee reimbursement. The Comptroller is responsible for overseeing the financial processes and ensuring that adequate fiscal controls are in place. The department is responsible for ensuring that cash is available to meet the obligations of the College and for investing funds not needed for operating or other purposes.

Vice President and Chief Financial Officer (Continued)

Purchasing & Business Services

Purchasing and Business Services includes the offices of procurement services, print shop, mailroom, central receiving and warehouse, dining services, and campus bookstore. The Purchasing office supports the operations of the College by functioning as the centralized purchasing agent for the College. The responsibility and authority for purchasing supplies, materials, equipment, and services and for determining the proper procurement method rests with the Purchasing Office except as delegated for small or limited purchases.

The campus dining service is operated by the College and overseen by the Purchasing and Business Service department. Campus dining offers breakfast, lunch, and snack items on the Heritage and Windward campuses. Catering services are provided that offer an array of food and selections to meet the varied needs of the campus community.

Grants and Sponsored Research

The Director of Grants and Sponsored Research Office (GSRO) serves as the authorized representative and liaison between federal, state, and local agencies. The College uses external funding to offer new programs and services not currently funded with institutional dollars or to supplement existing programs or services. The GSRO staff research funding opportunities; matches opportunities from governmental, corporate, and foundation agencies with the appropriate faculty or staff; and develops, writes, and submits grant proposals. The GSRO is also responsible for grant contracts, grant accounting, overseeing the management of all open grant projects to ensure compliance, and assists with other grant-related or development work as directed.

Departmental Program-Vice President and Chief Financial Officer

Goals, Objectives, and Performance Measures

Strategic Objective	Department	Institutional Strategy	Department Objective	Performance Measure	Target FY 2021	Actual FY 2021	Target FY 2022
G6: O2	Purchasing	Process Improvement	Improve Process to purchase supplies & equipment needed for COVID 19 sanitation needs & utilize alternative funds for purchase	Percentage of sample of selected orders placed in less than 6 weeks Percentage of units & their needs reviewed through surveys. Documents on new or improved processes for coordinating purchases of supplies related to COVID-19.	75% of sample orders placed in less than standard 6 weeks 100% of units and needs reviewed	50% of sample orders placed in less than standard 6 weeks 85% of units and needs reviewed	75% of sample orders placed in less than standard 6 weeks 100% of units and needs reviewed
G6: O2	Fiscal Services	Process Improvement	Enhance strategic budgeting processes and procedures	% of equipment and marketing requests greater than 2% and larger than \$10,000 are supported by a strategic goal	100%	99%	100%
G6: O2	Office of VP	COVID-19/Emergency supplies Procurement	Developed or improved processes to purchase supplies and equipment necessary to respond to COVID-19 sanitation needs within a timely manner and utilize alternative funds available to assist in purchasing COVID-19 related supplies.	% Of sample of selected orders placed in less than 6 weeks to determine if the supplies were ordered in a timely manner	75%	100%	75%

*N/A: Department goal is no longer active for FY 2022



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Vice President of Student Affairs

Reporting Areas	FY 2020 Actuals	FY 2021 Budget	FY 2021 Actuals	FY 2022 Budget
Dean Student Outreach & Enrollment	\$ 3,286,809	\$ 3,319,282	\$3,182,076	\$3,580,307
Dean Student Engagement/Retention	2,454,869	2,761,286	2,203,558	2,751,613
Director Title V	78,447	98,749	78,042	97,406
Director of Advising	87,176	86,344	86,179	88,587
Financial Aid	823,093	925,623	773,821	847,678
VP Student Affairs	280,082	439,737	509,117	566,590
Totals	\$ 7,010,476	\$ 7,631,021	\$6,832,793	\$7,932,181

Function

The Office of the Vice President of Student Affairs (VP/SA) offers a diverse range of programs and services to support Student Success. Our programs complement the learning that takes place in the classroom and enhances the overall educational experience of students.

Area Leadership

Interim Vice President of Student Affairs – Patricia Benavides-Dominguez

Direct Reports:

- Interim Associate Vice President of Student Affairs – Cheryl Sanders
- Interim Dean of Student Engagement and Retention – Rita Hernandez
- Dean of Student Outreach and Enrollment Services – Gracie Martinez
- Director of Financial Aid – Joseph Ruiz
- Director of Title V – Victor Davila
- Director of Advising Initiatives – Leticia Wilson
- Director of Project SENDA – David Barrera, Jr.

Reporting Areas

Associate Vice President for Student Affairs

The office of the VP/SA fosters a campus community that supports students in the development of their unique potential, inspiring them to be active learners, successful graduates, and engaged global citizens. The office of the Associate Vice President of Student Affairs (AVPSA) encompasses the following service areas: Division of Student Engagement and Retention, TRiO- Educational Opportunities Center (EOC), TRiO- Student Success Services (SSS), TRiO- Veterans Upward Bound (VUB).

Vice President of Student Affairs (Continued)

Student Engagement and Retention

The Division of Student Engagement and Retention (SER) coordinates the efforts of multiple offices whose work involves support for students. These offices include Career Development, Student Leadership and Campus Life, Student Success Center, Veterans Services, Counseling Services, Disability Services, and Retention Services. SER is led by Interim Dean Rita Hernandez.

Student Outreach and Enrollment Services

The Division of Student Outreach and Enrollment Services provides the highest quality of services and guidance to the diverse population of the Coastal Bend fostering a student-centered culture. The Division empowers each student to thrive academically and attain their career goals. The Division stands committed with the campus community to support and provide strong partnerships among students, staff, and faculty that enhance the mission of the College.

Outreach and Enrollment Services encompasses the following offices: Registrar, Student Enrollment Center, Testing, Outreach and Recruitment, and Early College Programs/Dual Credit. The Division enjoys helping students get their academic start at Del Mar College.

Financial Aid Services

Financial Aid Services assists students in providing financial aid to attend Del Mar College and complete their educational objectives by processing, packaging, and awarding more than \$23 million in financial aid through scholarships, grants, loans, and student employment.

Some assistance is based on financial need, and some is based on academic performance. By encouraging students to apply for all available financial assistance, many students benefit from a variety of awards. More than 60% of Del Mar College students receive some type of financial assistance to help them finance their educational goals.

Title V Grants

The Title V grant programs provide opportunities to students by building capacity in the areas of academic support, student services, classroom enhancement, professional development, and academic and career pathways.

Vice President of Student Affairs (Continued)

Advising Initiatives

The Director of Advising Initiatives is an administrative position that oversees all academic advising initiatives at Del Mar College. The director fosters programmatic interaction between advisors and students in a supportive atmosphere to ensure students will achieve self-sufficiency while implementing education goals to reach degree completion. This includes developing and implementing training for dedicated advisors and faculty advisors, developing action plans to improve the advising process, partnering with other departments and areas to develop communication plans to students, and working with the Quality Enhancement Plan, Guided Pathways and Strategic Plan Committees for student success and DMC alignment.

Project SENDA

Project SENDA is a \$2.8 million program of interventions intended to expand the number of Hispanic and low-income students attaining postsecondary degrees and participating in the growing regional economy. This goal will be achieved by decreasing the time to completion rate, increasing persistence from first to second year, and improving the 3-year graduation rate of Hispanic students.

Departmental Programs-Vice President of Student Affairs

Goals, Objectives, and Performance Measures

Strategic Objective	Department	Institutional Strategy	Department Objective	Performance Measure	Target FY 2021	Actual FY 2021	Target FY 2022
G2: O2 G2: O3 G2: O5	Dean of Student Engagement and Retention	Compliance	Stay current and ensure compliance with relevant Higher education laws and regulations	Participate in training related to student services laws and regulations	1< relevant trainings	9	5
G2: O3 G2: O5 G3: O4 G4: O5	Counseling Center	Student Intent	Wait-Time	Business days between initial appointment and first treatment session	< 5 business days	5.25	< 5 business days
G2: O2 G2: O3 G2: O5	Dean of Student Engagement and Retention	Enhance Knowledge & Awareness	Students will have awareness and knowledge of Student Rights and Responsibilities, Complaint Resolution services, and SER services	# Of outreach communications will be measured including brochures, distribution of student policies, email communication, and workshops	4 workshops	5	6

*N/A: Department goal is no longer active for FY 2022

Vice President and Chief Academic Officer

Reporting Areas	FY 2020 Actuals	FY 2021 Budget	FY 2021 Actuals	FY 2022 Budget
Assoc VP - Planning & Institutional Effect	\$ 870,151	\$ 913,316	\$ 782,963	\$ 985,061
Dean Bus, Entrep & Health Sciences	12,956,601	14,662,895	12,707,395	14,640,761
Dean Comm, Fine Arts & Social Sciences	13,500,093	15,030,926	12,600,002	14,898,217
Dean Industry & Public Service	10,145,718	11,577,979	10,615,541	12,130,673
Dean STEM, Kinesiology & Education	8,449,935	9,503,897	8,040,306	9,714,481
Dean Learning Resources	2,979,185	3,237,536	2,908,441	3,434,995
VP & Chief Academic Officer	631,451	593,214	468,875	695,497
Totals	\$ 49,533,134	\$ 55,519,763	\$ 48,123,523	\$ 56,499,685

Function

The Vice President and Chief Academic Officer (VP/CAO) provides leadership for instruction and instructional support at Del Mar College. The VP/CAO is responsible for encouraging and supporting continuing excellence in instruction and instructional support services, as well as motivating instructional unit enhancement. A commitment to standards of educational excellence and continual accreditation is vital. The VP/CAO assures that the College offers students fully accredited courses of study, instructional services, and college information via publications that all work toward students' achievement of their dreams.

Area Leadership

Vice President and Chief Academic Officer – Dr. Jonda Halcomb

Direct Reports:

Associate Vice President of Planning and Institutional Effectiveness – Dr. Kristina Ramirez Wilson

Dean of Business, Entrepreneurship, and Health Sciences – Jennifer Sramek

Dean of Communication, Fine Arts, and Social Sciences – Dr. Cynthia Bridges

Dean of Industry and Public Service – Davis Merrell

Interim Dean of STEM, Kinesiology, and Education – Dr. Jack Southard

Dean of Learning Resources – Cody Gregg

Reporting Areas

Office of Planning and Institutional Effectiveness

The Office of Planning and Institutional Effectiveness provides data and information on the College, community, and region to provide direction for student success and the delivery of programs and services. These combined areas work collaboratively with the

Vice President and Chief Academic Officer (Continued)

Office of Planning and Institutional Effectiveness (Continued)

administration and all departments, offices, and programs of the College to ensure data-driven decision-making and continuous quality improvement by facilitating and coordinating systematic, integrated, research-based strategic planning, assessment, institutional effectiveness, and reporting.

Division of Business, Entrepreneurship, and Health Sciences

The primary function of the Division of Business, Entrepreneurship, and Health Sciences is to provide programs of study leading to an associate in Arts degree and/or transferability to a university and to provide college-level occupational programs to meet the needs of students who wish to qualify for immediate employment upon graduation. The division also offers a baccalaureate of nursing degree.

Division of Communication, Fine Arts, and Social Sciences

The primary function of the Division of Communication, Fine Arts, and Social Sciences (CFASS) is to provide two years of study leading to the associate degree and/or transferability to a university. Another function of this division is to provide developmental courses for students whose high school grades, admission test scores, placement test scores and counseling interviews show them to need help in obtaining proficiency in the basic skills of Reading and English before attempting standard college courses.

Division of Industry and Public Services

The primary function of the Division of Industry and Public Service is to provide programs of study leading to an associate in Applied Science degree and/or transferability to a university and to provide college-level occupational programs to meet the needs of students who wish to qualify for immediate employment upon graduation.

Division of STEM, Kinesiology, and Education

The primary function of the Division of Science, Technology, Engineering, and Math (STEM), Kinesiology and Education is to provide two years of study leading to the associate degree and/or transferability to a university and to provide college-level occupational programs to meet the needs of students who wish to qualify for immediate employment upon graduation. Another function of this division is to provide developmental courses for students whose high school grades, admission test scores, placement test scores and counseling interviews show them to need help in obtaining proficiency in the basic skills of Mathematics before attempting standard college courses. Additional instructional support is provided by a Math Learning Center.

Vice President and Chief Academic Officer (Continued)

Learning Resources

The Learning Resources Division provides a wide range of materials and services supporting teaching and learning. The library provides print and electronic research materials, research reference assistance, instruction in information literacy, open computers and printers, and individual and group study space. Learning Resources provides additional instructional support through the Office of eLearning and the Stone Writing Center. The Office of eLearning offers services, resources, and training, and professional development opportunities that foster innovative and effective pedagogical practices for online learning. The Stone Writing Center provides one-on-one writing instruction to students from all disciplines to develop and strengthen their writing skills.

Departmental Programs - Vice President and Chief Academic Officer

Goals, Objectives, and Performance Measures

Strategic Objective	Department	Institutional Strategy	Department Objective	Performance Measure	Target FY 2021	Actual FY 2021	Target FY 2022
G3: O5 G3: O6 G3: O7	Office of E-Learning	Faculty Training for Online Instruction	Require faculty training and support to enhance the added skills required of teaching online as required by SACSCOC and the Texas Higher Education Coordinating Board.	# Of annual trainings	8	14	8
G3: O4 G3: O5 G3: O6 G4: O5	Stone Writing Center	Student Satisfaction Rates	Increase student satisfaction rates regarding the use of online tutoring resources.	Percentage of satisfied students regarding online tutoring	Establish baseline	94.5% satisfactory rate	N/A
G2: O3 G2: O6	Dean of BEHS	Online Course Schedule	Develop and implement a common course schedule.	% Increase of only/hybrid annual course offerings in BEHS from 2019 offerings	2%	212%	2%
G5: O1	Office of Planning & Institutional Effectiveness	SACSCOC Level Change	Seek SACSCOC Accreditation at the baccalaureate degree level to meet regional demand for BSN-educated nurses and other professions as needed.	Target date for preparation of SACSCOC Site Visit for BSN and Level Change	December 2021	November 2021	N/A

*N/A: Department goal is no longer active for FY 2022

Vice President of Administration & Human Resources

Reporting Areas	FY 2020	FY 2021	FY 2021	FY 2022
	Actuals	Budget	Actuals	Budget
Chief of Security	\$ 1,517,029	\$ 2,113,100	\$ 1,416,911	\$ 2,179,750
Vice President Admin & Human Resources	3,626,935	4,209,348	3,805,906	4,455,223
Totals	\$ 5,143,964	\$ 6,322,448	\$ 5,222,817	\$ 6,634,973

Function

The Vice President of Administration and Human Resources provides leadership and direction for the college in all areas of Human Resources, Payroll, Risk Management, Policy and Compliance, Internal Audit, Campus Security, other administrative responsibilities as assigned, and shall appropriately represent the College. The Vice President of Administration & Human Resources also serves as the Chief Human Resources Officer and Chief Risk Management Officer of the College District and is a part of the general administration of the College who is directly responsible to the President and CEO of the College. This position serves as a liaison to internal and external constituencies to include governmental, community and business organizations. In fulfilling the duties of the office, the Vice President of Administration and Human Resources shall act within the framework of college policy.

Area Leadership

Vice President of Administration and Human Resources – Tammy McDonald

Direct Reports:

Director of Human Resources – Jerry Henry

Director of Payroll – Katrina Garcia

Director of Risk Manager – Jessica Alaniz

Interim Chief of Police – Lauren White

Reporting Areas

Office of Human Resources

In support of Del Mar College’s mission and with the belief that all employees are vital to the success of the institution, the Human Resources Department provides courteous and supportive services in the areas of recruitment, development, and retention of a diverse and qualified workforce; administration of benefits; compensation analysis; career guidance; organizational development; employee relations; and management of employment records. This is achieved by promoting confidence and trust through the fair and consistent application of policies and procedures, which promotes equal opportunity, diversity, ethics, customer service, and a quality work environment. By aptly

Vice President of Administration & Human Resources (Continued)

Office of Human Resources (Continued)

responding to the needs and concerns of the campus community, faculty and staff are afforded the opportunity to provide the best services for students, the College's most important asset.

Payroll Office

The Office of Payroll is responsible for providing accurate and timely compensation to employees in a manner that is cost efficient to the college and complying with related state and federal regulations. We are committed to providing excellent customer service to our college community, while focusing on future processes and service enhancements.

Risk Management

The Office of Risk Management is responsible for managing all insurance programs for the College, such as general liability, property and casualty, workers compensation and special coverages. All insurance claims and inquiries are investigated and evaluated through this office. The Office of Risk Management also assesses any risks present through contract and agreement review and serves as the central management office for official contracts and vital College documents.

Other areas of service to the college include, but are not limited to, policy and procedures review, travel liability, elections administration, notary services, and records management.

Security

The Department of Campus Security is the administrative office for overseeing, advising, and assisting the College in complying with local, state, and federal regulations in the following areas: security, environmental compliance, occupational safety, fire and life safety, and public health.

The mission of Campus Security is to work as an equal partner with students, faculty, staff, and the local community to enhance public safety; ensure compliance with current regulations; and encourage personal awareness to establish a safe and secured environment.

Departmental Programs - Vice President of Administration & Human Resources

Goals, Objectives, and Performance Measures

Strategic Objective	Department	Institutional Strategy	Department Objective	Performance Measure	Target FY 2021	Actual FY 2021	Target FY 2022
G6: O1	Vice President of Administration and Human Resources	Payroll Adjustments	Improve efficiency and effectiveness of the contract review process.	# Of Payroll Adjustments made internally per month	Establish Baseline	12	10
G4: O4	Human Resources	Compensation	Ensure effectiveness of compensation protocols	State rankings of compensation for faculty and exempt employees based on TACC and CUPA-HR annual salary data	Top 10 % of community colleges in TX	Top 10%	N/A

*N/A: Department goal is no longer active for FY 2022



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Vice President & Chief Physical Facilities Officer

Reporting Areas	FY 2020 Actuals	FY 2021 Budget	FY 2021 Actuals	FY 2022 Budget
Director Physical Facilities	\$ 7,976,077	\$ 8,387,080	\$7,267,206	\$8,919,679
Director of Envir., Hlth., Safety & Risk	485,165	577,529	478,340	640,555
Totals	\$ 8,461,242	\$ 8,964,609	\$7,745,546	\$9,560,234

Function

The function of the Vice President and Chief Physical Facilities Officer (VP/CPFO) is to support the College's teaching and public function, by maintaining and enhancing the physical environment buildings and grounds through planning, development, and execution of preventive maintenance, maintenance, and construction services, with its highest priority towards quality customer service. The VP/CPFO is also responsible for ensuring the College is compliant with all appropriate environmental, occupational health and safety regulations.

Area Leadership

Vice President and Chief Physical Facilities Officer – John Strybos

Direct Reports:

Director of Physical Facilities – Robert Duffie

Director of Environmental Health and Safety – Chris Tweddle

Reporting Areas

Physical Facilities

Physical Facilities provides support services to the College by maintaining and enhancing the physical environment of both buildings and grounds with a concentration on quality customer service. Service units within the department include the HVAC & Mechanical, Electrical, Plumbing, Painting, Carpentry/Locksmith, Facilities Technicians, and Grounds. Custodial services are provided by contract service. The department's mission statement and objectives were developed to clearly define the purpose of the department in relation to the College and focuses on these priorities.

Environmental Health and Safety

The Mission of the Environmental Health & Safety Office (EH&S) is to support the academic mission of the College by ensuring a safe and healthful workplace and learning environment. EH&S aims to establish occupational health and safety programs that ensure compliance with current regulations and encourage personal awareness to establish a safe and healthy environment. EH&S aims to implement hazardous materials management practices that promotes sound environmental stewardship.

Departmental Programs-Vice President and Chief Physical Facilities Officer

Goals, Objectives, and Performance Measures

Strategic Objective	Department	Institutional Strategy	Department Objective	Performance Measure	Target FY 2021	Actual FY 2021	Target FY 2022
G4: O4	Vice President and Chief Physical Facilities Officer	2014 CIP Bond Program	Ensure construction of effective new buildings and renovation of existing facilities.	% Construction of new buildings and renovation of existing facilities from the Progress Reports provided by DMC Staff and/or the construction management firm AG/CM	< 20% of construction behind schedule	0%	0%
G4: O4	Vice President and Chief Physical Facilities Officer	2016 CIP Bond Program	Ensure timely and effective construction of new South Side campus.	% Construction of the new buildings and infrastructure for the new South Side Campus located at Rodd Field Rd. and Yorktown Blvd from the Progress Reports provided by DMC Staff and/or the construction management firm AG/CM	< 20% of construction behind schedule	10% ahead of schedule	< 20% of construction behind schedule
G4: O4	Vice President and Chief Physical Facilities Officer	SP Strategy: Informal Learning Spaces	Create comfortable, technology-rich library and other informal learning spaces.	Architect's approved plans and drawings and actual building or renovations of facilities will provide status of informal learning spaces around campus	100%	100%	100%

*N/A: Department goal is no longer active for FY 2022

Vice President and Chief Information Officer

Reporting Areas	FY 2020 Actuals	FY 2021 Budget	FY 2021 Actuals	FY 2022 Budget
Chief Information Officer	\$ 2,123,671	\$ 2,428,765	\$2,471,962	\$2,143,337
Vice President & Chief Information Officer	4,580,376	4,923,241	4,143,444	4,791,145
Totals	\$ 6,704,047	\$ 7,352,006	\$6,615,406	\$6,934,482

Function

The function of the Vice President and Chief Information Officer (VP/CIO) is providing the vision and leadership of information technology services consistent with the College’s overall mission, strategic plan, and program needs. The VP/CIO will work collaboratively with College constituent groups, Executive Administration, and the Information Technology team, in setting priorities for the deployment of information technology to carry out the instructional and administrative goals and objectives of the College. The VP/CIO will lead college's on-going commitment to support and promote the strategic use of technology that advances the overall mission of Del Mar College.

Area Leadership

Vice President and Chief Information Officer – Vacant “pending replacement”
 Temporary Executive Support - Lenora Keas

Direct Reports:

- Deputy Chief Information Officer – Jessica Montalvo-Cummings
- Information Security Officer – Greg Palmer

Reporting Areas

Information Technology

The mission of Information Technology is to provide Information Technology leadership and services to support and enhance the instructional and administrative functions of the College. The cyber security team is dedicated to the development of an information security program that delivers high-quality technology infrastructure and services that are protected from harmful sources and unauthorized use. Attaining new and advanced technology to the College’s constituents and implementation of an effective Information Technology governance model is imperative to the College’s success, use and support of instructional technology initiatives across all campuses.

Departmental Programs-Vice President and Chief Information Officer

Goals, Objectives, and Performance Measures

Strategic Objective	Department	Institutional Strategy	Department Objective	Performance Measure	Target FY 2021	Actual FY 2021	Target FY 2022
G3: O6	Vice President and Chief Information Officer	ERP Project-Campus Nexus Student	Migration of Colleague SIS to CampusNexus Student. This application includes Strategic Enrollment management, Academic Management, Student Engagement and Outcomes, and Reporting and Analytics.	% Of tasks competed by deadline	33%	35%	100%
G4: O6	Vice President and Chief Information Officer	ERP	Utilize ERP to develop more efficient and automated processes	Programs which utilize automated processes, including surveys to provide feedback from the user(s) as to their satisfaction with the process utilized.	60%	70%	100%
G4: O2 G4: O6	Vice President and Chief Information Officer	Technology Training	Provide training on use of existing and new technologies.	% Of staff/departments trained on the use of existing and/or new technologies for their respective areas	100%	100%	100%

*N/A: Department goal is no longer active for FY 2022

Executive Vice President & Chief Operating Officer

Reporting Areas	FY 2020	FY 2021	FY 2021	FY 2022
	Actuals	Budget	Actuals	Budget
Dean Continuing Education	\$ 3,332,851	\$ 3,815,373	\$3,870,017	\$5,524,172
Dean Workforce Programs	3,233,520	3,264,911	2,929,700	3,024,289
Executive VP & Chief Operating Officer	301,765	334,674	449,114	487,445
Totals	\$ 6,868,136	\$ 7,414,958	\$7,248,831	\$9,035,906

Function

The Executive Vice President & Chief Operating Officer (EVP/COO) handles a wide range of matters of institutional importance on behalf of the President and CEO. The EVP/COO provides coordination and oversight in the development of defined core and strategic initiatives for the Office of the President and CEO. The EVO/COO serves as the President and CEO's primary strategic liaison with college and community constituencies. This position plans, directs, or coordinates operational activities at the highest level of management with the help of vice presidents, other executive staff, and department heads. The EVO/COO fosters partnerships with diverse regional entities to impact student and workforce development growth.

Area Leadership

Executive Vice President and Chief Operating Officer – Leonora Keas

Direct Reports:

Dean of Workforce Programs and Corporate Services – Dan Korus

Dean of Continuing Education and Off-Campus Programs – Leonard Rivera

Director of Strategic Initiatives – Kiwana Denson

Reporting Areas

Workforce Programs and Corporate Services

The Office of Workforce Programs is committed to enhancing the competitive strength of the Coastal Bend region by providing education, customized training solutions and training grant procurement opportunities to promote a skilled workforce. Additionally, with Del Mar College's full resources available, the Corporate Services team can provide a vast array of training programs—from enhancing workplace competencies to leveraging business tools, safety, and industrial trades. The College is dedicated to serving business needs, innovating new programs, and building prosperity for the Coastal Bend region.

Executive Vice President & Chief Operating Officer (Continued)

Continuing Education and Off-Campus Programs

Continuing Education and Off-Campus Programs provides educational opportunities for students to get work ready and career ready to meet the workforce demands in our community. We offer comprehensive courses and programs to assist students with workforce and career development, opportunities to learn and enhance their skills, and supporting economic development initiatives in the Coastal Bend with a work ready workforce. Our variety of career training programs, for high-demand occupations, prepare the student for immediate employment and are offered with the student's convenience in mind with day, evening, and online options.

Strategic Initiatives

The Director of Strategic Initiatives supports the administrative, financial, and operational activities for the EVP/COO. The director will organize and prioritize projects and gather required information for the EVP/COO to facilitate efficient decision making and delegation. Additionally, the director will collaborate with executive team members and carry out projects in support of various operational and community activities led by the EVP/COO. The director maintains and cultivates professional relationships to support Workforce Development, Continuing Education and Off-Campus Programs and represents the EVP/COO at higher levels, internally and externally, as directed.

Departmental Programs-Executive Vice President and Chief Operating Officer

Goals, Objectives, and Performance Measures

Strategic Objective	Department	Institutional Strategy	Department Objective	Performance Measure	Target FY 2021	Actual FY 2021	Target FY 2022
G1: O1 G1: O5 G4: O3 G4: O5 G5: O1 G5: O3 G5: O4 G5: O5 G6: O3	Office of the Executive Vice President and Chief Operating Officer	Participation	Identify points of collaboration between Executive Team and President and align strategic initiatives of the College.	# Of points of collaboration between each Executive Team member and the President	at least one point of collaboration per ET member and President	7	12
G1: O1 G1: O4 G1: O5 G2: O1 G2: O5 G4: O5 G5: O1 G5: O2 G5: O3 G5: O4 G5: O5 G5: O5	Office of the Executive Vice President and Chief Operating Officer	Communication	Meet and communicate with industry, local, state, national government, community officials and stakeholders in the representation and development of the College's strategic initiatives.	# Of meetings, conferences, and presentations	4	4	N/A
G2: O1 G3: O7 G5: O1 G5: O3 G5: O4 G5: O5 G6: O2 G6: O4	Office of the Executive Vice President and Chief Operating Officer	Collaboration	Participate in civic, regional, and business leadership opportunities to ensure alignment between the College's strategic initiatives.	# Of meetings and conferences	6	6	N/A

*N/A: Department goal is no longer active for FY 2022



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Statistical Section





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**Del Mar College
Revenues by Source
Fiscal Years 2012 to 2021**

For the Fiscal Year Ended August 31,
(in Thousands)

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Operating Revenues:										
Tuition and Fees (Net of Discounts)	\$ 11,890	\$ 12,541	\$ 12,574	\$ 12,528	\$ 12,755	\$ 11,976	\$ 10,878	\$ 10,683	\$ 9,681	\$ 14,875
Federal Grants and Contracts	2,181	2,182	2,103	3,181	3,268	4,650	5,424	3,256	3,465	3,658
State Grants and Contracts	2,647	2,129	2,399	2,342	3,718	4,334	3,090	2,021	1,613	1,480
Local Grants and Contracts	3,762	1,800	1,404	524	548	2,212	593	1,044	838	1,779
Auxiliary enterprises	491	1,079	1,675	1,390	1,249	1,323	1,508	1,398	1,374	1,607
General Operating Revenues	2,248	2,925	3,606	2,188	1,768	2,305	1,379	1,357	1,173	1,234
Total Operating Revenues	23,219	22,656	23,761	22,153	23,306	26,800	22,872	19,759	18,144	24,633
Non-Operating Revenues:										
State Appropriations	23,517	25,499	23,437	22,928	20,176	19,800	19,918	19,554	19,535	20,929
Maintenance Ad Valorem Taxes	57,023	58,319	54,449	51,689	47,179	46,704	43,342	40,524	37,312	35,581
Debt Service Ad Valorem Taxes	23,200	19,158	18,706	13,423	12,387	8,338	8,385	8,639	8,679	8,940
Federal Revenue, Non Operating	27,236	20,413	16,860	16,238	16,715	16,323	16,265	16,521	18,730	13,113
Gifts	-	-	-	-	-	-	-	-	-	61
Investment Income	726	3,442	5,755	2,308	1,108	337	206	198	216	347
Other Non-Operating Revenues	2,332	26	37	28	12	22	30	144	174	155
Total Non-Operating Revenues	134,034	126,857	119,244	106,614	97,577	91,524	88,146	85,580	84,646	79,126
Total Revenues	\$ 157,253	\$ 149,513	\$ 143,005	\$ 128,767	\$ 120,883	\$ 118,324	\$ 111,018	\$ 105,339	\$ 102,790	\$ 103,759

Source: College Annual Financial Reports

**Del Mar College
Revenues by Source
Fiscal Years 2012 to 2021**

For the Fiscal Year Ended August 31,
(in Thousands)

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Operating Revenues:										
Tuition and fees (net of discounts)	7.56%	8.39%	8.79%	9.73%	10.55%	10.12%	9.80%	10.14%	9.42%	14.34%
Federal grants and contracts	1.39%	1.46%	1.47%	2.47%	2.70%	3.93%	4.89%	3.09%	3.37%	3.53%
State grants and contracts	1.68%	1.42%	1.68%	1.82%	3.08%	3.66%	2.78%	1.92%	1.57%	1.43%
Local grants and contracts	2.39%	1.20%	0.98%	0.41%	0.45%	1.87%	0.53%	0.99%	0.82%	1.71%
Auxiliary enterprises	0.31%	0.72%	1.17%	1.08%	1.03%	1.12%	1.36%	1.33%	1.34%	1.55%
General Operating Revenues	1.43%	1.96%	2.52%	1.70%	1.46%	1.95%	1.24%	1.29%	1.14%	1.19%
Total Operating Revenues	14.76%	15.15%	16.00%	17.21%	19.27%	22.65%	20.60%	18.76%	17.66%	23.74%
Non-Operating Revenues:										
State Appropriations	14.97%	17.06%	16.39%	17.81%	16.69%	16.73%	17.94%	18.56%	19.00%	20.17%
Maintenance Ad Valorem Taxes	36.26%	39.01%	38.07%	40.14%	39.03%	39.47%	39.04%	38.47%	36.30%	34.29%
Debt Service Ad Valorem Taxes	14.75%	12.81%	13.08%	10.42%	10.25%	7.05%	7.55%	8.20%	8.44%	8.62%
Federal Revenue, Non Operating	17.32%	13.65%	11.79%	12.61%	13.83%	13.80%	14.65%	15.68%	18.22%	12.64%
Gifts	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.06%
Investment Income	0.46%	2.30%	4.02%	1.79%	0.92%	0.28%	0.19%	0.19%	0.21%	0.33%
Other Non-Operating Revenues	1.48%	0.02%	0.02%	0.02%	0.01%	0.02%	0.03%	0.14%	0.17%	0.15%
Total Non-Operating Revenues	85.24%	84.85%	84.00%	82.79%	80.73%	77.35%	79.40%	81.24%	82.34%	76.26%
Total Revenues	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Source: College Annual Financial Reports

Del Mar College
Program Expenses by Function
Fiscal Years 2012 to 2021

For the Fiscal Year Ended August 31,
(in Thousands)

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Operating Expenses:										
Instruction	\$ 47,091	\$ 48,349	\$ 46,483	\$ 46,536	\$ 43,909	\$ 39,580	\$ 36,441	\$ 35,017	\$ 33,766	\$ 34,475
Public service	151	95	155	151	129	111	21	14	21	25
Academic support	7,202	7,914	7,531	7,734	7,189	6,946	6,193	5,554	4,985	4,830
Student services	19,211	17,319	15,349	15,662	16,487	18,040	16,106	12,295	12,439	10,906
Institutional support	23,299	23,607	21,195	20,888	19,430	18,690	16,792	16,637	15,235	15,440
Operation and maintenance of plant	7,572	9,859	9,023	8,786	10,128	9,702	8,771	8,113	7,597	7,748
Scholarships and fellowships	12,005	6,668	5,940	5,826	5,906	5,111	6,286	5,980	6,857	5,755
Auxiliary enterprises	1,073	1,587	1,228	1,400	1,484	1,417	1,470	1,339	1,405	1,521
Depreciation	6,538	7,106	5,369	5,430	5,566	5,516	5,590	5,571	5,607	5,595
Total Operating Expenses	124,142	122,504	112,273	112,413	110,228	105,113	97,670	90,520	87,912	86,295
Non-Operating Expenses:										
Interest on capital related debt	10,532	9,945	8,952	5,285	5,075	4,091	3,961	4,441	4,400	4,376
Other Non-Operating Expenses	105	78	34	1,825	602	86	88	47	33	102
Total Non-Operating Expenses	10,637	10,023	8,986	7,110	5,677	4,177	4,049	4,488	4,433	4,478
Total Expenses	\$ 134,779	\$ 132,527	\$ 121,259	\$ 119,523	\$ 115,905	\$ 109,290	\$ 101,719	\$ 95,008	\$ 92,345	\$ 90,773

Source: College Annual Financial Reports

Del Mar College
Program Expenses by Function
Fiscal Years 2012 to 2021

For the Fiscal Year Ended August 31,
(in Thousands)

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Operating Expenses:										
Instruction	34.94%	36.48%	38.33%	38.93%	37.88%	36.21%	35.82%	36.86%	36.56%	37.98%
Public service	0.11%	0.07%	0.13%	0.13%	0.11%	0.10%	0.02%	0.02%	0.02%	0.03%
Academic support	5.34%	5.97%	6.21%	6.54%	6.20%	6.35%	6.09%	5.85%	5.40%	5.32%
Student services	14.25%	13.07%	12.66%	13.10%	14.23%	16.51%	15.83%	12.94%	13.47%	12.01%
Institutional support	17.19%	17.78%	17.48%	17.48%	16.76%	17.10%	16.51%	17.51%	16.50%	17.01%
Operation and maintenance of plant	5.59%	7.44%	7.44%	7.35%	8.74%	8.88%	8.62%	8.54%	8.23%	8.54%
Scholarships and fellowships	8.91%	5.03%	4.90%	4.87%	5.10%	4.68%	6.18%	6.29%	7.43%	6.34%
Auxiliary enterprises	0.80%	1.20%	1.01%	1.17%	1.28%	1.30%	1.45%	1.41%	1.52%	1.68%
Depreciation	4.85%	5.36%	4.43%	4.54%	4.80%	5.05%	5.50%	5.86%	6.07%	6.16%
Total Operating Expenses	91.56%	92.42%	92.59%	94.66%	95.10%	96.18%	96.02%	95.28%	95.20%	95.07%
Non-Operating Expenses:										
Interest on capital related debt	7.81%	7.50%	7.38%	4.42%	4.38%	3.74%	3.89%	4.67%	4.76%	4.82%
Other Non-Operating Expenses	0.08%	0.06%	0.03%	1.53%	0.52%	0.08%	0.09%	0.05%	0.04%	0.11%
Total Non-Operating Expenses	8.44%	7.58%	7.41%	5.34%	4.90%	3.82%	3.98%	4.72%	4.80%	4.93%
Total Expenses	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Source: College Annual Financial Reports

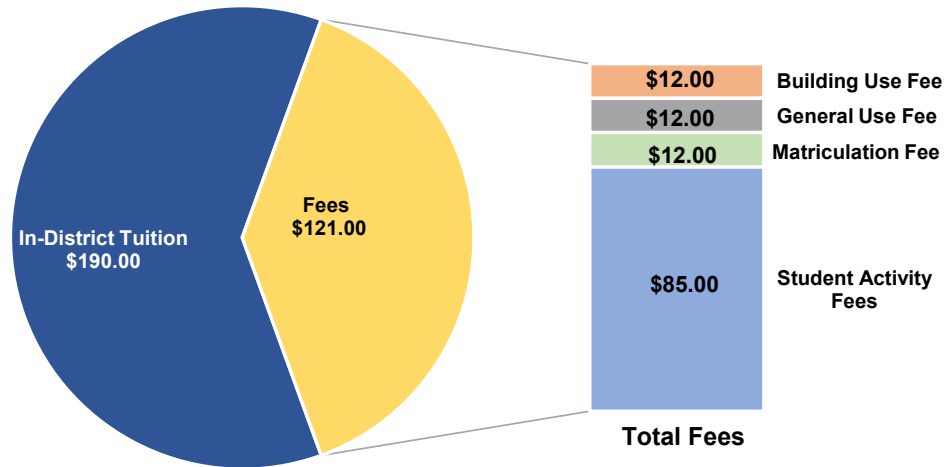
Del Mar College
Net Position by Component
Fiscal Years 2012 to 2021

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

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Net investment in capital assets	\$ 140,284	\$ 126,543	\$ 120,406	\$ 100,961	\$ 95,287	\$ 90,491	\$ 79,669	\$ 72,177	\$ 63,706	\$ 60,565
Restricted - expendable	8,176	8,431	8,161	12,247	12,343	12,251	13,546	13,669	11,945	10,694
Unrestricted	(31,871)	(41,688)	(52,328)	(58,722)	23,231	23,076	23,510	31,900	31,668	24,779
Total primary government net position	\$ 116,589	\$ 93,286	\$ 76,239	\$ 54,486	\$ 130,861	\$ 125,818	\$ 116,725	\$ 117,746	\$ 107,319	\$ 96,038

Source: College Annual Financial Reports

**Del Mar College
Tuition and Fees
Per Semester Credit Hour
Last Ten Academic Years**



Academic Year (Fall)	In-District Tuition	Building Use Fee	General Use Fee	Matriculation Fee	Student Activity Fees	In District Tuition per Semester Hour	Cost for 12 SCH In-District	% Increase from Prior Year In-District
2020	\$ 69	\$ 12	\$ 12	\$ 12	\$ 85	\$ 190.00	\$ 1,345	% 1.82
2019	67	12	12	12	85	188.00	1,321	6.45
2018	61	12	12	12	77	174.00	1,241	5.08
2017	56	12	12	12	77	169.00	1,181	0.00
2016	56	12	12	12	77	169.00	1,181	0.00
2015	56	12	12	12	77	169.00	1,181	1.03
2014	55	12	12	12	77	168.00	1,169	5.60
2013	52	12	12	10	75	161.00	1,107	1.10
2012	51	12	12	10	75	160.00	1,095	10.72
2011	43	12	12	10	65	142.00	989	13.29

Note: (1) Includes basic enrollment tuition and fees but excludes course based fees such as laboratory fees, testing fees and certification fees

(2) Registration Fee: Not applicable

Source: College Annual Financial Reports

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

(in Thousands)

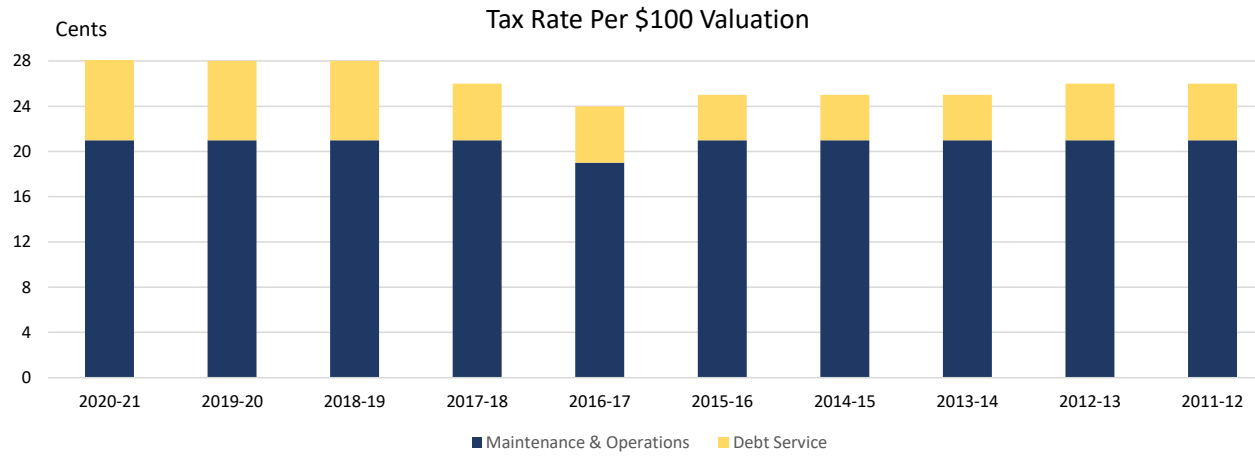
Direct Rate

Fiscal Year	Assessed Valuation of Property		Taxable Assessed Value (TAV)	% Ratio of Taxable Assessed Value to Assessed Value	Maintenance & Operations (b)	Debt Service (b)	Total (b)
	(a)	Less: Exemptions					
2020-21	\$ 35,539,719	\$ 6,487,532	\$ 29,052,187	0.82	\$ 0.205296	\$ 0.083304	\$ 0.288600
2019-20	35,034,885	6,061,795	28,973,090	0.83	0.211260	0.069405	0.280665
2018-19	33,527,327	6,301,621	27,225,706	0.81	0.209700	0.072200	0.281900
2017-18	31,619,662	5,950,780	25,668,882	0.81	0.205700	0.053463	0.259163
2016-17	29,841,475	4,975,595	24,865,880	0.83	0.194718	0.051441	0.246159
2015-16	27,500,612	4,683,363	22,817,249	0.83	0.210549	0.037524	0.248073
2014-15	25,746,282	4,622,735	21,123,547	0.82	0.207910	0.040163	0.248073
2013-14	24,255,580	4,577,887	19,677,693	0.81	0.206690	0.043976	0.250666
2012-13	22,433,940	4,557,652	17,876,288	0.80	0.209394	0.048609	0.258003
2011-12	21,081,166	3,605,685	17,475,481	0.83	0.206200	0.051800	0.258000

Source: Local Appraisal District

Notes: (a) Property is assessed at full market value

(b) per \$100 Taxable Assessed Valuation



Del Mar College
Property Tax Levies and Collections
(in Thousands)

Fiscal Year Ended August 31	Levy (a)	Cumulative Levy Adjustments	Adjusted Tax Levy (b)	Collections - Year of Levy		Prior Collections of Prior Levies (d)	Current Collections of Prior Levies (e)	Total Collections (c+d+e)	% Cumulative Collections of Adjusted Levy
				(c)	Percentage				
2021	\$ 85,042	\$ (610)	\$ 84,432	\$ 79,363	94.00%	\$ -	\$ 651	\$ 80,014	94.77%
2020	80,012	(791)	79,222	75,442	95.23	-	1,410	76,852	97.01
2019	74,310	(866)	73,444	71,737	97.68	-	950	72,687	98.97
2018	65,697	(381)	65,316	63,078	96.57	-	1,661	64,739	99.12
2017	60,296	(838)	59,458	57,956	97.47	-	1,082	59,038	99.29
2016	56,481	(1617)	54,864	53,473	97.46	-	39	53,512	97.54
2015	52,752	(358)	52,394	51,113	97.56	-	1,052	52,165	99.56
2014	49,097	(317)	48,780	47,518	97.41	-	1,124	48,642	99.72
2013	45,729	(71)	45,658	44,579	97.64	-	994	45,573	99.81
2012	44,477	(309)	44,168	43,139	97.67	-	911	44,050	99.73

Source: Local Tax Assessor/Collector and District records

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

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

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

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

(e) Represents current year collections of prior years levies

**Del Mar College
Principal Taxpayers
Taxable Assessed Value
Last Ten Tax Years**
(in Thousands)

Taxpayer	Type of Business	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Flint Hills Resources West LP	Petrochemical	\$ 1,272,928	\$ 1,396,033	\$ 1,275,786	\$ 994,320	\$ 901,967	\$ 795,171	\$ 809,036	\$ 894,028	\$ 911,024	\$ 791,276
Valero Refining Texas LP	Petrochemical	1,228,795	1,335,095	1,180,094	992,798	782,638	982,007	732,218	732,219	680,667	674,643
Citgo Refining/Chemical Co LP	Petrochemical	647,031	717,443	662,713	636,937	598,035	576,842	609,788	588,394	527,999	521,728
Corpus Christi Polymers LLC	Petrochemical	271,329	532,193	532,193	-	-	-	-	-	-	-
Equistar Chemicals LP	Petrochemical	437,357	450,375	476,587	498,921	525,325	187,352	198,039	227,826	235,788	217,385
Equistar Chemicals LP	Petrochemical	150,811	-	-	169,513	178,657	-	-	-	-	-
Flint Hills Resources East LP	Petrochemical	184,602	202,176	192,216	174,379	154,846	165,685	180,163	190,891	195,559	163,746
AEP Texas Central Company	Utility	387,831	325,205	375,892	290,124	249,585	197,103	198,622	167,729	143,951	115,054
Valero Marketing & Supply	Petrochemical	-	185,721	187,744	186,973	-	-	139,352	147,665	-	-
Epic Y-Grade Logistics LP	Petrochemical	174,867	181,276	173,917	-	-	-	-	-	-	-
Nueces Bay WLE	Utility	-	-	-	-	-	179,958	-	-	-	-
Corpus Christi Retail Venture LP	Retail	-	-	-	-	-	-	-	94,714	101,682	86,000
Buckeye Texas Processing LLC	Petrochemical	267,564	277,459	281,540	266,934	252,476	255,721	173,856	-	-	-
Buckeye Texas HUB LLC	Petrochemical	-	-	-	166,772	177,212	161,468	155,421	-	-	-
Barney M Davis LP	Utility	-	-	-	-	132,802	182,407	-	-	-	84,296
Flint Hill Resources	Petrochemical	-	-	-	-	-	-	107,045	105,017	105,696	-
HE Butt Grocery Company	Grocery	-	-	-	-	-	-	-	84,069	80,885	78,986
Corpus Christi Cogeneration LP	Utility	-	-	-	-	-	-	-	-	-	67,453
Totals		\$ 5,023,115	\$ 5,602,976	\$ 5,338,682	\$ 4,377,671	\$ 3,953,543	\$ 3,683,714	\$ 3,303,540	\$ 3,232,552	\$ 2,983,251	\$ 2,800,567
Total Taxable Assessed Value		\$ 29,052,187	\$ 28,973,090	\$ 28,973,089	\$ 27,225,706	\$ 25,668,882	\$ 24,865,880	\$ 21,123,547	\$ 19,677,694	\$ 17,876,288	\$ 17,876,288

Source: Local County Appraisal District as of valuation date

Note: Tax assessed value is the basis for following FY Maintenance Ad Valorem taxes

**Del Mar College
Principal Taxpayers
Taxable Assessed Value
Last Ten Tax Years**

Taxpayer	Type of Business	% of Taxable Assessed Value (TAV) by Tax Year									
		2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Flint Hills Resources LP	Petrochemical	4.38%	4.82%	4.40%	3.65%	3.51%	3.20%	3.83%	4.54%	5.10%	4.43%
Valero Refining Texas LP	Petrochemical	4.23	4.61	4.07	3.65	3.05	3.95	3.47	3.72	3.81	3.77
Citgo Refining/Chemical Co LP	Petrochemical	2.23	2.48	2.29	2.34	2.33	2.32	2.89	2.99	2.95	2.92
Corpus Christi Polymers LLC	Petrochemical	0.93	1.84	1.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Equistar Chemicals LP	Petrochemical	1.51	1.55	1.64	1.83	2.05	0.75	0.94	1.16	1.32	1.22
Equistar Chemicals LP	Petrochemical	0.52	0.00	0.00	0.62	0.70	0.00	0.00	0.00	0.00	0.00
Flint Hills Resources East LP	Petrochemical	0.64	0.70	0.66	0.64	0.60	0.67	0.85	0.97	1.09	0.92
AEP Texas Central Company	Utility	1.33	1.12	1.30	1.07	0.97	0.79	0.94	0.85	0.81	0.64
Valero Marketing & Supply	Petrochemical	0.00	0.64	0.65	0.69	0.00	0.00	0.66	0.75	0.00	0.00
Epic Y-Grade Logistics LP	Petrochemical	0.60	0.63	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nueces Bay WLE	Utility	0.00	0.00	0.00	0.00	0.00	0.72	0.00	0.00	0.00	0.00
Corpus Christi Retail Venture LP	Retail	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.48	0.57	0.48
Buckeye Texas Processing LLC	Petrochemical	0.92	0.96	0.97	0.98	0.98	1.03	0.82	0.00	0.00	0.00
Buckeye Texas HUB LLC	Petrochemical	0.00	0.00	0.00	0.61	0.69	0.65	0.74	0.00	0.00	0.00
Barney M Davis LP	Utility	0.00	0.00	0.00	0.00	0.52	0.73	0.00	0.00	0.00	0.47
Flint Hill Resources	Petrochemical	0.00	0.00	0.00	0.00	0.00	0.00	0.51	0.53	0.59	0.00
HE Butt Grocery Company	Grocery	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.43	0.45	0.44
Corpus Christi Cogeneration LP	Utility	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.38
Totals		17.29%	19.35%	18.42%	16.08%	15.40%	14.81%	15.64%	16.43%	16.69%	15.67%

Source: Local County Appraisal District

Note: Tax assessed value is the basis for following FY Maintenance Ad Valorem taxes

Del Mar College
State Appropriation per FTSE and Contact Hour
Last Ten Fiscal Years

Fiscal Year	Appropriation per FTSE			Appropriation per Contact Hour			
	State Appropriation (in thousands)	Annual FTSE (a)	State Appropriation per FTSE	Academic Contact Hours (in thousands) (b)	Voc/Tech Contact Hours (in thousands) (b)	Total Contact Hours (in thousands)	State Appropriation per Contact Hour
2020-21	\$ 23,517	6,524	\$ 3,605	2,513	1,829	4,342	\$ 5.42
2019-20	25,499	7,271	3,507	2,788	2,046	4,834	5.28
2018-19	23,437	7,064	3,318	2,817	1,833	4,650	5.04
2017-18	22,928	7,103	3,228	2,757	1,873	4,630	4.95
2016-17	20,176	7,290	2,768	2,827	1,939	4,766	4.23
2015-16	19,800	6,948	2,850	2,715	1,820	4,535	4.37
2014-15	19,918	6,590	3,022	2,655	1,660	4,315	4.62
2013-14	19,554	6,650	2,940	2,823	1,615	4,438	4.41
2012-13	19,535	7,004	2,789	2,998	1,692	4,690	4.17
2011-12	20,929	7,610	2,750	3,287	1,801	5,088	4.11

Notes:

Full-time Student Equivalent (FTSE) is defined by the THECB as the annual total semester credit hours divided by 30

(a) Source: Coordinating Board Management Report 004

(b) Source: Coordinating Board Management Report 004 (includes funded and non-funded excess developmental and three-peat hours)

Del Mar College
Ratios of Outstanding Debt
Last Ten Fiscal Years Ending August 31

(in Thousands)

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
General Bonded Debt										
General obligation bonds	\$ 278,040	\$ 288,060	\$ 219,355	\$ 228,195	\$ 134,695	\$ 132,860	\$ 71,170	\$ 69,730	\$ 75,380	\$ 80,415
Premium	31,185	34,115	20,749	22,800	14,907	15,649	5,827	4,852	4,227	4,999
Net general bonded debt	\$ 309,225	\$ 322,175	\$ 240,104	\$ 250,995	\$ 149,602	\$ 148,509	\$ 76,997	\$ 74,582	\$ 79,607	\$ 85,414
Other Debt										
Revenue bonds	\$ 11,300	\$ 12,620	\$ 13,890	\$ 15,110	\$ 16,345	\$ 17,530	\$ 21,385	\$ 23,405	\$ 25,335	\$ 27,200
Capital lease obligations	-	-	-	-	-	-	-	-	109	225
Total Outstanding Debt	\$ 320,525	\$ 334,795	\$ 253,994	\$ 266,105	\$ 165,947	\$ 166,039	\$ 98,382	\$ 97,987	\$ 105,051	\$ 112,839
General Bonded Debt Ratios										
Per Capita	\$ 875.55	\$ 889.26	\$ 662.79	\$ 692.85	\$ 414.16	\$ 410.78	\$ 213.62	\$ 209.23	\$ 225.66	\$ 245.55
Per FTSE	47,398	44,310	33,947	35,336	20,522	21,374	11,684	11,215	11,366	1,122
As a percentage of Taxable Assessed Value	1.12%	1.20%	0.96%	1.05%	0.65%	0.69%	0.38%	0.40%	0.48%	0.52%
Total Outstanding Debt Ratios										
Per Capita	\$ 907.55	\$ 924.10	\$ 701.13	\$ 734.56	\$ 459.41	\$ 459.27	\$ 272.95	\$ 274.90	\$ 297.78	\$ 324.39
Per FTSE	49,130	46,045	35,910	37,464	22,764	23,897	14,929	14,735	14,999	14,828
As a percentage of Taxable Assessed Value	1.16%	1.25%	1.02%	1.12%	0.72%	0.78%	0.49%	0.53%	0.63%	0.69%

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

Source: College Annual Financial Reports

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

For the Year Ended August 31 (in Thousands)

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Taxable Assessed Value	\$35,539,719	\$35,034,885	\$33,527,327	\$25,668,882	\$24,865,880	\$22,817,249	\$21,123,547	\$19,677,693	\$17,876,288	\$17,475,481
General Obligation Bonds										
Statutory Tax Levy Limit for Debt Service	177,699	175,174	167,637	128,344	124,329	114,086	105,618	98,388	89,381	87,377
Less: Funds Restricted for Repayment of General Obligation Bonds	(4,309)	(4,646)	(4,478)	(4,099)	(3,865)	(3,831)	(4,303)	(4,155)	(4,181)	(5,286)
Total Net General Obligation Debt	173,390	170,528	163,159	124,245	120,464	110,255	101,315	94,233	85,200	82,091
Current Year Debt Service Requirements	23,184	19,084	18,654	13,407	12,387	8,649	8,413	8,668	8,666	8,978
Excess of Statutory Limit for Debt Service over Current Requirements	\$ 150,206	\$ 151,444	\$ 144,505	\$ 110,838	\$ 108,077	\$ 101,606	\$ 92,902	\$ 85,565	\$ 76,534	\$ 73,113
Net Current Requirements as a % of Statutory Limit	10.62%	8.24%	8.46%	7.25%	6.85%	4.22%	3.89%	4.59%	5.02%	4.23%

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

Source: College Annual Financial Reports

Del Mar College
Faculty, Staff, and Administrators Statistics
Last Ten Fiscal Years

	Fiscal Year									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Instructional Faculty										
Full-Time (Credit)	302	310	314	316	311	298	282	279	278	286
Part-Time (Credit)	167	213	218	223	216	227	236	254	287	323
Total	469	523	532	539	527	525	518	533	565	609
Percent Full-Time (Credit)	64.4%	59.3%	59.0%	58.6%	59.0%	56.8%	54.4%	52.3%	49.2%	47.6%
Percent Part-Time (Credit)	35.6%	40.7%	41.0%	41.4%	41.0%	43.2%	45.6%	47.7%	50.8%	52.4%
Staff and Administrators										
Full-Time	428	411	374	381	367	348	309	293	283	291
Part-Time	312	353	359	417	445	408	331	309	380	195
Total	740	764	733	798	812	756	640	602	663	486
Percent Full-Time	57.8%	53.8%	51.0%	47.7%	45.2%	46.0%	48.3%	48.7%	42.7%	59.2%
Percent Part-Time	42.2%	46.2%	49.0%	52.3%	54.8%	54.0%	51.7%	51.3%	57.3%	40.8%
College Total										
Full-Time	730	721	688	697	678	646	591	572	561	577
Part-Time	479	566	577	640	661	635	567	563	667	518
Grand Total	1,209	1,287	1,265	1,337	1,339	1,281	1,158	1,135	1,228	1,095
Percent Full-Time	60.4%	56.0%	54.4%	52.1%	50.6%	50.4%	51.0%	50.4%	45.7%	52.7%
Percent Part-Time	39.6%	44.0%	45.6%	47.9%	49.4%	49.6%	49.0%	49.6%	54.3%	47.3%
Faculty FTE	484.97	508.82	498.72	513.19	502.06	454.07	432.28	435.70	451.65	477.90
Student FTE (Total SCH/12)	6,282.83	7,863.25	7,759.33	7,677.58	7,888.75	7,395.83	7,096.75	7,261.92	7,656.42	8,294.67
FTSE per Full-time Faculty	12.96	15.45	15.56	14.96	15.71	16.29	16.42	16.67	16.95	17.36
FTSE per Full-Time Staff Member	14.68	19.13	20.75	20.15	21.50	21.25	22.97	24.78	27.05	28.50
Average Annual Faculty Salary	\$72,119	\$72,214	\$71,020	\$69,237	\$68,279	\$64,487	\$60,656	\$57,676	\$55,919	\$56,203

Notes: Year 2021 is not yet available. FTSE: Full Time Student Equivalent (as reported on CBM001).

Source: College Statistical Profiles.

**Del Mar College
Enrollment Details**

Student Classification	Fall 2020		Fall 2019		Fall 2018		Fall 2017		Fall 2016	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
00-30 hours	7,473	70%	8,850	74%	8,369	70%	8,036	70%	8,106	69%
31-60 hours	2,303	22%	2,192	18%	2,471	21%	2,384	21%	2,474	21%
> 60 hours	902	8%	966	8%	1,027	9%	1,056	9%	1,109	10%
Total	10,678	100%	12,008	100%	11,867	100%	11,476	100%	11,689	100%

Semester Hour Load	Fall 2020		Fall 2019		Fall 2018		Fall 2017		Fall 2016	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
1-3 semester hours	2,260	21%	2,031	17%	2,007	17%	1,907	17%	1,910	16%
4-6 semester hours	3,559	33%	3,163	26%	3,262	27%	2,922	25%	2,900	25%
7-9 Semester hours	2,448	23%	3,088	26%	3,058	26%	2,900	25%	2,886	25%
10-12 semester hours	1,610	15%	2,504	21%	2,415	20%	2,429	21%	2,578	22%
13-15 semester hours	700	7%	1,093	9%	1,012	9%	1,181	10%	1,285	11%
16 & over	101	1%	129	1%	113	1%	137	2%	130	1%
Total	10,678	100%	12,008	100%	11,867	100%	11,476	100%	11,689	100%

Average course load **8.0** **7.7** **7.6** **8.0**

Tuition Status	Fall 2020		Fall 2019		Fall 2018		Fall 2017		Fall 2016	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Texas Resident (in-District)	7,829	73%	9,024	75%	9,017	76%	8,828	77%	8,993	77%
Texas Resident (out-of-District)	2,569	24%	2,678	22%	2,537	22%	2,411	21%	2,383	20%
Non-Resident Tuition	280	3%	306	3%	313	0%	237	2%	313	3%
Total	10,678	100%	12,008	100%	11,867	100%	11,476	100%	11,689	100%

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Notes: Year 2021 is not yet available

Source: College Statistical Profiles/CBM001 Report

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

<u>Gender</u>	Fall 2020		Fall 2019		Fall 2018		Fall 2017		Fall 2016	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Female	6,392	59.90%	7,097	59.10%	6,951	58.57%	6,515	56.77%	6,636	56.77%
Male	4,286	40.10%	4,911	40.90%	4,916	41.43%	4,961	43.23%	5,053	43.23%
Total	10,678	100%	12,008	100.00%	11,867	100.00%	11,476	100.00%	11,689	100.00%

<u>Ethnic Origin</u>	Fall 2020		Fall 2019		Fall 2018		Fall 2017		Fall 2016	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Hispanic	7,497	70.20%	8,310	69.20%	8,121	68.43%	7,684	66.96%	7,676	65.67%
White, non-Hispanic	2,400	22.50%	2,783	23.20%	2,777	23.40%	2,841	24.76%	2,960	25.32%
Black, non-Hispanic	248	2.30%	328	2.70%	328	2.76%	318	2.77%	342	2.93%
Asian/Pacific Islander	238	2.20%	265	2.20%	199	1.68%	200	1.74%	205	1.75%
Indian/Alaskan Native	18	0.20%	25	0.20%	26	0.22%	22	0.19%	28	0.24%
Unknown	277	2.60%	297	2.50%	416	3.51%	411	3.58%	478	4.09%
Total	10,678	100%	12,008	100.00%	11,867	100.00%	11,476	100.00%	11,689	100.00%

<u>Age</u>	Fall 2020		Fall 2019		Fall 2018		Fall 2017		Fall 2016	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Under 20	4,328	40.50%	4,952	41.20%	4,615	38.89%	4,203	36.62%	4,054	34.68%
20 -24	3,094	29.00%	3,499	29.10%	3,495	29.45%	3,449	30.05%	3,628	31.04%
25 - 29	1,298	12.10%	1,402	11.70%	1,496	12.61%	1,491	12.99%	1,589	13.59%
30 - 34	751	7.00%	837	7.00%	854	7.20%	875	7.63%	955	8.17%
35 - 39	490	4.60%	528	4.40%	552	4.65%	594	5.18%	554	4.74%
40 - 44	340	3.20%	321	2.70%	353	2.97%	350	3.05%	387	3.31%
45 - 49	189	1.80%	234	1.90%	272	2.29%	240	2.09%	223	1.91%
50 & over	188	1.80%	235	2.00%	230	1.94%	274	2.39%	299	2.56%
Total	10,678	100%	12,008	100.00%	11,867	100.00%	11,476	100.00%	11,689	100.00%

Average Age	24.0	24.0	24.0	24.0	24.5
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Notes: Year 2021 is not yet available

Source: College Statistical Profiles/CBM001 Report

Del Mar College
Demographic and Economic Statistics - Taxing District (Nueces County)
Last Ten Fiscal Years
(unaudited)

Calendar Year	Nueces County Population (a)	Nueces County Personal Income (in Thousands) (b)	Nueces County Personal Income Per Capita (b)	Nueces County Unemployment Rate (c)
2020	353,178	\$ (d)	\$ (d)	9.0%
2019	362,294	16,262,836	44,889	4.1%
2018	362,265	15,717,006	43,414	4.6%
2017	361,014	15,358,312	42,516	5.4%
2016	361,786	14,554,854	40,231	5.6%
2015	360,616	15,331,671	42,515	4.9%
2014	356,747	15,451,067	43,311	5.1%
2013	352,996	14,635,012	41,459	6.1%
2012	347,959	14,155,517	40,682	6.6%

Sources:

(a) 2020 Population from U.S. Census Bureau 2020 Decennial Census

2010-2019 population estimates from U.S. Bureau of Economic Analysis as of November 2020

(b) Personal income from U.S. Bureau of Economic Analysis as of November 2021

(c) Unemployment rate from U.S. Department of Labor as of April 2021

(d) Not yet available

Note: With each new release of annual estimates, the entire time series of estimates is revised for all years back to the last census.

**Del Mar College
Principal Employers**

(unaudited)

Employer	2020		2010	
	Number of Employees	Percentage of Total Employment ¹	Number of Employees	Percentage of Total Employment
Corpus Christi ISD	5,888	3.00%	5,178	2.62%
Corpus Christi Naval Air Station	4,600	2.34%	1,630	0.82%
H.E.B.	3,840	1.96%	5,000	2.53%
Corpus Christi Army Depot	3,400	1.73%	4,876	2.47%
City of Corpus Christi	2,963	1.51%	3,171	1.60%
CHRISTUS Spohn Health Systems	3,000	1.53%	5,400	2.73%
Driscoll Children's Hospital	2,512	1.28%	1,500	0.76%
Kiewit Offshore Service	1,750	0.89%	-	-
Bay, Ltd.	2,750	1.40%	2,100	1.06%
Corpus Christi Medical Center	1,620	0.82%	1,300	0.66%
Del Mar College	1,477	0.75%	1,542	0.78%
Total	33,800	17.21%	31,697	16.03%

Source:

Corpus Christi Regional Economic Development Corporation and EMSI 3Q 2021 Data Set - Corpus Christi MSA

Note:

1. Percentage of Total Employment (2020 Corpus Christi Total Employment = 196,391)

Appendices





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Debt Administration

Debt Issuance

Within the applicable laws of the State, the College may enter into debt obligations to finance the construction or acquisition of buildings and infrastructure and other assets, maintenance of existing facilities, to purchase land and personal property, or to refinance or restructure existing debt, also known as “refunding”.

The objective of the College’s debt management policy is to ensure prudent debt management practices that include:

- Maintain financial stability
- Preserve public trust
- Minimize costs to taxpayers
- Manage the cost of capital
- Mitigate risks associated with its debt
- Monitor the overall capital structure and use of debt instruments
- Preserve or enhance the College’s credit ratings
- Execute debt issuance in an efficient and cost-effective manner
- Assure full, complete, and accurate financial disclosure and post-issuance reporting compliance
- Comply with State and federal laws

The College uses the services of Estrada and Hinojosa, Investment Bankers to provide recommendation on the current status, future issues, and possible refunding opportunities within the bond market. The College finances its construction activities by issuing general obligation and revenue bonds.

Debt Service Funding

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

Credit Ratings

The Vice President and Chief Financial Officer is responsible for maintaining a ratings strategy that is guided by achieving the best economic situation for the College. The ratings strategy shall be adjusted as market conditions and financing needs of the College change and evolve and a specific rating agency criteria change. For existing

Debt Administration (Continued)

bond programs, the College shall attempt to maintain or improve current credit ratings without adversely affecting levels of debt that may be issued for any particular program. For new bond issuances the College will generally seek investment grade ratings from at least two nationally recognized rating agencies.

For Fiscal Year 2021, the College's bond ratings are rated AA+ by Fitch and Aa2 by Moody's Investors Service for general obligation bonds. Moody's ratings rationale reflects the District's large and diverse tax base that continues to grow and a history of strong operating results. The rating also considers the College's capacity under statutory tax caps, increasing but manageable debt burden and below average pension liability. Fitch's AA+ rating reflects the district's ample taxing margin, solid budgetary flexibility, and growing, albeit moderately concentrated economic base.

Debt Service Fund Summary

The following table is a summary of the College's general obligation and revenue bonds outstanding:

Bonds Outstanding as of August 31, 2021				
Bond Type	Series	Year of Maturity	Interest Rates	Principal Amount Outstanding
Limited Tax Refunding	2011	2021	3% to 5%	\$ -
Limited Tax Refunding	2013	2025	2% to 3%	7,405,000
Limited Tax Refunding	2014	2023	3.25% to 4%	4,535,000
Limited Tax Refunding & Improvement	2015	2040	2% to 5%	12,125,000
Combined Fee Revenue Refunding Bonds	2016	2028	4% to 5%	11,300,000
Limited Tax	2016	2046	2% to 5%	61,505,000
Limited Tax	2017	2037	2% to 4%	7,575,000
Limited Tax	2018A	2048	4% to 5%	42,670,000
Limited Tax	2018B	2048	4% to 5%	55,355,000
Limited Tax	2020A	2045	5%	22,150,000
Limited Tax	2020B	2045	5%	56,285,000
Limited Tax Refunding	2021	2023	5%	8,435,000
Total Bonds Outstanding				\$ 289,340,000

Bonds Outstanding (Continued)

The details on the College's general obligation and revenue bonds outstanding are as follows:

- Limited Tax Refunding Bonds, Series 2011
 - To refund Limited Tax Bonds, Series 2003
 - Issued November 1, 2011
 - Total authorized and issued \$36,330,000
 - Source of revenue for debt service is ad valorem taxes
 - On June 15, 2021 bonds having stated maturities on August 15, 2022 and 2023 of \$4,115,000 and \$4,220,000, respectively, were redeemed in full and the issue was partially retired. The final balance of the remaining outstanding bonds of \$3,960,000 was paid on August 15, 2021.
- Limited Tax Refunding Bonds, Series 2013
 - To refund a portion of Limited Tax Bonds, Series 2006
 - Issued October 1, 2013
 - Total authorized and issued \$9,010,000
 - Source of revenue for debt service is ad valorem taxes
 - Outstanding principal balance as of August 31, 2021 and 2020 is \$7,405,000 and \$8,365,000
 - Bond payable installments vary from \$250,350 to \$3,840,350, with interest rates at 2% to 3%, and with the final installment due in 2025
- Limited Tax Refunding Bonds, Series 2014
 - To refund a portion of Limited Tax Bonds, Series 2006
 - Issued January 15, 2014
 - Total authorized and issued \$8,995,000
 - Source of revenue for debt service is ad valorem taxes
 - Outstanding principal balance as of August 31, 2021 and 2020 is \$4,535,000 and \$5,950,000
 - Bond payable installments vary from \$1,383,200 to \$3,370,375, with interest rates at 3.25% to 4%, and with the final installment due in 2023
- Limited Tax Refunding and Improvement Bonds, Series 2015
 - To refund a portion of Limited Tax Bonds, Series 2006 and provide funds to construct and equip school facilities within the district
 - Issued February 3, 2015
 - Total authorized \$157,000,000; \$23,580,000 issued
 - Source of revenue for debt service is ad valorem taxes
 - Outstanding principal balance as of August 31, 2021 and 2020 is \$12,125,000 and \$12,370,000
 - Bond payable installments vary from \$493,787 to \$4,345,687, with interest rates at 2% to 5%, and with the final installment due in 2040

Bonds Outstanding (Continued)

- Combined Fee Revenue Refunding Bonds, Series 2016
 - To refund Combined Fee Revenue Bonds, Series 2005
 - Issued February 8, 2016
 - Total authorized and issued \$15,110,000
 - Advance refunding of the 2005 Series Bonds reduced the College's debt service payments over the next twelve years by \$1,843,819
 - Economic Gain – (\$1,481,048) difference between the net present value of the old and new debt service payments
 - Source of revenue for debt service includes pledged building use fees, matriculation fees, tuition fees and interest earnings on certain funds, including the Unrestricted Local Maintenance Fund
 - Outstanding principal balance as of August 31, 2021 and 2020 is \$11,300,000 and \$12,620,000
 - Bond payable installments vary from \$1,950,750 to \$1,955,500, with interest rates at 4% to 5%, and with the final installment due in 2028
- Limited Tax Bonds, Series 2016
 - To construct and equip school buildings in the District and to pay the cost of issuing bonds
 - Issued July 13, 2016
 - Total authorized \$157,000,000; \$67,645,000 issued
 - Source of revenue for debt service is ad valorem taxes
 - Outstanding principal balance as of August 31, 2021 and 2020 is \$61,505,000 and \$62,835,000
 - Bond payable installments vary from \$3,792,150 to \$3,797,400, with interest rates at 2% to 5%, and with the final installment due in 2046
- Limited Tax Bonds, Series 2017
 - To construct and equip classrooms, laboratories, and infrastructure for an undeveloped site, and other facilities related to Phase 1 of the District's new Oso Creek Campus
 - Issued June 01, 2017
 - Total authorized \$139,000,000; \$9,070,000 issued
 - Source of revenue for debt service is ad valorem taxes
 - Outstanding principal balance as of August 31, 2021 and 2020 is \$7,575,000 and \$7,910,000
 - Bond payable installments vary from \$48,400 to \$1,258,400, with interest rates at 2% to 4%, and with the final installment due in 2037

Bonds Outstanding (Continued)

- Limited Tax Bonds, Series 2018A
 - To construct and equip school buildings, classrooms, laboratories, infrastructure for workforce technology and training programs, academic transfer courses, high school dual credit classes, student support services and library facilities, and renovating and/or replacing certain existing education facilities
 - Issued July 15, 2018
 - Total authorized \$157,000,000; \$44,275,000 issued
 - Source of revenue for debt service is ad valorem taxes
 - Outstanding principal balance as of August 31, 2021 and 2020 is \$42,670,000 and \$43,445,000
 - Bond payable installments vary from \$2,840,000 to \$2,845,250, with interest rates at 4% to 5%, and with the final installment due in 2048
- Limited Tax Bonds, Series 2018B
 - To construct and equip school buildings, classrooms, laboratories, infrastructure for an undeveloped site, and other facilities relating to Phase 1 of the District's new Oso Creek Campus
 - Issued August 15, 2018
 - Total authorized \$139,000,000; \$57,305,000 issued
 - Source of revenue for debt service is ad valorem taxes
 - Outstanding principal balance as of August 31, 2021 and 2020 is \$55,355,000 and \$56,355,000
 - Bond payable installments vary from \$3,532,100 to \$3,537,100, with interest rates at 4% to 5%, and with the final installment due in 2048
- Limited Tax Bonds, Series 2020A
 - To construct and equip school buildings, classrooms, laboratories, infrastructure for workforce technology and training programs, academic transfer courses, high school dual credit classes, student support services and library facilities, and renovating and/or replacing certain existing education facilities
 - Issued June 30, 2020
 - Total authorized \$157,000,000; \$22,150,000 issued
 - Source of revenue for debt service is ad valorem taxes
 - Outstanding principal balance as of August 31, 2021 and 2020 is \$22,150,000 and \$22,150,000
 - Bond payable installments vary from \$857,800 to \$1,467,300 with interest rates at 5%, and with the final installment due in 2045

Bonds Outstanding (Continued)

- Limited Tax Bonds, Series 2020B
 - To construct and equip school buildings, classrooms, laboratories, infrastructure for an undeveloped site, and other facilities relating to Phase 1 of the District's new Oso Creek Campus
 - Issued June 30, 2020
 - Total authorized \$139,000,000; \$56,285,000 issued
 - Source of revenue for debt service is ad valorem taxes
 - Outstanding principal balance as of August 31, 2021 and 2020 is \$56,285,000 and \$56,285,000
 - Bond payable installments vary from \$2,490,450 to \$3,994,950 with interest rates at 5%, and with the final installment due in 2045.
- Limited Tax Refunding Bonds, Series 2021
 - To refund a portion of Limited Tax Refunding Bonds, Series 2011, reduced the College's debt service payments over the next two years by \$574,425
 - Issued June 15, 2021
 - Total authorized and issued \$8,435,000
 - Economic gain of \$483,857, difference between the net present value of the old and new debt service payments, adjusted for cash paid out for the refunding transaction
 - Accounting gain of \$125,207 resulting from advanced refund
 - Source of Revenue for debt is ad valorem taxes
 - The refunding proceeds were deposited into an irrevocable trust with an escrow agent to provide all debt service payments, the bonds are considered fully defeased
 - Outstanding principal balance as of August 31, 2021 is \$8,435,000
 - Bonds payable installments vary from \$4,247,175 to \$4,251,150, with interest rates at 5%, and with the final installment due in 2023

Debt Service Fund Requirements To Maturity

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

Year Ending August 31	General Obligation Bonds		Revenue Bonds	
	Principal	Interest	Principal	Interest
2022	\$ 11,290,000	\$ 11,471,988	\$ 1,390,000	\$ 565,000
2023	11,365,000	11,153,887	1,460,000	495,500
2024	9,955,000	10,833,438	1,530,000	422,500
2025	10,375,000	10,417,187	1,605,000	346,000
2026	10,640,000	9,982,388	1,685,000	265,750
2027-2031	40,330,000	43,510,538	3,630,000	274,500
2032-2036	50,690,000	33,138,988	-	-
2037-2041	58,725,000	22,045,838	-	-
2042-2046	62,715,000	9,958,400	-	-
2047-2048	11,955,000	802,300	-	-
Total 8-31-21	\$278,040,000	\$ 163,314,952	\$11,300,000	\$ 2,369,250

ORDER OF THE BOARD OF REGENTS
OF THE
DEL MAR COLLEGE DISTRICT
BUDGET
2021-2022

BE IT ORDERED, by the Board of Regents of the Del Mar College District that, for the purpose of adoption of a budget for the 2021-2022 fiscal year, the Board schedule and conduct a meeting and public hearing on Tuesday, August 24, 2021, at 11:00 a.m., via video, teleconference, and/or in person, at the Isensee Board Room, Harvin Center, Del Mar College, East Campus, Baldwin and Ayers Street, Corpus Christi, Nueces County, Texas. Due to the health and safety concerns related to the COVID-19 (Coronavirus) pandemic crisis, this meeting and public hearing will be conducted in accordance with guidance from the Offices of the Governor and Attorney General, and the provisions of Sections 551.122 and 551.127 of the Texas Government Code and other open meeting requirements, that have not been suspended by order of the Governor.


BE IT FURTHER ORDERED, that proper publication and notice of such meetings and public hearings be given as required by law.

The foregoing Order was duly offered by William "Bill" J. Kelly seconded by Rudy Garza, and after discussion, was adopted by the Board of Regents of the Del Mar College District at the meeting duly called and held in Corpus Christi, Texas, on August 10, 2021, at which 8 members were present, by the following vote:

For the proposal: Carol A. Scott, Dr. Nicholas L. Adame, Susan Hutchinson, Libby Averyt, Ed Bennett, Rudy Garza Jr., William "Bill" J. Kelly, Dr. Linda P. Villarreal
Against the proposal: 0

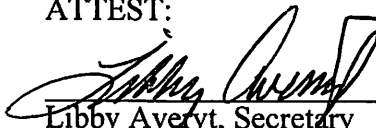
Present and not voting: 0

Absent: Dr. Laurie Turner

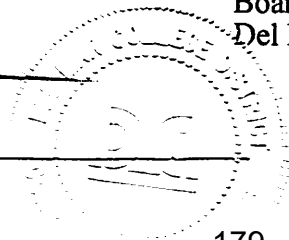


Carol A. Scott, Chair
Board of Regents
Del Mar College District

ATTEST:



Libby Averyt, Secretary



Notice About 2021 Tax Rates

Property Tax Rates in Del Mar College

This notice concerns the 2021 property tax rates for Del Mar College. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's no-new-revenue tax rate: \$0.279725/\$100
This year's voter-approval tax rate: \$0.298903/\$100

To see the full calculations, please visit www.delmar.edu for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balance

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

Type of Fund	Balance
General Fund	-48,360,403
Plant Fund - Unrestricted	12,375,906

Current Year Debt Service

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

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
Bond Series 2013 Limited Tax Refunding	30,000	222,150	0	252,150
Bond Series 2014 Limited Tax Refunding	3,205,000	165,375	0	3,370,375
Bond Series 2015 Limited Tax Refunding	250,000	479,238	0	729,238
Limited Tax Bond, Series 2016	1,385,000	2,410,650	0	3,795,650
Limited Tax Bond, Series 2017	350,000	292,550	0	642,550
Limited Tax Bond, Series 2018A	815,000	2,028,750	0	2,843,750
Limited Tax Bond, Series 2018B	1,050,000	2,482,850	0	3,532,850
Limited Tax Bond, Series 2020A	0	857,800	0	857,800
Limited Tax Bond, Series 2020B	0	2,490,450	0	2,490,450
Bond Series 2021 Limited Tax Refunding	4,205,000	42,175	0	4,247,175

Total required for 2021 debt service	\$22,761,988
- Amount (if any) paid from funds listed in unencumbered funds	\$0
- Amount (if any) paid from other resources	\$0
- Excess collections last year	\$0
= Total to be paid from taxes in 2021	\$22,761,988
+ Amount added in anticipation that the unit will collect only 95.15% of its taxes in 2021	\$1,160,227
= Total debt levy	\$23,922,215

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by John J Johnson, Comptroller/Revenue and Budget Administrator on August 5, 2021.

2021 Tax Rate Calculation Worksheet

Date: 08/05/2021 03:50 PM

Taxing Units Other Than School Districts or Water Districts

Del Mar College

Taxing Unit Name

Phone (area code and number)

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the No-New-Revenue (NNR) tax rate and Voter-Approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School Districts without Chapter 313 Agreements* or or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$26,847,290,115
2. 2020 tax ceilings. Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$2,642,684,720
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$24,204,605,395
4. 2020 total adopted tax rate.	\$0.288600/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values:	\$53,335,549

B. 2020 values resulting from final court decisions:	\$40,807,816
C. 2020 value loss. Subtract B from A. ³	\$12,527,733
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.	
A. 2020 ARB certified value:	\$3,487,557,912
B. 2020 disputed value:	\$650,180,611
C. 2020 undisputed value. Subtract B from A. ⁴	\$2,837,377,301
7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	\$2,849,905,034
8. 2020 taxable value, adjusted for actual and potential court-ordered reductions. Add Line 3 and Line 7.	\$27,054,510,429
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.	
A. Absolute exemptions. Use 2020 market value:	\$15,191,516
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$98,744,512
C. Value loss. Add A and B. ⁵	\$113,936,028
11. 2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. 2020 market value:	\$59,180
B. 2021 productivity or special appraised value:	\$769
C. Value loss. Subtract B from A. ⁷	\$58,411
12. Total adjustments for lost value. Add lines 9, 10C and 11C.	\$113,994,439
13. 2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$76,759,052
14. 2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$26,863,756,938
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$77,528,802
16. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. Types of refunds include court	\$674,178

decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. ⁸	
17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$78,202,980
18. Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹	
A. Certified values:	\$31,321,501,120
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$0
C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$0
D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹²	\$91,932,384
E. Total 2021 value. Add A and B, then subtract C and D.	\$31,229,568,736
19. Total value of properties under protest or not included on certified appraisal roll. ¹³	
A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$263,319,051
B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	\$0
C. Total value under protest or not certified: Add A and B.	\$263,319,051
20. 2021 tax ceilings. Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$2,903,124,607
21. 2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$28,589,763,180
22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020.	\$127,988,170

Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	
23. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2020, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	\$504,714,743
24. Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$632,702,913
25. Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$27,957,060,267
26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$0.279725/\$100
27. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(14)

³Tex. Tax Code Section 26.012(13)

⁴Tex. Tax Code Section 26.012(13)

⁵Tex. Tax Code Section 26.012(15)

⁶Tex. Tax Code Section 26.012(15)

⁷Tex. Tax Code Section 26.012(15)

⁸Tex. Tax Code Section 26.03(c)

⁹Tex. Tax Code Section 26.012(13)

¹⁰Tex. Tax Code Section 26.012(13)

¹¹Tex. Tax Code Section 26.012,26.04(c-2)

¹²Tex. Tax Code Section 26.03(c)

¹³Tex. Tax Code Section 26.01(c) and (d)

¹⁴Tex. Tax Code Section 26.01(c)

¹⁵Tex. Tax Code Section 26.01(d)

¹⁶Tex. Tax Code Section 26.012(6)(b)

¹⁷Tex. Tax Code Section 26.012(6)

¹⁸Tex. Tax Code Section 26.012(17)

¹⁹Tex. Tax Code Section 26.012(17)

²⁰Tex. Tax Code Section 26.04(c)

²¹Tex. Tax Code Section 26.04(d)

²²Reserved for expansion

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0441

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The Voter-Approval tax rate for a county is the sum of the Voter-Approval tax rates calculated for each type of tax the county levies. In most cases the Voter-Approval tax rate exceeds the No-New-Revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Voter-Approval Tax Rate Worksheet	Amount/Rate
28. 2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.205296/\$100
29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$27,054,510,429
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$55,541,827
31. Adjusted 2020 levy for calculating NNR M&O rate.	
A. M&O taxes refunded for years preceding tax year 2020 Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.	\$532,383
B. 2020 taxes in TIF Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0.	\$359,380
C. 2020 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	\$0
D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$173,003
E. Add Line 30 to 31D.	\$55,714,830
32. Adjusted 2020 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$27,957,060,267
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$0.199287/\$100
34. Rate adjustment for state criminal justice mandate.²³	
A. 2021 state criminal justice mandate: Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$0

<p>B. 2020 state criminal justice mandate: Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p>35. Rate adjustment for indigent health care expenditures.²⁴</p> <p>A. 2021 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.</p> <p>B. 2020 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p>36. Rate adjustment for county indigent defense compensation.²⁵</p> <p>A. 2021 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p>B. 2020 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p>37. Rate adjustment for county hospital expenditures.²⁶</p> <p>A. 2021 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.</p> <p>B. 2020 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.</p>	<p>\$0</p> <p>\$0</p>

C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0/\$100
D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$0/\$100
E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	\$0/\$100
38. Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.	\$0
A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	\$0
B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.	
C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0/\$100
D. Enter the rate calculated in C. If not applicable, enter 0.	\$0/\$100
39. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0.199287/\$100
40. Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.	
A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$0
B. Divide Line 40A by Line 32 and multiply by \$100.	\$0
C. Add Line 40B to Line 39.	\$0.199287
41. 2021 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$0.215229/\$100
D41. Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval	\$0/\$100

<p>tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <ol style="list-style-type: none"> 1. the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2. the third tax year after the tax year in which the disaster occurred. <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	
<p>42. Total 2021 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <ol style="list-style-type: none"> (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸ Enter debt amount.</p>	\$22,761,988
B. Subtract unencumbered fund amount used to reduce total debt.	\$0
C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)	\$0
D. Subtract amount paid from other resources.	\$0
E. Adjusted debt. Subtract B, C, and D from A.	\$22,761,988
43. Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁸	\$0
44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.	\$22,761,988
45. 2021 anticipated collection rate.	
A. Enter the 2021 anticipated collection rate certified by the collector: ²⁹	95.15%
B. Enter the 2020 actual collection rate	95.15%
C. Enter the 2019 actual collection rate	96.26%
D. Enter the 2018 actual collection rate	99.36%
E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	95.15%
46. 2021 debt adjusted for collections. Divide Line 44 by Line 45E	\$23,922,215
47. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$28,589,763,180
48. 2021 debt tax rate. Divide Line 46 by Line 47 and multiply by \$100.	\$0.083674/\$100

49. 2021 voter-approval tax rate. Add Lines 41 and 48.	\$0.298903/\$100
D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$0.000000/\$100
50. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0441

²⁵Tex. Tax Code Section 26.0442

²⁶Tex. Tax Code Section 26.0443

²⁷Tex. Tax Code Section 26.042(a)

²⁸Tex. Tax Code Section 26.012(7)

²⁹Tex. Tax Code Section 26.012(10) and 26.04(b)

³⁰Tex. Tax Code Section 26.04(b)

³¹Tex. Tax Code Section 26.04(h),(h-1) and (h-2)

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Additional Sales and Use Tax Worksheet	Amount/Rate
<p>51. Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters.²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.</p>	\$0
<p>52. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.³³</p> <p>Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.³⁴</p> <p>- or -</p> <p>Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$0
<p>53. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$28,589,763,180
<p>54. Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.</p>	\$0/\$100
<p>55. 2021 NNR tax rate, unadjusted for sales tax.³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$0.279725/\$100
<p>56. 2021 NNR tax rate, adjusted for sales tax.</p> <p>Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.</p>	\$0.279725/\$100
<p>57. 2021 voter-approval tax rate, unadjusted for sales tax.³⁶ Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i>.</p>	\$0.298903/\$100
<p>58. 2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.</p>	\$0.298903/\$100

³¹Reserved for expansion

³⁴Tex. Tax Code Section 26.041(d)

³²Tex. Tax Code Section 26.041(d)

³⁵Tex. Tax Code Section 26.04(c)

³³Tex. Tax Code Section 26.041(i)

³⁶Tex. Tax Code Section 26.04(c)

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Voter-Approval Protection for Pollution Control Worksheet	Amount/Rate
59. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$0
60. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$28,589,763,180
61. Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$0/\$100
62. 2021 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$0.298903/\$100

³⁷Tex. Tax Code Section 26.045(d)

³⁸Tex. Tax Code Section 26.045(i)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020; and⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Unused Increment Rate Worksheet	Amount/Rate
63. 2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$0
64. 2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero	\$0
65. 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0
66. 2021 unused increment rate. Add Lines 63, 64 and 65.	\$0/\$100
67. 2021 voter-approval tax rate, adjusted for unused increment rate. ²³ Add Line 66 to one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$0.298903/\$100

³⁹Tex. Tax Code Section 26.013(a)

⁴⁰Tex. Tax Code Section 26.013(c)

⁴¹Tex. Tax Code Section 26.0501(a) and (c)

⁴²Tex. Tax Code Section Local Gov't Code Section 120.007(d), effective Jan. 1, 2022

⁴³Tex. Tax Code Section 26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

De Minimis Rate Worksheet	Amount/Rate
68. Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$0.199287/\$100
69. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$28,589,763,180
70. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$0.001748
71. 2021 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.083674/\$100
72. De minimis rate. ²³ Add Lines 68, 70 and 71.	\$0.000000/\$100

⁴⁴Tex. Tax Code Section 26.012(8-a)

⁴⁵Tex. Tax Code Section 26.063(a)(1)

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year⁴⁷.

NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, this section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

In future tax years, this section will also apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Emergency Revenue Rate Worksheet	Amount/Rate
<p>73. 2020 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	N/A
<p>74. Adjusted 2020 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.</p> <p>If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.</p> <p>- or -</p> <p>- or -If a disaster occurred prior to 2020 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2020, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster.⁴⁸ Enter the final adjusted 2020 voter-approval tax rate from the worksheet.</p> <p>If the taxing unit adopted a tax rate above the 2020 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.</p>	N/A
<p>75. Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.</p>	N/A
<p>76. Adjusted 2020 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	N/A
<p>77. Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.</p>	N/A

78. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
79. Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	N/A
80. 2021 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	N/A

⁴⁶Tex. Tax Code Section 26.042(b)

⁴⁷Tex. Tax Code Section 26.042(f)

⁴⁸Tex. Tax Code Section 26.042(c)

⁴⁹Tex. Tax Code Section 26.042(b)

⁵⁰Tex. Tax Code Section 26.04(c-2) and (d-2)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). \$0.279725/\$100

Indicate the line number used: 26

Voter-Approval tax rate

As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). \$0.298903/\$100

Indicate the line number used: 49

De minimis rate

If applicable, enter the de minimis rate from Line 72. \$0.000000/\$100

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code.⁵⁰

print here

Printed Name of Taxing Unit Representative

sign here

Taxing Unit Representative



August 05, 2021

Date



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Glossary of Terms

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

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

Academic Support: (see Function)

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

Account: A 16-digit number that records and summarizes financial transactions.

Accounting period: Period for which financial statements are prepared.

Adjunct: A fully qualified instructor who teaches on a part-time basis for an academic department.

Accrual Basis of Accounting: The basis of accounting in which transactions are recognized in the fiscal year they occur, regardless of when cash is received or disbursed.

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

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

Accrued Liabilities: Amounts owed but not yet paid are accrued liabilities.

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

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

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

Glossary of Terms (Continued)

Assessment Cycle: A systemic course of events which can be applied to both academic and vocational activities. The college's assessment cycle is September 1 through August 31.

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

Auxiliary Enterprise Fund: (See Fund)

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

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

Bonded Debt: The portion of the College's liabilities which is related to outstanding bonds.

Budget: A plan of operation for a specific period expressed in financial terms. It is a controlled plan to be used in implementing the goals and objectives of the College. Its development should involve maximum participation and, therefore, the goals and objectives of the College should be reflected at each level. The budget is a legal document once it has been approved by the Board.

Budget Calendar: The schedule of key dates or milestones the college follows in preparation and adoption of the budget.

Budget Year: The fiscal year beginning September 1 and ending August 31.

Capital Equipment: (See object)

Capital Expenditures: Expenditure for the acquisition or construction of buildings or other fixed assets, or for other tangible assets with a useful life of at least 15 years.

Contingency: (See object)

Glossary of Terms (Continued)

Contractual Services: (See object)

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

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

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

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

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

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

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

Credit Courses: An educational course taken for credit towards a degree or diploma.

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

Glossary of Terms (Continued)

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

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

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

Department: The basic organizational unit responsible for the academic, administrative, or service functions of the institution.

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

Disbursements: These are the actual payment of cash by the College.

Employee Benefits: (See object)

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

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

Faculty: A person who teaches classes for the college.

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

Glossary of Terms (Continued)

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

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

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

Function: A is defined as a classification structure representing the collection of program elements serving a common set of objectives that reflect the major institutional missions and related support objectives.

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

Auxiliary Enterprise: This item contains all expenses relating to the operation of auxiliary enterprises, including expenses for operations and maintenance of plant and institutional support.

Institutional Support: Also called general institutional, this category includes those costs and activities devoted to the general regulation, direction, and day-to-day operation of the College. It also includes activities not readily assignable to another category or which apply to the College on an institution-wide basis. The Office of the President, college advancement, business administration/Treasurer, accounting services, business services, human resources, and community relations are included in institutional support. Typical services provided include

Glossary of Terms (Continued)

purchasing for the entire college, printing services, shipping and receiving services, and financial services. The annual audit and the annual budget are produced by offices of general administration. The Board's costs, institutional membership and accreditation costs, commencement, and certain institutional expenses, such as bank service charges and some benefit costs are assigned to this category.

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

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

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

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

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

Fund: A fund is an accounting entity that provides segregation of money or other resources of the college for specific activities or obligations in accordance with specific restrictions or limitations. A separate set of accounts must be maintained for each fund to show its assets, liabilities, reserves, and fund balance, as well as its income and expenditures. Funds are established and organized for budgeting, accounting, and reporting purposes in accordance with activities and objectives as specified by donors

Glossary of Terms (Continued)

of resources, in accordance with regulations, restrictions, or limitations imposed by sources outside the College, or in accordance with directions issued by the Board.

Auxiliary Enterprise Fund: The activities in this fund are for services to students, the community, and staff for which a fee is charged that is directly related to the cost of the service.

Capital Projects Fund: Used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Debt Service Fund: Used to account for payment of principal, interest, and related charges on any outstanding bonds.

Operating and Maintenance Fund (General): The Operating Fund is used to account for the revenues and expenditures of the academic and service programs of the college. It includes the cost of instructional, administrative, and professional salaries; supplies and equipment; library books and materials; maintenance of instructional and administrative equipment; and other costs pertaining to the educational program of the college. It is also used for expenditures for the improvement, maintenance, repair, or benefit of buildings and property, including the cost of interior decorating and the installation, improvement, repair, replacement, and maintenance of building fixtures; rental of buildings and property for community college purposes; salaries of janitors, engineers, or other custodial employees; all costs of fuel, lights, gas, water, telephone service, custodial supplies, and equipment; and professional surveys of the condition of college buildings.

Special Revenue Fund (Restricted): Used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes.

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

Generally Accepted Accounting Principles (GAAP): The accounting principles, rules, conventions, and procedures that are used for accounting and financial reporting. GAAP for governments is set by the Governmental Accounting Standards Board (GASB), the accounting and financial reporting standards setting body for state and local governments.

Incremental Budgeting: A type of budgeting process that is based on the concept that a new budget can be prepared by making only some marginal changes to the current year's budget.

Glossary of Terms (Continued)

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

Institutional Support: (See Function)

Instruction: (See Function)

Interfund Transfers: Interfund transactions are for transfer of monies between funds.

Internal Control: The purpose of internal control is to safeguard the use of public funds and to protect the public trust on behalf of the College. Internal controls are those activities and organizational preparations designed to ensure effective accounting control over assets, liabilities, revenues, expenditures, and any other activities associated with the finance and accounting actions of the College. Some of the precautions instituted by internal control are ensuring that no single individual can

Internal Control (Continued)

perform a complete cycle of financial operations and that procedures of the finance and accounting system are specific and monitored. Internal control also requires designated levels of authorization for all actions under the system.

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

Key Performance Indicators (KPI): Performance measures to show progress toward the accomplishment of objectives. Measures describe effectiveness, efficiencies, and output of programs.

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

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

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

Glossary of Terms (Continued)

Non-Credit Courses: Are classes offered through the continuing education division of the college. They are intended for students who want to gain knowledge, learn a new skill, upgrade existing skills, or enrich their understanding about a wide range of topics.

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

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

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

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

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

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

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

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

Glossary of Terms (Continued)

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

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

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

Object Class: A grouping of similar expenditure items that form the basis of appropriations and records of expenditures.

Operating Budget: A plan for the yearly distribution of college resources for the ongoing unrestricted activities of the college. Funding for the operating budget consists principally of tuition and fees, state appropriations, and local property taxes.

Operation and Maintenance of Plant: (See Function)

Other Expenditures: (See Object)

Other Revenues: (See Revenues)

Plant Fund: (See Fund)

Projections: Estimates of outlays or receipts compared to budget. Projections are generally intended to indicate the budgetary implications of continuing or proposing programs or policies.

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

Public Service: (See Function)

Resource Allocation: A distribution of funds, or an expenditure limit established for an organizational unit or function.

Glossary of Terms (Continued)

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

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

Investment Revenue: The investment revenue source category records revenues from investments.

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

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

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

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

Salaries: (See Object)

Strategic Plan: Provides an over-arching guide for all departments to identify priorities, or Goals, that support the journey toward the Vision of the College.

Strategic Planning: Is a process that defines the college's direction and basis for making decisions on the allocation of resources.

STEEP analysis: A tool used to evaluate various external factors that can affect an organization.

Glossary of Terms (Continued)

Student Services: (See Function)

Student Tuition and Fees: (See Revenues)

SWOT Analysis: A strategic planning technique analyzing strengths, weaknesses, opportunities, and threats faced by an organization or project.

Utilities and Telephone: (See Operations and Maintenance Services)

Acronyms

ACWDC: Aransas County Workforce Development Center

ADA: American Disabilities Act

AVPSA: Associate Vice President of Student Affairs

BSN: Bachelor of Science Nursing

DMC: Del Mar College

DMCF: Del Mar College Foundation

CARES: Coronavirus Aid, Relief, and Economic Security Act

CEO: Chief Executive Officer

CFASS: Communications, Fine Arts, and Social Sciences

CIP: Capital Improvement Plan

CRO: College Relations Office

EH&S: Environmental Health and Safety

EOC: Education Opportunities Center

EVP/COO: Executive Vice President and Chief Operating Officer

FASB: Financial Accounting Standards Board

GAAP: Generally Accepting Accounting Principles

GASB: Governmental Accounting Standards Board

GSRO: Grants and Sponsored Research Office

HEERF: Higher Education Emergency Relief Funds

IHE: Institutions of Higher Education

ISD: Independent School District

KPI: Key Performance Indicators

PFIA: Public Funds Investment Act

PIE: Planning and Institutional Effectiveness

SACSCOC: Southern Association of Colleges and Schools Commission on Colleges

SCUP: Society for College and University Planning

Acronyms (Continued)

SENDA: Student Engaged in Directed Advising

SER: Student Engagement and Retention

SPSC: Strategic Planning Steering Committee

SSS: Student Success Services

STEM: Science, Technology, Engineering, and Math

STEEP: Social, Technological, Environments, Economic, and Political

SWOT: Strengths, Weaknesses, Opportunities, and Threats

TACC: Texas Association of Community Colleges

THECB: Texas Higher Education Coordinating Board

TPEG: Texas Public Education Grant

TRS: Teacher Retirement System

VP/CAO: Vice President and Chief Academic Officer

VP/CIO: Vice President and Chief Information Officer

VP/CFO: Vice President and Chief Financial Officer

VP/CPFO: Vice President and Chief Physical Facilities Officer

VP/SA: Vice President of Student Affairs

VUB: Veterans Upward Bound



Del Mar College is an Equal Opportunity/Affirmative Action Employer and Educational Institution.

The College takes affirmative action to endeavor that no person shall be denied the benefits of equal employment or be subjected to discrimination in employment or educational programs and activities of Del Mar College on the basis of race, color, sex (including pregnancy, gender identity/transgender status, sexual orientation), age, national origin, religion, disability, or any other constitutionally or statutorily impermissible reason.

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