

Iowa State Board of Education

Executive Summary

May 14, 2026

Agenda Item: Fiscal Year 2027 Certified Budget Approval - Des Moines Area Community College

State Board Priority: Goal 4

State Board Role/Authority: Iowa Code Chapter 260C.17

Presenter(s): Amy Gieseke, Chief
Bureau of Community Colleges

Liang Chee Wee, President
Des Moines Area Community College

Ben Voaklander, Controller
Des Moines Area Community College

Attachment(s): Two

Recommendation: It is recommended that the State Board approve the Des Moines Area Community College Fiscal Year 2027 Certified Budget Report as provided.

Background: The State Board has statutory responsibility for approval of the community college certified budgets. The annual certified budget report is prepared by the Department of Education each year, along with staff from the colleges, in an effort to provide the State Board with background information necessary to review and approve these budgets.

Des Moines Area Community College Fiscal Year 2027 Certified Budget Report Summary

President: Liang Chee Wee
Chief Financial Officer Name: Ben Voaklander
Administrative Center: Ankeny
Number of Campuses: 37

- Campuses: 6
- Additional locations/centers: 10
- High school locations: 21

Area Number: 11
Year Established: 1967
Total Number of Employees: 2,557 (988 full-time)
Counties Served: 23
School Districts Served: 66
FY26 State General Aid (SGA): \$42,890,347

2024-2025 Student Profile

Credit Overview		Noncredit Overview	
Credit Student Enrollment	36,847	Noncredit Student Enrollment	19,580
Average Age, Years	20.6	Average Age, Years	37.8
Percent Enrolled Full-Time	13.7%	Average Contact Hours/Student	81.5
Percent Enrolled Part-Time	86.3%	Career and Technical Education (CTE)	6,537
Average Credits/Student/Year	11.7	Percent Enrolled in CTE	33.4%
Percent Enrolled Career and Technical Education (CTE)	19.7%	Adult Basic Education (ABE)	4,267
Percent Enrolled Other (A&S, AGS No Program of Study)	80.3%	Percent Enrolled in ABE	19.6%
Percent Concurrent Enrollment	53.7%	Percent Enrolled Other	46.8%
Tuition and Fees, Average/Credit	\$193	Noncredit Outcomes	
Pell Award Recipients	5,781	Employed 1st Year After Training	94.0%
Average Pell Award per Student	\$4,254	Employed in Iowa	94.8%
Credit Outcomes		Median Wages Before Training	\$59,244
Conferred Associate Degrees	2,193	Median Wages After Training	\$64,644
Conferred Diplomas/Certificates	3,391	Transferred to Credit Education	11.1%

Top Ten CTE Programs by Completion

Program	Completions
Career and Technical Education Program Completions: Top Ten (2019-2023)	
Licensed Practical/Vocational Nurse Training	1266
Registered Nursing/Registered Nurse	863
Emergency Medical Technology/Technician (EMT Paramedic)	391
Welding Technology/Welder	266
Agricultural/Farm Supplies Retailing and Wholesaling	238
Funeral Service and Mortuary Science, General	215
Automobile/Automotive Mechanics Technology/Technician	195
Computer Programming, Specific Applications	191
Business Administration and Management, General	148
Culinary Arts/Chef Training	146

College Best Practice Highlight

Over the past year, DMACC strengthened its strategic planning practice by shifting from broad, multiyear aspirations to a pillar aligned, one year implementation model that emphasizes clarity, accountability, and institutional focus. Rather than relying on static strategic plans, the College developed a rolling one-year plan explicitly aligned to its strategic pillars, with defined objectives, responsible parties, and measurable outcomes. This new practice matters because faculty and staff can now see how their daily work connects directly to institutional priorities. There has been strong engagement with the planning process because of the new direction that allows for all areas to contribute a goal if it aligns with the College’s strategic pillars. This strategic planning model is highly transferable for other community colleges, particularly those navigating change.

FY27 Certified Budget Summary

The “published budgets” (or “certified budgets”) contain the “best” estimate of revenues and expenditures, many of which are unknown at the time of the budget development. Specifically, state general aid, tuition and fees and salary/benefits may remain undetermined.

The funds used for published and certified budgets are the Unrestricted General Fund (Fund 1), Restricted General Fund (Fund 2), the Plant Fund (Fund 7) and the Bond and Interest Fund (Fund 7). For comparative purposes, the FY26 re-estimated budget and the FY25 actual budget numbers are included as well.

Resources	General Funds FY 2026/2027 Budget	Plant Funds FY 2026/2027 Budget	Bonds & Interest Funds FY 2026/ 2027 Budget	Total of All Funds FY 2026/2027 Budget	FY 2025/2026 Re-Estimate	FY 2024/ 2025 Audited Actual
Total Resources	231,628,849	27,947,665	0	259,576,514	295,762,937	241,362,210
Total Expenditures	231,538,234	58,556,441	0	290,094,675	261,830,002	238,213,682
Net Resources minus Expenditures	90,615	30,608,776	0	30,518,161	33,932,935	3,148,528
Beginning Fund Balance	36,217,207	32,821,887	0	69,039,094	35,106,159	31,957,631
Ending Fund Balance	36,307,822	2,213,111	0	38,520,933	69,039,094	35,106,159

Budget Context

During FY26, the College sold \$40.36 million of Plant Fund Notes to finance a new Dental Learning Clinic and an Industrial Trades Building on the Ankeny Campus. The spend down of those proceeds in FY27 accounts for the significant reduction (\$30.6 million) in the Plant Fund balance. Both buildings will be completed in FY27.

Department’s Recommendation

The Department recommends approval of the certified fiscal year 2027 budget as submitted as statutorily compliant with Iowa Code Section 260C.17.

May 14, 2026

Des Moines Area Community College Fiscal Year 2027 Certified Budget Report



State of Iowa
Department of Education
Grimes State Office Building
400 E. 14th Street
Des Moines, IA 50319-0146

State Board of Education

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Executive Summary

The Iowa Department of Education (Department), Bureau of Community Colleges annually prepares Iowa Community College Certified Budget Reports. These reports provide information to assist the Iowa State Board of Education (State Board) members in their role as outlined in Iowa Code chapter 260C.17, as follows:

“The board of directors of each merged area shall prepare an annual budget designating the proposed expenditures for operation of the community college. The board shall further designate the amounts, which are to be raised by local taxation and the amounts which are to be raised by other sources of revenue for the operation. The budget of each merged area shall be submitted to the state board no later than May 1 preceding the next fiscal year for approval. The state board shall review the proposed budget and shall, prior to June 1, either grant its approval or return the budget without approval with the comments of the state board attached to it. Any unapproved budget shall be resubmitted to the state board for final approval.”

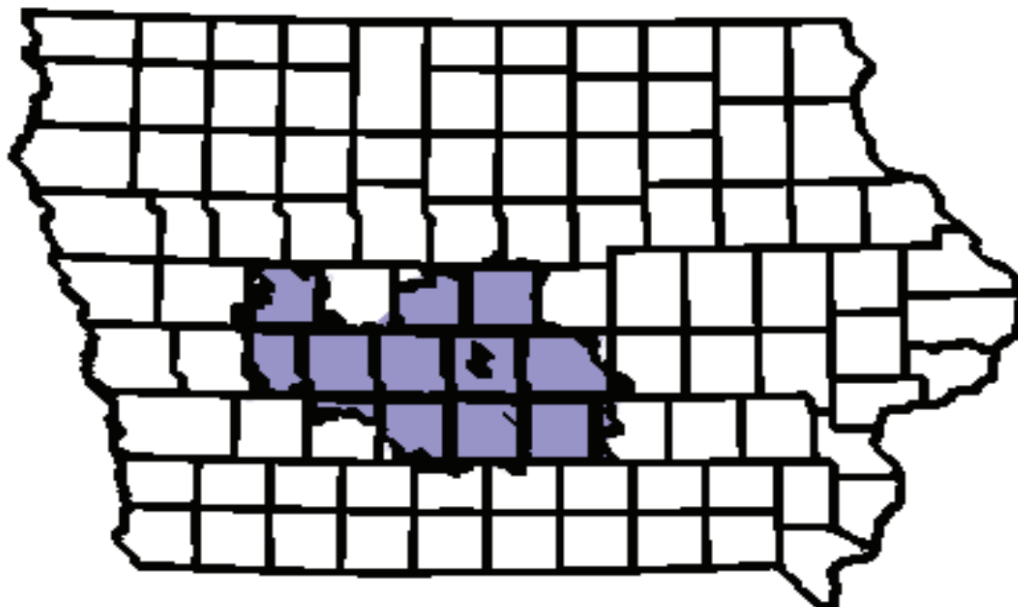
In accordance with Iowa Code, each community college’s projected budget must be reviewed and approved by the State Board on or before June 1 each year. At the time information for this report is requested from Iowa’s 15 community colleges, state general aid appropriations, tuition revenues and employee salaries may not be finalized for the next fiscal year. Only budget estimates can be provided. Community college staff demonstrated their best attempts at preparing the following budget estimates for next year.

Report Overview

The report contains information relating to college location, tuition and fees, those served by the college, programs offered by the college, information on college faculty and staff, and certified budget information as provided by the community college.

College Location

Counties served: Adair, Audubon, Boone, Carroll, Cass, Clarke, Crawford, Dallas, Greene, Guthrie, Hamilton, Hardin, Jasper, Lucas, Madison, Mahaska, Marion, Marshall, Polk, Poweshiek, Shelby, Story, Warren



College Finances

An overview of tuition and fees for the 2025 and 2026 academic years is provided below.

Table 1.1: In-State (Resident) Tuition and Fees

Tuition and Fees	FY25 Actual	FY26 Actual	Change
Resident Tuition	\$193	\$201	
Fees	\$0	\$0	
Cost of Enrollment	\$193	\$201	\$8 (4.1%)

Table 1.2: Out-of-State (Non-Resident) Tuition and Fees

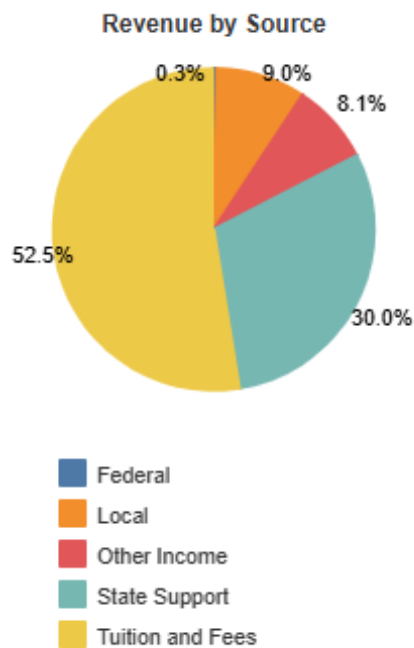
Tuition and Fees	FY25 Actual	FY26 Actual	Change
Non-Resident Tuition	\$223	\$231	
Fees	\$0	\$0	
Cost of Enrollment	\$223	\$231	\$8 (3.6%)

Total Revenues FY25

Total Revenue
\$137,132,602

Previous Year: ▲ 8.2%

Five-Year Average Change: ▲ 5.1%



Total Expenditures FY25

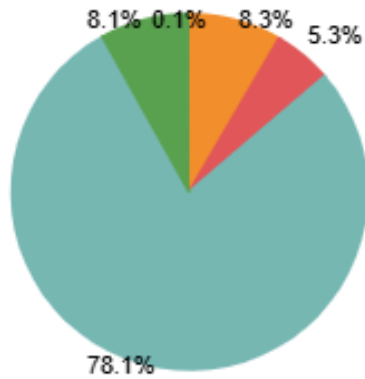
Total Expenditures

\$136,455,027

Previous Year: ▲ 7.9%

Five-Year Average Change: ▲ 5.1%

Expenditures by Category



Students

Information regarding credit and non-credit student enrollment is provided below.

Table 1.3: 2025 Credit student enrollment

Students	FY25 Actual
Credit student enrollment	36,847
Full-time students	13.7%
Part-time students	86.3%
Concurrent enrollment	54.1%
Career and Technical Education (CTE)	19.7%
Pell Recipients	5,781

Table 1.4: 2025 Noncredit student enrollment

Students	FY25 Actual
Noncredit student enrollment	19,580
Career and Technical Education (CTE)	6,537
Enrolled in CTE	33.4%
Adult Basic Education (ABE)	21.8%
Transferred to credit education	9.6%

Programs

Credit programs provided by Iowa's 15 community colleges fall under two general categories: arts and sciences (A&S) and career and technical education (CTE). The A&S programs are college parallel (transfer) programs of study designed to provide a strong general education component to satisfy the first two years of liberal arts and science requirements for a bachelor's degree. In accordance with Iowa Code, A&S programs consist of 60 to 64 credit hours and culminate in an Associate of Arts (AA) or an Associate of Science (AS) degree, the latter consisting of at least 20 math and science credits. These degrees are intended to prepare students to transfer into four-year colleges or universities with junior standing.

Noncredit programs consist of a variety of instructional offerings, including personal and academic basic development, workforce preparation skill development, technical courses directly related to specific industry-based work opportunities, continuing education for recertification and licensure and courses to pursue special interests.

Table 1.5: Top Ten CTE Programs by Completion

Program	Years	Completions	Median Annual Wages
Licensed Practical/Vocational Nurse Training	2019-2023	1266	\$29,827
Registered Nursing/Registered Nurse	2019-2023	863	\$67,305
Emergency Medical Technology/Technician (EMT Paramedic)	2019-2023	391	\$45,930
Welding Technology/Welder	2019-2023	266	\$44,666
Agricultural/Farm Supplies Retailing and Wholesaling	2019-2023	238	\$42,704
Funeral Service and Mortuary Science, General	2019-2023	215	\$56,312
Automobile/Automotive Mechanics Technology/Technician	2019-2023	195	\$49,028
Computer Programming, Specific Applications	2019-2023	191	\$57,776
Business Administration and Management, General	2019-2023	148	\$41,783
Culinary Arts/Chef Training	2019-2023	146	\$33,845

Faculty and Staff

Information about the college's organizational structure, including specific positions, is provided below.

Organizational Structure

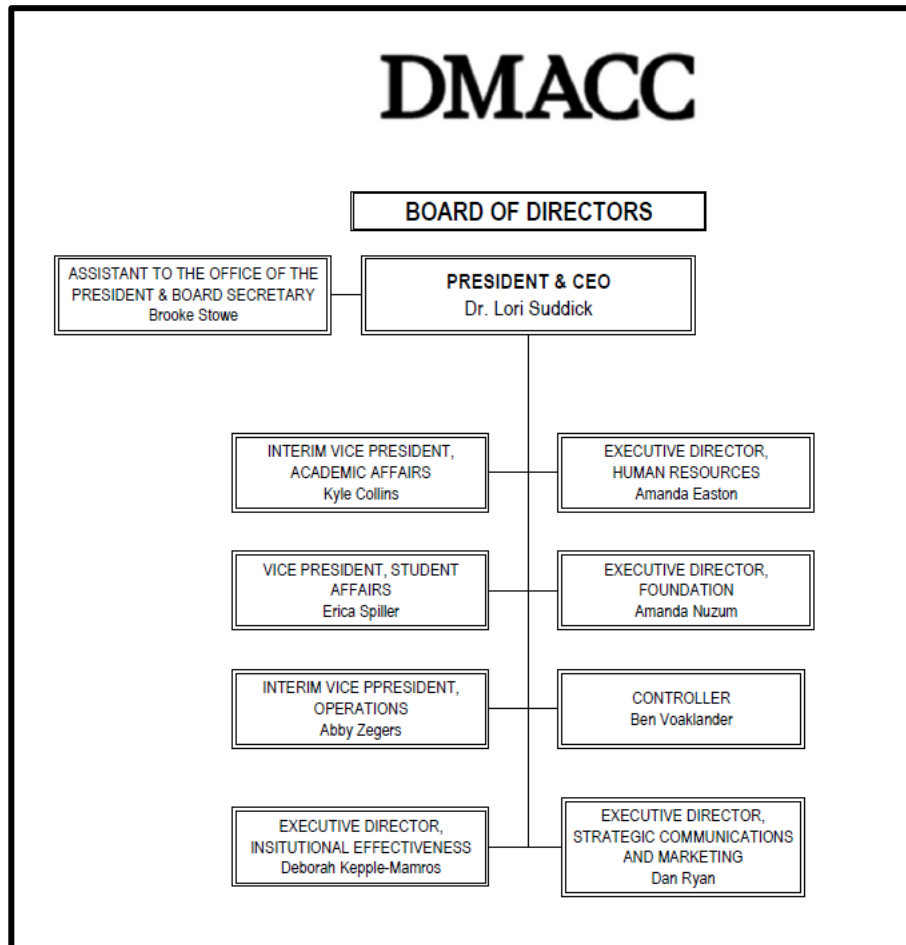


Table 2.1: College Administration

Chief executive officer and the cabinet and/or administrative team.

College Administration	FY25 Actual
Full-time Administrative	8
Part-time Administrative	0
Temp Administrative	0
Adjunct Administrative	0
Total College Administration	8

Table 2.2: Credit Faculty

Personnel involved in direct instructional (for credit course) contact with students, including counselors, librarians, and tutors, if the principal activity (50% or more of their time) is instructional.

Faculty	FY25 Actual
Full-time Faculty	364
Part-time Faculty	2
Temp Faculty	0
Adjunct Faculty	660
Total Faculty	1,026

Table 2.3: Noncredit Faculty

Personnel involved in full-time direct instructional (for non-credit course) contact with students.

Noncredit Faculty	FY25 Actual
Full-time Noncredit Faculty	18
Part-time Noncredit Faculty	0
Temp Noncredit Faculty	0
Adjunct Noncredit Faculty	142
Total Noncredit Faculty	160

Table 2.4: Professional Staff

Persons employed for the primary purpose of performing academic support, student services, and institutional support activities. Includes all data processing staff (non-data entry), media support staff, and business office personnel.

Professional Staff	FY25 Actual
Full-time Professional Staff	396
Part-time Professional Staff	2
Temp Professional Staff	411
Adjunct Professional Staff	0
Total Professional Staff	809

Table 2.5: Clerical Staff

Persons whose assignments are typically associated with clerical activities and/or specifically secretarial in nature. Include personnel who are responsible for internal and external communications, recording and retrieving data (other than computer programmers), and/or information and other paperwork required in an office.

Clerical Staff	FY25 Actual
Full-time Clerical	126
Part-time Clerical	0
Temp Clerical	64
Adjunct Clerical	0
Total Clerical Staff	190

Table 2.6: Service Staff

Include maintenance and repair staff, machine operators, vehicle drivers, and security

Professional Staff	FY25 Actual
Full-time Service Staff	76
Part-time Service Staff	0
Temp Service Staff	288
Adjunct Service Staff	0
Total Service Staff	364

Fiscal Detail

Table 3.1: DMACC Adopted Budget and Certification of Community College Taxes

ESTIMATED TAX LEVIES COMPLETED BY THE COMMUNITY COLLEGE Tax Levies Adopted		Estimated Dollars Necessary to be Raised By Property Tax AND Utility Replacement Tax	Approved Tax Rate	Property Taxes Levied	Estimated Utility Replacement Dollars
Unrestricted General	1	13,621,540	0.20250	13,352,933	268,607
Restricted General	2				
Unemployment Compensation	3	70,000	0.00104	68,578	1,422
Tort Liability	4	990,000	0.01472	970,643	19,357
Insurance	5	15,000,000	0.22299	14,704,052	295,948
Early Retirement	6	5,000,000	0.07433	4,901,351	98,649
Equipment Replacement	7	6,054,018	0.09000	5,934,637	119,381
Cash Reserve	8				
Standby	9	0	0.00000	0	0
Total General Funds	10	40,735,558	0.60558	39,932,194	803,364
Plant Funds	11	13,621,540	0.20250	13,352,933	268,607
Bonds & Interest Funds	12	0	0.00000	0	0
Grand Total - All Funds	13	54,357,098	0.80808	53,285,127	1,071,971

Taxable Valuation	WITH Gas & Electric Utilities	67,266,867,813	WITHOUT Gas & Electric	65,940,408,625
Tax Increment Valuation	WITH Gas & Electric Utilities	7,746,714,758	WITHOUT Gas & Electric	7,746,714,758
Debt Service Valuation	WITH Gas & Electric Utilities	75,013,582,571	WITHOUT Gas & Electric	73,687,123,383

Table 3.2: DMACC Long Term Debt - Fiscal Year July 1, 2026 – June 30, 2027

	Series Name (A)	Original Amount of Issue (B)	Original Principal Due (C)	Original Interest Due (D)	Subtotal Original Obligation Due (C) + (D) = (E)	Bond Administration Costs (F)	Payment Reduction due to Principal Surplus Levied in Prior Years (G)	Interest Savings from Surplus Levy (H)	Amount Paid from Other Sources & Fund Balance in Appropriate Fund (I)	Net Amount Levied for this Fiscal Year (E) + (F) - (G) - (H) - (I) = (J)
1	Plant Fund 2019	40,000,000	4,000,000	480,000	4,480,000	0				4,480,000
2	Plant Fund 2025	40,355,000	3,660,000	3,009,810.42	6,669,810.42	0				6,669,810.42
3					0					0
4					0					0
5					0					0
Total		80,355,000	7,660,000	3,489,810.42	11,149,810.42	0	0	0	0	11,149,810.42

Table 3.3: DMACC Supplemental Detail Resources – Actual FY 2024/2025

Resources		Unrestricted	Restricted	Unemployment	Tort Liability	Insurance	Early Retirement	Equipment Replacement	Cash Reserve	Standby	Plant Funds	Bond & Interest Funds	Total
Taxes Levied on Property	1	12,357,794		15,183	706,546	13,367,595	2,027,204	5,492,350			12,357,794		46,324,466
Utility Replacement Tax	2												0
400-409 Student Fees	3	2,197,707	318,664					14,850					2,531,221
410-414 Tuition	4	69,859,035	1,681,632										71,540,667
421-424 State Aid	5	40,927,127	0										40,927,127
429 Other State Aid	6	262,849	8,884,114	184	8,566	162,134	24,473	66,558			549,756		9,958,634
430-449 Federal Aid	7	385,147	6,881,888										7,267,035
450-469 Sales-Service	8	864,000	7,545								24,000		895,545
470-499 Other	9	10,278,943	41,779,149			2,100,350		13,087			7,745,986		61,917,515
480 Proceeds from Certificates	10												0
Total Resources	11	137,132,602	59,552,992	15,367	715,112	15,630,079	2,051,677	5,586,845	0	0	20,677,536	0	241,362,210
Beginning Fund Balance	12	13,256,575	12,037,395	11,289	-92,489	-2,906,916	-353,638	6,574,982	755,088		2,675,345		31,957,631

Table 3.4: DMACC Supplemental Detail Expenditures– Actual FY 2024/2025

Expenditures		Unrestricted	Restricted	Unemployment	Tort Liability	Insurance	Early Retirement	Equipment Replacement	Cash Reserve	Standby	Plant Funds	Bond & Interest Funds	Total
1000 Liberal Arts and Sciences	1	31,814,400	0										31,814,400
2000 Vocational and Technical	2	38,550,651	11,670,392										50,221,043
3000 Adult Education	3	8,544,595	10,355,679										18,900,274
4000 Cooperative Programs/Services	4	0	31,641,523										31,641,523
5000 Administration	5	4,725,647	0										4,725,647
6000 Student Services	6	16,373,364	960,885										17,334,249
7000 Learning Resources	7	3,382,151	0										3,382,151
8000 Physical Plant	8	19,543,292	725,317		1,280,947	14,109,990					20,857,368		56,516,914
9000 General Institution	9	13,520,927	3,094,057	51,923			2,967,609	4,042,965					23,677,481
Total Expenditures	10	136,455,027	58,447,853	51,923	1,280,947	14,109,990	2,967,609	4,042,965	0	0	20,857,368	0	238,213,682
Ending Fund Balance	11	13,934,150	13,142,534	-25,267	-658,324	-1,386,827	-1,269,570	8,118,862	755,088	0	2,495,513	0	35,106,159

Table 3.5: DMACC Supplemental Detail Resources– Re-Estimated FY 2025/2026

Resources		Unrestricted	Restricted	Unemployment	Tort Liability	Insurance	Early Retirement	Equipment Replacement	Cash Reserve	Standby	Plant Funds	Bond & Interest Funds	Total
Taxes Levied on Property	1	12,733,624		50,000	1,000,000	14,500,000	2,400,000	5,659,388			12,733,623		49,076,635
Utility Replacement Tax	2												0
400-409 Student Fees	3	2,013,375	2,500										2,015,875
410-414 Tuition	4	69,970,250	1,775,000										71,745,250
421-424 State Aid	5	42,890,352											42,890,352
429 Other State Aid	6	375,000	9,086,913	200	7,000	140,000	35,000	50,000			525,000		10,219,113
430-449 Federal Aid	7	400,000	10,527,214										10,927,214
450-469 Sales-Service	8	323,000											323,000
470-499 Other	9	8,270,653	27,691,271			11,600,000					15,850,000		63,411,924
480 Proceeds from Certificates	10										45,153,574		45,153,574
Total Resources	11	136,976,254	49,082,898	50,200	1,007,000	26,240,000	2,435,000	5,709,388	0	0	74,262,197	0	295,762,937
Beginning Fund Balance	12	13,934,150	13,142,534	-25,267	-658,324	-1,386,827	-1,269,570	8,118,862	755,088	0	2,495,513	0	35,106,159

Table 3.6: DMACC Supplemental Detail Expenditures– Re-Estimated FY 2025/2026

Expenditures		Unrestricted	Restricted	Unemployment	Tort Liability	Insurance	Early Retirement	Equipment Replacement	Cash Reserve	Standby	Plant Funds	Bond & Interest funds	Total
1000 Liberal Arts and Sciences	1	33,692,107											33,692,107
2000 Vocational and Technical	2	38,386,703	11,033,524										49,420,227
3000 Adult Education	3	9,727,209	6,888,786										16,615,995
4000 Cooperative Programs/Services	4		16,735,246										16,735,246
5000 Administration	5	5,951,564											5,951,564
6000 Student Services	6	18,459,960	563,597										19,023,557
7000 Learning Resources	7	3,799,879											3,799,879
8000 Physical Plant	8	13,025,227			725,000	25,450,000					43,935,823		83,136,050
9000 General Institution	9	14,545,300	10,782,094	40,000			2,378,595	5,709,388					33,455,377
Total Expenditures	10	137,587,949	46,003,247	40,000	725,000	25,450,000	2,378,595	5,709,388	0	0	43,935,823	0	261,830,002
Ending Fund Balance	11	13,322,455	16,222,185	-15,067	-376,324	-596,827	-1,213,165	8,118,862	755,088	0	32,821,887	0	69,039,094

Table 3.7: DMACC Supplemental Detail Resources– Fiscal Year July 1, 2026 – June 30, 2027

Resources		Unrestricted	Restricted	Unemployment	Tort Liability	Insurance	Early Retirement	Equipment Replacement	Cash Reserve	Standby	Plant Funds	Bond & Interest Funds	Total
Taxes Levied on Property	1	13,352,933		68,578	970,643	14,704,052	4,901,351	5,934,637		0	13,352,933	0	53,285,127
Utility Replacement Tax	2	268,607		1,422	19,357	295,948	98,649	119,381		0	268,607	0	1,071,971
400-409 Student Fees	3	2,133,375	2,500										2,135,875
410-414 Tuition	4	72,279,880	775,000										73,054,880
421-424 State Aid	5	43,359,120											43,359,120
429 Other State Aid	6	342,125	11,112,751	150	5,000	125,000	50,000	40,000			502,125		12,177,151
430-449 Federal Aid	7	400,000	10,587,117										10,987,117
450-469 Sales-Service	8	323,000									24,000		347,000
470-499 Other	9	8,270,653	27,587,620			13,500,000					13,800,000		63,158,273
480 Proceeds from Certificates	10												0
Total Resources	11	140,729,693	50,064,988	70,150	995,000	28,625,000	5,050,000	6,094,018	0	0	27,947,665	0	259,576,514
Beginning Fund Balance	12	13,322,455	16,222,185	-15,067	-376,324	-596,827	-1,213,165	8,118,862	755,088	0	32,821,887	0	69,039,094

Table 3.8: DMACC Supplemental Detail Expenditures– Fiscal Year July 1, 2026 – June 30, 2027

Expenditures		Unrestricted	Restricted	Unemployment	Tort Liability	Insurance	Early Retirement	Equipment Replacement	Cash Reserve	Standby	Plant Funds	Bond & Interest Funds	Total
1000 Liberal Arts and Sciences	1	33,663,845											33,663,845
2000 Vocational and Technical	2	38,484,355	10,921,610										49,405,965
3000 Adult Education	3	9,887,818	9,304,035										19,191,853
4000 Cooperative Programs/Services	4		16,805,246										16,805,246
5000 Administration	5	5,951,565											5,951,565
6000 Student Services	6	18,459,960	958,826										19,418,786
7000 Learning Resources	7	3,799,880											3,799,880
8000 Physical Plant	8	13,195,227	325,000		640,000	29,155,000					58,556,441		101,871,668
9000 General Institution	9	17,249,349	10,691,000	50,000			2,900,000	9,095,518					39,985,867
Total Expenditures	10	140,691,999	49,005,717	50,000	640,000	29,155,000	2,900,000	9,095,518	0	0	58,556,441	0	290,094,675
Ending Fund Balance	11	13,360,149	17,281,456	5,083	-21,324	-1,126,827	936,835	5,117,362	755,088	0	2,213,111	0	38,520,933

Table 3.9: DMACC Adopted Budget Summary – Budget Estimate – Fiscal Year July 1, 2026 – June 30, 2027

Resources:		General Funds FY 2025/2026 Budget	Plant Funds FY 2025/2026 Budget	Bonds & Interest Funds FY 2025/2026 Budget	Total of All Funds FY 2025/2026 Budget	FY 2024/2025 Re- Estimated Budget	FY 2023/2024 Audited Actual
Taxes Levied on Property	1	39,932,194	13,352,933	0	53,285,127	49,076,635	46,324,466
Utility Replacement Tax	2	803,364	268,607	0	1,071,971	0	0
Student Fees	3	2,135,875	0	0	2,135,875	2,015,875	2,531,221
Tuition	4	73,054,880	0	0	73,054,880	71,745,250	71,540,667
State Aid	5	43,359,120	0	0	43,359,120	42,890,352	40,927,127
Other State Aid	6	11,675,026	502,125	0	12,177,151	10,219,113	9,958,634
Federal Aid	7	10,987,117	0	0	10,987,117	10,927,214	7,267,035
Sales-Service	8	323,000	24,000	0	347,000	323,000	895,545
Other	9	49,358,273	13,800,000	0	63,158,273	63,411,924	61,917,515
Proceeds from Certificates	10	0	0	0	0	45,153,574	0
Total Resources	11	231,628,849	27,947,665	0	259,576,514	295,762,937	241,362,210
Expenditures:							
Liberal Arts and Sciences	12	33,663,845	0	0	33,663,845	33,692,107	31,814,400
Vocational and Technical	13	49,405,965	0	0	49,405,965	49,420,227	50,221,043
Adult Education	14	19,191,853	0	0	19,191,853	16,615,995	18,900,274
Cooperative Programs/Services	15	16,805,246	0	0	16,805,246	16,735,246	31,641,523
Administration	16	5,951,565	0	0	5,951,565	5,951,564	4,725,647
Student Services	17	19,418,786	0	0	19,418,786	19,023,557	17,334,249
Learning Resources	18	3,799,880	0	0	3,799,880	3,799,879	3,382,151
Physical Plant	19	43,315,227	58,556,441	0	101,871,668	83,136,050	56,516,914
General Institution	20	39,985,867	0	0	39,985,867	33,455,377	23,677,481
Total Expenditures	21	231,538,234	58,556,441	0	290,094,675	261,830,002	238,213,682
Net Resources minus Expenditures	22	90,615	-30,608,776	0	-30,518,161	33,932,935	3,148,528
Beginning Fund Balance	23	36,217,207	32,821,887	0	69,039,094	35,106,159	31,957,631
Ending Fund Balance	24	36,307,822	2,213,111	0	38,520,933	69,039,094	35,106,159

College Highlight for AY26-27

Please provide a description of a good practice you've recently implemented that you think has applicability statewide.

Over the past year, DMACC strengthened its strategic planning practice by shifting from broad, multiyear aspirations to a pillar aligned, one year implementation model that emphasizes clarity, accountability, and institutional focus. Rather than relying on static strategic plans, the College developed a rolling one-year plan explicitly aligned to its strategic pillars, with defined objectives, responsible parties, and measurable outcomes. This new practice matters because faculty and staff can now see how their daily work connects directly to institutional priorities. There has been strong engagement with the planning process because of the new direction that allows for all areas to contribute a goal if it aligns with the College's strategic pillars. This strategic planning model is highly transferable for other community colleges, particularly those navigating change.

Major Strategic Priorities for AY26-27

Please provide a list of some of the college's major strategic priorities (as example, breaking ground on a new building; selling an underutilized building; refurbishing to align space to new, in-demand CTE program, starting a new academic program; winding down a low-enrollment program, etc.)

- Improve completion velocity and affordability by reducing AA and AS degree requirements from 64 to 60 credits and expanding the use of open educational resources and instructional efficiencies.
- Launch and scale adult learner strategies, including credit for prior learning and aligned noncredit to credit workforce pathways, to better serve working adults and meet regional labor demand.
- Align physical space with enrollment and program demand by adjusting and modernizing underutilized facilities to support high demand instruction, student services, and long-term sustainability.
- Expand targeted workforce and academic programs through grants, employer partnerships, and selective program development while monitoring and addressing low enrollment or misaligned offerings.