

**BOARD OF TRUSTEES  
PLANNING AND BUDGET COMMITTEE MEETING  
DALLAS COUNTY COMMUNITY COLLEGE DISTRICT  
AND RICHLAND COLLEGIATE HIGH SCHOOL**

**District Office  
1601 South Lamar Street  
Lower Level, Room 007  
Dallas, TX 75215  
Tuesday, May 6, 2014  
3:00 PM**

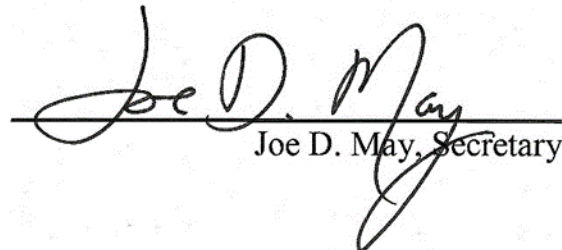
**AGENDA**

- I. Certification of notice posted for the meeting
- II. Multi-Year Financial Outlook and Plan FY 2014 – 2016
- III. 2013-2014 Spring Revision
- IV. Adjournment

**CERTIFICATION OF NOTICE POSTED  
FOR THE MAY 6, 2014**

**PLANNING & BUDGET COMMITTEE MEETING OF THE  
DALLAS COUNTY COMMUNITY COLLEGE DISTRICT  
AND RICHLAND COLLEGIATE HIGH SCHOOL  
BOARD OF TRUSTEES**

I, Joe D. May, Secretary of the Board of Trustees of the Dallas County Community College District, do certify that a copy of this notice was posted on the 2<sup>nd</sup> day of May 2014, in a place convenient to the public in the District Office Administration Building, and a copy of this notice was provided on the 2<sup>nd</sup> day of May 2014, to John F. Warren, County Clerk of Dallas County, Texas, and the notice was posted on the bulletin board at the George Allen, Sr. Courts Building, all as required by the Texas Government Code §551.054.

  
\_\_\_\_\_  
Joe D. May, Secretary

*Dallas County Community College District*

# 2013-14 Spring Revision

Presented May 6, 2014



Dallas County  
Community College District

IT ALL BEGINS HERE.

**DALLAS COUNTY COMMUNITY COLLEGE DISTRICT  
2013-14 PROPOSED CURRENT FUNDS OPERATING BUDGET  
ESTIMATED CURRENT FUNDS**

CURRENT FUNDS	Proposed 2014 Budget
<b>UNRESTRICTED FUND:</b>	
Current Budget Approved 12/03/2013	\$ 379,626,955
Proposed Requested Spring Revision Budget 05/06/14	382,465,789
<b>Proposed Change: Spring Revision vs. Current Budget</b>	<b>\$ 2,838,834</b>
 <b>UNRESTRICTED FUND RECONCILIATION:</b>	
Increase: Net Credit Tuition	1,105,973
Increase: Net Continuing Education Tuition	364,961
Decrease: Miscellaneous Income	(70,756)
Decrease: Installment Plan Income	(13,940)
Increase: Use of Fund Balance (Major Repairs and Projects)	1,452,596
<b>Proposed Reconciliation Change: Spring Revision vs. Current Budget</b>	<b>\$ 2,838,834</b>



**DALLAS COUNTY COMMUNITY COLLEGE DISTRICT  
2013-14 PROPOSED CURRENT FUNDS OPERATING BUDGET  
ESTIMATED CURRENT FUNDS**

<b>CURRENT FUNDS</b>	<b>Proposed 2014 Budget</b>
<b>AUXILIARY FUND:</b>	
Current Budget Approved 12/03/2013	\$ 10,921,958
Proposed Requested Spring Revision Budget 05/06/14	11,723,149
<b>Proposed Change: Spring Revision vs. Current Budget</b>	<b>\$ 801,191</b>
<b>AUXILIARY FUND RECONCILIATION:</b>	
Decrease: Auxiliary - CET	\$ (421,759)
Decrease: Miscellaneous Revenue	(11,477)
Increase: Use of Fund Balance (Major Repairs and Projects)	1,234,427
<b>Proposed Reconciliation Change: Spring Revision vs. Current Budget</b>	<b>\$ 801,191</b>



**DALLAS COUNTY COMMUNITY COLLEGE DISTRICT  
2013-14 PROPOSED CURRENT FUNDS OPERATING BUDGET  
ESTIMATED CURRENT FUNDS**

<u>CURRENT FUNDS</u>	<u>Proposed 2014 Budget</u>
<b>RESTRICTED FUND:</b>	
Current Budget Approved 12/03/2013	\$ 142,639,807
Proposed Requested Spring Revision Budget 05/06/14	142,233,351
<b>Proposed Change: Spring Revision vs. Current Budget</b>	<b>\$ (406,456)</b>
<b>RESTRICTED FUND RECONCILIATION:</b>	
Increase: State Appropriations	\$ 205,716
Decrease: State Grants / Contracts	(612,172)
<b>Proposed Reconciliation Change: Spring Revision vs. Current Budget</b>	<b>\$ (406,456)</b>
<b>RICHLAND COLLEGIATE HIGH SCHOOL:</b>	
Current Budget Approved 12/03/2013	\$ 3,350,895
Proposed Requested Spring Revision Budget 05/06/14	3,350,895
<b>There is no Proposed Change: Spring Revision vs. Current Budget</b>	<b>\$ -</b>
<b>TOTAL CURRENT FUNDS</b>	<b>\$ 3,233,569</b>



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**DALLAS COUNTY COMMUNITY COLLEGE DISTRICT  
2013-14 PROPOSED ANNUAL BUDGET  
PROPOSED UNEXPENDED PLANT FUND BUDGET**

CURRENT UNEXPENDED PLANT FUND	Proposed 2014 Budget
<b>UNEXPENDED PLANT FUND:</b>	
Current Budget Approved 12/03/2013	\$ 51,686,305
Proposed Requested Spring Revision Budget 05/06/14	52,164,497
<b>Proposed Change: Spring Revision vs. Current Budget</b>	<b>\$ 478,192</b>
<b>UNEXPENDED PLANT FUND RECONCILIATION:</b>	
Increase: Construction (Locker Rooms at RLC)	\$ 250,000
Increase: Architects (District Voice Over Internet Protocol Closets)	228,192
<b>Proposed Reconciliation Change: Spring Revision vs. Current Budget</b>	<b>\$ 478,192</b>



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**DALLAS COUNTY COMMUNITY COLLEGE DISTRICT**  
**2013-14 PROPOSED ANNUAL BUDGET**

**Debt Service Plant Fund:**

*No Proposed Changes*

**Quasi-Endowment Fund:**

*No Proposed Changes*



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# *Operating (Current) Funds*

## **Overview**

	<b>Current Budget</b>	<b>Proposed Change</b>	<b>Spring Revision</b>
Unrestricted	<b>\$379,626,955</b>	<b>\$ 2,838,834</b>	<b>\$ 382,465,789</b>
Auxiliary	<b>10,921,958</b>	<b>801,191</b>	<b>11,723,149</b>
Restricted	<b>142,639,807</b>	<b>(406,456)</b>	<b>142,233,351</b>
Subtotal	<b>\$533,188,720</b>	<b>\$ 3,233,569</b>	<b>\$ 536,422,289</b>
RCHS <sup>1</sup>	<b>\$ 3,350,895</b>	<b>\$ -</b>	<b>\$ 3,350,895</b>
Grand Total	<b><u>\$536,539,615</u></b>	<b><u>\$ 3,233,569</u></b>	<b><u>\$ 539,773,184</u></b>

<sup>1</sup> Richland Collegiate High School



**Dallas County  
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# *Unrestricted*

## **Revenues & Additions**

	<b>Current Budget</b>	<b>Proposed Change</b>	<b>Spring Revision</b>
State Appropriations	\$ 87,146,027	\$ -	\$ 87,146,027
Tuition	93,689,561	1,470,934	95,160,495
Taxes for Current Operations	172,222,660	-	172,222,660
Federal Grants & Contracts - Work Study	944,661	-	944,661
State Grants & Contracts - Work Study	158,779	-	158,779
Investment Income	1,500,000	-	1,500,000
General Revenue	3,229,819	(84,696)	3,145,123
Use of Fund Balance & Transfers-in	20,735,448	1,452,596	22,188,044
Total	<u>\$ 379,626,955</u>	<u>\$ 2,838,834</u>	<u>\$ 382,465,789</u>



Dallas County  
Community College District

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# *Unrestricted*

## Expenditures & Uses

	<b>Current Budget</b>	<b>Proposed Change</b>	<b>Spring Revision</b>
Instruction	\$ 146,103,493	\$ 20,743	\$ 146,124,236
Public Service	4,544,298	569,836	5,114,134
Academic Support	18,142,184	573,074	18,715,258
Student Services	33,162,335	606,990	33,769,325
Institutional Support	62,170,054	1,011,798	63,181,852
Staff Benefits	25,180,848	1,500	25,182,348
Plant Operations & Maintenance	31,135,023	392,157	31,527,180
Repairs & Rehabilitation	19,178,480	906,997	20,085,477
Reserve - Campus	5,305,710	(461,677)	4,844,033
Reserve - PSS Job Evaluations	500,000	-	500,000
Reserve - Diversity Initiatives	500,000	-	500,000
Reserve - Technology	1,055,000	(69,950)	985,050
Reserve - Potential Fund 12 Transfer	750,000	-	750,000
Reserve - Operating	2,270,058	(156,609)	2,113,449
Reserve - Enrollment Changes	3,000,000	(873,282)	2,126,718
Reserve - IP Telephony Upgrades	2,400,000	(230,885)	2,169,115
Reserve - Provision Election Expense	500,000	-	500,000
Mandatory Transfers	3,088,675	69,950	3,158,625
Non-mandatory Transfers	20,640,797	478,192	21,118,989
<b>Total</b>	<b>\$ 379,626,955</b>	<b>\$ 2,838,834</b>	<b>\$ 382,465,789</b>

<sup>1</sup> Includes approved use of fund balance.



**Dallas County  
Community College District**

**IT ALL BEGINS HERE.**

# Unrestricted

## Expenditures & Uses

	<b>Current Budget</b>	<b>Proposed Change</b>	<b>Spring Revision</b>
Instruction	\$ 144,066,452	\$ 20,743	\$ 144,087,195
Public Service	4,506,398	569,836	5,076,234
Academic Support	17,705,915	573,074	18,278,989
Student Services	32,829,692	156,990	32,986,682
Institutional Support	60,449,305	968,798	61,418,103
Staff Benefits	25,180,848	1,500	25,182,348
Plant Operations & Maintenance	31,135,023	392,157	31,527,180
Repairs & Rehabilitation	3,007,634	(52,599)	2,955,035
Reserve - Campus	5,305,710	(461,677)	4,844,033
Reserve - PSS Job Evaluations	500,000	-	500,000
Reserve - Diversity Initiatives	500,000	-	500,000
Reserve - Technology	1,055,000	(69,950)	985,050
Reserve - Potential Fund 12 Transfer	750,000	-	750,000
Reserve - Operating	2,270,058	(156,609)	2,113,449
Reserve - Enrollment Changes	3,000,000	(873,282)	2,126,718
Reserve - IP Telephony Upgrades	2,400,000	(230,885)	2,169,115
Reserve - Provision Election Expense	500,000	-	500,000
Mandatory Transfers	3,088,675	69,950	3,158,625
Non-mandatory Transfers	20,640,797	478,192	21,118,989
<b>Total</b>	<b>\$ 358,891,507</b>	<b>\$ 1,386,238</b>	<b>\$ 360,277,745</b>

<sup>1</sup> Excludes approved use of fund balance.



Dallas County  
Community College District

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# *Auxiliary*

## **Revenues & Additions**

	<b>Current Budget</b>	<b>Proposed Change</b>	<b>Spring Revision</b>
Sales & Services	\$ 4,756,483	\$ (433,236)	\$ 4,323,247
Investment Income	126,934	-	126,934
Transfers-in	4,290,797	-	4,290,797
Use of Fund Balance	1,747,744	1,234,427	2,982,171
<b>Total</b>	<b>\$10,921,958</b>	<b>\$ 801,191</b>	<b>\$ 11,723,149</b>



# *Auxiliary*

## **Expenditures & Uses**

	<b>Current Budget</b>	<b>Proposed Change</b>	<b>Spring Revision</b>
Student Activities	\$ 7,951,120	\$ (444,572)	\$ 7,506,548
Sales & Services	2,084,848	635,663	2,720,511
Reserve - Campus	248,771	45,100	293,871
Reserve - District	93,519	-	93,519
Transfers-out	543,700	565,000	1,108,700
<b>Total</b>	<b>\$ 10,921,958</b>	<b>\$ 801,191</b>	<b>\$ 11,723,149</b>

<sup>1</sup> Includes approved use of fund balance.



**Dallas County  
Community College District**

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# *Auxiliary*

## **Expenditures & Uses**

	<b>Current Budget</b>	<b>Proposed Change</b>	<b>Spring Revision</b>
Student Activities	\$ 6,503,376	\$ (619,572)	\$ 5,883,804
Sales & Services	1,784,848	(423,764)	1,361,084
Reserve - Campus	248,771	45,100	293,871
Reserve - District	93,519	-	93,519
Transfers-out	543,700	565,000	1,108,700
<b>Total</b>	<b>\$ 9,174,214</b>	<b>\$ (433,236)</b>	<b>\$ 8,740,978</b>

<sup>1</sup> Excludes approved use of fund balance.



**Dallas County  
Community College District**

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# Restricted

## Revenues & Additions

	<b>Current Budget</b>	<b>Proposed Change</b>	<b>Spring Revision</b>
Insurance/Retirement Match	\$ 19,150,091	\$ 205,716	\$ 19,355,807
SBDC State Match	2,398,785	-	2,398,785
Subtotal State Appropriations	\$ 21,548,876	\$ 205,716	\$ 21,754,592
Grants & Contracts			
Federal	101,792,527	-	101,792,527
State	10,935,495	(612,172)	10,323,323
Local	8,242,818	-	8,242,818
Transfers-in	76,725	-	76,725
Total	\$ 142,596,441	\$ (406,456)	\$ 142,189,985
Richland Collegiate High School <sup>1</sup>	\$ 43,366	\$ -	\$ 43,366
Grand Total	<u>\$ 142,639,807</u>	<u>\$ (406,456)</u>	<u>\$ 142,233,351</u>

<sup>1</sup> Richland Collegiate High School



# *Restricted*

## Expenditures & Uses

	<b>Current Budget</b>	<b>Proposed Change</b>	<b>Spring Revision</b>
Insurance/Retirement Match	\$ 19,150,091	\$ 205,716	\$ 19,355,807
Grants & Contracts	27,518,002	-	27,518,002
Scholarships	95,928,348	(612,172)	95,316,176
Subtotal	\$142,596,441	\$ (406,456)	\$ 142,189,985
Richland Collegiate High School <sup>1</sup>	\$ 43,366	-	\$ 43,366
<b>Grand Total</b>	<b>\$142,639,807</b>	<b>\$ (406,456)</b>	<b>\$ 142,233,351</b>

<sup>1</sup> Richland Collegiate High School





# *Concluding Remarks*



Dallas County  
Community College District

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