Budget Book

Fiscal Year 2026-2027

Approved Budget

As Approved By Board of Trustees, 08/11/2026

Budget Cover Page

Fiscal Year 2026-2027

This budget will raise more revenue from property taxes than last year's budget by an amount of $32,198,889, which is a 6.71 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $8,086,700.

The members of the governing body voted on the budget as follows:

FOR:	Trustee Kesha N. O'Reilly Trustee Monica Lira Bravo Chair Paul Mayer Vice Chair Cliff Boyd Trustee Catalina E. Garcia Trustee Philip Ritter Trustee Diana Flores
AGAINST:	
PRESENT and not voting:	
ABSENT:	

Property Tax Rate Comparison

	2026-2027	**2025-2026**
Property Tax Rate:	$0.106575/100	$0.106575/100
No-New-Revenue Tax Rate:	$0.100224/100	$0.099155/100
No-New-Revenue Maintenance & Operations Tax Rate:	$0.083408/100	$0.081119/100
Voter-Approval Tax Rate:	$0.109048/100	$0.106576/100
Debt Rate:	$0.018968/100	$0.018968/100

Total debt obligation for Dallas College secured by property taxes: $94,073,697.

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Letter from the Chief Financial Officer

Tiska S. Thomas
Chief Financial Officer

The Office of Finance is pleased to present the Dallas College Fiscal Year 2027 Budget Book for the period September 1, 2026, through August 31, 2027.

The development of this budget occurred within one of the most dynamic fiscal environments facing higher education in recent years. Community colleges across Texas continue to navigate shifting enrollment patterns, evolving workforce demands, increasing operating costs, changing student needs, and uncertainty surrounding future revenue growth. Against this backdrop, Dallas College remains committed to delivering affordable, high-quality education while maintaining the financial strength necessary to support students, employees, and the communities we serve.

Fiscal Year 2027 marks an important continuation of our commitment to responsible stewardship of public resources. The budget was developed using a zero-based budgeting methodology that required each division to evaluate expenditures from the ground up, prioritize mission-critical activities, and align resources with institutional outcomes. This approach encouraged thoughtful decision-making, operational efficiency, and accountability while ensuring that limited resources remain focused on the areas that have the greatest impact on student success.

This budget reflects disciplined decision-making and a focus on long-term sustainability. While resources remain finite, the budget prioritizes investments that deliver measurable value to students, employees, taxpayers, and the communities we serve. The result is a budget that advances strategic priorities while preserving the financial flexibility necessary to navigate future opportunities and challenges.

The proposed budget includes strategic investments in instructional delivery, workforce education, technology infrastructure, safety and security, and student support services. Equally important are investments in our employees, whose expertise and commitment enable the College to fulfill its mission each day. The budget continues the College's commitment to market-based compensation, performance recognition, and workforce sustainability to ensure Dallas College remains competitive in attracting and retaining talented employees.

In addition, Dallas College continues its commitment to innovation and technology. Investments in cybersecurity, enterprise systems, artificial intelligence, and digital infrastructure are intended to strengthen operational effectiveness, enhance the student experience, and expand access to services.

Letter from the Chief Financial Officer (continued)

As technology continues to reshape higher education, Dallas College is focused on leveraging these tools to improve service delivery, support informed decision-making, and create new opportunities for teaching, learning, and student success.

The College's financial position remains strong. Dallas College continues to maintain the highest credit ratings available from Moody's, S&P, and Fitch, reflecting prudent financial management, conservative fiscal practices, and disciplined planning. This financial strength enables the College to navigate uncertainty, respond to emerging opportunities, and preserve affordability for students while maintaining a long-term perspective on institutional sustainability.

As we look ahead, we are embracing a new approach to strategic budgeting designed to help us navigate an increasingly complex landscape shaped by legislative uncertainty, evolving funding models, and changing economic conditions. Our new budgeting framework begins with clear strategic financial guidelines and a deliberate focus on aligning resources with the College’s core and core-adjacent priorities. Through enhanced budget planning education and stronger collaboration among institutional leaders, we are creating a more transparent and informed decision-making process that supports both accountability and innovation.

Recognizing the need for financial resilience, we are also exploring non-traditional revenue opportunities while carefully evaluating both revenue and expense considerations across the institution. This approach allows us to proactively assess potential impacts from legislative actions, market conditions, and emerging operational needs before finalizing budget decisions.

This budget reflects a shared commitment by the Board of Trustees, Chancellor, administration, faculty, and staff to make strategic investments that support student achievement, employee success, and the continued economic vitality of Dallas County.

On behalf of the Office of Finance, I extend my appreciation to the many employees across the institution who contributed to this budget process. Their collaboration, thoughtful analysis, and commitment to fiscal responsibility helped shape a budget that balances today's needs with tomorrow's opportunities.

Respectfully,

Tiska S. Thomas
Chief Financial Officer
Dallas College


DALLAS COLLEGE
REIMAGINING WHAT'S NEXT
A LEGACY IN MOTION
COMMITTEE
DALLAS COLLEGE

Who We Are

MISSION

To transform lives and communities through higher education

Overall Purposes:

- To ensure Dallas County is vibrant, growing and economically viable for current and future generations.

- To provide a teaching and learning environment that exceeds learner expectations and meets the needs of our students, employees, communities and employers.

Dallas College Board of Trustees

The Dallas College Board of Trustees consists of seven members who are entrusted with governing the College.

- Mr. Paul Mayer, District #3, Chair
- Mr. Cliff Boyd, District #5, Vice Chair
- Dr. Catalina E. Garcia, District #1
- Mr. Philip J. Ritter, District #2
- Mrs. Monica Lira Bravo, District #4
- Ms. Diana Flores, District #6
- Dr. Kesha Nicholas O'Reilly, District #7
- Dr. Justin H. Lonon, Secretary and Chancellor

Chancellor

Dr. Justin Lonon

Academics
Dr. Shawnda Floyd

- Educational Partnerships
- Academic Services
- School of Law & Public Service
- International Engagement & Global Competitiveness
- Academic Initiatives
- School of Business, Hospitality & Global Trade
- School of Education
- School of Engineering, Technology, Math & Sciences
- School of Health Sciences
- School of Creative Arts, Entertainment & Design
- School of Manufacturing Industrial Technologies

Student Success
Dr. Beatriz Joseph

- Student Success
- Enrollment Management
- Research Institute
- Strategic Analytics
- Wellbeing & Social Support
- Athletics
- Student Life and Engagement

External Affairs
Daniel Diaz

- Community Engagement
- Community Relations
- Communications
- External Impact & Integration
- Marketing

Operations
Dr. Bradford Williams

- Finance
- Institutional Effectiveness
- Veterans Affairs Compliance
- Facilities
- Human Resources
- Continuous Improvement
- Technology
- Strategic Initiatives
- Economic Opportunity
- Advancement & Innovation
- Digital Engagement
- North Texas SBDC

Office of General Counsel
Robert Wendland

- Legal
- Safety & Security
- Risk Management
- Internal Audit
- Institutional Equity and Compliance
- Business Continuity

Office of the Chancellor
Dr. Justin Lonon

- Brookhaven & Workforce Continuing Education
- Board Relations
- Cedar Valley
- Mountain View
- Eastfield
- North Lake
- El Centro
- Richland
- Foundation

A Culture of Servant Leadership Words that Matter

- Renovate & build structures & strategies within the foundation of the Accord aligned with Dallas College Values.
- Initiate "seat at the table" strategy to explore work environment and process challenges through facilitated discussions to create solutions.
- Based in the tenets of the Accord, conduct a leadership self-assessment process "living the Accord" with examples. Not just a broad categorization of "How are we doing" but brief descriptions of applications and results.

OPPORTUNITY

INTEGRITY

COLLABORATING

ACCOUNTABILITY

RESPECT

ENGAGEMENT

DALLAS COLLEGE

Leadership Team Accord

August 10, 2022 (Reaffirmed August 30, 2024)

- I will be trustworthy, set my ego aside, and assume positive intent in the actions of others.
- We will work collaboratively to achieve our Strategic Priorities and Strategic Goals to address the problems we should solve without delay, with respect, compassion and understanding to fulfill the college's mission to transform lives and communities.
- We will invest the time to create empowered and effective teams to sustain the work of Dallas College.
- We will build a resilient foundation of sound college practices and policies to be responsive to the changing landscape of needs and new possibilities.
- We will trust and incorporate the expertise of others and work together across Dallas College, anchored by cross-functional collaboration, experimentation and innovation.
- We will communicate effectively, openly, respectfully, across organizational functions, keeping our focus on our mission to students, community and employers.
- We will honor our colleagues' need to know and understand decisions, developments, and changes that impact our work.
- We will meet the future with courage, empowering our teams to do the same as agents of change, taking strategic risks within a supportive, equitable and inclusive environment.

As Approved By Board of Trustees, 08/11/2026

Developing Our Culture Through Shared Values

Dallas College Values

We are committed to fulfilling our mission and purposes through core values that shape the culture of Dallas College.

INTEGRITY

ACCOUNTABILITY

COLLABORATING

OPPORTUNITY

RESPECT

ENGAGEMENT & SUPPORT

As Approved By Board of Trustees, 08/11/2026

2026-27 Board Priorities & Mission

STUDENT SUCCESS	Create a seamless, supportive experience for students to succeed from enrollment through graduation and career placement.
EXCEPTIONAL WORKPLACE	Create an environment of continuous improvement where employees thrive, grow professionally, and deliver outstanding service to students, internal and external stakeholders.
WORKFORCE READY	Prepare students with in-demand skills that local employers need, increasing economic opportunity across the region.
ECONOMIC MOBILITY	Break down barriers to success and create pathways to higher paying careers for all community members.
INCLUSIVE EXCELLENCE	Build a community where varied perspectives drive innovation, continuous improvement and everyone has equal opportunity to succeed.
SMART RESOURCE USE	Maximize our facilities, technology, and programs to best serve students, internal and external stakeholders, and respond to community needs.

MISSION: To transform lives and communities through higher education.

As Approved By Board of Trustees, 08/11/2026

Dallas College 2030 Strategic Framework

A Foundation to Build On

Chancellor	**Vision**
Board of Trustees	**Mission & Board Priorities**
Chancellor & Leadership	**Institutional & Shared Goals**
Leadership	**Departmental Goals, Strategies & Initiatives**
Dallas College Employees	**Targets & Metrics**
Leadership & College Employees	**Values & Leadership Accord**

As Approved By Board of Trustees, 08/11/2026

About Dallas College

Dallas College is one of the largest community colleges in Texas. Since 1965, Dallas College has served and educated more than 3 million people on their educational journey. As one of the largest colleges in Texas, we work to transform lives and communities through higher education in a rapidly changing local, national, and world community.

Dallas College provides:

- Two-year and Four-year degree programs, plus Workforce Ready certificates
- More than 100 High-Demand Career Programs
- Enrichment and Certification classes for a lifetime of learning
- Faculty who are dedicated to student success
- Unparalleled quality at a tuition our students can afford

Dallas College works to ensure that Dallas County is vibrant, growing and economically viable for future generations. Our students benefit from our partnerships with local business leaders, school districts and four-year universities, and Dallas College has over 20 years of experience in online education. In addition, Dallas College provides economic benefits to business, taxpayers, and the community.

Dallas College served more than 130,000 students in 2025-2026, with over 110,000 students enrolled in credit programs.

In 2025-2026, Dallas College has awarded 6,045* associate degrees and 256* bachelor degrees, 4,577* workforce certificates and awards to date.

Additionally, 3,096* credentials have been awarded to Dual Credit, Early College High School, and P-Tech students in 2025-2026.

Early College Pathways as of the beginning of the Spring 2026 semester:

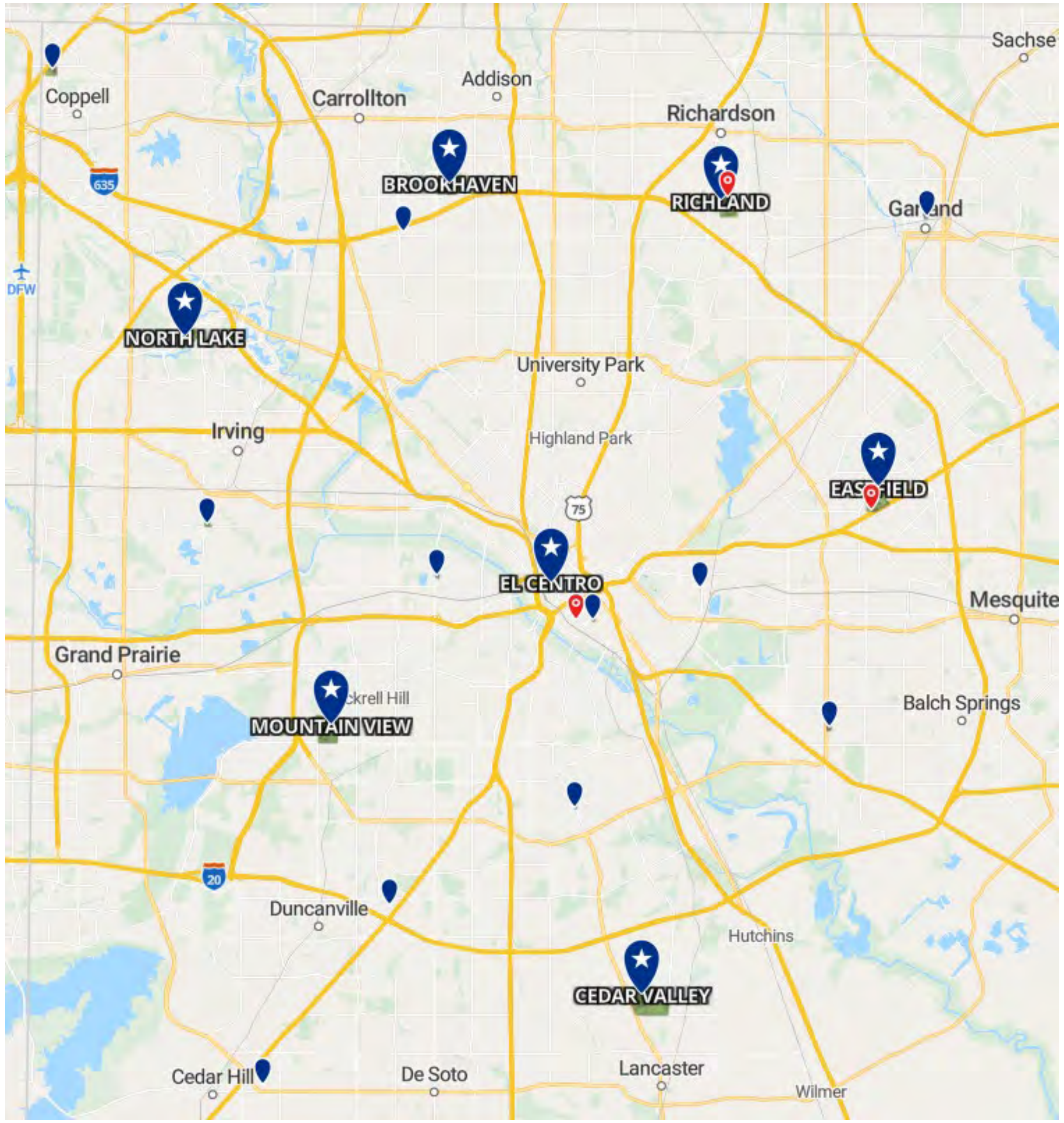
- 31,474 Dual Credit students enrolled at Dallas College

- 85% academic success rate of Dual Credit, Early College High School, and P-Tech students earning A,B, or C in courses

- 300,307 credit hours earned by Dual Credit, Early College High School, and P-Tech students

*Awards continue to be conferred through October. Figures noted are preliminary and reflect awards issued as of the publication date.

Dallas College Locations



Campus Locations

Brookhaven
Cedar Valley
Eastfield
El Centro
Mountain View
Northlake
Richland

Operations

Administrative Service Center
LeCroy

Centers

Bill J. Priest
Cedar Hill
Coppell (Construction Sciences)
Culinary, Pastry & Hospitality
Downtown Design
Downtown Health Sciences
Garland
Irving
Lancaster Workforce Development
Pleasant Grove
South Dallas Training
West Dallas
Workforce Center at Redbird

Accomplishments

FY 2025-26 Accomplishments

Following are few of the College highlights from FY 2025-2026:

Academics

- Reached record dual credit enrollment of more than 32,000 students and supported over 3,600 graduates
- Exceeded Dallas College Online Pilot goals with 14 planned courses
- Advanced Ascender Program, increasing First Time in College persistence to 80% and retention to 64%

School of Business, Hospitality & Global Trade

- Introduced new Bachelor of Applied Science in Management
- Entrepreneurship Team achieved national distinction as Gold Medalists at 2026 Skills USA Championships

School of Creative Arts, Entertainment & Design

- Strengthened live event and gallery operations to support instruction, exhibitions, public events, and community engagement across Dallas College venues
- Increased CAED visibility through promotion, exhibitions, Arts Month programming, and strategic partnerships

FY 2025-26 Accomplishments (continued)

School of Education

- Conferred 225 bachelor's degrees, representing approximately 21% growth over prior year
- Exceeded the continuing education enrollment target, achieving 111% of goal against a 10% growth objective

School of Engineering, Technology, Mathematics & Sciences

- Enrolled 150 students and advanced development of the Bachelor of Applied Technology in Software Development

School of Health Sciences

- Achieved enrollment growth of 10% in Fall and Spring semesters while sustaining accreditation and clinical capacity
- Expanded workforce pathways and employer partnerships, positioning Veterinary Technology to increase enrollment with 100 new students

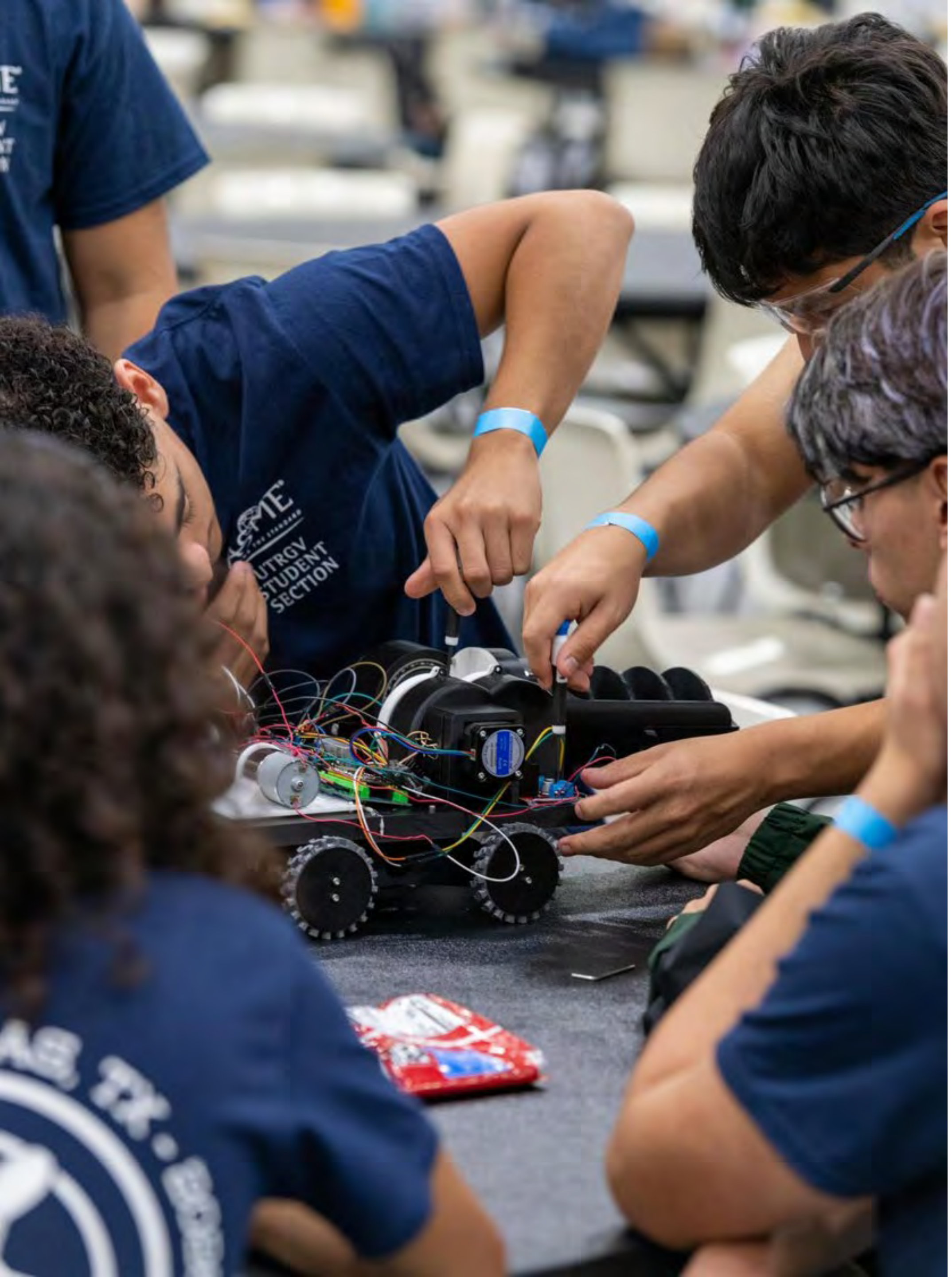
FY 2025-26 Accomplishments (continued)

School of Law & Public Service

- Established and launched Law Enforcement, Social and Legal Studies academies
- Secured approval to launch a new 911 Dispatcher Program through the Law Enforcement Academy and Dallas College Incubator

School of Manufacturing & Industrial Technology

- Implemented OSHA training for the Applied Industrial Science Lab team
- Established collaboration with officials in Tanzania to expand partnership opportunities
- Hosted a successful Auto/Tech Expo attended by more than 500 students and 19 vendors
- Earned OSHA 30 certification, strengthening campus safety and regulatory compliance



FY 2025-26 Accomplishments (continued)

Center for Excellent Teaching & Learning

- Launched internal new faculty onboarding for more than 100 faculty
- Implemented a collegewide Digital Badge Program
- Completed four cohorts of the Marketable Skills Integrators program
- Completed first round of competency-based course designs for Bachelor of Applied Science in Management and Bachelor of Advanced Technology

Special Academic Programs

- Served more than 4,000 students across Special Academic Programs while earning multiple medals and accolades
- Phi Theta Kappa earned 69 awards in research, impact, and chapter performance with all chapters achieving Five Star status and three ranking in the global Top 100

FY 2025-26 Accomplishments (continued)

External Affairs

- Served 439 individuals through monthly STEM and family engagement events
- Engaged 106 seniors through City of Dallas partnership events
- Delivered 41.38% year-over-year summer camp growth and secured a $20,000 Blue Cross Blue Shield grant
- Conducted 32 federal-level congressional meetings
- Secured a $1.5 million Community Project Funding Grant to fast-track and expand Airframe Power Plant program for workforce training in high-demand aviation maintenance and aerospace engineering technologies

Central Administration Operations

- Maintained AAA credit rating across all three major rating agencies
- Conducted payroll roadshows across the college to strengthen outreach and support
- Launched Enterprise Ventures, Small Business Launch Pad, and Texas Tickler Program to expand innovation and entrepreneurial support
- Chief Financial Officer Tiska Thomas was named a finalist in D Magazine's CEO's Financial Executive Awards in the Outstanding Public Service category

FY 2025-26 Accomplishments (continued)

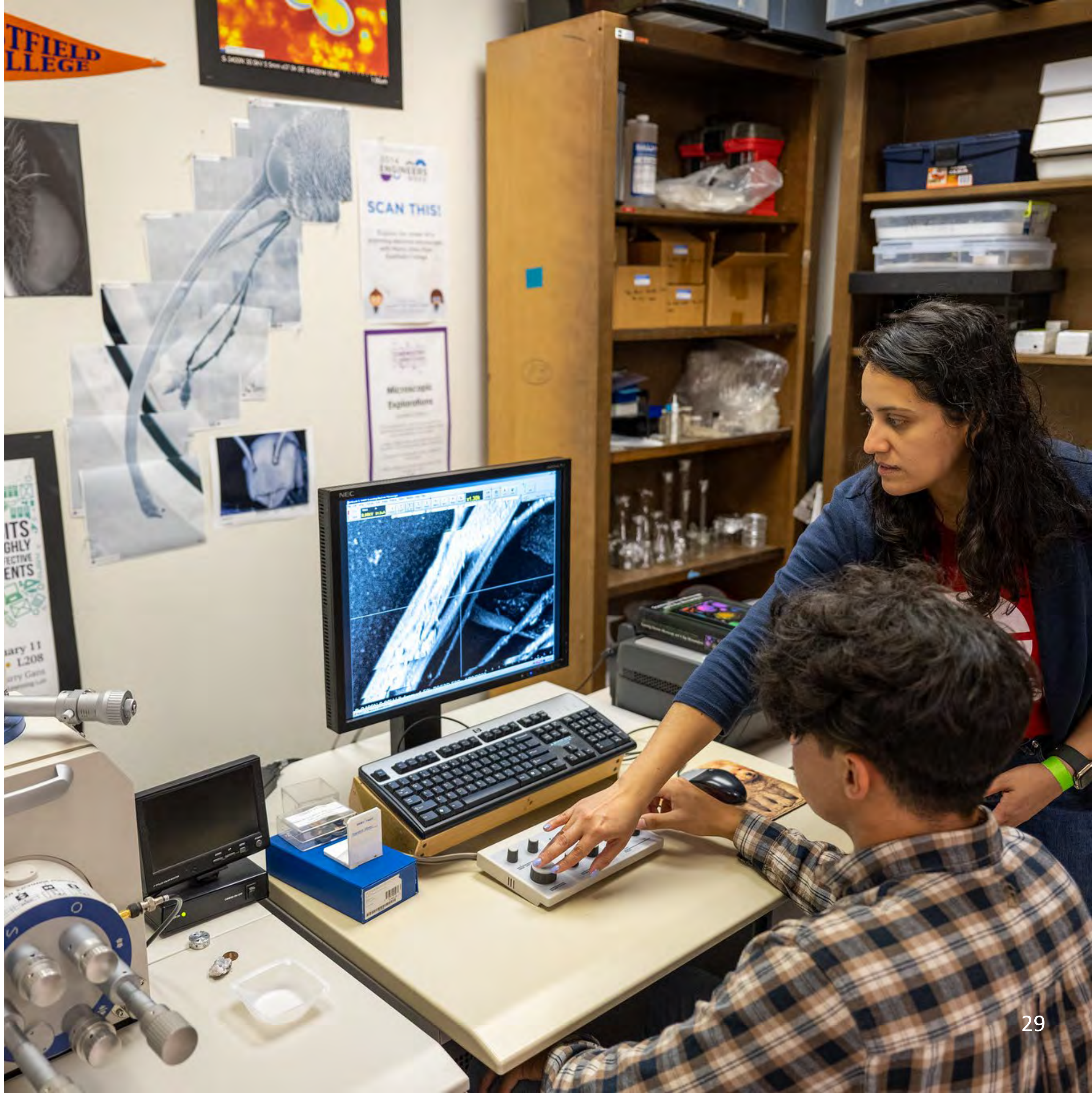
Student Success

- Served more than 3,000 first-time-in-college students through PUSH Registration drives, resulting in more than 2,000 enrollments across more than 50 high schools and more than 300 on-site vaccinations
- Increased FAFSA completion by 5%, resulting in more than 62,000 FAFSA applications submitted and 66% of students receiving financial aid to support enrollment
- Selected as a national finalist for the 2026 Bellwether Award in the Instructional Programs and Services category for the Student Parent Support Program
- Launched Women's Flag Football with a strategic commitment toward NJCAA Division I competition in Spring 2027
- Led development of *Strengthening College Student Mental Health: A Practical Playbook for the State of Texas*, providing higher education leaders with a practical, scalable roadmap to expand access to mental health services
- Built a modern Microsoft Fabric Data Lake and Data Warehouse, integrating legacy Colleague data with current Workday data to strengthen data governance, improve data integrity, and establish a scalable foundation for enterprise analytics

Economic Outlook

Dallas College is an important asset to students and members of the community, and their investment has paid dividends in economic development, workforce training and undergraduate education.

A study of the economic contribution of Texas community colleges has found that Dallas College's economic contribution to the Dallas County economy is about $5.1 billion in added income or 45,705 jobs supported. This is an aggregate of alumni impact, operations spending, student spending and construction spending.



Dallas College Student Impact

1

- **Institutional Effectiveness**
  - Technology enhancements for students and employees
  - Facilities (Maintenance, new construction in support of expanding programming)

2

- **Students**
  - Early College High School - credentials with zero debt upon graduation
  - Critical field education

3

- **Workforce**
  - Partnerships / Innovation
  - Supplying talent

4

- **Employees**
  - "Best place to work"
    - Employee engagement
    - Professional development
    - Competitive salaries

Tuition and Financial Information

Tuition & Fees Schedule
Fiscal Year 2026-2027

Tuition Schedule

Effective Beginning: Spring 2025

1. **Dallas County Residents*** $99 per credit unit or a minimum of $99
2. **Out-of-District Residents** $169 per credit unit or a minimum of $169
3. **Out-of-State Residents** $250 per credit unit or a minimum of $250
4. **Out-of-Country Residents** $250 per credit unit or a minimum of $250

Tuition Schedule			
Semester Credit Hours	**In-County Tuition**	**Out-Of-District Tuition**	**Out-of-State or Out-of-Country Tuition**
1	$99	$169	$250
2	198	338	500
3	297	507	750
4	396	676	1,000
5	495	845	1,250
6	594	1,014	1,500
7	693	1,183	1,750
8	792	1,352	2,000
9	891	1,521	2,250
10	990	1,690	2,500
11	1,089	1,859	2,750
12	1,188	2,028	3,000
13	1,287	2,197	3,250
14	1,386	2,366	3,500
15	1,485	2,535	3,750
16	1,584	2,704	4,000
17	1,683	2,873	4,250
18	1,782	3,042	4,500
19	1,881	3,211	4,750
20	1,980	3,380	5,000

Texas Community College Tuition Rates

Fiscal Year 2026-2027

Spring 2026 Tuition & Fees by Student Type	In-District Resident				Out-of-District				Non-Resident			
	Tuition (12 SCH)	Fees (12 SCH)	Total (12 SCH)	Total per SCH	Tuition (12 SCH)	Fees (12 SCH)	Total (12 SCH)	Total per SCH	Tuition (12 SCH)	Fees (12 SCH)	Total (12 SCH)	Total per SCH
Alamo Colleges	$1,308	$62	$1,370	$114	$2,160	$62	$2,222	$185	$3,924	$62	$3,986	$332
Alvin Community College	$612	$341	$953	$79	$1,224	$341	$1,565	$130	$1,860	$341	$2,201	$183
Amarillo College*	$564	$504	$1,068	$89	$1,080	$504	$1,584	$132	$1,332	$1,020	$2,352	$196
Angelina College	$840	$456	$1,296	$108	$1,380	$540	$1,920	$160	$1,944	$576	$2,520	$210
Austin Community College District*	$804	$216	$1,020	$85	$804	$2,628	$3,432	$286	$2,400	$2,412	$4,812	$401
Blinn College	$768	$960	$1,728	$144	$1,476	$960	$2,436	$203	$3,348	$960	$4,308	$359
Brazosport College	$780	$606	$1,386	$116	$1,188	$606	$1,794	$150	$1,836	$606	$2,442	$204
Central Texas College	$1,500	0	$1,500	$125	$1,956	0	$1,956	$163	$3,000	0	$3,000	$250
Cisco College	$804	$840	$1,644	$137	$804	$1,380	$2,184	$182	$1,236	$1,380	$2,616	$218
Clarendon College	$720	$768	$1,488	$124	$720	$1,056	$1,776	$148	$1,104	$2,352	$3,456	$288
Coastal Bend College	$888	$83	$971	$81	$1,632	$83	$1,715	$143	$1,812	$83	$1,895	$158
College of the Mainland	$924	$0	$924	$77	$1,380	$0	$1,380	$115	$1,656	$0	$1,656	$138
Collin College	$780	$26	$806	$67	$1,500	$26	$1,526	$127	$2,400	$26	$2,426	$202
Dallas College	$1,188	0	$1,188	$99	$2,028	0	$2,028	$169	$3,000	0	$3,000	$250
Del Mar College	$900	$517	$1,417	$118	$1,500	$517	$2,017	$168	$1,944	$517	$2,461	$205
El Paso County Community College	$1,392	$240	$1,632	$136	$1,392	$240	$1,632	$136	$2,412	$240	$2,652	$221
Frank Phillips College	$708	$797	$1,505	$125	$1,068	$797	$1,865	$155	$1,176	$797	$1,973	$164
Galveston College	$672	$439	$1,111	$93	$672	$727	$1,399	$117	$1,764	$727	$2,491	$208
Grayson College	$600	$600	$1,200	$100	$1,200	$600	$1,800	$150	$1,920	$600	$2,520	$210
Hill College	$1,164	$432	$1,596	$133	$1,164	$732	$1,896	$158	$3,564	$732	$4,296	$358
Houston Community College	$396	$624	$1,020	$85	$1,452	$720	$2,172	$181	$1,812	$918	$2,730	$228
Howard College	$1,014	$153	$1,167	$97	$2,004	$153	$2,157	$180	$2,348	$153	$2,501	$208
Kilgore College	$1,080	$444	$1,524	$127	$2,028	$1,392	$3,420	$285	$2,628	$1,392	$4,020	$335
Laredo College	$600	$1,050	$1,650	$138	$1,200	$1,050	$2,250	$188	$1,824	$1,050	$2,874	$240
Lee College	$708	$784	$1,492	$124	$1,566	$0	$1,566	$131	$1,776	$0	$1,776	$148
Lone Star College	$1,332	30	$1,362	$114	$2,988	30	$3,018	$252	$3,756	30	$3,786	$316

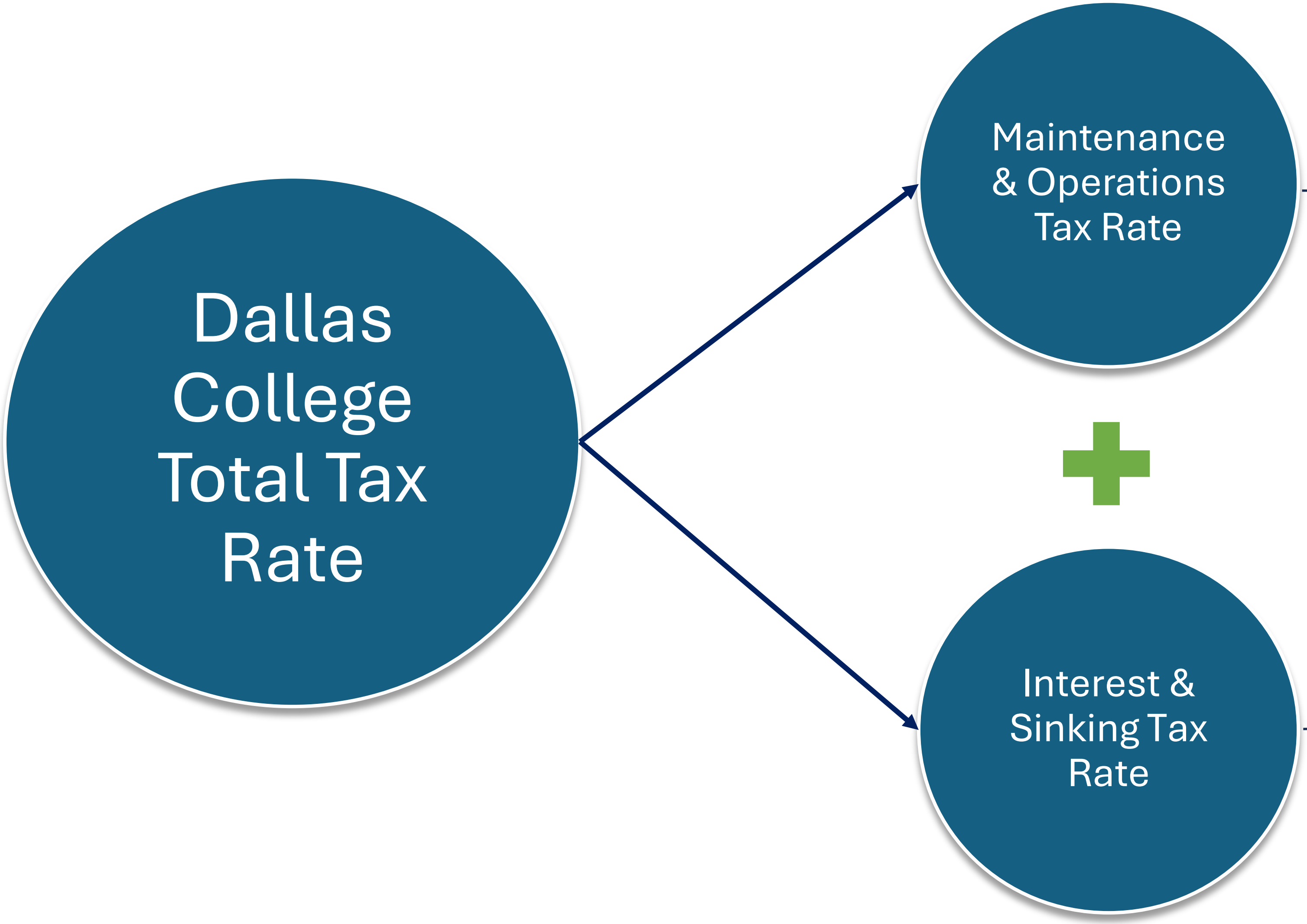
Texas Community College Tuition Rates (continued)

Fiscal Year 2026-2027

Spring 2026 Tuition & Fees by Student Type	In-District Resident				Out-of-District				Non-Resident			
	Tuition (12 SCH)	Fees (12 SCH)	Total (12 SCH)	Total per SCH	Tuition (12 SCH)	Fees (12 SCH)	Total (12 SCH)	Total per SCH	Tuition (12 SCH)	Fees (12 SCH)	Total (12 SCH)	Total per SCH
McLennan Community College	$1,272	$192	$1,464	$122	$1,488	$192	$1,680	$140	$2,172	$192	$2,364	$197
Midland College	$852	$360	$1,212	$101	$1,548	$360	$1,908	$159	$2,052	$360	$2,412	$201
Navarro College	$540	$673	$1,213	$101	$648	$1,249	$1,897	$158	$1,392	$1,249	$2,641	$220
North Central Texas College	$684	$660	$1,344	$112	$684	$1,860	$2,544	$212	$684	$3,120	$3,804	$317
Northeast Texas Community College	$660	$833	$1,493	$124	$1,404	$833	$2,237	$186	$1,980	$833	$2,813	$234
Odessa College	$948	$396	$1,344	$112	$1,620	$396	$2,016	$168	$2,142	$396	$2,538	$212
Panola College	$396	$816	$1,212	$101	$396	$1,716	$2,112	$176	$396	$2,304	$2,700	$225
Paris Junior College	$780	$300	$1,080	$90	$780	$900	$1,680	$140	$1,980	$300	$2,280	$190
Ranger College	$900	$155	$1,055	$88	$2,160	$575	$2,735	$228	$3,000	$575	$3,575	$298
San Jacinto College	$996	0	$996	$83	$1,720	0	$1,720	$143	$2,676	0	$2,676	$223
South Plains College	$348	$779	$1,127	$94	$1,368	$779	$2,147	$179	$1,560	$779	$2,339	$195
South Texas College	$2,101	$49	$2,150	$179	$2,233	$40	$2,273	$189	$3,143	$64	$3,207	$267
Southwest Texas Junior College	$780	$543	$1,323	$110	$780	$1,383	$2,163	$180	$2,604	$543	$3,147	$262
Tarrant County College	$888	0	$888	$74	$1,632	0	$1,632	$136	$3,780	0	$3,780	$315
Temple College*	$660	$840	$1,500	$125	$660	$1,860	$2,520	$210	$1,416	$2,196	$3,612	$301
Texarkana College	$756	$482	$1,238	$103	$852	$1,106	$1,958	$163	$960	$1,706	$2,666	$222
Texas Southmost College*	$600	$1,049	$1,649	$137	$900	$1,049	$1,949	$162	$1,500	$1,049	$2,549	$212
Trinity Valley Community College	$468	$588	$1,056	$88	$468	$1,500	$1,968	$164	$1,380	$588	$1,968	$164
Tyler Junior College	$444	$828	$1,272	$106	$480	$1,548	$2,028	$169	$780	$1,548	$2,328	$194
Vernon College	$720	$600	$1,320	$110	$1,200	$600	$1,800	$150	$1,920	$600	$2,520	$210
Victoria College	$720	$768	$1,488	$124	$720	$1,500	$2,220	$185	$1,896	$768	$2,664	$222
Weatherford College	$1,500	$760	$2,260	$188	$2,640	$760	$3,400	$283	$3,744	$760	$4,504	$375
Western Texas College	$828	$492	$1,320	$110	$1,428	$528	$1,956	$163	$1,932	$528	$2,460	$205
Wharton County Junior College	$384	$1,344	$1,596	$133	$384	$2,016	$2,328	$194	$1,008	$2,016	$2,952	$246
Community College State Average	**$ 845**	**$ 544**	**$ 1,389**	**$ 116**	**$ 1,315**	**$ 861**	**$ 2,176**	**$ 181**	**$ 2,077**	**$ 897**	**$ 2,974**	**$ 248**

Source: TACC FY2025 Local Revenues Data Request and college posted tuition and fees
Includes all 50 Texas Community Colleges.
This represents base tuition & fees for each college. There may be additional fees based on specific course, labs, programs, and other college policies.
All numbers are rounded to the nearest dollar
Total per SCH is the average of the Tuition & fees per hour.
*Pulled from college website.

Breakdown of Dallas College Property Tax Rates:
Where Does the Money Go?



Maintenance & Operations Revenue are used to operate and maintain the college. Such as:

- Salaries and benefits
- Equipment, utilities and supplies
- Infrastructure upkeep
- Facilities Maintenance and Operations
- Many others

Interest & Sinking Revenue is **restricted** solely for principal and interest payments on debt.

Property Tax Details

Fiscal Year 2026-2027

The following chart represents the tax rates and percentage paid in property taxes by average homeowners in selected cities in Dallas County.

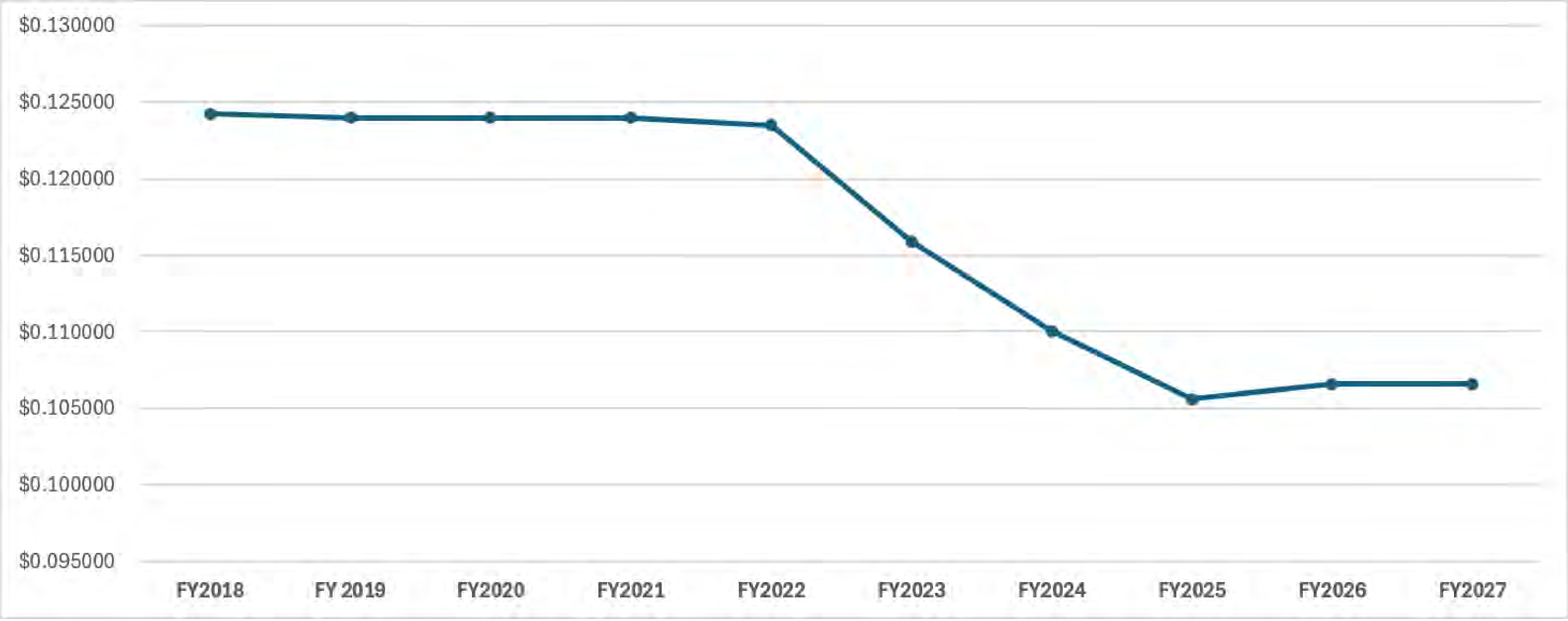
Source: Dallas Central Appraisal District Appraisal Year 2026, Tax Rates are per $100 of Assessed Value.

Location	Average Home TAV	Dallas County	Parkland Hospital	Dallas College	City	ISD	Total
Dallas	$ 376,623	0.215500	0.212000	0.106575	0.698800	0.993835	$ 2.226710
Carrollton	$ 269,654	0.215500	0.212000	0.106575	0.538750	0.948100	$ 2.020925
Cedar Hill	$ 329,114	0.215500	0.212000	0.106575	0.636449	1.127900	$ 2.298424
Duncanville	$ 263,816	0.215500	0.212000	0.106575	0.600166	1.105700	$ 2.239941
Garland	$ 266,331	0.215500	0.212000	0.106575	0.689746	1.170900	$ 2.394721
Grand Prairie	$ 233,972	0.215500	0.212000	0.106575	0.660000	1.062687	$ 2.256762
Highland Park	$ 3,172,453	0.215500	0.212000	0.106575	0.199296	0.834700	$ 1.568071
Irving	$ 330,656	0.215500	0.212000	0.106575	0.589100	1.015900	$ 2.139075
Lancaster	$ 240,666	0.215500	0.212000	0.106575	0.599490	1.224400	$ 2.357965
Mesquite	$ 248,947	0.215500	0.212000	0.106575	0.704692	1.106900	$ 2.345667
Richardson	$ 388,644	0.215500	0.212000	0.106575	0.542180	1.105200	$ 2.181455

Location	Average Home TAV	Dallas County	Parkland Hospital	Dallas College	City	ISD	Total
Dallas	$ 376,623	9.7%	9.5%	4.8%	31.4%	44.6%	100.0%
Carrollton	$ 269,654	10.7%	10.5%	5.3%	26.7%	46.9%	100.0%
Cedar Hill	$ 329,114	9.4%	9.2%	4.6%	27.7%	49.1%	100.0%
Duncanville	$ 263,816	9.6%	9.5%	4.8%	26.8%	49.4%	100.0%
Garland	$ 266,331	9.0%	8.9%	4.5%	28.8%	48.9%	100.0%
Grand Prairie	$ 233,972	9.5%	9.4%	4.7%	29.2%	47.1%	100.0%
Highland Park	$ 3,172,453	13.7%	13.5%	6.8%	12.7%	53.2%	100.0%
Irving	$ 330,656	10.1%	9.9%	5.0%	27.5%	47.5%	100.0%
Lancaster	$ 240,666	9.1%	9.0%	4.5%	25.4%	51.9%	100.0%
Mesquite	$ 248,947	9.2%	9.0%	4.5%	30.0%	47.2%	100.0%
Richardson	$ 388,644	9.9%	9.7%	4.9%	24.9%	50.7%	100.0%

Tax Rate History

Fiscal Year 2026-2027

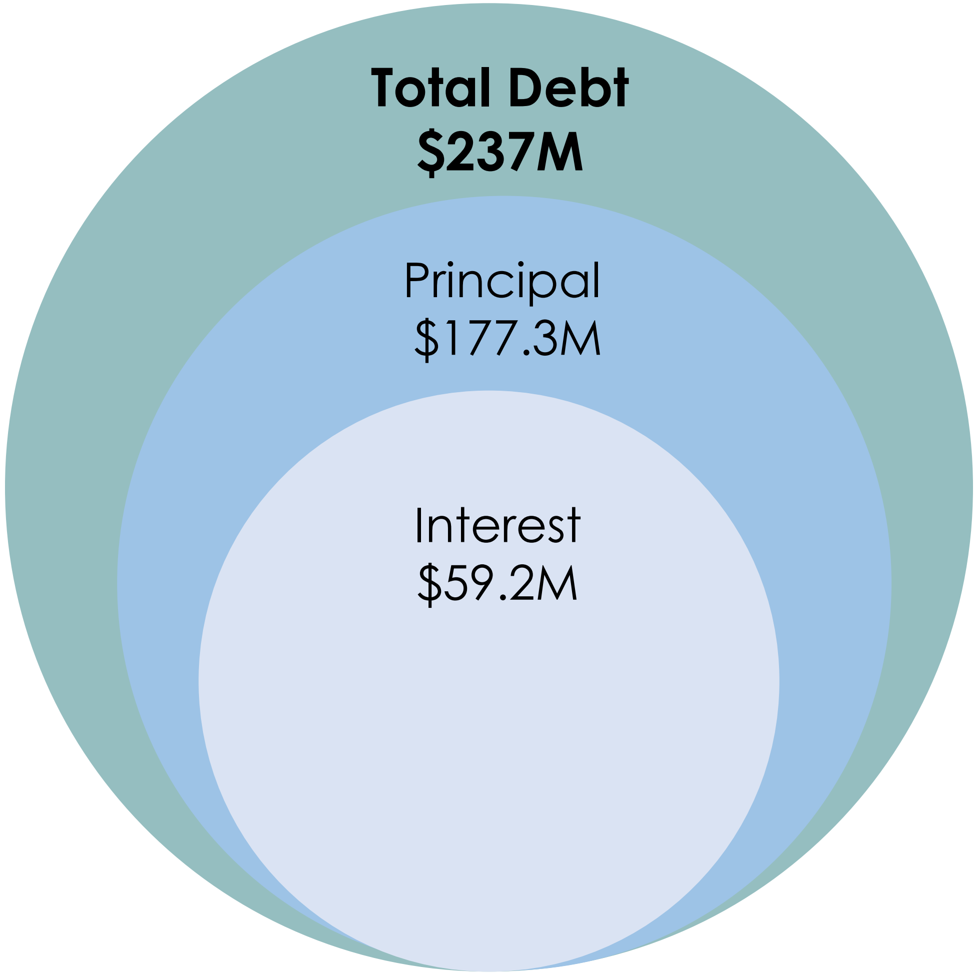


Fiscal Year-Dallas College	FY2018	FY 2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027
Tax Year-Tax Office	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Maintenance & Operations	$ 0.104000	$ 0.104000	$ 0.104000	$ 0.104000	$ 0.103510	$ 0.096038	$ 0.090261	$ 0.086058	$ 0.087607	$ 0.087607
Interest & Sinking	$ 0.020238	$ 0.020000	$ 0.020000	$ 0.020000	$ 0.020000	$ 0.019861	$ 0.019767	$ 0.019537	$ 0.018968	$ 0.018968
Total Tax Rate	$ 0.124238	$ 0.124000	$ 0.124000	$ 0.124000	$ 0.123510	$ 0.115899	$ 0.110028	$ 0.105595	$ 0.106575	$ 0.106575

Debt Service Overview
Fiscal Year 2026-2027

HIGHLIGHTS

- Taxpayer Savings of **$83.9 Million** as of 8/31/2026
- 2023 GO Bond Defeasance activity completed of $41 million in FY26



Total Debt
Sum of Principal + Interest

Principal
General Obligation (GO) Bonds

Interest
General Obligation (GO) Bonds

Debt Payment (Remaining balance shown at end of each Fiscal year)

Program	Bonds	FY25	FY26	FY27	FY28	FY29
2004 Bond Program $450M	2016 Refunding Bonds	$9,220,000	$0	Paid off 2/15/26		
2004 Bond Program $450M	2017 Refunding Bonds	$14,760,000	$11,320,000	$7,710,000	$3,930,000	$0
2004 Bond Program $450M	2022 Refunding Bonds	$100,000	$0	Paid off 2/15/26		
2021 $51M	2021 Tax Notes	$2,440,000	$0	Paid off 2/15/26		

Program	Bonds	FY26	FY27	FY28	FY29	FY36
2023 $325.8M	2023 GO Bonds	$165,980,000	$151,060,000	$135,375,000	$118,885,000	$0

Monthly Investment Holdings

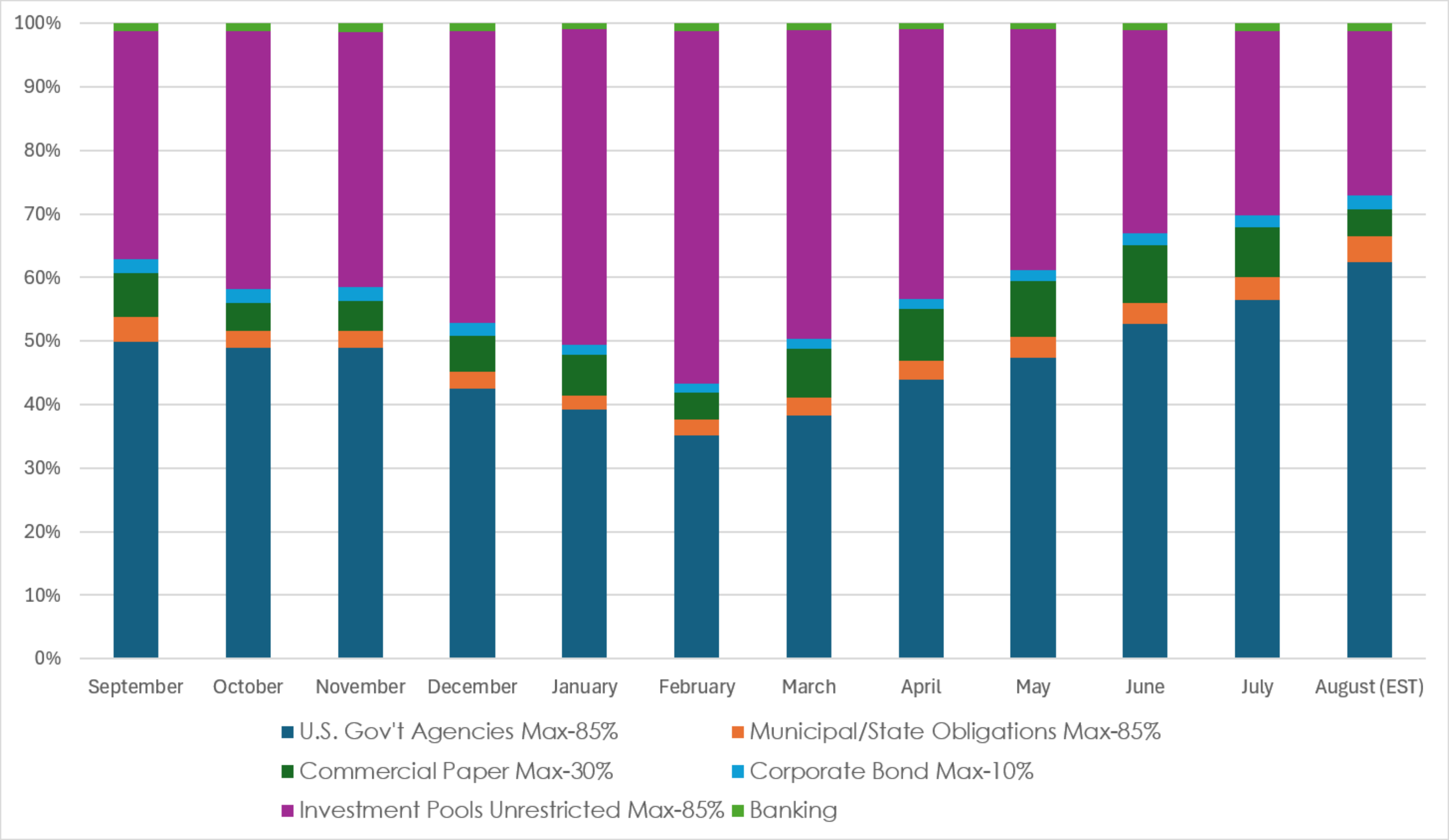
As of August 31, 2026

Fiscal Year 2026-2027

Monthly Par Values 2025-2026 in $								
	U.S. Treasuries	U.S. Gov't Agencies	Municipal/State Obligations	Commercial Paper	Corporate Bond	Investment Pools Unrestricted	Banking	Total Holdings
September	$ -	$ 220,650,000	$ 17,510,000	$ 30,000,000	$ 10,000,000	$ 158,584,905	$ 5,595,743	**$ 442,340,648**
October	$ -	$ 220,650,000	$ 12,165,000	$ 20,000,000	$ 10,000,000	$ 182,624,641	$ 5,748,281	**$ 451,187,922**
November	$ -	$ 212,650,000	$ 12,165,000	$ 20,000,000	$ 10,000,000	$ 174,293,465	$ 6,105,987	**$ 435,214,453**
December	$ -	$ 222,650,000	$ 13,540,000	$ 30,000,000	$ 10,000,000	$ 240,461,419	$ 6,669,727	**$ 523,321,146**
January	$ -	$ 242,650,000	$ 13,540,000	$ 40,000,000	$ 10,000,000	$ 308,126,943	$ 5,523,365	**$ 619,840,308**
February	$ -	$ 250,650,000	$ 18,555,000	$ 30,000,000	$ 10,000,000	$ 396,333,810	$ 8,622,766	**$ 714,161,575**
March	$ -	$ 250,900,000	$ 18,555,000	$ 50,000,000	$ 10,000,000	$ 318,194,804	$ 7,393,923	**$ 655,043,727**
April	$ -	$ 269,900,000	$ 18,555,000	$ 50,000,000	$ 10,000,000	$ 260,637,679	$ 5,614,841	**$ 614,707,520**
May	$ -	$ 269,900,000	$ 18,555,000	$ 50,000,000	$ 10,000,000	$ 215,566,878	$ 5,492,353	**$ 569,514,232**
June	$ -	$ 289,900,000	$ 18,555,000	$ 50,000,000	$ 10,000,000	$ 176,006,906	$ 5,843,896	**$ 550,305,802**
July	$ -	$ 289,900,000	$ 18,555,000	$ 40,000,000	$ 10,000,000	$ 148,380,564	$ 6,703,775	**$ 513,539,339**
August (EST)	$ -	$ 289,900,000	$ 18,555,000	$ 20,000,000	$ 10,000,000	$ 120,000,000	$ 6,000,000	**$ 464,455,000**

Monthly Investment Holdings by Percentage

As of August 31, 2026
Fiscal Year 2026-2027



As Approved By Board of Trustees, 08/11/2026

Budget Overview

Budget Process
Fiscal Year 2026-2027

Basis of Accounting

The budget is prepared in accordance with the College's established accounting system. Consistent with the audited financial statements, all funds are budgeted using the accrual basis of accounting, under which revenues are recognized when earned and expenses are recorded when incurred, regardless of the timing of related cash receipts or disbursements.

The annual budget process uses a methodology based largely on three factors:

- Revenues from tuition and state appropriations
- Performance funding based on strategic initiatives
- Facility operations based on building square footage and condition index

Based on total forecasted state appropriations and tuition revenues, with a portion of the College's fund balance, these revenues establish the total resources available for each school or workgroup's budget. Executive Leadership is responsible for the development and control of the collective budget, expenditures, and resources. College facilities are administered centrally, with facilities initiatives funded through ad valorem taxes and debt funding.

The Board of Trustees approves an operating budget for all operations of the College each fiscal year including any revisions. The Board of Trustees is given updates at least annually on the three-year projections of revenues and expenditures.

The facilities maintenance and improvement plan is developed on a rolling five-year basis and presented to the Board of Trustees. The College completed Facility Master Plans for all campuses which were consolidated into a collegewide plan, prioritized by student needs.

Budget Process

Fiscal Year 2026-2027

Key Budget Guidelines and Procedures

1. Allocation & Balancing (Zero-Based Budgeting Approach):

- Each school or workgroup must build their budget starting at zero, justifying all expenditures based on current needs and strategic priorities, rather than relying solely on previous allocations.
- Budget proposals should reflect a clear link between requested resources and expected student and employee impact to ensure alignment with institutional goals.
- Allocations will be determined based on a combination of prior budget utilization, demonstrated need, and strategic alignment, with adjustments for current fiscal conditions.
- All expenses—fixed and discretionary—must be reviewed critically, with a focus on cost efficiency, necessity, and value creation before inclusion in the budget request.

2. Budget Submission Requirements:

- All budget requests must be entered into the Adaptive Planning Module.
- Supporting documents must accompany budget submissions, including detailed worksheets for:
    - One-time purchases
    - Contracted services
    - Memberships
    - Staff development
    - Official functions
    - Business travel
- Budget Managers will provide the necessary worksheet templates for completion.

Budget Process
Fiscal Year 2026-2027

3. Personnel & Salary Considerations:

- Ensure salary and headcount data is accurate, including updates for personnel and positions.
- Stipends for eligible employees, such as mobile, internet, and parking, should be included in the budget.
- New headcount requests should not be included in budget submissions but may be submitted as new initiative requests with proper justification for executive review.

4. Procurement Requests:

- Furniture requests must be submitted through the Facilities Management platform.
- Equipment requests (laptops, docking stations, monitors) must be processed through the Information Technology Department.
- Specialized equipment, such as lab equipment, should be included in the budget submission.

5. Revenue-Generating Units:

- Operating units responsible for revenue contributions (Workforce Training, Certain other Academic Units, Lease Space) must provide revenue projections.

Budget Process

Fiscal Year 2026-2027

6. Responsibility for Budget Entry:

- Cost Center Managers (or their designee) are responsible for entering initial budget requests into the Adaptive Planning Module.
- The Budget Team will aid in planning items for inclusion in the Budget Book.

7. Submission Deadline & Approval Process:

- Executive Officer approval is required for all budget requests.
- The final budget will be presented to the Chancellor and Board of Trustees for approval.

Budget Planning Calendar

Fiscal Year 2026-2027

January

- Planning Kick-off
- Executive level planning

February

- Budget review meetings by school/ workgroup
- Mid-year Review

March-April

- Submit and consolidate budget requests
- Budget justification meetings
- Executive level review

May

- Finalize College budget requests
- Begin Budget Book creation

June

- Board Budget workshop
- Finalize Budget Book

July

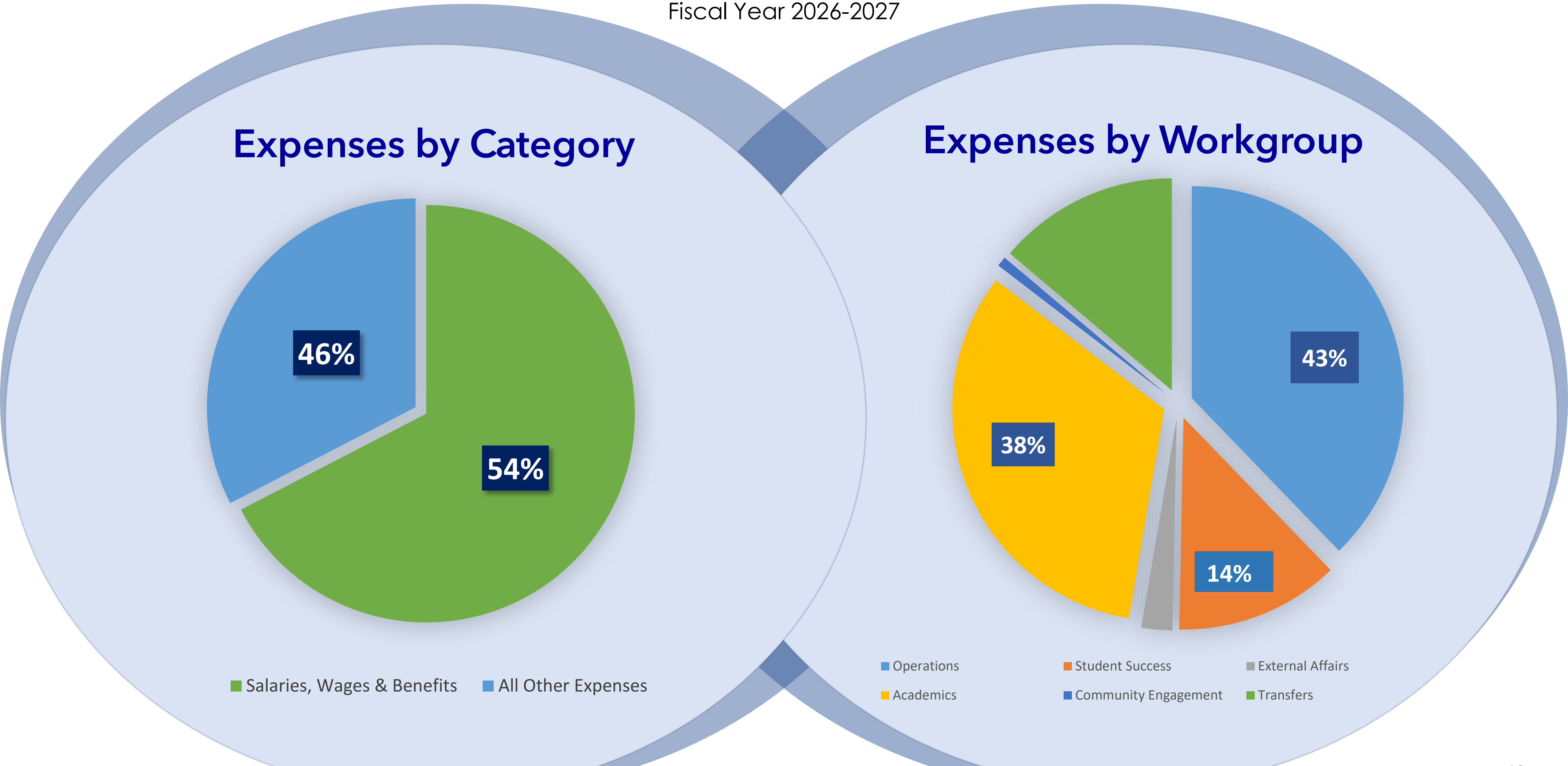
- Receive DCAD certified tax appraisal
- Revise annual budget (if necessary)

August

- Present final annual budget for Board approval

Expenses by Category and Function

Fiscal Year 2026-2027



Tuition Waivers
$150,000 or Greater
Fiscal Year 2026-2027

	FY-25-26	FY-24-25	FY-23-24
ECHS/Dual Credit	**29,384,479**	**33,486,571**	**26,290,320**
Employee	267,617	273,893	190,524
First Responders	1,495,860	1,395,962	1,618,696
Foster Care	553,859	364,144	268,771
Hazelwood	606,378	536,974	401,635
Military	311,080	370,113	241,364
“Out” to In-District	461,092	383,730	197,609
Senior	218,168	432,190	406,735
TOTAL	**33,298,533**	**37,243,577**	**29,615,654**

FY2027 Budget Proposal

Fiscal Year 2026-2027

Revenues Estimates	Final Adjusted FY2025-26	Proposed FY2026-27	Proposed Change	% FY27 vs. FY26
State Appropriations	$ 107,851,886	$ 104,849,238	$ (3,002,648)	(2.8%)
Financial Aid for Swift Transfer	12,305,570	12,840,000	534,430	4.3%
Gross Tuition	189,303,000	202,357,800	13,054,800	6.9%
(Less: Scholarships & Waivers)	(43,388,248)	(46,380,408)	(2,992,160)	6.9%
Net Tuition	145,914,752	155,977,392	10,062,640	6.9%
Taxes for Current Operations	389,000,000	409,000,000	20,000,000	5.1%
Grants and Contracts (Work Study)	2,645,000	1,500,000	(1,145,000)	(43.3%)
Investment Income	16,110,000	16,290,000	180,000	1.1%
General Revenue	1,500,000	1,200,000	(300,000)	(20.0%)
SUBTOTAL	**675,327,208**	**701,656,630**	**26,329,422**	**3.9%**
Transfer-In	96,100,000	76,100,000	(20,000,000)	(20.8%)
TOTAL BUDGETED OPERATING REVENUE	**771,427,208**	**777,756,630**	**6,329,422**	**0.8%**

Expenditures by Classification	Final Adjusted FY2025-26	Proposed FY2026-27	Proposed Change	% FY27 vs. FY26
Salaries and Wages	$ 401,313,514	$ 400,588,917	$ (724,597)	(0.2%)
Staff Benefits	45,000,000	49,000,000	4,000,000	8.9%
Purchased Services	101,953,164	138,894,816	36,941,652	36.2%
Operating Expenses	73,284,574	67,193,474	(6,091,100)	(8.3%)
Supplies and Equipment	12,310,472	13,909,973	1,599,501	13.0%
Total	**633,861,724**	**669,587,180**	**35,725,456**	**5.6%**
Allowance: Operating Contingency	2,367,788	13,648,450	11,280,662	476.4%
Allowance: Compensation Related	12,000,000	10,000,000	(2,000,000)	(16.7%)
Allowance: Contingency Tax Increase	22,659,800	5,000,000	(17,659,800)	(77.9%)
Grant Match	1,000,000	421,000	(579,000)	(57.9%)
State Appropriation Adjustments	437,896	-	(437,896)	(100.0%)
Transfer In:				
Allowance: Cash Reserves	96,100,000	76,100,000	(20,000,000)	(20.8%)
Transfers To Other Funds:				
Enterprise Scholorships	3,000,000	3,000,000	-	0.0%
TOTAL OPERATING EXPENDITURES	**771,427,208**	**777,756,630**	**6,329,422**	**0.8%**

Collegewide Budget by Expense Category

Fiscal Year 2026-2027

Expense Type	FY26 Budget (Adjusted)	% of Total	FY27 Budget (Requested)	% of Total	Variance ($)	Variance (%)
Salaries & Wages	$ 415,681,302	53.9%	$ 417,588,917	53.7%	$ 1,907,615	0.5%
Staff Benefits	45,000,000	5.8%	49,000,000	6.3%	4,000,000	8.9%
Purchased Services	126,050,860	16.3%	148,192,835	19.1%	22,141,975	17.6%
Operating Expenses	169,384,574	22.0%	145,373,096	18.7%	(24,011,478)	(14.2%)
Supplies & Equipment	15,310,472	2.0%	17,601,782	2.3%	2,291,310	15.0%
Grand Total	**771,427,208**	**100.0%**	**777,756,630**	**100.0%**	**6,329,422**	**0.8%**

Collegewide Budget by Workgroups

Fiscal Year 2026-2027

Workgroups		FY26 Budget (Adjusted)	% of Total		FY27 Budget (Requested)	% of Total		Variance ($)	Variance (%)
Operations	$	319,022,421	45.6%	$	293,439,024	43.8%	$	(25,583,397)	(8.0%)
Student Success		95,886,913	13.7%		95,791,462	14.3%		(95,451)	(0.1%)
External Affairs		24,746,087	3.5%		18,361,204	2.7%		(6,384,883)	(25.8%)
Academics & Workfrce Education		48,364,858	6.9%		50,631,891	7.6%		2,267,033	4.7%
School of Education		11,223,156	1.6%		12,030,644	1.8%		807,488	7.2%
School of Creative Arts		51,347,574	7.3%		49,895,812	7.5%		(1,451,762)	(2.8%)
School of Manufacturing		19,431,131	2.8%		19,192,550	2.9%		(238,581)	(1.2%)
School of Health Sciences		27,383,496	3.9%		27,687,374	4.1%		303,878	1.1%
School of Law		25,606,747	3.7%		25,582,710	3.8%		(24,037)	(0.1%)
School of Engineering		56,305,233	8.0%		53,413,469	8.0%		(2,891,764)	(5.1%)
School of Business		15,295,134	2.2%		17,594,115	2.6%		2,298,981	15.0%
Community Engagement		4,956,229	0.7%		5,966,925	0.9%		1,010,696	20.4%
Total		**699,568,979**	**100.0%**		**669,587,180**	**100.0%**		**(29,981,799)**	**(4.3%)**

Collegewide Budget

Fiscal Year 2026-2027

Dallas College - Operations

Expense Type	FY26 Budget (Adjusted)	% of Total	FY27 Budget (Requested)	% of Total	Variance ($)	Variance (%)
Salaries & Wages	$ 96,070,731	30.1%	$ 98,031,592	30.1%	$ 1,960,861	2.0%
Staff Benefits	16,044,662	5.0%	16,459,103	5.0%	414,441	2.6%
Purchased Services	119,764,647	37.5%	118,680,850	37.5%	(1,083,797)	(0.9%)
Operating Expenses	71,598,849	22.4%	53,175,669	22.4%	(18,423,180)	(25.7%)
Supplies & Equipment	15,543,532	4.9%	7,091,810	4.9%	(8,451,722)	(54.4%)
Total	**319,022,421**	**100%**	**293,439,024**	**100%**	**(25,583,397)**	**(8.0%)**

Dallas College - Student Success

Expense Type	FY26 Budget (Adjusted)	% of Total	FY27 Budget (Requested)	% of Total	Variance ($)	Variance (%)
Salaries & Wages	$ 76,309,482	79.6%	$ 73,596,011	76.8%	$(2,713,471)	(3.6%)
Staff Benefits	7,951,672	8.3%	8,367,192	8.7%	415,520	5.23%
Purchased Services	5,731,770	6.0%	8,694,515	9.1%	2,962,745	51.69%
Operating Expenses	4,478,766	4.7%	4,091,081	4.3%	(387,685)	(8.7%)
Supplies & Equipment	1,415,223	1.5%	1,042,663	1.1%	(372,560)	(26.3%)
Total	**95,886,913**	**100%**	**95,791,462**	**100%**	**(95,451)**	**(0.1%)**

Dallas College - External Affairs

Expense Type	FY26 Budget (Adjusted)	% of Total	FY27 Budget (Requested)	% of Total	Variance ($)	Variance (%)
Salaries & Wages	$ 13,825,942	55.9%	$ 9,306,134	50.7%	$(4,519,808)	(33%)
Staff Benefits	1,649,582	6.7%	1,082,737	5.9%	(566,845)	(34%)
Purchased Services	7,982,500	32.3%	3,302,714	18.0%	(4,679,786)	(59%)
Operating Expenses	1,262,288	5.1%	4,450,826	24.2%	3,188,538	252.6%
Supplies & Equipment	25,775	0.1%	218,793	1.2%	193,018	748.9%
Total	**24,746,087**	**100%**	**18,361,204**	**100%**	**(6,384,883)**	**(26%)**

Collegewide Budget

Fiscal Year 2026-2027

Dallas College - Academics

Expense Type	FY26 Budget (Adjusted)	% of Total	FY27 Budget (Requested)	% of Total	Variance ($)	Variance (%)
Academics & Workforce Education	$ 48,364,858	19.0%	$ 50,631,891	19.8%	$ 2,267,033	4.7%
School of Education	11,223,156	4.4%	12,030,644	4.7%	807,488	7.2%
School of Creative Arts	51,347,574	20.1%	49,895,812	19.5%	(1,451,762)	(2.8%)
School of Manufacturing	19,431,131	7.6%	19,192,550	7.5%	(238,581)	(1.2%)
School of Health Sciences	27,383,496	10.7%	27,687,374	10.8%	303,878	1.1%
School of Law	25,606,747	10.0%	25,582,710	10.0%	(24,037)	(0.1%)
School of Engineering	56,305,233	22.1%	53,413,469	20.9%	(2,891,764)	(5.1%)
School of Business	15,295,134	6.0%	17,594,115	6.9%	2,298,981	15.0%
Grand Total	**254,957,329**	**100%**	**256,028,565**	**100%**	**1,071,236**	**0.4%**

Expense Type	FY26 Budget (Adjusted)	% of Total	FY27 Budget (Requested)	% of Total	Variance ($)	Variance (%)
Salaries & Wages	$ 213,504,614	83.7%	$ 210,620,026	82.3%	$ (2,884,588)	(1.4%)
Staff Benefits	21,697,004	8.5%	25,887,165	10.1%	$ 4,190,161	19.3%
Purchased Services	8,263,522	3.2%	9,242,788	3.6%	$ 979,266	11.9%
Operating Expenses	5,687,842	2.2%	4,711,213	1.8%	$ (976,629)	(17.2%)
Supplies & Equipment	5,804,347	2.3%	5,567,373	2.2%	$ (236,974)	(4.1%)
Grand Total	**254,957,329**	**100%**	**256,028,565**	**100%**	**1,071,236**	**0.4%**

Collegewide Budget

Fiscal Year 2026-2027

Dallas College - Community Engagement

Campus Location	FY26 Budget (Adjusted)	% of Total	FY27 Budget (Requested)	% of Total	Variance ($)	Variance (%)
Brookhaven Campus	$ 764,087	15.4%	$ 871,992	14.6%	$ 107,905	14.1%
Cedar Valley Campus	837,414	16.9%	926,217	15.5%	88,803	10.6%
Eastfield Campus	765,764	15.5%	989,619	16.6%	223,855	29.2%
El Centro Campus	375,868	7.6%	725,000	12.2%	349,132	92.9%
Mountain View Campus	741,431	15.0%	800,875	13.4%	59,444	8.0%
North Lake Campus	717,418	14.5%	830,839	13.9%	113,421	15.8%
Richland Campus	754,247	15.2%	822,383	13.8%	68,136	9.0%
Total	**4,956,229**	**100.0%**	**5,966,925**	**100.0%**	**1,010,696**	**20.4%**

Expense Type	FY26 Budget (Adjusted)	% of Total	FY27 Budget (Requested)	% of Total	Variance ($)	Variance (%)
Salaries & Wages	$ 3,252,910	65.6%	$ 3,251,756	54.5%	$ (1,154)	(0.0%)
Staff Benefits	397,826	8.0%	448,507	7.5%	50,681	12.7%
Purchased Services	119,356	2.4%	227,300	3.8%	107,944	90.4%
Operating Expenses	1,135,717	22.9%	2,018,037	33.8%	882,320	77.7%
Supplies & Equipment	50,420	1.0%	21,325	0.4%	(29,095)	(57.7%)
Total	**4,956,229**	**100%**	**5,966,925**	**100%**	**1,010,696**	**20.4%**

Collegewide Budget by Function

Fiscal Year 2026-2027

Expenditures by Function	FY26 Budget (Adjusted)	% of Total	FY27 Budget (Requested)	% of Total	Variance ($)	Variance (%)
Instruction	$ 186,944,342	24.2%	$ 193,609,961	24.9%	$ 6,665,619	3.6%
Public Service	14,476,043	1.9%	15,723,377	2.0%	1,247,334	8.6%
Academic Support	63,857,940	8.3%	63,735,163	8.2%	(122,777)	(0.2%)
Student Services	148,303,864	19.2%	147,174,611	18.9%	(1,129,253)	(0.8%)
Institutional Support	210,365,446	27.3%	220,685,765	28.4%	10,320,319	4.9%
Plant Operations & Maintenance	147,479,573	19.1%	136,827,753	17.6%	(10,651,820)	(7.2%)
Grand Total	**771,427,208**	**100.0%**	**777,756,630**	**100.0%**	**6,329,422**	**0.8%**

Personnel Schedule

Personnel Schedule
Fiscal Year 2026-2027

Workgroup	Administrator Count	Administrator Salaries	Staff Count	Staff Salaries	Faculty Count	Faculty Salaries
Operations	141	21,630,843	1077	73,699,778	-	-
Student Success	90	11,325,547	885	64,058,747	-	-
External Affairs	15	2,892,925	85	6,284,177	-	-
Academic Support & Workforce Education	77	11,312,895	334	23,358,957	-	-
School of Business, Hospitality & Global Trade/RLC	11	1,506,663	9	631,723	84	6,622,781
School of Creative Arts, Entertainment & Design/CVC	24	2,459,636	39	1,978,326	330	25,575,415
School of Education/BHC	19	2,747,912	2	145,358	52	4,115,468
School of Engineering, Technology, Mathematics & Sciences/NLC	25	3,227,594	44	2,477,307	324	26,812,650
School of Health Sciences/ECC	21	2,656,678	38	2,417,365	163	13,641,037
School of Law & Public Service/MVC	18	2,499,076	11	766,935	144	12,247,743
School of Manufacturing & Industrial Technology/EFC	7	1,167,931	52	3,313,974	105	8,014,696
Collegewide	**448**	**$ 63,427,700**	**2,576**	**$ 179,132,647**	**1,202**	**$ 97,029,790**

Full-Time Employee Grand Total: 4,226

Full-Time Employee Salary Total: $ 339,590,137

Financial Overview

Unrestricted Operating Funds

Fiscal Year 2026-2027

Revenues Estimates	Final Adjusted FY2025-26	Proposed FY2026-27	Proposed Change	% FY27 vs. FY26
State Appropriations	$ 107,851,886	$ 104,849,238	$ (3,002,648)	(2.8%)
Financial Aid for Swift Transfer	12,305,570	12,840,000	534,430	4.3%
Gross Tuition	189,303,000	202,357,800	13,054,800	6.9%
(Less: Scholarships & Waivers)	(43,388,248)	(46,380,408)	(2,992,160)	6.9%
Net Tuition	145,914,752	155,977,392	10,062,640	6.9%
Taxes for Current Operations	389,000,000	409,000,000	20,000,000	5.1%
Grants and Contracts (Work Study)	2,645,000	1,500,000	(1,145,000)	(43.3%)
Investment Income	16,110,000	16,290,000	180,000	1.1%
General Revenue	1,500,000	1,200,000	(300,000)	(20.0%)
SUBTOTAL	**675,327,208**	**701,656,630**	**26,329,422**	**3.9%**
Transfer-In	96,100,000	76,100,000	(20,000,000)	(20.8%)
TOTAL BUDGETED OPERATING REVENUE	**771,427,208**	**777,756,630**	**6,329,422**	**0.8%**

Expenditures by Classification	Final Adjusted FY2025-26	Proposed FY2026-27	Proposed Change	% FY27 vs. FY26
Salaries and Wages	$ 401,313,514	$ 400,588,917	$ (724,597)	(0.2%)
Staff Benefits	45,000,000	49,000,000	4,000,000	8.9%
Purchased Services	101,953,164	138,779,816	36,826,652	36.1%
Operating Expenses	73,284,574	67,193,474	(6,091,100)	(8.3%)
Supplies and Equipment	12,310,472	13,909,973	1,599,501	13.0%
Total	**633,861,724**	**669,472,180**	**35,610,456**	**5.6%**
Allowance: Operating Contingency	2,367,788	13,763,450	11,395,662	481.3%
Allowance: Compensation Related	12,000,000	10,000,000	(2,000,000)	(16.7%)
Allowance: Contingency Tax Increase	22,659,800	5,000,000	(17,659,800)	(77.9%)
Grant Match	1,000,000	421,000	(579,000)	(57.9%)
State Appropriation Adjustments	437,896	-	(437,896)	(100.0%)
Transfer In:				
Allowance: Cash Reserves	96,100,000	76,100,000	(20,000,000)	(20.8%)
Transfers To Other Funds:				
Enterprise Scholorships	3,000,000	3,000,000	-	0.0%
TOTAL OPERATING EXPENDITURES	**771,427,208**	**777,756,630**	**6,329,422**	**0.8%**

Auxiliary Fund

Fiscal Year 2026-2027

	Approved FY2025-26	Proposed FY2026-27	Proposed Change	% FY27 vs. FY26
Revenues & Additions				
Sales & Services	$ 1,070,000	$ 1,475,000	$ 405,000	37.9%
Investment Income	1,500,000	1,810,000	310,000	20.7%
Total Auxiliary Fund Revenues & Additions	2,570,000	3,285,000	715,000	27.8%
Expenditures & Uses				
Student Activities	$ 2,570,000	$ 3,285,000	$ 715,000	27.8%
Sales & Services	-	-	-	0.0%
Total Auxiliary Fund Expeditures & Uses	2,570,000	3,285,000	715,000	27.8%

Use of Cash Reserves

Fiscal Year 2026-2027

	Approved FY2025-26	Proposed FY2026-27	Proposed Change	% FY27 vs. FY26
Pre-Approved & Planned Expenditures & Uses:				
Facilities, Supplies & Equipment	$ 33,500,000	$ 24,400,000	$ (9,100,000)	(27.2%)
Institutional Support, Operating Expenses	14,350,000	19,000,000	4,650,000	32.4%
Instructional Programs	8,350,000	-	(8,350,000)	(100.0%)
Student Services	300,000	-	(300,000)	0.0%
Technology	29,600,000	25,700,000	(3,900,000)	(13.2%)
Total Planned Expenditures & Uses *	86,100,000	69,100,000	(17,000,000)	(19.7%)
Prior Year Encumbrances & Carry-Forwards **	10,000,000	7,000,000	(3,000,000)	(30.0%)
Total Planned Expenditures & Carry-Forwards	96,100,000	76,100,000	(20,000,000)	(20.8%)

Restricted Fund
Fiscal Year 2026-2027

	Approved FY2025-26	Proposed FY2026-27	Proposed Change	% FY27 vs. FY26
Revenues & Additions				
State Appropriations	$ 31,116,654	$ 33,143,284	$ (2,026,630)	(6.1%)
SBDC State	1,553,616	1,553,615	1	0.0%
Subtotal State Appropriations	32,670,270	34,696,899	2,026,629	6.2%
Grants & Contracts				
Federal	144,242,953	152,237,884	7,994,931	5.5%
State	12,818,269	13,685,405	867,136	6.8%
Local	13,689,262	16,256,189	2,566,927	18.8%
Transfers-in	1,000,000	421,000	(579,000)	(57.9%)
Total	204,420,754	217,297,377	12,876,623	6.3%
Total Restricted Fund Revenues & Additions	204,420,754	217,297,377	12,876,623	6.3%
Expenditures & Uses				
State Appropriations	$ 32,670,270	$ 34,696,899	$ 2,026,629	6.2%
Grants & Contracts	41,764,471	25,651,160	(16,113,311)	(38.6%)
Scholarships	129,986,013	156,949,318	26,963,305	20.7%
Total	204,420,754	217,297,377	12,876,623	6.3%
Total Restricted Fund Expenditures & Uses	204,420,754	217,297,377	12,876,623	6.3%

Debt Service Fund

Fiscal Year 2026-2027

	Approved FY2025-26	Proposed FY2026-27	Proposed Change	% FY27 vs. FY26
Revenues & Additions:				
Investment Revenue	$ 3,428,462	$ 3,691,712	$ 263,250	7.7%
Taxes (General Obligation Bonds)	83,022,451	91,180,615	8,158,164	9.8%
Uncollectible Tax Revenue	(830,000)	(287,100)	542,900	(65.4%)
Total Debt Service Revenues & Additions	85,620,913	94,585,227	8,964,314	10.5%
Expenditures & Uses:				
General Obligation Bonds (Principal & Interest)	$ 80,552,314	$ 94,073,697	$ 13,521,383	16.8%
Maintenance Tax Notes (Principal & Interest)	2,447,686	-	(2,447,686)	(100.0%)
Tax Appraisal & Collection Fees	2,620,913	511,530	(2,109,383)	(80.5%)
Total Debt Service Expenditures	85,620,913	94,585,227	8,964,314	10.5%

All Funds

Fiscal Year 2026-2027

	Approved FY2025-26	Proposed FY2026-27	Proposed Change	% FY27 vs. FY26
Unrestricted Operating Budget - Fund 1	$ 771,427,208	$ 777,756,630	$ 6,329,422	0.8%
Auxiliary - Fund 3	2,383,000	3,285,000	902,000	37.9%
Restricted - Fund 6	204,420,754	217,297,377	12,876,623	6.3%
Debt Service - Fund 12	85,620,913	94,585,227	8,964,314	10.5%
Quasi-Endowment - Fund 58	-	-	-	0.0%
Use of Cash Reserves	96,100,000	86,700,000	(9,400,000)	(9.8%)
Richland Collegiate High School	75,000	-	(75,000)	(100.0%)
	1,160,026,876	1,179,624,234	19,597,359	1.7%
CAPITAL BUDGET				
Facility Improvement Plan	27,000,000	30,000,000	3,000,000	11.1%
Facility Enhancements	1,000,000	5,000,000	4,000,000	400.0%
Phase 1 GO Bonds	308,374,742	-	(308,374,742)	(100.0%)
Phase II GO Bonds	-	250,000,000	250,000,000	100.0%
IT Infrastructure Enhancements	29,750,000	25,700,000	(4,050,000)	(13.6%)
Public Safety & Security	4,000,000	-	(4,000,000)	(100.0%)
	370,124,742	310,700,000	(59,424,742)	(16.1%)

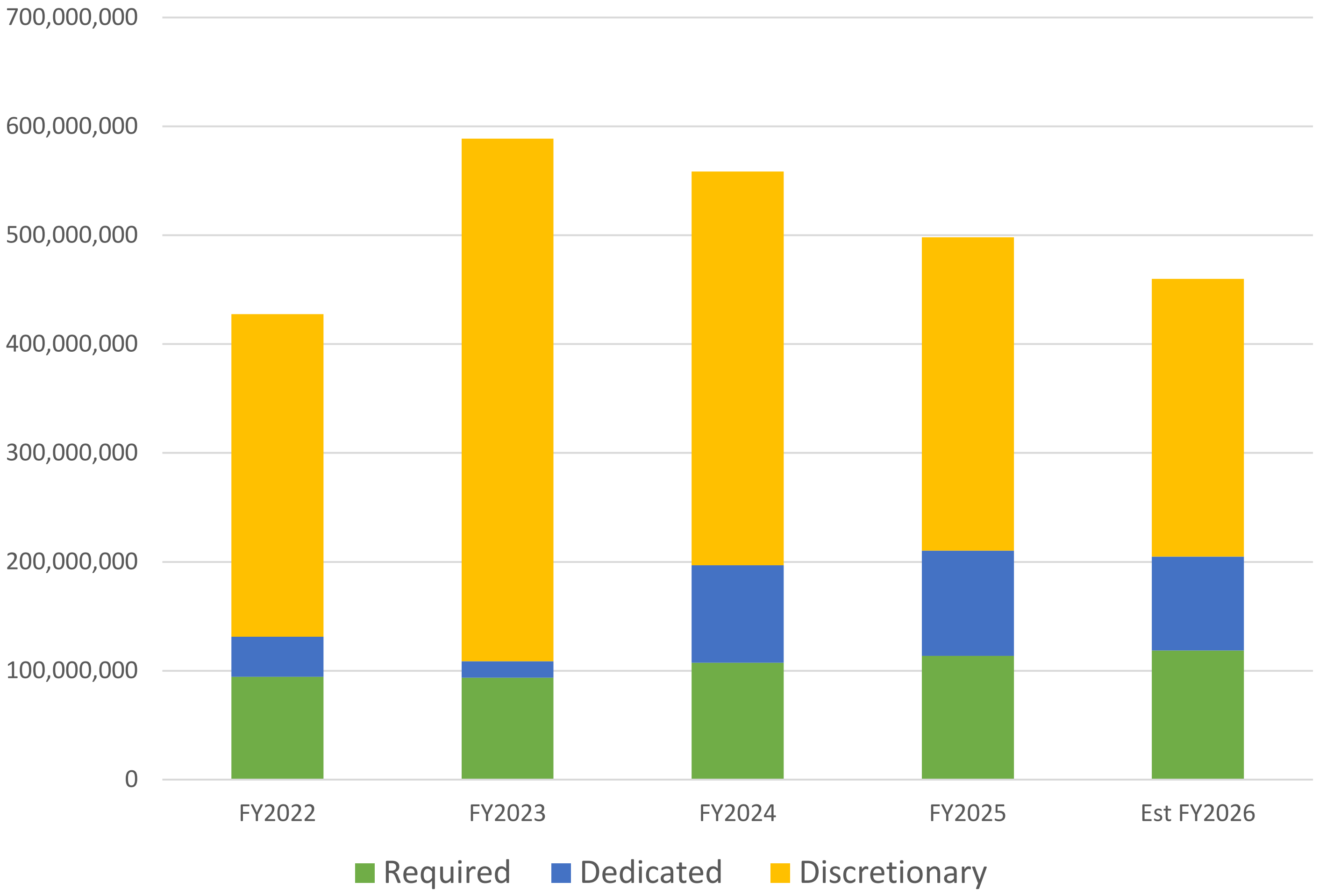
Cash Reserves

Cash Reserves Philosophy

Fiscal Year 2026-2027

- Metric weighted for composite financial index (CFI):
- How long can the institution survive without additional net position generated by operating revenue?

Dallas College	5.9
Aggregate Statewide CFI	4.9



Cash Reserves Philosophy
Fiscal Year 2026-2027

Committed

- Amount determined per policy
- Restricted Central Reserve, Primary
- Formal written commitment including cost share requirements, purchase orders, debt payments

Dedicated

- Clear, focused purpose for facilities and administrative initiatives
- Identify leadership making the dedication
- Examples include new program development, renewal of facilities

Discretionary

- Remaining reserve after committed and dedicated funds

Cash Reserves Philosophy

Fiscal Year 2026-2027

Contingency

- Best practice estimated 3% to 5% of annual budgeted revenue
- Set aside annually, no specific purpose
- Cover unexpected costs or revenue decreases within a budget year

Reserve

- Accumulation of unrestricted funds
- Dallas College policy: minimum of two (2) months of operating revenue
- Reserves should address four major areas:
  - **Operating**: Mission-related risks, temporary changes in setting or circumstances
  - **Maintenance**: Facilities and infrastructure
  - **Capital Improvements**: Self-funding
  - **Equipment**: Bridge funding for equipment refresh plans, such as instructional equipment, classroom furnishings, and IT network infrastructure.

Cash Reserves Philosophy
Fiscal Year 2026-2027

Cash, Cash Equivalents, Investments

Estimate as of 8/31/2026	$460M
Less (COMMITTED): Required Cash Reserves @ 2 Months	($117M)
Less (COMMITTED): End-of-Year Carry-Forwards	($7M)
Less Contingency (3% of Annual Budgeted Revenue)	($21M)
Less FY27 Planned Use	($69M)
DISCRETIONARY Cash Reserves	$246M
Estimated # of Months of Discretionary Cash Reserves	4

Cash Reserves Detail

		FY26 Approved Use	FY26 Remaining Balance (as of 4/30/2025)	FY27 New Request	FY27 Approved Use
New and Expanding Programs	BS, Nursing	$ 1,400,000	$ 524,235	$ -	$ -
	BAT, ETMS	1,950,000	1,386,480	-	-
	Cybersecurity, ETMS	2,000,000	2,000,000	-	-
	Equipment for Academic Programs	2,500,000	3,165	3,000,000	3,000,000
Strategic Initiatives	Carry Forward Encumbrances	10,000,000	4,240,870	7,000,000	7,000,000
	Innovation	10,000,000	2,807,470	10,000,000	10,000,000
	Pilot Advertising Campaigns	1,500,000	122,000	-	-
	Strategic Funding	2,000,000	47,538	2,000,000	2,000,000
	Bond Technical Advisor	3,000,000	3,000,000	-	-
Information Technology	Cybersecurity Enhancement	2,000,000	2,000,000	4,000,000	4,000,000
	Enterprise and AI Governance	1,550,000	1,550,000	-	-
	Academic Equipment/Technology	10,500,000	9,857,500	10,000,000	10,000,000
	Wi-Fi Refresh & Technology	10,000,000	1,483,414	10,000,000	10,000,000
	Workday Implementation	5,700,000	-	5,700,000	5,700,000
Facilities	Deferred Maintenance, FIP	28,000,000	-	19,400,000	19,400,000
	Facilities Enhancements	-	-	5,000,000	5,000,000
		4,000,000	-	-	-
	Total	**$ 96,100,000**	**$ 29,022,672**	**$ 76,100,000**	**$ 76,100,000**

Capital Budget

Phase 1 General Obligation (GO) Bond Projects

Fiscal Year 2026-2027

Line	Location	Project Description	Total Estimated Cost	
		Completed		
1	Brookhaven	ECHS & ECE Expansion	$	31,266,774
2	Cedar Valley	Commercial HVAC Renovation		2,981,150
3	Cedar Valley	ECHS Buidling E Renovation		32,081,953
4	Cedar Valley	One Stop Shop Renovation (Prototype)		8,220,838
5	Eastfield	New Inter-Disciplinary Building		60,062,391
6	El Centro West	ECHS Student Space		6,084,973
7	Mountain View	New ECHS Building		31,037,828
8	Mountain View	Welcome Center (Prototype)		23,553,195
9	North Lake	Construction Science Building		33,599,286
10	Richland	New ECHS / Workforce Building		49,903,049
		TOTAL PHASE 1 GO BOND PROJECTS		**278,791,437**

Phase II General Obligation (GO) Bond Projects
Fiscal Year 2026-2027

Tranche 1 Issuance 2023 GO Bonds
- Issued Principal Amount $325,845,000

2019 Voter Approval of General Obligation (GO) Bonds
- Total Authorization for $1.1 Billion

Phase II Projects:
1. Medical District
2. El Centro – Downtown Complex

February 6, 2026

Approved Board Actions

Approved Reimbursement Resolution allowing the college to use cash reserves upfront for bond projects and reimburse itself later, not to exceed $250 million

Remaining Authorization

$774,155,000

Authorized issuance of 2026 General Obligation Bonds, not to exceed $400 million

Facilities Improvement Plan Projects

Fiscal Year 2026-2027

Line	Campus	Project	Total Budget
1	College	Furniture, Renovations	$ 2,000,000
2	College	Elevator Upgrades	2,242,000
3	College	Signage, Wayfinding	345,000
4	College	Refurbish Air Handlers	2,360,000
5	College	Space Governance Projects	5,000,000
6	BH	Building Automation, Phase 2 Construction	3,198,000
7	BH	Structural Repairs, Buildings M and Q	1,209,400
8	BH	Replace Chiller, Building B	1,802,000
9	BH	Replace Roof, Building L	944,000
10	BH	Exhaust Upgrades, Building X (Design)	125,000
11	CV	Repair Water Intrusion, Building D Lower Courtyard	551,000
12	CV	Replace VAV Units, Building B, 2nd Floor	472,000
13	EC	Replace AHU, A Building	563,400
14	West Center	Replace Roof	1,062,000
15	EF	Replace Central Plant Cooling Towers	5,251,000
16	MV	Replace HVAC Unit, Building B, Bezos	472,000
17	MV	Emergency Comm System Integration for Campus	997,100
18	NL	Boiler redundancy, Building L	1,077,000
19	NL	Replace Roof Top Unit, Building K	375,600
20	NL	Replace HVAC Unit/VAV Units, Building L (Design Only)	260,000
21	NL	Replace Cooling Towers, Design Only	195,000
22	DCSC	DCSC Improvements	3,690,500
23	DCSC	Replace HVAC Controls	808,000
		TOTAL	**35,000,000**

Institutional Memberships

Institutional Memberships
$25,000 or Greater
Fiscal Year 2026-2027

Line	Name of Organization	Purpose	Term	Amount
1	American Association of Community Colleges	National Voice and Advocacy of Community Colleges	Annual	$ 112,000
2	Beacon Institute	Premier Platform for Professional Development, Community Engagement & Advocacy	Annual	27,000
3	Dallas Regional Chamber/ Tomorrow Fund	Community Outreach	Annual	37,000
4	Downtown Dallas Inc.	Primary Advocate, Steward, and Economic Generator for Downtown Dallas	Annual	72,500
5	Gartner	Business and Technology Guidance and Tools with Peer-Benchmarked Research and Strategic Frameworks	Annual	338,810
6	Greater Dallas Hispanic Chamber of Commerce	Community Outreach	Annual	30,000
7	League for Innovation	Cultivate Innovation in Community Colleges	Annual	30,000
8	National Junior College Athletic Association	National Collegiate Athletic Organization Dedicated to Two-Year College Athletics	Annual	33,000
9	North Central Texas Regional Certification Agency	Assists with Certification Process	Annual	40,000
10	Rebuilding America's Middle Class	Building a Strong Middle Class Through Community Colleges and Workforce Education	Annual	25,000
11	Society of Manufacturing Engineers	Advance Manufacturing Industry in North America	Annual	25,000
12	Texas Association of Community Colleges	Statewide Educational Opportunities in Community Colleges	Annual	104,000
13	Texas Association of Community College Teacher Education Programs	Statewide Community College Teacher Prep Programs	Annual	30,800
14	Texas Economic Development Corporation	State of Texas Workforce Alignment	Annual	25,000
15	World Affairs Council	Education and Engagement in National and Global Affairs	Annual	31,000
			Total	$ 961,110

Contractual, Interlocal & Licensing Agreements

Contractual, Interlocal and Licensing Agreements

Fiscal Year 2026-2027

According to the Board policy CF (Local) Purchasing and Acquisition: The Board delegates to the Chancellor, Chief Financial Officer, or designee the authority to approve any purchase or contract of $250,000 or less. The Board shall approve all purchases or contracts of more than $250,000, unless the Board has previously approved a budget line item listing the purchase expenditure.

Contractual, Interlocal and Licensing Agreements
Fiscal Year 2026-2027

This section is comprised of the following:

Cooperative Purchasing Agreements
In accordance with the provisions of Chapter 791 of the Texas Government Code, which is known as the Inter-Local Cooperation Contracts Act, the Board of Trustees has previously authorized the College to participate in cooperative purchasing programs with Allied States Cooperative, Texas Local Government State-wide Purchasing Cooperative (Buy Board), Choice Partners, Educational & Institutional Cooperative Services, Inc. (E & I), The Cooperative Purchasing Network (TCPN), The Texas Community College Cooperative Purchasing Network (TCCCPN), TIPS/TAPS, and The U.S. Communities Government Purchasing Alliance (U.S. Communities).

State Contracts
In accordance with Local Government Code Chapter 271, Subchapter D, the College has a cooperative agreement with the State of Texas, which permits it to take advantage of contracts established by the State Comptroller's Office and the Department of Informational Resources. Purchases via this cooperative agreement meet competitive bid requirements but do not preclude the use of the advertised bid process when more favorable terms or pricing can be identified.

Supplier Pools and Contracted Services
Established through College bid or proposal, per state law. These expenditures are included in the operating budget.

Contractual, Interlocal and Licensing Agreements

Fiscal Year 2026-2027

Estimates provided for board approval, pending funding availability.

Academics, Student Success, and Workforce				
Line	**Contracting Entity**	**Purpose**	**Term**	**Annual Amount**
1	Apprenticeship	TEA Apprenticeship Center	Multi-Year	$ 1,577,500
2	Athletic Officials	Game Officiating Services	Annual	257,500
3	Athletic Training Services	Student Medical Support	Annual	520,000
4	Bloomberg Services	Analyze Real-Time Financial Market/Financial Research Tool	Annual	775,000
5	Bloomboard/Pearson	Student Assessments	Annual	1,110,750
6	Bufflehead Strategies	Credentialing Institute Consulting Services	Annual	700,000
7	City of Dallas - Dallas Police Department	Instructional Contract	Annual	1,045,000
8	City of Dallas - Fire & Rescue	Instructional Contract	Annual	600,000
9	~~Competency-based Education Network, Inc.~~	~~Competency-Based Education Consulting Services~~	~~Annual~~	~~250,000~~ *
10	Construction Education Foundation	Instructional Contract	Annual	325,000
11	Dallas Area Rapid Transit (DART)	Student Transportation Services	Annual	2,800,000
12	Dual Credit Programming	15-For-All Platform Development	Annual	500,000
13	EAB Global Inc. (Navigate and Edify)	Student Success Advising Platform	Multi-Year	802,000
14	Elsevier	Nursing Instructional Materials/Exams	Multi-Year	600,000

* This contract is no longer required.

Contractual, Interlocal and Licensing Agreements

Fiscal Year 2026-2027

Estimates provided for board approval, pending funding availability.

Academics, Student Success, and Workforce				
Line	**Contracting Entity**	**Purpose**	**Term**	**Annual Amount**
15	Enterprise Scholarships	Enterprise Scholarships from Operations	Annual	3,000,000
16	Ex Libris (USA) Inc.	Library Automation Solution	Annual	250,000
17	Explorance Corp.	Course Survey Enterprise Services	Annual	280,000
18	Fleetforce CDL Instruction	Commercial Driver's License (CDL) Training Instructional Contract	Multi-Year	2,500,000
19	Follett	IncludEd and Bookstore Services	Annual	39,000,000
20	Get Off the Drawing Board (dba Divergence Academy)	Instructional Contract	Annual	450,000
21	Inceptia	Third Party Financial Aid and Default Aversion Services	Annual	825,000
22	Inktel Call Center	Call Center	Annual	3,300,000
23	Interpretation and CART Services	American Sign Language Interpreters; CART Writers for Deaf or Hearing Impaired Students	Annual	550,000
24	KLLM Trucking & Transport Services	Instructional Contract	Annual	250,000
25	Lockheed Martin	Instructional Contract	Annual	250,000
26	Meadows Institute	Instructional Services for City of Dallas Employees	Multi-Year	1,500,000
27	New Apprenticeship Inc.	IT Pre-Apprenticeship and Apprenticeship Coursework	Multi-Year	395,000
28	North Texas Electrical & Joint Apprenticeship & Training	Instructional Contract	Annual	375,000

Contractual, Interlocal and Licensing Agreements

Fiscal Year 2026-2027

Estimates provided for board approval, pending funding availability.

Academics, Student Success, and Workforce				
Line	**Contracting Entity**	**Purpose**	**Term**	**Annual Amount**
29	PIA Mid America	Pre Apprentice and Apprenticeship Training and Pipeline Placement	Annual	250,000
30	Plumbers & Pipefitters	Instructional Contract	Annual	300,000
31	Request for Proposal	AI Student Texting Software Platform	Multi-Year	2,000,000
32	Request for Proposal	Career Readiness Technology Platform	Annual	250,000
33	Request for Proposal	Diploma Printing Services	Multi-Year	350,000
34	Request for Proposal	Direct Mail Marketing	Annual	295,000
35	Request for Proposal	Disability Services Management Systems	Multi-Year	250,000
36	Request for Proposal	Learning and Employment Record Platform	Annual	250,000
37	Request for Proposal	Outsource Satisfactory Academic Progress (SAP) Services	Annual	325,000
38	Request for Proposal	Psychometric Services for Certification Exams	Annual	385,000
39	Request for Proposal	Student Loan Aversion Program	Multi-Year	1,000,000
40	Request for Proposal	Support TEA Center GYO Convenings	Annual	803,000
41	Request for Proposal	Third Party Financial Aid Verification Service	Multi-Year	300,000
42	Request for Proposal	Workforce Program Development/Professional Services and Data Solution	Multi-Year	4,500,000

Contractual, Interlocal and Licensing Agreements

Fiscal Year 2026-2027

Estimates provided for board approval, pending funding availability.

Academics, Student Success, and Workforce					
Line	**Contracting Entity**	**Purpose**	**Term**	**Annual Amount**	
43	Robert Half International Inc.	Subject Matter Experts Building New Online Courses	Annual	1,500,000	
44	Scalable Solutions	Instructional Contract	Annual	250,000	
45	~~Slingshot~~	~~Media Buying Agency~~	~~Annual~~	~~1,660,000~~	*
46	Stellic	Degree Management	Multi-Year	405,000	
47	Summer Camps Various Suppliers	Summer Camps Administration, Facilitation, and Training Services	Annual	600,000	
48	Sycamore Services, LLC	Instructional Contract	Annual	350,000	
49	TFP Group, Inc. dba Training Funding Partners	Instructional Contract	Annual	250,000	
50	The NCHERM Group LLC	Conflict Resolution, Title IX Compliance, and Student Conduct Consultant	Annual	250,000	
51	Trinity Alliance Ventures	Workforce Instructional Services	Multi-Year	950,000	
52	Upright Education	AI and IT Instruction Services	Annual	773,000	
53	Various High School Independent School Districts	Dual Credit Agreement (Instructional Services for Dual Credit Courses)	Annual	3,800,000	
54	WALO	Creative Agency Services	Multi-Year	2,600,000	
55	Wright Resource Group	Instructional Contract	Annual	450,000	

* This contract is no longer required.

Contractual, Interlocal and Licensing Agreements

Fiscal Year 2026-2027

Estimates provided for board approval, pending funding availability.

Central Administration Operations					
Line	**Contracting Entity**	**Purpose**	**Term**	**Annual Amount**	
56	Adobe	Conversion to the Cloud	Annual	1,000,000	
57	Alliance Work Partner	Employee Assistance Program	Multi-Year	250,000	
58	Allyn Media	Public Relations/Media and Government Relations/Crisis Communications and Issues Agency Services	Annual	625,000	
59	Amazon - Cloud Services	Web Services (Colleague, AWS Connect Web Servers, Data Storage)	Annual	1,800,000	
60	Arm Candy	Brand Advertising Campaign	Annual	3,000,000	*
61	AT&T	Telecommunication Services	Annual	430,000	
62	AuditBoard (Optro)	Audit, Risk, Grant Monitoring, and Compliance Platform Solution	Annual	265,000	
63	AutogenAI	AI Grant Development Solution	Multi-Year	1,600,000	
64	AV/Classroom Support	Classroom - AudioVisual Repairs	Annual	250,000	
65	Axon Enterprise, Inc.	Body Worn, Dash, Interview Room Cameras, TASERS, Storage	Multi-Year	1,750,000	
66	Azure	Cloud Platform - AWS/Azure Cloud for DR/Prod	Annual	1,620,000	
67	Berry, Dunn, McNeil & Parker LLC	Technology Assessment with Existing Software Review	Annual	300,000	
68	Blackboard	BbSS Call Center Support Services	Multi-Year	465,000	
69	Boomi	Data Integration Tool	Annual	250,000	

* Increase reflects the combined budgets of External Affairs and Student Success.

Contractual, Interlocal and Licensing Agreements

Fiscal Year 2026-2027

Estimates provided for board approval, pending funding availability.

Central Administration Operations				
Line	Contracting Entity	Purpose	Term	Annual Amount
70	Canva	Digital Branding Templating Software Solution	Multi-Year	280,800
71	Carahsoft Technology Corporation	Online Survey Software	Annual	350,000
72	Center For Performance & Accountability/Strategies By Design	Artificial Intelligence Workshops Consultant	Multi-Year	350,000
73	Cisco Enterprise Licensing	Switching, Wireless, Cisco Security, Webex, and Cisco Calling	Multi-Year	1,700,000
74	ClearGov, Inc.	Transparency and Budgeting Software for Local Governments	Multi-Year	250,000
75	Community Organizations	Entrepreneurship Programming	Annual	500,000
76	D2L Ltd	Brightspace Learning Management System	Multi-Year	2,700,000
77	Dallas Central Appraisal District	Appraisal District Service	Annual	2,000,000
78	Deloitte Consulting, LLP	Workday Support, Training, Backfill	Multi-Year	12,000,000
79	Dexian	Student Security, Integrations, Boomi, SME; Financial Aid Specialists	Annual	5,200,000
80	Economic Mobility Center	College and Career Pathways Technology Solution	Multi-Year	5,000,000
81	Ellucian Maintenance	Colleague ERP and TouchNet	Annual	1,500,000
82	Executive Search Firms	Talent Acquisition Services	Annual	500,000
83	Garland Independent School District dba Curtis Culwell Center	Graduation Venue	Annual	600,000

Contractual, Interlocal and Licensing Agreements

Fiscal Year 2026-2027

Estimates provided for board approval, pending funding availability.

Central Administration Operations

Line	Contracting Entity	Purpose	Term	Annual Amount
84	Greater Dallas Hispanic Chamber of Commerce Education Unbound	Dallas College Entrepreneurship and Innovation Accelerator Program	Annual	500,000
85	Greenlight Credentials LLC	Student eTranscripts, Pathway Advisor, and Process Mapping	Annual	400,000
86	HHS Education Services LLC	Custodial Services	Multi-Year	15,000,000
87	Hyatt Regency	Venue for Annual Dallas College Conference Day	Annual	500,000
88	Hyland	Document Repository	Multi-Year	525,000
89	IDEX Global Services	Cabling Costs for Data Drops	Annual	450,000
90	Insurance Companies, Various Suppliers	Liability, Property, Art, Automobile, Employee-Travel Related and Student Related Insurance Policies	Annual	5,200,000
91	Johnson & Sekin, LLC	Creative Agency Services	Annual	425,000
92	Kainos	Automated Regression Testing of Workday Modules	Annual	430,000
93	Konica Minolta	Copier Lease/Document and Printing Management Services	Multi-Year	2,000,000
94	LEARN: Lonestar Education and Research Network	Wide Area Network Installation and Management	Multi-Year	750,000
95	Lisa W. Miller & Associates, LLC	Brand Equity/ Segmentation Research Study	Annual	600,000
96	Marketing, Technology, and Start-Up Services	Dallas College Online Global Programming	Annual	2,000,000
97	Microsoft EES (Enrollment for Education Solutions)	Licensing Renewal for M365, Server Licensing, Phish Hunger, SharePoint, Teams, CoPilot and Other Microsoft Products	Annual	1,525,000

Contractual, Interlocal and Licensing Agreements

Fiscal Year 2026-2027

Estimates provided for board approval, pending funding availability.

Central Administration Operations				
Line	**Contracting Entity**	**Purpose**	**Term**	**Annual Amount**
98	Modern Campus - DigArc	Academic Catalog and Curriculum Management	Annual	800,000
99	New City Media, Inc.	External Website Update	Annual	500,000
100	Nuix Forensic Suite	Digital Forensics and eDiscovery Software Platform	Annual	340,000
101	Palo Alto Security Bundle	Comprehensive AI-driven and Consolidated Network Security	Annual	1,150,000
102	Precision Task Group (PTG)	Workday Support, Training, Backfill	Multi-Year	400,000
103	Project & Change Management Pool	Talent Management, Executive Coaching, Facilitation, Training, Process Improvement, Artificial Intelligence (AI) Consultants	Multi-Year	295,000
104	Protiviti Inc.	Phenom Phase II Operation Change Management Support	Annual	300,000
105	Public Agency Services Pool	General Public Relations and Management Agencies	Annual	395,000
106	Request for Proposal	AI Career Readiness Solution	Multi-Year	700,000
107	Request for Proposal	AI Compliance and Governance (TRAIGA Act)	Annual	250,000
108	Request for Proposal	Armored Car Services	Multi-Year	250,000
109	Request for Proposal	Bank Depository Services	Multi-Year	250,000
110	Request for Proposal	Brand Equity/ Segmentation Research Study	Multi-Year	2,000,000

Contractual, Interlocal and Licensing Agreements

Fiscal Year 2026-2027

Estimates provided for board approval, pending funding availability.

Central Administration Operations				
Line	**Contracting Entity**	**Purpose**	**Term**	**Annual Amount**
111	Request for Proposal	Planning Consultants Related to Medical District Project	Multi-Year	250,000,000
112	Request for Proposal	Downtown Development Agreements	Multi-Year	550,000,000
113	Request for Proposal	Electronic Data Classification	Annual	500,000
114	Request for Proposal	Enterprise Strategy Pilot/Operational Efficiency Solution	Annual	2,000,000
115	Request for Proposal	HR Awards Platform	Multi-Year	300,000
116	Request for Proposal	HR Expert Guidelines/Benchmarking	Multi-Year	300,000
117	Request for Proposal	Identity Management (IDM) Platform	Annual	2,400,000
118	Request for Proposal	Insurance - Cyber Liability	Multi-Year	1,200,000
119	Request for Proposal	Insurance - Excess Workers Compensation	Multi-Year	450,000
120	Request for Proposal	Pilot/Leadership Assessment Tool/Trial Use with External Partners	Annual	250,000
121	Request for Proposal	Vending Services	Multi-Year	2,500,000
122	Request for Proposal	Website Redesign	Annual	1,000,000
123	Robert Ferrilli, LLC	Colleague Technical Backfill Support	Multi-Year	900,000

Contractual, Interlocal and Licensing Agreements

Fiscal Year 2026-2027

Estimates provided for board approval, pending funding availability.

Central Administration Operations				
Line	**Contracting Entity**	**Purpose**	**Term**	**Annual Amount**
124	Salesforce Licensing	Workforce, Promise, Dallas College, Education Cloud	Annual	1,600,000
125	ServiceNow	Professional Services; ITSM & ITBM Solution; Project Management; Asset Management	Multi-Year	690,000
126	SISSCORP	Workday Student Compliance	Annual	275,000
127	Stantec/HR&A	Phase 2 Bond Projects, Long Range Planning	Annual	1,000,000
128	T.S. Enterprise Associates	Rockwall Automation Toolkit Suite (RSLogix5, RSLogix 500, Studio 5000, Factory Talk)	Annual	575,000
129	Threat Detection Services	Cybersecurity Monitoring and Threat Detection Services	Annual	920,000
130	TouchNet	Student Refund and Payment Plan Management Platform	Annual	1,715,000
131	TXU	Collegewide Electricity Provider	Multi-Year	30,000,000
132	VMWare Support Renewals	Annual VMWare Support - Enterprise Agreement	Annual	250,000
133	Whitley Penn LLP	Independent Financial Audit Services	Annual	250,000
134	Workday	Workday ERP System: Student Module, Year-End Support FY & CY; Change Management; Training & Testing	Multi-Year	5,400,000
135	Workday AMS Provider	Workday Application Management Services Partner	Multi-Year	1,800,000
136	Workday Related Contracts	Workday Realignment and Hypercare	Annual	10,500,000
137	YuJa Video Streaming	Video Streaming Platform	Annual	315,000

Lease Agreements

Lease Agreements

Fiscal Year 2026-2027

Line	Supplier	Address	Term	Business Purpose	Fiscal Year Projected Cost
1	Culinary Building (CPH)	11830 Webb Chapel Rd, Ste. 1200, Dallas, 75202	October 2019 - June 2029	Culinary training and education	$ 1,881,568
2	Dallas Executive Airport (ODEA)	5555 Apollo Drive, Dallas Executive Airport, Texas	December 2024 - December 2027	Aircraft hangar and flight training operations	190,851
3	Esperanza	14040 Rolling Hills, Dallas, TX 75250	January 2026 - December 2035	General office, administrative, educational offerings and classes, workforce training, and support for childcare center supporting low-income families	22,767
4	Innovation Center / Lancaster Workforce Development Center (LWDC)	4315 S Lancaster Rd., Dallas, TX 75216	March 2021- March 2026	General office, education, instructional use	275,399
5	Pegasus Park, LLC	3000 Pegasus Park Dr, Dallas, TX 75247	October 2023 - October 2028	General office use, administrative functions, educational offerings, classes, and workforce training	217,258
6	Redbird Workforce Development Center (RBWC)	3662 W. Camp Wisdom Road, Suite 2065, Dallas, 75237	April 2023 - March 2033	Educational services and workforce development, including office, training, and skills development	1,250,366
7	South Dallas Training Center (SDTC)	4915 Brashear St., Dallas, TX 75210	January 2022 - December 2026	Workplace training center for community members referred by ICDC	64,998
				Total	**$ 3,903,207**

Collegewide Pricing Agreements

Contract Pricing Information

Collegewide pricing agreements are for goods and services required collegewide or by multiple locations for which the campuses have been delegated authority to issue campus purchase orders or blanket purchase orders.

Campuses may issue purchase orders up to $49,999.99 for these selected contracted goods and services, including inventoriable items as applicable, or blanket purchase orders up to $49,999.99, excluding inventoriable items.

Cooperative Purchasing Agreements

Purchasing cooperative (CO-OP) is a group of organizations that come together to purchase goods and services in bulk. By pooling their purchasing power, they can negotiate lower prices from suppliers. Organizations, like school districts, colleges, and governmental entities can save money on their operating costs by participating in cooperative purchasing programs.

In accordance with the provisions of Chapter 791 of the Texas Government Code which is known as the Inter-Local Cooperation Contracts Act, the Board of Trustees has previously authorized the College to participate in cooperative purchasing programs with Allied States Cooperative, Texas Local Government State-wide Purchasing Cooperative (Buy Board), Choice Partners, Educational & Institutional Cooperative Services, Inc. (E & I), The Cooperative Purchasing Network (TCPN), The Texas Community College Cooperative Purchasing Network (TCCCPN), TIPS/TAPS, and The U.S. Communities Government Purchasing Alliance (U.S. Communities).

Collegewide Pricing Agreements

Fiscal Year 2026-2027

Estimates provided for board approval, pending funding availability.

Academics, Student Services and Workforce		
Line	**Description**	**Annual Estimated Spend**
1	ACCUPLACER ASSESSMENT TESTS AND SERVICES	$ 250,000
2	ATHLETIC EQUIPMENT/SUPPLIES/UNIFORMS	4,000,000
3	AUDIO/VIDEO/PROJECTION EQUIPMENT	10,000,000
4	BOOKSTORE SERVICES	40,000,000
5	CATERING	2,750,000
6	CULINARY ARTS FOOD SUPPLIES	500,000
7	CUT STEEL	250,000
8	DIPLOMA PRINTING AND EMAILING SERVICES	325,000
9	LAB EQUIPMENT & ACCESSORIES	500,000
10	LIBRARY ONLINE DATABASES	1,000,000
11	MEDICAL SUPPLIES, EQUIPMENT, GASES	325,000
12	NURSING INSTRUCTIONAL MATERIALS	250,000
13	PAYMENT INTAKE SERVICE	500,000
14	PRINTING SERVICES	750,000
15	SIGN LANGUAGE INTERPRETING SERVICES	750,000
16	TRAINING WORKFORCE DEVELOPMENT	4,000,000

Collegewide Pricing Agreements

Fiscal Year 2026-2027

Estimates provided for board approval, pending funding availability.

Academics, Student Services and Workforce

Line	Description	Annual Estimated Spend
17	TRAVEL, CHARTER BUSES	500,000
18	TRAVEL, SCHOOL BUS	250,000
19	TRAVEL, STUDENT AND GROUP MANAGEMENT SERVICES	2,700,000

Facilities

Line	Description	Annual Estimated Spend
20	ASBESTOS ABATEMENT/REMOVAL	250,000
21	AUTOMATIC DOOR REPAIR SERVICE	250,000
22	AUTOMOTIVE FLEET MANAGEMENT	2,000,000
23	AUTOMOTIVE MAINTENANCE & REPAIR SERVICE	250,000
24	AUTOMOTIVE PAINT & SUPPLIES	1,250,000
25	AUTOMOTIVE REPAIR PARTS	250,000
26	BUILDING MATERIALS	600,000
27	CONSTRUCTION RELATED PROFESSIONAL SERVICES POOL	2,250,000
28	CUSTODIAL SERVICE	5,000
29	ELECTRONIC SURPLUS DISPOSAL	250,000

Collegewide Pricing Agreements

Fiscal Year 2026-2027

Estimates provided for board approval, pending funding availability.

Facilities		
Line	Description	Annual Estimated Spend
30	EMS MAINTENANCE	250,000
31	FIRE PROTECTION ENGINEERING SERVICES	250,000
32	FIRST AID & SAFETY KIT ITEMS	250,000
33	FUEL PRODUCTS	500,000
34	FURNITURE	7,000,000
35	GROUNDS EQUIPMENT REPAIR SERVICE/PARTS	250,000
36	HORTICULTURE & LANDSCAPE SUPPLIES	325,000
37	HVAC REPAIR PARTS & SUPPLIES	5,000,000
38	IRRIGATION EQUIPMENT SUPPLIES/REPAIR	425,000
39	LANDSCAPE MAINTENANCE SERVICE	250,000
40	MINOR REMODELING/PAINTING/ROOFING SERVICES	6,000,000
41	MOVING SERVICES	250,000
42	PAPER, SANITARY PRODUCTS	250,000
43	PLUMBING REPAIR PARTS & SUPPLIES	1,000,000
44	TRASH DISPOSAL & RECYCLING SERVICES	250,000

Collegewide Pricing Agreements

Fiscal Year 2026-2027

Estimates provided for board approval, pending funding availability.

Facilities

Line	Description	Annual Estimated Spend
45	UNIFORMS/CLOTHING	250,000
46	UTILITIES	10,000,000
47	WATER TREATMENT SERVICE	1,000,000
48	WELDING EQUIPMENT PARTS/SUPPLIES/GASES	250,000
49	WINDOW BLINDS & SHADES AND SERVICES	400,000

Institutional Support

Line	Description	Annual Estimated Spend
50	ADVERTISING - TV/RADIO/INTERNET	7,600,000
51	ADVERTISING SPECIALTIES AND AWARDS	2,500,000
52	CONSULTING AND PROFESSIONAL SERVICES	8,115,000
53	CREATIVE AGENCY SERVICES	500,000
54	DISABILITY SERVICES MANAGEMENT SYSTEM	250,000
55	DOCUMENT AND PRINT MANAGEMENT SERVICES	500,000
56	ELECTRONIC TRANSCRIPT SERVICES	300,000
57	EXECUTIVE SEARCH SERVICES	250,000

Collegewide Pricing Agreements

Fiscal Year 2026-2027

Estimates provided for board approval, pending funding availability.

Institutional Support		
Line	Description	Annual Estimated Spend
58	INSTITUTIONAL EQUITY AND COMPLIANCE TRAINING SYSTEM SERVICES	250,000
59	INSURANCE	5,000,000
60	LONG DISTANCE PHONE SERVICE	250,000
61	MEDIA BUYING SERVICES	3,500,000
62	OFFICE SUPPLIES	600,000
63	POLICE CLOTHING AND UNIFORMS	250,000
64	POLICE SUPPLIES, MINOR EQUIPMENT AND AMMUNITION	250,000
65	PUBLIC SAFETY COMMUNICATION SYSTEM MAINTENANCE	250,000
66	SECURITY GUARD SERVICES	500,000
67	SECURITY SYSTEM MAINTENANCE	5,000,000
68	STUDENT LOAN DEFAULT AVERSION	250,000
69	TEMPORARY LABOR & PAYROLL	2,500,000
70	THIRD PARTY VERIFICATION SERVICES	350,000
71	TONER & INK CARTRIDGES	250,000
72	TRAVEL, BUSINESS AND STAFF	4,250,000

Collegewide Pricing Agreements

Fiscal Year 2026-2027

Estimates provided for board approval, pending funding availability.

Technology		
Line	**Description**	**Annual Estimated Spend**
73	ADOBE CLOUD SOFTWARE LICENSE	600,000
74	COMPUTER-RELATED, APPLE	645,000
75	COMPUTER-RELATED, DELL	3,000,000
76	COMPUTER-RELATED, HP PRINTERS	1,885,000
77	INTERNET SERVICE	600,000
78	MICROSOFT SOFTWARE	1,580,000
79	SALESFORCE ENTERPRISE LICENSING	1,800,000
80	SOFTWARE ACQUISITION & LICENSES	3,200,000
81	SOFTWARE RENEWALS	2,185,000
82	TELECOMMUNICATION SUPPLIES/MATERIALS	1,930,000
83	VOICE/DATA CABLING SERVICE	400,000

Collegewide Pricing Agreements

Fiscal Year 2026-2027

Estimates provided for board approval, pending funding availability.

Miscellaneous		
Line	Description	Annual Estimated Spend
84	CO-OP 1GPA (1 GOVERNMENT PROCUREMENT ALLIANCE)	7,000,000
85	CO-OP ALLIED STATES	250,000
86	CO-OP ARIZONA STATE PURCHASING COOPERATIVE	250,000
87	CO-OP BUYBOARD	11,435,000
88	CO-OP CHOICE PARTNERS	2,275,000
89	CO-OP E&I	3,000,000
90	CO-OP EPIC 6 (EDUCATIONAL PURCHASING INTERLOCAL COOPERATIVE AT REGION 6)	250,000
91	CO-OP FOUNDATION FOR CALIFORNIA COMMUNITY COLLEGES (FCCC)	250,000
92	CO-OP H-GAC (HOUSTON-GALVESTON AREA COUNCIL)	1,200,000
93	CO-OP LEARN (LONESTAR EDUCATION AND RESEARCH NETWORK)	795,000
94	CO-OP MMCAP	250,000
95	CO-OP NCPA	5,925,000
96	CO-OP OMNIA PARTNERS (TCPN/U.S. COMMUNITIES)	7,000,000
97	CO-OP REGION 7 ESC	2,000,000

Collegewide Pricing Agreements

Fiscal Year 2026-2027

Estimates provided for board approval, pending funding availability.

Miscellaneous		
Line	**Description**	**Annual Estimated Spend**
98	CO-OP SETX	250,000
99	CO-OP SOURCEWELL (NJPA)	1,005,000
100	CO-OP TACCBO	250,000
101	CO-OP TARRANT COUNTY	250,000
102	CO-OP TEXAS DEPARTMENT OF INFORMATION RESOURCES (DIR)	1,755,000
103	CO-OP TEXBUY	250,000
104	CO-OP The Interlocal Purchasing System (TIPS)	28,730,000
105	CO-OP TXMAS/TX SMART BUY	300,000
106	CO-OP UT ALLIANCE AFFILIATE	8,000,000

Appendix

Expense Type Definitions

Fiscal Year 2026-2027

Salaries and Wages – This category includes expenses related to amounts paid to all Dallas College employees as it relates to their duties.

Staff Benefits – This category includes employer-paid benefits for employees.

Purchased Services – This category includes payments for services rendered to Dallas College such as Audit Fees, Election Expenses, Legal Fees, Consultants, and Guest Lecturers and Performers.

Operating Expenses – This category includes payments for expenditures that involve the day-to-day operations of Dallas College. These include expenses such as Advertising and Promotional, Ceremony, Copier, Taxes, Travel, Technology, Memberships, Printing, Refreshments, Sponsorships, Staff Development, and Testing, among others.

Supplies and Equipment - This category includes supply expenses such as classroom, office graduation, books, custodial, etc. It also includes computer, and furniture expenses.

Definitions of Expenditures & Funds

Fiscal Year 2026-2027

EXPENSES BY FUNCTIONAL CLASSIFICATION

For external reporting purposes, public colleges and universities may report expenses by function or by natural classification. The functional classifications listed below have been brought forward from the previous editions of the Financial Accounting and Reporting Manual (FARM) and (originally) from the old College and University Business Administration and have been updated by the NACUBO Accounting Principles Council.

Public institutions should report all tuition and fee revenue net of scholarship discounts and allowances, and amounts provided to students as financial aid should be recorded as scholarship allowances (netted against revenues) in amounts up to those owed by the students. Amounts paid to the students in excess of amounts owed (e.g., for living expenses) should be recorded as student financial aid expense. Tuition remission benefits for employees and their dependents should be accounted for as compensation expense since the tuition remission benefit was given in exchange for services rendered by the employee.

Classification of Expenses

When presenting expenses by functional expense categories in their general purpose financial statements, public institutions should use the following functional expense classifications:

- Instruction
- Research
- Public Service
- Academic Support
- Student Services
- Institutional Support
- Operation and Maintenance of Plant

Instruction

The instruction category includes expenses for all activities that are part of an institution's instruction program. Expenses for credit and noncredit courses; academic, vocational, and technical instruction; remedial and tutorial instruction; and regular, special, and extension sessions should be included.

Expenses for departmental research and public service that are not separately budgeted should be included in this classification. This category excludes expenses for those academic personnel whose primary activity is administration-for example, academic deans.

Public Service

The public service category includes expenses for activities established primarily to provide non-instructional services beneficial to individuals and groups external to the institution. Such activities include community service programs (excluding instructional activities) and cooperative extension services. Included in this category are conferences, institutes, general advisory services, reference bureaus, radio and television, consulting, and similar non-instructional services to particular sectors of the community.

Academic Support

The academic support category includes expenses incurred to provide support services for the institution's primary missions: instruction, research, and public service. It includes the following activities:

- The retention, preservation, and display of educational materials, such as libraries, museums, and galleries
- The provision of services that directly assist the academic functions of the institution, such as demonstration schools associated with a department, school, or college of education
- Media such as audiovisual services and information technology
- Academic administration (including academic deans but not department chairpersons) and personnel providing administrative support and management direction to the primary missions
- Separately budgeted support for course and curriculum development

Student Services

The student services category includes expenses incurred for offices of admissions and the registrar and activities with the primary purpose of contributing to students' emotional and physical well-being and intellectual, cultural, and social development outside the context of the formal instruction program. It includes expenses for student activities, cultural events, student newspapers, intramural athletics, student organizations, intercollegiate athletics (if the program is not operated as an auxiliary enterprise), counseling and career guidance (excluding informal academic counseling by the faculty), student aid administration, and student health service (if not operated as an auxiliary enterprise).

Definitions of Expenditures and Funds

Fiscal Year 2025-2026

Institutional Support

The institutional support category includes expenses for central, executive-level activities concerned with management and long-range planning for the entire institution, such as the governing board, planning and programming operations, and legal services; fiscal operations, including the investment office; administrative information technology (when not accounted for in other categories); space management; employee personnel and records; logistical activities that provide procurement, storerooms, and printing; transportation services to the institution; support services to faculty and staff that are not operated as auxiliary enterprises; and activities concerned with community and alumni relations, including development and fund raising.

Operations and Maintenance of Plant

The operation and maintenance of plant category includes all expenses for the administration, supervision, operation, maintenance, preservation, and protection of the institution's physical plant. They include expenses normally incurred for such items as janitorial and utility services; repairs and ordinary or normal alterations of buildings, furniture, and equipment; care of grounds; maintenance and operation of buildings and other plant facilities; security; earthquake and disaster preparedness; safety; hazardous waste disposal; property, liability, and all other insurance relating to property; space and capital leasing; facility planning and management; and central receiving. This category does not include interest expense on capital-related debt.

Definitions of Expenditures and Funds

Fiscal Year 2026-2027

FUND GROUPS

Unrestricted current funds: Funds that have no limitation or stipulations placed on them by external agencies or donors. The funds are used for carrying out the primary purpose of the College educational, student services, extension, administration and maintenance of facilities.

Auxiliary enterprises: Funds for activities that serve students, faculty, or staff for charges that are directly related to, although not necessarily equal to, the cost of service. Examples are food services and bookstores. The state of Texas expects auxiliary enterprises to be self-supporting on a perpetual basis.

Restricted current funds: Funds available for current purposes but with restrictions from outside agencies or persons. Revenues are reported only to the extent of expenditures for the current year. The College uses multiple fund numbers for restricted funds.

Unexpended plant funds: Funds for the construction, rehabilitation, and acquisition of physical properties for institutional purposes. The College uses multiple fund numbers for plant funds.

Retirement of indebtedness: Funds accumulated to meet debt service charges and the retirement of indebtedness.

Glossary of Terms, Abbreviations & Acronyms

Fiscal Year 2026-2027

AAA - Indicated highest possible credit rating
AHU - Air Handling Unit
AI - Artificial Intelligence
ASC - Ascend Institute
BAS - Bachelor of Applied Science
BAT - Bachelor of Applied Technology
BH/BHC - Brookhaven Campus
BJP - Bill J. Priest Institute
BS - Bachelor of Science
CAED - Creative Arts, Entertainment & Design
CDs - Certificate of Deposit
CEO - Chief Executive Officer
CV/CVC - Cedar Valley Campus
DCAD - Dallas Central Appriasal District
DCSC - Dallas College Service Center
EC/ECC - El Centro Campus
ECE - Early Childhood Education
ECHS - Early College High School
EF/EFC - Eastfield Campus
EL - Experiential Learning
ERP - Enterprise Resource Planning
EST - Estimated
ETMS - Engineering, Technology, Mathematics & Sciences
FIP - Facilities Improvement Plan
FY - Fiscal Year
GO Bonds - General Obligation Bonds
Gov't - Government
HR - Human Resources
HVAC - Heating, Ventilation, Air Conditioning
ICDC - Innercity Community Development Corporation
ISD - Independent School District
IT - Information Technology
M - Million
MRI - Magnetic Resonance Imaging
MV/MVC - Mountain View Campus
NACUBO - National Association of College & University Business Officers
NJCAA - National Junior College Athletic Association
NL/NLC - North Lake Campus
OSHA - Occupational Safety& Health Administration
P-Tech - Pathways in Technology Early College High School
PUSH - Enrollment-Focused Events
RL/RLC - Richland Campus
RTU - Roof Top Unit
SBDC - Small Business Development Center
SCH - Semester Credit Hour
SD - Solutions Development
S&P - Standard & Poor
SPACE - Student Programs & Campus Engagement
STEM - Science, Technology, Engineering & Mathematics
TACC - Texas Association of Community Colleges
TAV - Tax Assessed Value
TBD - To Be Determined
THECB - Texas Higher Education Coordinating Board
VAV - Variable Air Volume

Phase 1 General Obligation (GO) Bond Projects - Appendix

Fiscal Year 2026-2027

Location	Project Description	Estimated Construction	Estimated Architect/ Engineer	Estimated Project Manager	Completed	Total Estimated Cost
	Completed					
Brookhaven	ECHS & ECE Expansion				$ 31,210,043	$ 31,266,774
Cedar Valley	Commercial HVAC Renovation				2,981,150	2,981,150
Cedar Valley	ECHS Buidling E Renovation				29,612,544	32,081,953
Cedar Valley	One Stop Shop Renovation (Prototype)				7,583,058	8,220,838
Eastfield	New Inter-Disciplinary Building				59,872,708	60,062,391
El Centro West	ECHS Student Space				5,551,231	6,084,973
Mountain View	New ECHS Building				29,470,556	31,037,828
Mountain View	Welcome Center (Prototype)				19,957,700	23,553,195
North Lake	Construction Science Building				33,599,286	33,599,286
Richland	New ECHS / Workforce Building				49,903,049	49,903,049
	TOTAL PHASE 1 GO BOND PROJECTS					**278,791,437**

CR 7/30/2026

2026 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

TST 7/31/2026

Dallas College	972.860.8942
Taxing Unit Name	Phone *(area code and number)*
1601 S Lamar, Dallas, TX 75215	www.dcccd.edu
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 District without Chapter 313 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI 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.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.[1] Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

https://www.dallascollege.edu/about/financial/property-taxes/

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.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year 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).[2]	$ 390,112,601,807
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year 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 unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[3]	$ 0
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 390,112,601,807
4.	**Prior year total adopted tax rate.**	$ 0.106575 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.** **A. Original prior year ARB values:** .... $ 49,124,768,910 **B. Prior year values resulting from final court decisions:** .... - $ 44,336,069,000 **C. Prior year value loss.** Subtract B from A.[4]	$ 4,788,699,910

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. Prior year ARB certified value:	$ 63,623,048,144	
	B. Prior year disputed value:	- $ 14,000,000,000	
	C. Prior year undisputed value. Subtract B from A. [5]		$ 49,623,048,144
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 54,411,748,054
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.		$ 444,524,349,861
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory. [6]		$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** 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 the current year does not create a new exemption or reduce taxable value.		
	A. Absolute exemptions. Use prior year market value:	$ 57,288,823	
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value:	+ $ 5,489,857,506	
	C. Value loss. Add A and B. [7]		$ 5,547,146,329
11.	**Prior year 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 the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.		
	A. Prior year market value:	$ 20,396,430	
	B. Current year productivity or special appraised value:	- $ 56,057	
	C. Value loss. Subtract B from A. [8]		$ 20,340,373
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.		$ 5,567,486,702
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [9] If the taxing unit has no captured appraised value in line 18D, enter 0.		$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.		$ 438,956,863,159
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.		$ 467,818,276
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax 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 the prior tax year. This line applies only to tax years preceding the prior tax year. [10]		$ 6,363,393
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]		$ 474,181,669

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.03(c)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	**Total current year taxable value on the current year 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. [12] **A. Certified values:** .... $ 467,810,742,439 **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 current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110........ - $ 0 **E. Total current year value.** Add A and B, then subtract C and D.	$ 467,810,742,439
19.	**Total value of properties under protest or not included on certified appraisal roll.** [15] **A. Current year 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. [16]........ $ 12,896,841,899 **B. Current year 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. [17]........ + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 12,896,841,899
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year 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 unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[18]	$ 0
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22]	$ 480,707,584,338
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [23]	$ 0
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. 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, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [24]	$ 7,587,802,132

[12] Tex. Tax Code §§26.012(6) and 26.04(c-2)
[13] Tex. Tax Code §26.03(c)
[14] Tex. Tax Code §26.03(e)
[15] Tex. Tax Code §26.01(c) and (d)
[16] Tex. Tax Code §26.01(c)
[17] Tex. Tax Code §26.01(d)
[18] Tex. Tax Code §26.012(6)(B)
[19] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[20] Tex. Tax Code §26.012(1-a)
[21] Tex. Tax Code §26.04(d-3)
[22] Tex. Tax Code §26.012(6)
[23] Tex. Tax Code §26.012(17)
[24] Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 7,587,802,132
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 473,119,782,206
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.100224 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [26]	$ ______ /$100

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 tax rate. The type of taxing unit will determine the rate components that apply to a taxing units' overall voter-approval tax rate.

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.

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

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 minimum dollar amount required to be paid toward debt service for the current year.[27] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.087607 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 444,524,349,861
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 389,434,447
32.	**Adjusted prior year levy for calculating NNR M&O rate.**	
	A. M&O taxes refunded for years preceding the prior tax year. 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 2025. This line applies only to tax years preceding the prior tax year. .... + $ 5,188,794	
	B. Prior year 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 current year captured appraised value in Line 18D, enter 0. .... – $ 0	
	C. Prior year 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. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... $ 5,188,794	
	E. Add Line 31 to 32D.	$ 394,623,241
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 473,119,782,206
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.083408 /$100

[25] Tex. Tax Code §26.04(c)
[26] Tex. Tax Code §26.04(d)
[27] Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
35.	**Rate adjustment for state criminal justice mandate.** [28]		
	A. Current year 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	
	B. Prior year 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.	– $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
36.	**Rate adjustment for indigent health care expenditures.** [29]		
	A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.	$ 0	
	B. Prior year 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, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose.	– $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
37.	**Rate adjustment for county indigent defense compensation.** [30]		
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose.	$ 0	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.000000 /$100
38.	**Rate adjustment for county hospital expenditures.** [31]		
	A. Current year 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, of the prior tax year and ending on June 30, of the current tax year.	$ 0	
	B. Prior year 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, 2024 and ending on June 30, 2025.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.000000 /$100

[28] Tex. Tax Code §26.044
[29] Tex. Tax Code §26.0441
[30] Tex. Tax Code §26.0442
[31] Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
39.	**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 Section 26.0444 for more information.		
	A. **Amount appropriated for public safety in the prior year.** 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 the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.		$ 0.083408 /$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.		
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, 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 41A by Line 33 and multiply by $100	$ 0.000000 /$100	
	C. Add Line 41B to Line 40.		$ 0.083408 /$100
42.	**Current year 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 41C by 1.08. - or - **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.		$ 0.090080 /$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] 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 tax rate to calculate a rate equal to the lesser of:		
	A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33]	$ 0.000000 /$100	
	- or -		
	B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B).		
	a. Enter the **disaster relief cost.**	$ 0	
	b. **Disaster relief rate.** Divide Line D42(B)(a) by Line 26 and multiply by 100	$ 0.000000 /$100	
	c. Add Line D42(B)(b) to Line 42.	$ 0.000000 /$100	
	d. Enter the **current year unused increment rate** from Line 68	$ 0.000000 /$100	
	e Add Line D42(c) to Line D42(d).	$ 0.000000 /$100	
	The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 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.		
	C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35]		$ 0.000000 /$100
	If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).		

[32] Tex. Tax Code §26.042
[33] Tex. Tax Code §26.042(a-2)(1)
[34] Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)
[35] Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	**Total current year 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: **(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. **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. [36] Enter debt amount .... $ 94,073,697 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... –$ 2,893,082 **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.	$ 91,180,615
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 0
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 91,180,615
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] .... 100.00 % **B.** Enter the prior year actual collection rate. .... 100.89 % **C.** Enter the 2024 actual collection rate. .... 98.59 % **D.** Enter the 2023 actual collection rate. .... 98.72 % **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%. [39]	100.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 91,180,615
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 480,707,584,338
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.018968 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.109048 /$100
D50.	***Disaster Line 50 (D50):*** **Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ 0.000000 /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ ______ /$100

[36] Tex. Tax Code §26.012(7)
[37] Tex. Tax Code §§26.012(10) and 26.04(b)
[38] Tex. Tax Code §26.04(b))
[39] Tex. Tax Code §26.04(h), (h-1) and (h-2)

SECTION 3: 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.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters.[40] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**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. [41] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [42] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 480,707,584,338
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.000000 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.100224 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.100224 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet.*	$ 0.109048 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.109048 /$100

SECTION 4: 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.

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [45] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [46]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 480,707,584,338
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.109048 /$100

[40] Tex. Tax Code §26.041(d)
[41] Tex. Tax Code §26.041(i)
[42] Tex. Tax Code §26.041(d)
[43] Tex. Tax Code §26.04(c)
[44] Tex. Tax Code §26.04(c)
[45] Tex. Tax Code §26.045(d)
[46] Tex. Tax Code §26.045(i)

SECTION 5: Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [47] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [48]

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [49]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [50] 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. [51]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [52]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ 0.000000 /$100
	B. Unused increment rate (Line 68)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.000000 /$100
	D. Adopted Tax Rate	$ 0.106575 /$100
	E. Subtract D from C	$ -0.106575 /$100
	F. 2025 Total Taxable Value (Line 61)	$ 0
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
65.	**Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.000000 /$100
	B. Unused increment rate (Line 67)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.000000 /$100
	D. Adopted Tax Rate	$ 0.000000 /$100
	E. Subtract D from C	$ 0.000000 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 0
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
66.	**Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.000000 /$100
	B. Unused increment rate (Line 66)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.000000 /$100
	D. Adopted Tax Rate	$ 0.000000 /$100
	E. Subtract D from C	$ 0.000000 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 0
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 0
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet.* Multiply the result by 100	$ 0.000000 /$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.109048 /$100

[47] Tex. Tax Code §26.013(b)
[48] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[49] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[50] Tex. Tax Code §26.0501(a) and (c)
[51] Tex. Local Gov't Code §120.007(d)
[52] Tex. Local Gov't Code §26.04(c)(2)(B)

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.[53] 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.[54]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.000000 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.000000 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.000000 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.000000 /$100

SECTION 7: 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.[55]

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.

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).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.106575 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.[56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* - or - If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster.[57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0.000000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 438,956,863,159
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 473,119,782,206
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100.[58]	$ 0.000000 /$100
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.109048 /$100

[53] Tex. Tax Code §26.012(8-a)
[54] Tex. Tax Code §26.063(a)(1)
[55] Tex. Tax Code §26.042(b)
[56] Tex. Tax Code §26.042(c)
[57] Tex. Tax Code §26.042(b)
[58] Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.100224 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
Indicate the line number used: 27

Voter-approval tax rate. .... $ 0.109048 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
Indicate the line number used: 50

De minimis rate. .... $ 0.000000 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: 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 the Tax Code. [59]

print here John R. Ames, PCC, CTA
Printed Name of Taxing Unit Representative

sign here
Taxing Unit Representative

Date 7.31.26

print here Tiska Thomas
Printed Name of Taxing Unit Representative

sign here Tiska Thomas (Jul 31, 2026 15:36:19 CDT)
Taxing Unit Representative

Date 7/31/26

[59] Tex. Tax Code §26.04(c-2) and (d-2)


DALLAS COLLEGE

Office of Finance

Fiscal Year 2026-2027

Approved Budget