

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

**District Office  
1601 South Lamar Street  
Lower Level, Room 007  
Dallas, TX 75215  
Tuesday, November 17, 2009  
2:00 PM**

**AGENDA**

1. Certification of Posting of Notice of the Meeting Wright Lassiter
  
2. College Allocations Ed DesPlas
  
3. Fall Revision of the 2009-10 Budget Ed DesPlas  
Committee Action: Motion for approval and submission  
at the December 1, 2009 Board of Trustees meeting.
  
4. Planning Assumptions for 2010-11 Budget Ed DesPlas
  
5. Three-year Financial Plan as Provided for in Board Policy Wright Lassiter  
BAA (LOCAL)
  
6. Executive Session: The Board may conduct an executive session as  
authorized under §551.074 of the Texas Government Code to deliberate on  
personnel matters, including commencement of annual evaluation of the  
chancellor and any prospective employee who is noted in Employment of  
Contractual Personnel.

As provided by §551.072 of the Texas Government Code, the Board of Trustees may conduct an executive session to deliberate regarding real property since open deliberation would have a detrimental effect upon negotiations with a third person.

The Board may conduct an executive session under §551.071 of the Texas Government Code to seek the advice of its attorney on a matter in which the duty of the attorney under the Rules of Professional Conduct clearly conflict with the Open Meetings Act.

7. Adjournment

**CERTIFICATION OF POSTING OF NOTICE NOVEMBER 17, 2009  
PLANNING AND BUDGET COMMITTEE MEETING OF THE  
DALLAS COUNTY COMMUNITY COLLEGE DISTRICT  
AND RICHLAND COLLEGIATE HIGH SCHOOLS  
BOARD OF TRUSTEES**

I, Wright L. Lassiter, Jr., Secretary of the Board of Trustees of the Dallas County Community College District, do certify that a copy of this notice was posted on the 13<sup>th</sup> day of November, 2009, in a place convenient to the public in the District Office Administration Building, and a copy of this notice was provided on the 13<sup>th</sup> day of November, 2009, to John F. Warren, County Clerk of Dallas County, Texas, and the notice was posted on the bulletin board at the George Allen Sr. Courts Building, all as required by the Texas Government Code, §551.054.



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Wright L. Lassiter, Jr., Secretary

# Fall Budget Revision

## November 17, 2009



# *Current Funds*

The majority of adjustments in the Fall budget revision are a result of carrying forward funds from the prior fiscal year's fund balance to provide for purchases encumbered in the prior year but not yet received or paid.



# *Current Funds*

## **Significant Adjustments** (*p. 1 of 2*)

### Unrestricted Fund

- A reclassification in state appropriations from unrestricted to restricted funds of \$1,612,555
- An increase in estimated tuition of \$5,550,011
  - \$3,767,310 for credit tuition
  - \$1,782,701 for continuing education tuition
- An increase of \$358,092 for federal work study



# *Current Funds*

## **Significant Adjustments** (*p. 2 of 2*)

### Unrestricted Fund

- A decrease in projected investment income of \$350,000
- An increase of \$397,327 for installment fees and miscellaneous revenue
- A Use of Fund Balance increase of \$26,426,297 for prior year encumbrances and special projects



# *Current Funds*

## **Significant Adjustments**

### Auxiliary Fund

- An increase in transfers-in of \$225,000
- An increase of \$994,040 for Use of Fund Balance for prior year encumbrances and special projects



# *Current Funds*

## **Significant Adjustments**

### Restricted Fund

- Recognize ARRA state appropriations funding of \$1,612,555
- An increase of \$1,830,256 for employer retirement contributions
- A net decrease of \$1,328,409 for grants and contracts





# *Richland Collegiate High School*

- A decrease of \$475,014 in state funding to reflect actual enrollment compared to authorized enrollment number
- Expenditures adjusted to reflect changes in enrollment



# *Current Funds*

## **Overview**

|                   | Original       | Proposed<br>Change | Fall<br>Revision |
|-------------------|----------------|--------------------|------------------|
| Unrestricted      | \$ 322,727,724 | \$ 30,746,313      | \$ 353,474,037   |
| Auxiliary         | 11,122,164     | 1,190,171          | 12,312,335       |
| Restricted        | 112,793,632    | (1,280,101)        | 111,513,531      |
| Subtotal          | \$ 446,643,520 | \$ 30,656,383      | \$ 477,299,903   |
| RCHS <sup>1</sup> | \$ 3,217,892   | \$ (482,214)       | 2,735,678        |
| Grand Total       | \$ 449,861,412 | \$ 30,174,169      | \$ 480,035,581   |

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



# *Unrestricted Fund*

## **Revenues & Additions**

|                              | <u>Original</u>       | <u>Proposed<br/>Change</u> | <u>Fall<br/>Revision</u> |
|------------------------------|-----------------------|----------------------------|--------------------------|
| State Appropriations         | \$ 97,994,088         | \$ (1,612,555)             | \$ 96,381,533            |
| Tuition                      | 74,356,363            | 5,550,011                  | 79,906,374               |
| Taxes for Current Operations | 126,151,795           | -                          | 126,151,795              |
| Federal Grants & Contracts   | 887,169               | 358,092                    | 1,245,261                |
| State Grants & Contracts     | 148,520               | (22,859)                   | 125,661                  |
| Investment Income            | 5,400,000             | (350,000)                  | 5,050,000                |
| General Revenue              | 2,627,346             | 397,327                    | 3,024,673                |
| Non-mandatory Transfers-In   | -                     | -                          | -                        |
| Use of Fund Balance          | <u>15,162,443</u>     | <u>26,426,297</u>          | <u>41,588,740</u>        |
| Total                        | <u>\$ 322,727,724</u> | <u>\$ 30,746,313</u>       | <u>\$ 353,474,037</u>    |



# *Unrestricted Fund*

## **Expenditures & Uses**

|                                | <b>Original</b>       | <b>Proposed<br/>Change</b> | <b>Fall<br/>Revision</b> |
|--------------------------------|-----------------------|----------------------------|--------------------------|
| Instruction                    | \$ 128,959,082        | \$ 4,993,623               | \$ 133,952,705           |
| Public Service                 | 6,530,101             | 350,266                    | 6,880,367                |
| Academic Support               | 18,592,432            | 448,953                    | 19,041,385               |
| Student Services               | 27,725,459            | 1,042,682                  | 28,768,141               |
| Institutional Support          | 58,618,293            | 5,492,333                  | 64,110,626               |
| Staff Benefits                 | 10,394,722            | 1,074,022                  | 11,468,744               |
| Plant Operations & Maintenance | 30,413,953            | 2,055,550                  | 32,469,503               |
| Repairs & Rehabilitation       | 19,750,474            | 13,340,381                 | 33,090,855               |
| Reserve - Campus               | 4,140,998             | 1,915,373                  | 6,056,371                |
| Reserve - Compensation         | 250,000               | (189,636)                  | 60,364                   |
| Reserve - Retention            | 1,000,000             | (196,800)                  | 803,200                  |
| Reserve - Operating            | 2,839,250             | 534,673                    | 3,373,923                |
| Reserve - Enrollment Growth    | 1,000,000             | 400,000                    | 1,400,000                |
| Reserve - Non-operating        | 2,246,316             | (658,326)                  | 1,587,990                |
| Mandatory Transfers            | 2,355,229             | -                          | 2,355,229                |
| Non-mandatory Transfers        | 7,911,415             | 143,219                    | 8,054,634                |
| <b>Total</b>                   | <b>\$ 322,727,724</b> | <b>\$ 30,746,313</b>       | <b>\$ 353,474,037</b>    |

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



# *Unrestricted Fund*

## **Expenditures & Uses**

|                                | <u>Original</u>       | <u>Proposed<br/>Change</u> | <u>Fall<br/>Revision</u> |
|--------------------------------|-----------------------|----------------------------|--------------------------|
| Instruction                    | \$ 128,959,082        | \$ 453,998                 | \$ 129,413,080           |
| Public Service                 | 6,530,101             | (26,891)                   | 6,503,210                |
| Academic Support               | 18,592,432            | (29,274)                   | 18,563,158               |
| Student Services               | 27,725,459            | 445,445                    | 28,170,904               |
| Institutional Support          | 58,618,293            | 1,751,594                  | 60,369,887               |
| Staff Benefits                 | 10,394,722            | 1,073,815                  | 11,468,537               |
| Plant Operations & Maintenance | 30,413,953            | (697,858)                  | 29,716,095               |
| Repairs & Rehabilitation       | 4,588,031             | 1,164,897                  | 5,752,928                |
| Reserve - Campus               | 4,140,998             | 151,160                    | 4,292,158                |
| Reserve - Compensation         | 250,000               | (189,636)                  | 60,364                   |
| Reserve - Retention            | 1,000,000             | (196,800)                  | 803,200                  |
| Reserve - Operating            | 2,839,250             | 534,673                    | 3,373,923                |
| Reserve - Enrollment Growth    | 1,000,000             | 400,000                    | 1,400,000                |
| Reserve - Non-operating        | 2,246,316             | (658,326)                  | 1,587,990                |
| Mandatory Transfers            | 2,355,229             | -                          | 2,355,229                |
| Non-mandatory Transfers        | 7,911,415             | 143,219                    | 8,054,634                |
| <b>Total</b>                   | <b>\$ 307,565,281</b> | <b>\$ 4,320,016</b>        | <b>\$ 311,885,297</b>    |

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



# *Auxiliary Fund*

## **Revenues & Additions**

|                     | <b>Original</b>      | <b>Proposed<br/>Change</b> | <b>Fall<br/>Revision</b> |
|---------------------|----------------------|----------------------------|--------------------------|
| Sales & Services    | \$ 5,920,664         | \$ (8,868)                 | \$ 5,911,796             |
| Investment Income   | 250,703              | (20,001)                   | 230,702                  |
| Transfers-in        | 4,950,797            | 225,000                    | 5,175,797                |
| Use of Fund Balance | -                    | 994,040                    | 994,040                  |
| <b>Total</b>        | <b>\$ 11,122,164</b> | <b>\$ 1,190,171</b>        | <b>\$ 12,312,335</b>     |



# *Auxiliary Fund*

## **Expenditures & Uses**

|                    | <b>Original</b>      | <b>Proposed<br/>Change</b> | <b>Fall<br/>Revision</b> |
|--------------------|----------------------|----------------------------|--------------------------|
| Student Activities | \$ 6,737,073         | \$ 648,117                 | \$ 7,385,190             |
| Sales & Services   | 3,346,093            | 283,738                    | 3,629,831                |
| Reserve - Campus   | 729,457              | 71,091                     | 800,548                  |
| Reserve - District | 193,554              | 187,725                    | 381,279                  |
| Transfers-out      | 115,987              | (500)                      | 115,487                  |
| Total              | <u>\$ 11,122,164</u> | <u>\$ 1,190,171</u>        | <u>\$ 12,312,335</u>     |

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



# Auxiliary Fund

## Expenditures & Uses

|                    | <u>Original</u>      | <u>Proposed<br/>Change</u> | <u>Fall<br/>Revision</u> |
|--------------------|----------------------|----------------------------|--------------------------|
| Student Activities | \$ 6,737,073         | \$ 99,635                  | \$ 6,836,708             |
| Sales & Services   | 3,346,093            | (161,820)                  | 3,184,273                |
| Reserve - Campus   | 729,457              | 71,091                     | 800,548                  |
| Reserve - District | 193,554              | 187,725                    | 381,279                  |
| Transfers-out      | 115,987              | (500)                      | 115,487                  |
| Total              | <u>\$ 11,122,164</u> | <u>\$ 196,131</u>          | <u>\$ 11,318,295</u>     |

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





# *Restricted Fund*

## **Revenues & Additions**

|                               | <b>Original</b>       | <b>Proposed<br/>Change</b> | <b>Fall<br/>Revision</b> |
|-------------------------------|-----------------------|----------------------------|--------------------------|
| Insurance/Retirement Match    | \$ 24,581,593         | \$ 1,830,256               | \$ 26,411,849            |
| SBDC State Match              | 2,151,302             | (309,819)                  | 1,841,483                |
| ARRA State Funding            | -                     | 1,612,555                  | 1,612,555                |
| Subtotal State Appropriations | \$ 26,732,895         | 3,132,992                  | \$ 29,865,887            |
| Grants & Contracts            |                       |                            |                          |
| Federal                       | 68,532,970            | 1,769,407                  | 70,302,377               |
| State                         | 9,836,237             | (4,204,429)                | 5,631,808                |
| Local                         | 7,094,530             | (1,573,907)                | 5,520,623                |
| Transfers-in                  | 597,000               | (452,472)                  | 144,528                  |
| Total                         | \$ 112,793,632        | (1,328,409)                | \$ 111,465,223           |
| RichHS <sup>1</sup>           | \$ -                  | 48,308                     | \$ 48,308                |
| Grand Total                   | <u>\$ 112,793,632</u> | <u>\$ (1,280,101)</u>      | <u>\$ 111,513,531</u>    |

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



# *Restricted Fund*

## **Expenditures & Uses**

|                            | <u>Original</u>       | <u>Proposed<br/>Change</u> | <u>Fall<br/>Revision</u> |
|----------------------------|-----------------------|----------------------------|--------------------------|
| Insurance/Retirement Match | \$ 24,581,593         | \$ 1,830,255               | \$ 26,411,848            |
| Grants & Contracts         | 39,740,639            | (5,437,956)                | 34,302,683               |
| Scholarships               | 48,471,400            | 2,279,292                  | 50,750,692               |
| Subtotal                   | \$ 112,793,632        | \$ (1,328,409)             | \$ 111,465,223           |
| RCHS <sup>1</sup>          | -                     | 48,308                     | 48,308                   |
| Grand Total                | <u>\$ 112,793,632</u> | <u>\$ (1,280,101)</u>      | <u>\$ 111,513,531</u>    |

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



# *Richland Collegiate High School*

## **Revenues and Additions**

|                   | <u>Original</u>     | <u>Proposed<br/>Change</u> | <u>Fall<br/>Revision</u> |
|-------------------|---------------------|----------------------------|--------------------------|
| State Funding     | \$ 3,199,892        | \$ (475,014)               | \$ 2,724,878             |
| Investment Income | 18,000              | (7,200)                    | 10,800                   |
| <b>Total</b>      | <b>\$ 3,217,892</b> | <b>\$ (482,214)</b>        | <b>\$ 2,735,678</b>      |

## **Expenditures and Uses**

|                       | <u>Original</u>     | <u>Proposed<br/>Change</u> | <u>Fall<br/>Revision</u> |
|-----------------------|---------------------|----------------------------|--------------------------|
| Instruction           | \$ 1,546,150        | \$ (187,813)               | \$ 1,358,337             |
| Public Service        | 220,581             | (25,840)                   | 194,741                  |
| Academic Support      | 359,729             | (165,203)                  | 194,526                  |
| Student Services      | 372,068             | (15,154)                   | 356,914                  |
| Institutional Support | 719,364             | (88,204)                   | 631,160                  |
| <b>Total</b>          | <b>\$ 3,217,892</b> | <b>\$ (482,214)</b>        | <b>\$ 2,735,678</b>      |



# *Non-operating Funds*

## **Overview**

|                  | <b>Original</b>       | <b>Proposed<br/>Change</b> | <b>Fall<br/>Revision</b> |
|------------------|-----------------------|----------------------------|--------------------------|
| Unexpended Plant | \$ <b>105,985,078</b> | \$ <b>(21,555,551)</b>     | \$ <b>84,429,527</b>     |
| Debt Service     | \$ <b>40,996,707</b>  | \$ <b>1,351,818</b>        | \$ <b>42,348,525</b>     |
| Quasi-endowment  | \$ <b>525,000</b>     | \$ <b>(15,000)</b>         | \$ <b>510,000</b>        |



# *Unexpended Plant Fund*

- A decrease in Use of Fund Balance of \$21,323,421 reflects the increase expenditures that occurred last year
- The decrease of construction of \$27,208,511 is offset by a \$6,683,612 increase in architects reflecting that more expenditures occurred in the prior fiscal year than estimated resulting in less funding needed this fiscal year
- An increase in non-mandatory transfers of \$1,251,824 reflects college support of projects



# *Unexpended Plant Fund*

## **Revenues and Additions**

|                          | <b>Original</b>       | <b>Proposed<br/>Change</b> | <b>Fall<br/>Revision</b> |
|--------------------------|-----------------------|----------------------------|--------------------------|
| Investment Revenue       | \$ 617,000            | \$ (253,000)               | \$ 364,000               |
| General Obligation Bonds | 50,000,000            | -                          | 50,000,000               |
| Transfers-in             | -                     | 20,870                     | 20,870                   |
| Use of Fund Balance      | 55,368,078            | (21,323,421)               | 34,044,657               |
| Total                    | <u>\$ 105,985,078</u> | <u>\$ (21,555,551)</u>     | <u>\$ 84,429,527</u>     |



# *Unexpended Plant Fund*

## **Expenditures and Uses**

|                               | <b>Original</b>       | <b>Proposed<br/>Change</b> | <b>Fall<br/>Revision</b> |
|-------------------------------|-----------------------|----------------------------|--------------------------|
| Bldg & Physical Plant Repairs | \$ 3,135,386          | \$ (275,373)               | \$ 2,860,013             |
| Construction                  | 89,081,177            | (27,208,511)               | 61,872,666               |
| Architects                    | 3,630,233             | 6,683,612                  | 10,313,845               |
| Furniture & Equipment         | 9,988,282             | (2,007,103)                | 7,981,179                |
| Bond Cost of Issuance         | 150,000               | -                          | 150,000                  |
| Non-mandatory Transfers       | -                     | 1,251,824                  | 1,251,824                |
| <b>Total</b>                  | <b>\$ 105,985,078</b> | <b>\$ (21,555,551)</b>     | <b>\$ 84,429,527</b>     |



# *Debt Service*

An increase in transfers-in from the unexpended plant fund of \$1,251,824 will aid in covering costs of outstanding bonds





# Debt Service

## Revenues and Additions

|                                  | <u>Original</u>      | <u>Proposed<br/>Change</u> | <u>Fall<br/>Revision</u> |
|----------------------------------|----------------------|----------------------------|--------------------------|
| Investment Revenue               | \$ 60,000            | \$ (12,000)                | \$ 48,000                |
| Taxes (Maintenance Tax Notes)    | 6,381,218            | -                          | 6,381,218                |
| Taxes (General Obligation Bonds) | 29,271,885           | 214,645                    | 29,486,530               |
| Transfer-in (Tuition)            | 2,322,986            | -                          | 2,322,986                |
| Transfer-in (Unexpended)         | -                    | 1,251,824                  | 1,251,824                |
| Transfer-in (Unrestricted)       | 2,960,618            | (102,651)                  | 2,857,967                |
| Total                            | <u>\$ 40,996,707</u> | <u>\$ 1,351,818</u>        | <u>\$ 42,348,525</u>     |



# Debt Service

## Expenditures and Uses

|                                    | <b>Original</b>      | <b>Proposed<br/>Change</b> | <b>Fall<br/>Revision</b> |
|------------------------------------|----------------------|----------------------------|--------------------------|
| G.O. Bond Principal & Interest     | \$ 28,650,511        | \$ 1,517,499               | \$ 30,168,010            |
| Revenue Bonds Principal & Interest | 5,181,604            | (651)                      | 5,180,953                |
| MTN Principal & Interest           | 6,210,444            | -                          | 6,210,444                |
| Uncollectible Tax Expense          | 241,086              | (37,629)                   | 203,457                  |
| Tax Collection Fees                | 713,062              | (127,401)                  | 585,661                  |
| <b>Total</b>                       | <b>\$ 40,996,707</b> | <b>\$ 1,351,818</b>        | <b>\$ 42,348,525</b>     |



# *Quasi Endowment Fund*

Investment income is projected to decrease  
\$15,000



# *Quasi Endowment*

## **Revenues**

|                     | <b>Original</b>   | <b>Proposed<br/>Change</b> | <b>Fall<br/>Revision</b> |
|---------------------|-------------------|----------------------------|--------------------------|
| Investment Income   | \$ 125,000        | \$ (15,000)                | \$ 110,000               |
| Lease Income        | 400,000           | -                          | 400,000                  |
| Use of Fund Balance | -                 | -                          | -                        |
| <b>Total</b>        | <b>\$ 525,000</b> | <b>\$ (15,000)</b>         | <b>\$ 510,000</b>        |

## **Expenditures**

|                                     |                   |                    |                   |
|-------------------------------------|-------------------|--------------------|-------------------|
| Transfers-out (Rising Star Program) | \$ 525,000        | \$ (15,000)        | \$ 510,000        |
| <b>Total</b>                        | <b>\$ 525,000</b> | <b>\$ (15,000)</b> | <b>\$ 510,000</b> |



# Planning Assumptions for 2010 - 2011 Budget November 17, 2009



# *2010-2011 Planning Assumptions*

## *“Not Bad Scenario”*

### Revenue:

- Assume no increase in tuition rate for 2010-11
- Assume state funding will remain the same
- Assume credit enrollment will increase by 5%
- Assume a 2% decrease in Dallas County tax base
- Assume a continued tax rate for Maintenance and Operations of \$0.0778



# *2010-2011 Planning Assumptions*

## *“Not Good Scenario”*

### Revenue:

- Assume no increase in tuition rate for 2010-11
- Assume state funding will decrease by 7.5%
- Assume credit enrollment will increase by 5%
- Assume a 2% decrease in Dallas County tax base
- Assume a continued tax rate for Maintenance and Operations of \$0.0778



# *2010-2011 Planning Assumptions*

## Expenditures: *(page 1 of 3)*

- Assume 208,097 additional square feet opened in FY 2010
- Assume \$9,030,612 provision for expanded facilities
- Assume \$2,069,000 to continue Visiting Scholar provision
- Assume a mid-year enrollment growth provision of \$1 million





# *2010-2011 Planning Assumptions*

## Expenditures: *(page 2 of 3)*

- Assume a provision for retention initiatives of \$2.5 million
- Assume a provision of \$1 million for “technology edge”
- Assume a provision of \$1.9 million for across-the-board salary increase (equal to 1%)
- Assume a provision of \$1,025,000 for employee benefit increases



# *2010-2011 Planning Assumptions*

## Expenditures: *(page 3 of 3)*

- Assume a provision of \$250,000 for job reclassifications
- Assume a provision of \$5 million for facilities planned maintenance
- Assume \$250,000 need for Health Career Resource Center



# The End

