

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

**District Office
1601 South Lamar Street
Lower Level, Room 007
Dallas, TX 75215
Tuesday, December 3, 2013
3:00 PM**

AGENDA

- I. Certification of notice posted for the meeting
- II. Multi-Year Financial Outlook and Plan FY 2014 – 2016 *pp. 3-8*
- III. Fall Revision to Fiscal Year Budgets 2013-14 *pp. 9-28*
- IV. Review of Community Campus Resources Allocated & Resources Used FY 2008 – 2013 *pp. 29-31*
- V. Questions/Comments from the Board and Chancellor
- VI. Citizens desiring to appear before the board
- VII. 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 a discussion of any prospective employee who is noted in Employment of Contractual Personnel.

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

- VIII. Adjournment

**CERTIFICATION OF NOTICE POSTED
FOR THE DECEMBER 3, 2013
PLANNING & BUDGET COMMITTEE MEETING OF THE
DALLAS COUNTY COMMUNITY COLLEGE DISTRICT
AND RICHLAND COLLEGIATE HIGH SCHOOL
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 27th of November 2013, in a place convenient to the public in the District Office Administration Building, and a copy of this notice was provided on the 27th of November 2013, 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.

A handwritten signature in blue ink, appearing to read 'Wright L. Lassiter, Jr.', is positioned above a horizontal line.

Wright L. Lassiter, Jr., Secretary

Dallas County Community College District

Multi-Year Financial Outlook and Plan FY 2014 – 2016

**DCCCD Board of Trustees
Planning & Budget Committee Meeting
December 3, 2013**

2015 – 2016 Revenue Assumptions

	<u>FY 2015</u>	<u>FY 2016</u>
Credit Enrollment	3.5% decrease	1.0% decrease
Tuition Rate	\$52/\$59*	\$59
State Formula Funding	No change	No Change
Tax Base	2.5% increase	2% increase
Tax Rate – M&O	Effective Tax Rate*	No Change in Tax Rate

notes:

- 1) FY15 State Funding estimate based on actual outcome of 83rd Legislature; FY16 is first year of new biennium
- 2) FY15 assumption for ETR/flat tax revenue and Spring 2015 tuition rate increase is based on funding model discussed with Board on 7/19/2012.

2015 – 2016 Expenditures Assumptions and Provisions

	<u>FY 2015</u>	<u>FY 2016</u>
Provision: Compensation Adj's.	6,512,400	5,000,000
Provision: PSS Job Evaluation Cycle	500,000	500,000
Facilities Projects	16,000,000	16,000,000
Provision-Technology	2,500,000	2,500,000
Provision-Visiting Scholars	2,000,000	2,000,000
Provision-Diversity Initiatives	500,000	500,000
Provision- Internal Momentum Points	2,000,000	2,000,000
Provision- Adjunct Rule Change Allowance	2,000,000	2,000,000
Provision-Instructional Equipment	1,500,000	1,500,000
IP Telephony Upgrades (years 2 & 3 of 5)	2,400,000	2,400,000
Provision-New Program Development	1,000,000	1,000,000
Provision-Enrollment/State Funding Changes	1,250,000	3,133,321

Color key: Green = College Resources Purple = Split College/District ops Black = District Ops/on Colleges' behalf

Estimated Revenue 2014 - 2016

	FY 2014 <u>Fall Revision</u>	<u>FY 2015</u>	<u>FY 2016</u>
State Revenue	87,146,027	87,146,027	87,146,027
Federal Work Study Funds	944,661	944,661	944,661
Tuition: Credit & Non Credit	93,689,561	96,985,257	101,144,124
Taxes	172,222,660	173,722,660	177,197,113
Investment Revenue	1,500,000	1,500,000	1,500,000
Other Revenue	<u>3,388,598</u>	<u>3,388,598</u>	<u>3,388,598</u>
Total	358,891,507	363,687,203	371,320,524

Estimated Expenditures: 2014 - 2016

	<u>FY 2014-Fall Rev.</u>	<u>FY 2015</u>	<u>FY 2016</u>
College Operations	291,648,839	290,598,839	290,598,839
Percent of Change		-0.4%	0.0%
District Operations	27,711,381	27,611,381	27,611,381
Percent of Change		-0.4%	0.0%
Virtual College Operations	4,667,043	4,667,043	4,667,043
Provisions-Compensation	500,000	7,012,400	5,000,000
Provision-Prior Year Compensation	-	500,000	7,512,400
Facilities Projects	16,350,000	16,000,000	16,000,000
Provision-Technology	1,055,000	2,500,000	2,500,000
Provision-Visiting Scholars	in allocation	in allocation	in allocation
Provision-Internal Momentum Pts	in allocation	in allocation	in allocation
Provision-Instructional Equipment	in allocation	in allocation	in allocation
IP Telephony Upgrades (5-yr proj)	2,400,000	2,400,000	2,400,000
Provision-New Prog. Development	-	1,000,000	1,000,000
Provision-State/Enrollment Shortfalls	3,000,000	1,250,000	3,133,321
Provision-Election Expense	500,000	-	500,000
Provision - Diversity Initiatives	500,000	500,000	500,000
Reserves & Transfers	<u>10,559,244</u>	<u>9,647,540</u>	<u>9,897,540</u>
Total	358,891,507	363,687,203	371,320,524
Percent of Change		1.3%	2.1%

Color key: **Green** = College Resources **Purple** = Split College/District Ops **Black** = District Ops/on Colleges' behalf

Budgetary Objectives

- Avoid enrollment caps
- Maintain low cost of tuition; move toward Texas community college market rates, **do not leave lowest 25% in ranking of Texas community colleges**
 - Remain “fee free”
 - Consider increases to out-of-district and out-of-state/country rates (*might* be OK to rank higher in the TX community college array of these tuition classes)
- Maintain low tax rate
- Minimal change in state support expected
- Avoid further debt (**approx. \$527 million, at 9/1/13**)
- Reduce costs; maintain control of costs
- Note from Chancellor-elect Joe May: ***Colleges do not have needs. Individuals (students) have needs. Our community has needs. The businesses we serve have needs. Our budget and planning process will be developed to fill those needs.***

Dallas County Community College District

2013-14 Fall Revision

Presented December 3, 2013



Dallas County
Community College District

IT ALL BEGINS HERE.

Fall Adjustments To Cover Prior Commitments

Last Year's Actual

Revenues
\$100,000,000

minus

Expenditures
\$95,000,000

equals

Encumbered but not spent
\$2,000,000
+
Surplus
\$3,000,000

\$5,000,000

This Year's Budget

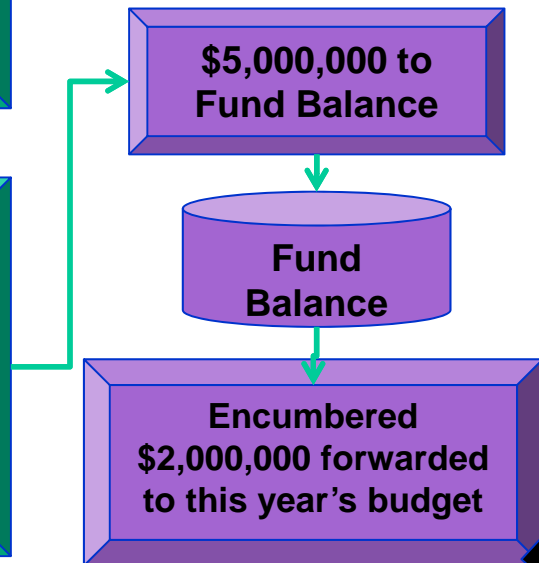
Revenues
\$100,000,000
+
Use of Fund Balance
(Carry Forwards)
\$2,000,000

\$102,000,000

equals

Expenditures
\$100,000,000
+
Last year's Encumbrances
\$2,000,000

\$102,000,000



Carry Forwards



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

CURRENT FUNDS	Proposed 2014 Budget
UNRESTRICTED FUND:	
Current Budget Approved 9/03/2013	\$ 360,389,743
Proposed Requested Fall Revision Budget 12/03/13	379,626,955
Proposed Change: Fall Revision vs. Current Budget	\$ 19,237,212
 UNRESTRICTED FUND RECONCILIATION:	
Decrease: Net Credit Tuition	(1,000,185)
Decrease: Net Continuing Education Tuition	(68,594)
Increase: Miscellaneous Income	78,501
Increase: Net Property Taxes	4,000,000
Increase: Contributions In Aid Of Construction	242,463
Increase: Use of Fund Balance (Carry Forwards and Requisitions)	7,404,083
Increase: Use of Fund Balance (Major Repairs and Projects)	8,580,944
Proposed Reconciliation Change: Fall Revision vs. Current Budget	\$ 19,237,212



Dallas County
Community College District

IT ALL BEGINS HERE.

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

CURRENT FUNDS	Proposed 2014 Budget
AUXILIARY FUND:	
Current Budget Approved 9/03/2013	\$ 9,207,762
Proposed Requested Fall Revision Budget 12/03/13	10,921,958
Proposed Change: Fall Revision vs. Current Budget	\$ 1,714,196
 AUXILIARY FUND RECONCILIATION:	
Decrease: Auxiliary - CET	\$ (40,740)
Decrease: Investment Income	(30,158)
Increase: Miscellaneous Revenue	24,850
Increase: Federal Work Study	9,300
Increase: Work Study - Admin. Allowance	1,150
Increase: State Work Study	2,050
Increase: Use of Fund Balance (Carry Forwards and Requisitions)	352,719
Increase: Use of Fund Balance (Major Repairs and Projects)	1,395,025
Proposed Reconciliation Change: Fall Revision vs. Current Budget	\$ 1,714,196



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

CURRENT FUNDS	Proposed 2014 Budget
RESTRICTED FUND:	
Current Budget Approved 9/03/2013	\$ 142,639,807
Proposed Requested Fall Revision Budget 12/03/13	142,639,807
There is no Proposed Change: Fall Revision vs. Current Budget	\$ -
 RICHLAND COLLEGIATE HIGH SCHOOL:	
Current Budget Approved 9/03/2013	\$ 3,468,349
Proposed Requested Fall Revision Budget 12/03/13	3,350,895
Proposed Change: Fall Revision vs. Current Budget	\$ (117,454)
 RICHLAND COLLEGIATE HIGH SCHOOL RECONCILIATION:	
Decrease: State Funding	\$ 117,454
Proposed Reconciliation Change: Fall Revision vs. Current Budget	\$ 117,454
 TOTAL CURRENT FUNDS	 \$ 20,833,954



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

PROPOSED UNEXPENDED PLANT FUND BUDGET

CURRENT UNEXPENDED PLANT FUND	Proposed 2014 Budget
UNEXPENDED PLANT FUND:	
Current Budget Approved 9/03/2013	\$ 35,705,618
Proposed Requested Fall Revision Budget 12/03/13	51,686,305
Proposed Change: Fall Revision vs. Current Budget	\$ 15,980,687
 UNEXPENDED PLANT FUND RECONCILIATION:	
Increase: Construction (FY2013-14 Maintenance Projects)	\$ 15,998,851
Increase: Furniture and Equipment	20,000
Decrease: Architects	(38,164)
Proposed Reconciliation Change: Fall Revision vs. Current Budget	\$ 15,980,687



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

PROPOSED DEBT SERVICE BUDGET

<u>CURRENT DEBT SERVICE FUND</u>	<u>Proposed 2014 Budget</u>
DEBT SERVICE PLANT FUND:	
Current Budget Approved 9/03/2013	\$ 37,558,266
Proposed Requested Fall Revision Budget 12/03/13	37,558,266
There is no Proposed Change: Fall Revision vs. Current Budget	<u>\$ -</u>

PROPOSED QUASI-ENDOWMENT FUND BUDGET

<u>CURRENT QUASI-ENDOWMENT FUND</u>	<u>Proposed 2014 Budget</u>
QUASI-ENDOWMENT FUND:	
Current Budget Approved 9/03/2013	\$ 320,000
Proposed Requested Fall Revision Budget 12/03/13	320,000
There is no Proposed Change: Fall Revision vs. Current Budget	<u>\$ -</u>
Proposed Change: Fall Revision vs. Current Budget for Unexpended Plant, Debt Service & Quasi-Endowment Funds	<u>\$ 15,980,687</u>



**Dallas County
Community College District**

IT ALL BEGINS HERE.

Operating (Current) Funds

Overview

	<u>Current Budget</u>	<u>Proposed Change</u>	<u>Fall Revision</u>
Unrestricted	\$ 360,389,743	\$ 19,237,212	\$ 379,626,955
Auxiliary	9,207,762	1,714,196	10,921,958
Restricted	<u>142,639,807</u>	<u>-</u>	<u>142,639,807</u>
Subtotal	\$ 512,237,312	\$ 20,951,408	\$ 533,188,720
RCHS ¹	<u>\$ 3,468,349</u>	<u>\$ (117,454)</u>	<u>\$ 3,350,895</u>
Grand Total	<u>\$ 515,705,661</u>	<u>\$ 20,833,954</u>	<u>\$ 536,539,615</u>

¹ Richland Collegiate High School



Dallas County
Community College District

IT ALL BEGINS HERE.

Unrestricted

Revenues & Additions

	<u>Current Budget</u>	<u>Proposed Change</u>	<u>Fall Revision</u>
State Appropriations	\$ 87,146,027	\$ -	\$ 87,146,027
Tuition	94,758,340	(1,068,779)	93,689,561
Taxes for Current Operations	168,222,660	4,000,000	172,222,660
Federal Grants & Contracts - Work Study	944,661	-	944,661
State Grants & Contracts - Work Study	158,779	-	158,779
Investment Income	1,500,000	-	1,500,000
General Revenue	2,908,855	320,964	3,229,819
Use of Fund Balance & Transfers-in	4,750,421	15,985,027	20,735,448
Total	<u>\$360,389,743</u>	<u>\$ 19,237,212</u>	<u>\$ 379,626,955</u>



**Dallas County
Community College District**

IT ALL BEGINS HERE.

Unrestricted

Expenditures & Uses

	Current Budget	Proposed Change	Fall Revision
Instruction	\$ 141,941,484	\$ 4,162,009	\$ 146,103,493
Public Service	4,470,381	73,917	4,544,298
Academic Support	17,519,520	622,664	18,142,184
Student Services	31,570,388	1,591,947	33,162,335
Institutional Support	60,155,924	2,014,130	62,170,054
Staff Benefits	25,180,848	-	25,180,848
Plant Operations & Maintenance	30,445,458	689,565	31,135,023
Repairs & Rehabilitation	7,938,659	11,239,821	19,178,480
Reserve - Campus	3,812,558	1,493,152	5,305,710
Reserve - Across the Board Increases	2,240,000	(2,240,000)	-
Reserve - Faculty Adjustments	1,000,000	(1,000,000)	-
Reserve - PSS Job Evaluations	500,000	-	500,000
Reserve - Momentum Points	1,000,000	(1,000,000)	-
Reserve - Diversity Initiatives	500,000	-	500,000
Reserve - Technology	2,500,000	(1,445,000)	1,055,000
Reserve - Potential Fund 12 Transfer	-	750,000	750,000
Reserve - Operating	985,051	1,285,007	2,270,058
Reserve - Enrollment Changes	2,500,000	500,000	3,000,000
Reserve - IP Telephony Upgrades	2,400,000	-	2,400,000
Reserve - Provision Election Expense	500,000	-	500,000
Mandatory Transfers	2,938,675	150,000	3,088,675
Non-mandatory Transfers	20,290,797	350,000	20,640,797
Total	\$ 360,389,743	\$ 19,237,212	\$ 379,626,955

¹ Includes approved use of fund balance.



Dallas County
Community College District

IT ALL BEGINS HERE.

Unrestricted

Expenditures & Uses

	<u>Current Budget</u>	<u>Proposed Change</u>	<u>Fall Revision</u>
Instruction	\$ 141,941,484	\$ 2,124,968	\$ 144,066,452
Public Service	4,470,381	36,017	4,506,398
Academic Support	17,519,520	186,395	17,705,915
Student Services	31,570,388	1,259,304	32,829,692
Institutional Support	60,155,924	293,381	60,449,305
Staff Benefits	25,180,848	-	25,180,848
Plant Operations & Maintenance	30,445,458	689,565	31,135,023
Repairs & Rehabilitation	3,188,238	(180,604)	3,007,634
Reserve - Campus	3,812,558	1,493,152	5,305,710
Reserve - Across the Board Increases	2,240,000	(2,240,000)	-
Reserve - Faculty Adjustments	1,000,000	(1,000,000)	-
Reserve - PSS Job Evaluations	500,000	-	500,000
Reserve - Momentum Points	1,000,000	(1,000,000)	-
Reserve - Diversity Initiatives	500,000	-	500,000
Reserve - Technology	2,500,000	(1,445,000)	1,055,000
Reserve - Potential Fund 12 Transfer	-	750,000	750,000
Reserve - Operating	985,051	1,285,007	2,270,058
Reserve - Enrollment Changes	2,500,000	500,000	3,000,000
Reserve - IP Telephony Upgrades	2,400,000	-	2,400,000
Reserve - Provision Election Expense	500,000	-	500,000
Mandatory Transfers	2,938,675	150,000	3,088,675
Non-mandatory Transfers	20,290,797	350,000	20,640,797
Total	<u>\$ 355,639,322</u>	<u>\$ 3,252,185</u>	<u>\$ 358,891,507</u>

¹ Excludes approved use of fund balance.



Dallas County
Community College District

IT ALL BEGINS HERE.

Auxiliary

Revenues & Additions

	Current Budget	Proposed Change	Fall Revision
Sales & Services	\$ 4,759,873	\$ (3,390)	\$ 4,756,483
Investment Income	157,092	(30,158)	126,934
Transfers-in	4,290,797	-	4,290,797
Use of Fund Balance	-	1,747,744	1,747,744
Total	\$ 9,207,762	\$ 1,714,196	\$ 10,921,958



Auxiliary

Expenditures & Uses

	Current Budget	Proposed Change	Fall Revision
Student Activities	\$ 6,797,083	\$ 1,154,037	\$ 7,951,120
Sales & Services	1,856,017	228,831	2,084,848
Reserve - Campus	347,040	(98,269)	248,771
Reserve - District	113,922	(20,403)	93,519
Transfers-out	93,700	450,000	543,700
Total	\$ 9,207,762	\$ 1,714,196	\$ 10,921,958

¹ Includes approved use of fund balance.



**Dallas County
Community College District**

IT ALL BEGINS HERE.

Auxiliary

Expenditures & Uses

	<u>Current Budget</u>	<u>Proposed Change</u>	<u>Fall Revision</u>
Student Activities	\$ 6,797,083	\$ (293,707)	\$ 6,503,376
Sales & Services	1,856,017	(71,169)	1,784,848
Reserve - Campus	347,040	(98,269)	248,771
Reserve - District	113,922	(20,403)	93,519
Transfers-out	93,700	450,000	543,700
Total	<u>\$ 9,207,762</u>	<u>\$ (33,548)</u>	<u>\$ 9,174,214</u>

¹ Excludes approved use of fund balance.



Dallas County
Community College District

IT ALL BEGINS HERE.

Restricted

Revenues & Additions

	<u>Current Budget</u>	<u>Proposed Change</u>	<u>Fall Revision</u>
Insurance/Retirement Match	\$ 19,150,091	\$ -	\$ 19,150,091
SBDC State Match	2,398,785	-	2,398,785
Subtotal State Appropriations	\$ 21,548,876	\$ -	\$ 21,548,876
Grants & Contracts			
Federal	101,792,527	-	101,792,527
State	10,935,495	-	10,935,495
Local	8,242,818	-	8,242,818
Transfers-in	76,725	-	76,725
Total	\$ 142,596,441	\$ -	\$ 142,596,441
Richland College ¹	\$ 43,366	\$ -	\$ 43,366
Grand Total	<u>\$ 142,639,807</u>	<u>\$ -</u>	<u>\$ 142,639,807</u>

¹ Richland Collegiate High School



Dallas County
Community College District

IT ALL BEGINS HERE.

Restricted

Expenditures & Uses

	Current Budget	Proposed Change	Fall Revision
Insurance/Retirement Match	\$ 19,150,091	\$ -	\$ 19,150,091
Grants & Contracts	27,518,002	-	27,518,002
Scholarships	95,928,348	-	95,928,348
Subtotal	\$142,596,441	\$ -	\$ 142,596,441
RCHS ¹	\$ 43,366	\$ -	\$ 43,366
Grand Total	<u>\$142,639,807</u>	<u>\$ -</u>	<u>\$ 142,639,807</u>

¹ Richland Collegiate High School



Dallas County
Community College District

IT ALL BEGINS HERE.

Richland Collegiate HS

Revenues and Additions

	Current Budget	Proposed Change	Fall Revision
State Funding	\$ 3,458,349	\$ (117,454)	\$ 3,340,895
Investment Income	10,000	-	10,000
Total	\$ 3,468,349	\$ (117,454)	\$ 3,350,895

Expenditures and Uses

	Current Budget	Proposed Change	Fall Revision
Instruction	\$ 1,470,231	\$ 18,499	\$ 1,488,730
Public Service	425,000	(117,160)	307,840
Academic Support	70,130	61,845	131,975
Student Services	627,804	(85,019)	542,785
Institutional Support	859,184	4,381	863,565
Plant Operations and Maintenance	16,000	-	16,000
Total	\$ 3,468,349	\$ (117,454)	\$ 3,350,895



Non-operating Funds

Overview

	Current Budget	Proposed Change	Fall Revision
Unexpended Plant	\$ 35,705,618	\$ 15,980,687	\$ 51,686,305
Debt Service	\$ 37,558,266	\$ -	\$ 37,558,266
Quasi-endowment	\$ 320,000	\$ -	\$ 320,000



Unexpended Plant

Revenues and Additions

	Current Budget	Proposed Change	Fall Revision
Investment Revenue	\$ 365,000	\$ (136,000)	\$ 229,000
Transfers-in	16,000,000	350,000	16,350,000
Use of Fund Balance	19,340,618	15,766,687	35,107,305
Total	\$ 35,705,618	\$ 15,980,687	\$ 51,686,305

Expenditures and Uses

	Current Budget	Proposed Change	Fall Revision
Construction	\$ 32,796,710	\$ 15,998,851	\$ 48,795,561
Architects	2,908,908	(38,164)	2,870,744
Furniture & Equipment	-	20,000	20,000
Total	\$ 35,705,618	\$ 15,980,687	\$ 51,686,305



Concluding Remarks



Dallas County
Community College District

IT ALL BEGINS HERE.

Dallas County Community College District

Review of Community Campus Resources Allocated & Resources Used FY 2008 – 2013

DCCCD Board of Trustees Planning & Budget Committee Meeting December 3, 2013

	EFC-PG	ECC-West	NLC-North	NLC-South	RC-Garland	Total
Fiscal Year 2008						
Allocation	500,000	500,000	500,000	500,000	500,000	2,500,000
Expenses/Encumbrances	0	0	0	0	0	0
Change to Fund Balance	0	0	0	0	0	0
New Fund Balance	500,000	500,000	500,000	500,000	500,000	2,500,000
Fiscal Year 2009						
Allocation	1,021,587	626,464	1,533,769	1,014,030	1,639,158	5,835,008
Expenses/Encumbrances	547,322	249,912	1,406,757	659,028	1,011,696	3,874,715
Change to Fund Balance	474,265	376,552	127,012	355,002	627,462	1,960,293
New Fund Balance	974,265	876,552	627,012	855,002	1,127,462	4,460,293
Fiscal Year 2010						
Allocation	738,434	463,216	1,455,204	1,893,399	1,506,003	6,056,256
Expenses/Encumbrances	1,421,171	851,428	1,314,776	1,418,913	1,573,618	6,579,906
Change to Fund Balance	(682,737)	(388,212)	140,428	474,486	(67,615)	(523,650)
New Fund Balance	291,528	488,340	767,440	1,329,488	1,059,847	3,936,643
Fiscal Year 2011						
Allocation	1,088,109	913,323	1,744,351	1,463,267	1,787,451	6,996,501
Expenses/Encumbrances	1,238,750	907,216	1,499,279	1,249,826	1,173,579	6,068,650
Change to Fund Balance	(150,641)	6,107	245,072	213,441	613,872	927,851
New Fund Balance	140,887	494,447	1,012,512	1,542,929	1,673,719	4,864,494
Fiscal Year 2012						
Allocation	1,238,094	835,469	1,876,172	933,992	1,887,911	6,771,638
Expenses/Encumbrances	1,168,599	754,922	1,381,828	886,869	1,333,060	5,525,278
Change to Fund Balance	69,495	80,547	494,344	47,123	554,851	1,246,360
New Fund Balance	210,382	574,994	1,506,856	1,590,052	2,228,570	6,110,854
Fiscal Year 2013 - Unaudited						
Allocation	1,470,401	1,212,525	1,781,411	1,196,046	1,805,531	7,465,914
Expenses/Encumbrances	1,254,045	773,666	1,573,050	1,043,447	1,573,794	6,218,002
Change to Fund Balance	216,356	438,859	208,361	152,599	231,737	1,247,912
New Fund Balance	426,738	1,013,853	1,715,217	1,742,651	2,460,307	7,358,766

Resources Provided Per Contact Hour: FY 2011 – FY 2013

EFC - PG	\$15.29	
College		\$9.02
ECC - West	\$19.12	
College		\$9.98
NLC - North	\$7.81	
College		\$9.34
NLC - South	\$14.28	
College		\$9.34
RC - Garland	\$33.84	
College		\$8.46
Community Campus Average, District Wide	\$18.07	
College Average, District Wide		\$9.57