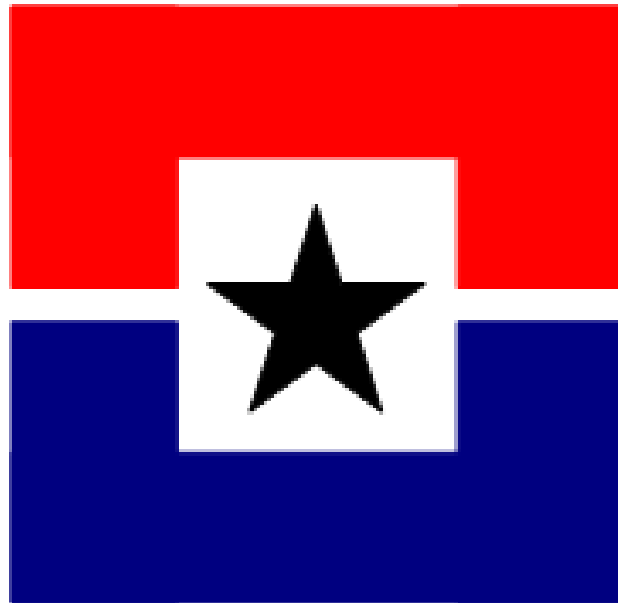


**DALLAS COUNTY COMMUNITY COLLEGE  
DISTRICT**



**2013-2014**

**APPROVED BUDGET**

**DALLAS COUNTY COMMUNITY COLLEGE DISTRICT  
2013-2014 APPROVED BUDGET**

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**DALLAS COUNTY COMMUNITY COLLEGE DISTRICT  
ORGANIZATIONAL DATA**

**BOARD OF TRUSTEES**

Mr. Jerry Prater, Chair, District 3  
Mr. JL Sonny Williams, District 1  
Mr. Bob Ferguson, District 2  
Mr. Bill Metzger, District 4  
Mr. Wesley Jameson, District 5  
Ms. Diana Flores, District 6  
Ms. Charletta Rogers Compton, District 7

**DISTRICT ADMINISTRATION**

Dr. Wright Lassiter, Jr., Chancellor  
Dr. Sharon Blackman, Provost  
Mr. Edward DesPlas, Executive Vice Chancellor, Business Affairs  
Mr. Justin Lonon, Vice Chancellor, Public and Governmental Affairs  
Dr. Thomas Chesney, President, Brookhaven College  
Dr. Jennifer Wimbish, President, Cedar Valley College  
Dr. Jean Conway, President, Eastfield College  
Dr. Paul McCarthy, President, El Centro College  
Mr. Felix Zamora, President, Mountain View College  
Ms. Christa Slejko, Interim President, North Lake College  
Dr. Kay Eggleston, President, Richland College  
Ms. Pamela K. Quinn, Provost, LeCroy Center for Educational Telecommunications



# DALLAS COUNTY COMMUNITY COLLEGE DISTRICT

Office of the Executive Vice Chancellor, Business Affairs

TO: Dr. Wright Lassiter, Jr., Chancellor

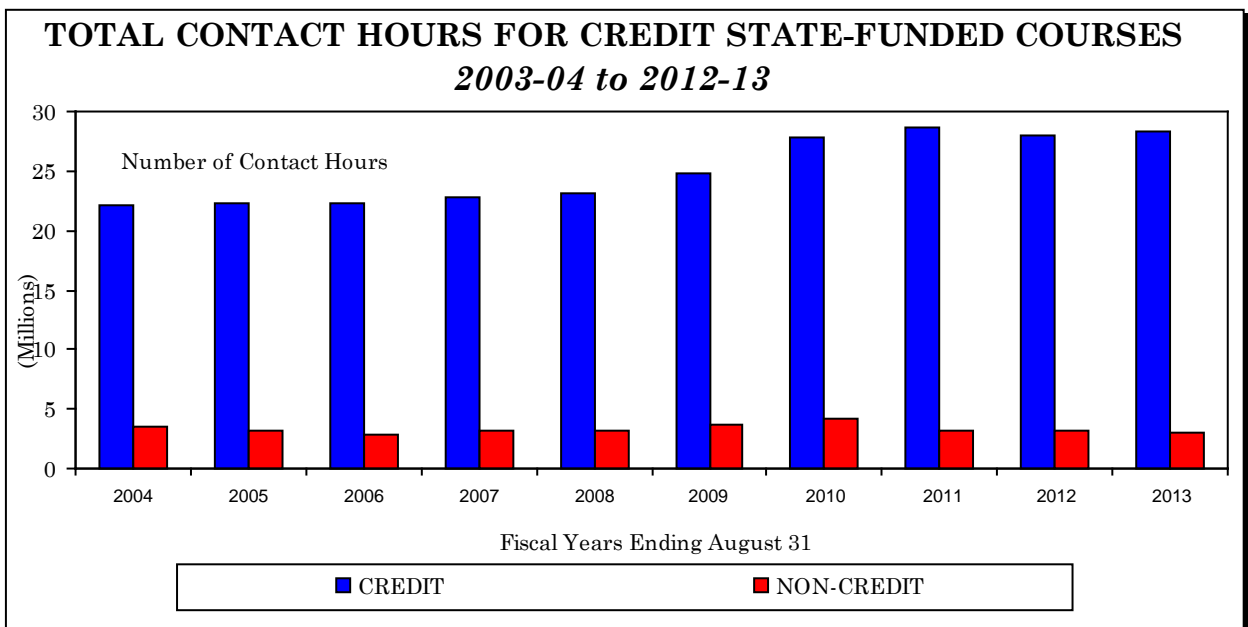
FROM: Edward DesPlas

DATE: September 3, 2013

SUBJECT: Approved Budgets for 2013-14

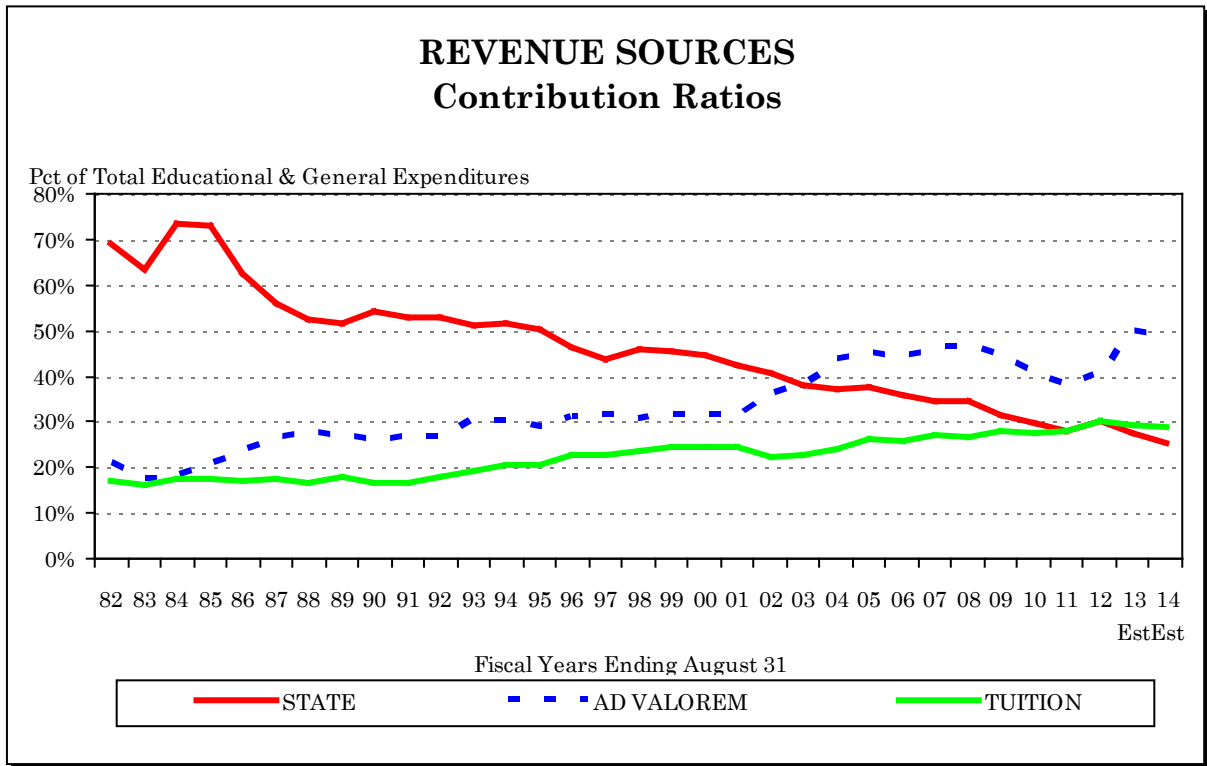
The approved budgets for the Dallas County Community College District (District) for 2013-14 are described in the attached reports. Within the Current Funds Operating Budget, the Unrestricted Fund is projected to increase by approximately \$0.2 million (but increases \$15.3 million when considered net of use of fund balance and transfers-in), the Auxiliary Fund is projected to decrease by approximately \$0.6 million, the Restricted Fund is projected to increase by approximately \$1.8 million and the Richland Collegiate High School is projected to increase by approximately \$0.3 million. The Unexpended Plant Fund Budget is projected to increase by \$5.5 million to \$35.7 million and the Debt Service Fund Budget is projected to decrease by approximately \$2.1 million to \$37.6 million.

Of the three major sources of unrestricted revenue, two sources are enrollment-driven: state reimbursement and tuition. Over 50% of revenues for the Unrestricted Fund budget are based on enrollment. Total enrollment at the District is projected to continue growing. State funding is calculated on the basis of base period enrollment. As the first year of the biennium, the 2013-14 state funding for contact hours is estimated to be \$87.1 million, approximately \$1.8 million less than 2012-13. Tuition is estimated to be \$94.8 million in 2013-14, approximately \$1.8 million more than 2012-13 due to a tuition increase effective in the Spring 2013 semester. The bar graph below illustrates the District's recent history of actual contact hours by semester for credit, state-funded courses since Fiscal 2004.



The third major source of revenue is ad valorem taxes collected locally. Tax revenue for 2013-14 is projected to increase by \$16.0 million from 2012-13 at \$168.2 million.

The following line graph depicts the contribution made by each of the three major sources of revenue since Fiscal 1982. Revenues are plotted as a percent of the Educational and General expenditures they support.



The Board of Trustees' strategic agenda funding guidelines are calculated against Total Unrestricted Revenues. The Board of Trustees is committed to seeking full formula funding for instructional and administrative costs from the State of Texas legislature for community and technical colleges.

For 2013-14 the estimated percentage of local revenue from local property taxes will be 62.9% and the estimated percentage from tuition is 35.4%. The remaining 1.7% of local revenue is made up of general revenue sources and interest earnings.

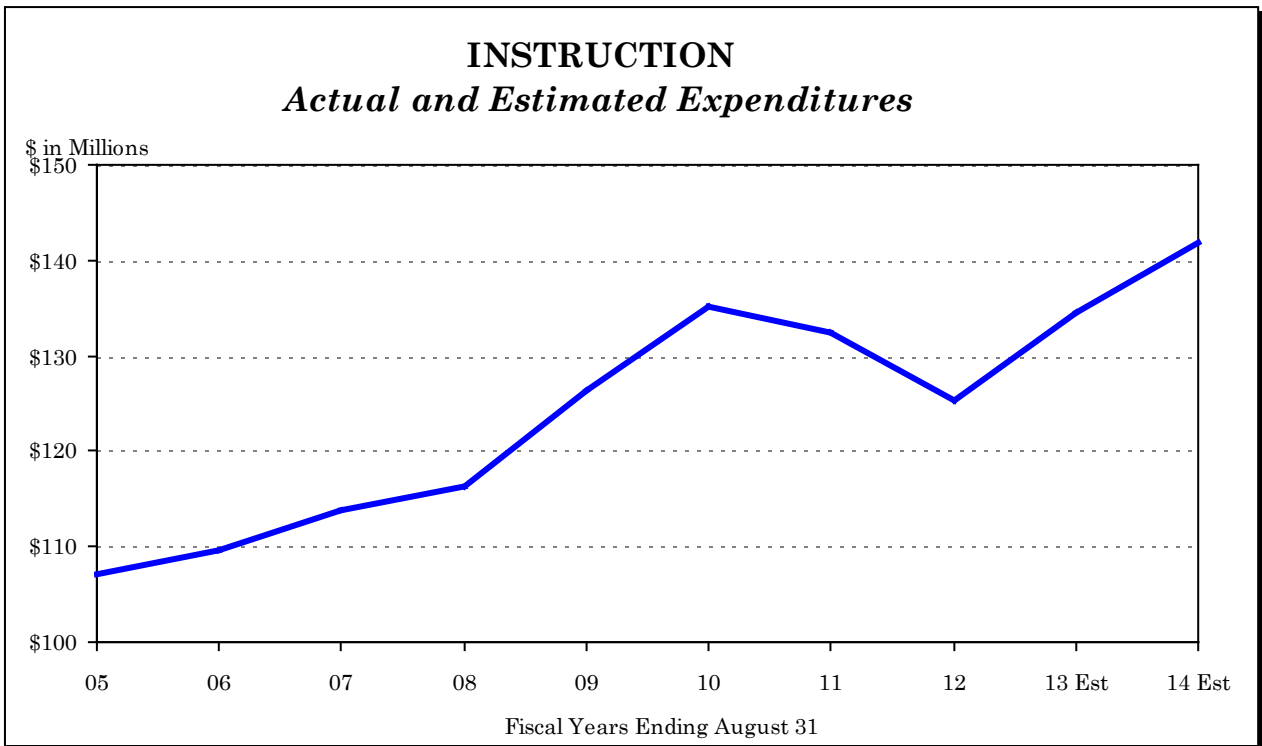
Revenues for the Auxiliary Fund and the Restricted Fund are diversified over various sources. Revenues for sales and services in the Auxiliary Fund include bookstore commissions, food service operations, sale and lease of distance learning courses, interest revenue, and general sources. Revenues from the Restricted Fund include funding for financial aid to students, various contracts with local, state and federal agencies, and restricted state appropriations for employee retirement and health insurance benefits. The major revenue source in the Restricted Fund is from student financial aid contracts, which are subject to renewal each year.

In the approved operating budget for 2013-14, expenditures are balanced to revenues. Educational and General (E&G) expenditures are classified according to definitions prescribed by the Texas Higher Education Coordinating Board (THECB). The classifications, called elements of cost or functional areas, consist of the following: Instruction, Public Service, Academic Support, Student Services, Institutional Support, Staff Benefits, and Operations and Maintenance of Plant, which includes repairs and

rehabilitation of facilities. Each functional area is further described in the Glossary of Terms at the end of this report.

The District must assure the State that its entire appropriation has been applied toward eligible expenditures, which exclude maintenance and operations of the District's facilities or plant, public service activities and auxiliary operations. Expenditures for these three areas are a local responsibility, and therefore ineligible for state funding. Unrestricted state appropriations for 2013-14 total \$87,146,027, which is less than the estimated \$141,941,484 total cost of Instruction for 2013-14. This illustrates the District's compliance with the State's appropriation restrictions.

The District reports expenditures within the THECB elements of cost. The following four graphs illustrate the trend of expenditures for each element of cost since Fiscal 2005. The first of these is Instruction.



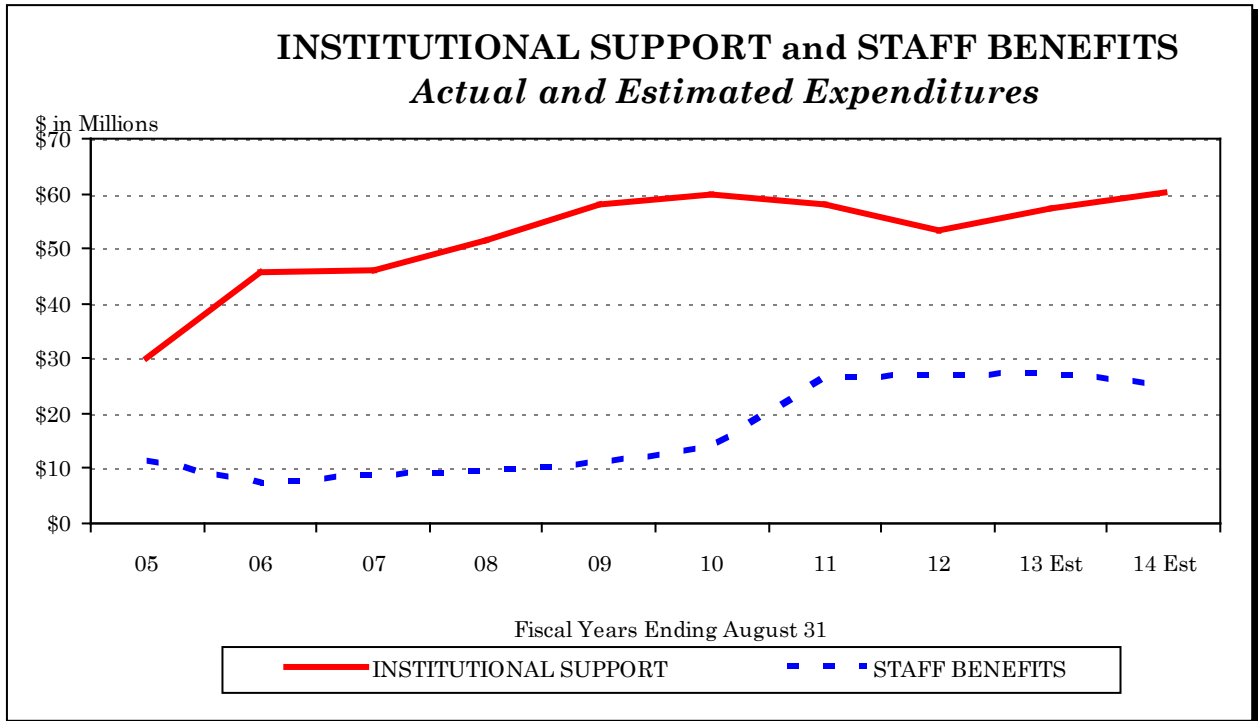
Expenditures classified as Instruction include all salaries for faculty and instructional supervisors plus equipment and departmental operating expenditures associated with conducting the general academic and technical-occupational (credit and non-credit) programs of the District.

Historically, the colleges have been committed to providing students with state-of-the-art instructional equipment and technology. This has been achieved through consistent acquisition of instructional equipment and technology each year. For 2013-14, \$2.1 million is budgeted for instructional equipment and technology. This represents an estimated 1.3% increase over the \$2.0 million average annual expenditure by the colleges for instructional equipment and technology over the period Fiscal 1982 through Fiscal 2012.

Approximately \$2.0 million in the Instructional budget is dedicated for the Visiting Scholar recruitment initiative. The Visiting Scholar Program recruits faculty members to enrich the teaching ranks with quality and diversity from all over the United States. Financial incentives are given to the colleges through the allocation process to hire participants into this program each year. In 2002 this program

received national recognition from the Community College Business Officers and the College and University Personnel Association for attracting diverse applicant pools.

The following graph illustrates the expenditure trend for Institutional Support and Staff Benefits since Fiscal 2005.

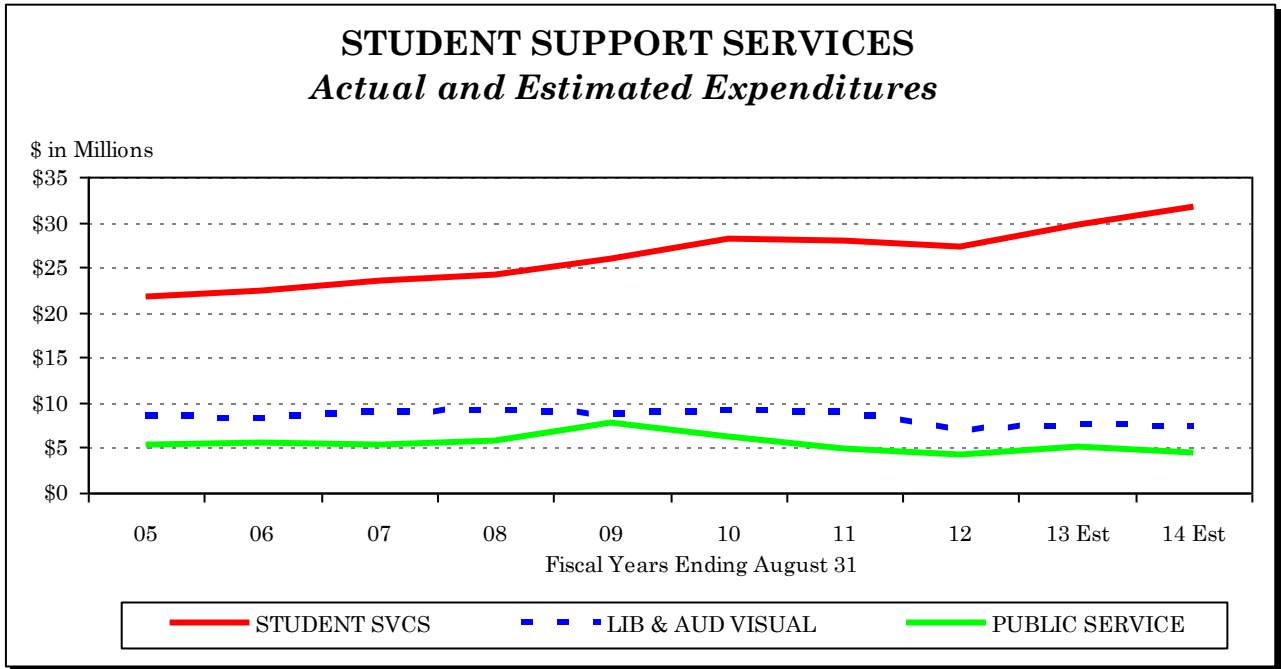


Note: The State assumed costs of medical insurance beginning in Fiscal 1993.

Certain Staff Benefits are not eligible for state funding. These include expenditures for Social Security taxes, a portion of Optional Retirement Program contributions, Medicare taxes, unemployment compensation, workers' compensation and the Employee-Dependent Assistance Program, among others. The State no longer pays 100% of medical insurance costs and any shortage of funding from the State must be funded locally. For 2013-14 estimated non-state-supported staff benefits is relatively unchanged from 2012-13 budgeted amounts.

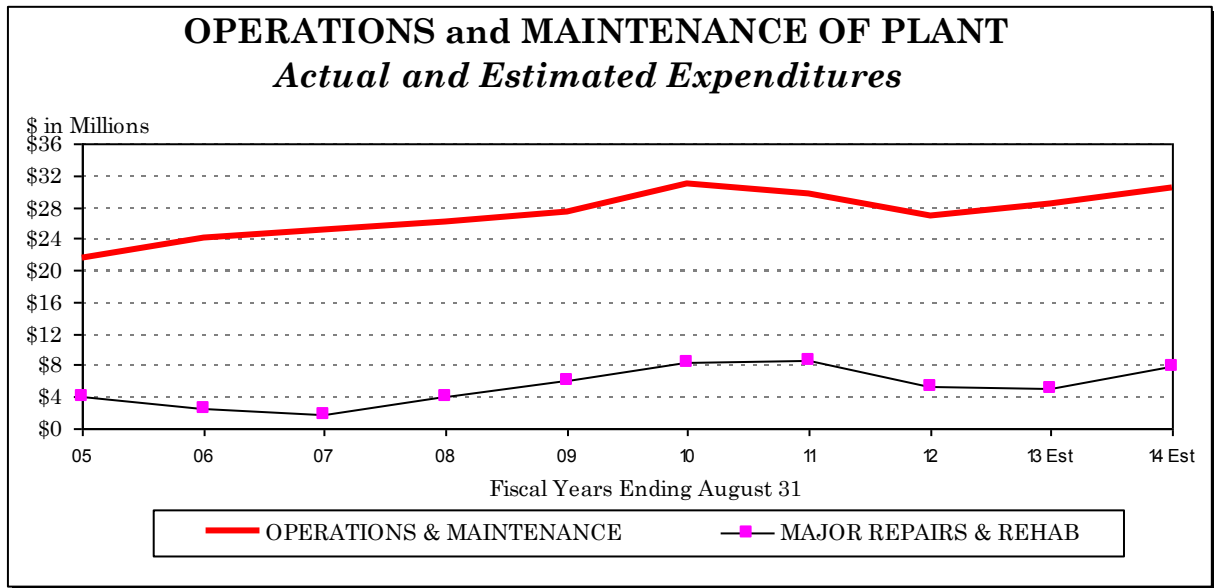
Costs reported as Student Services include admissions, counseling, student programs, financial aid, and health services. Costs reported as Public Service are the non-credit, vocational courses offered through Continuing Education, not reimbursable by the State. The colleges' Learning Resources Centers (LRCs) primarily comprise costs reported as Library and Audio-Visual.

The graph below illustrates the expenditure trend for Student Services, Public Service, and Library and Audio-Visual since Fiscal 2005.



For 2013-14, estimated Operations & Maintenance of Plant budget decreased by approximately \$1.3 million to \$30.4 million. Approximately \$7.9 million has been budgeted from Current Funds for planned repairs and rehabilitation.

The following area line graph illustrates the expenditure trends for the District's Operations and Maintenance of Plant since Fiscal 2005.



The District's Richland College added a state-funded charter school (Richland Collegiate High School) in fiscal 2007 and has now graduated seven classes of students. State funding is projected to increase by



approximately \$0.3 million from the previous year. Current year enrollment is limited to junior and senior students interested in taking college courses and earning college credit while concurrently obtaining their high school degree. Students taking advantage of this opportunity can graduate from high school and receive an associate degree at the same time. The charter school's original focus was in mathematics, science, and engineering. However, in Fall 2010, a new area of emphasis was added for visual, performing and digital arts.

Of the \$35.7 million budgeted in the Unexpended Plant Fund (an increase of \$5.5 million from 2012-13), the District has approximately \$12.7 million to finish out ADA projects, approximately \$1.4 million for IT-related projects and approximately \$21.6 million of funding for planned capital maintenance and repair projects and other capital projects.

For 2013-14, the estimated Debt Service Fund budget will decrease by approximately \$2.1 million to approximately \$37.6 million, the majority of the decrease being due to the final payment on the Maintenance Tax Notes being made in 2012-13. Estimated revenue in the Debt Service Budget is from taxes to be collected for general obligation bonds and transfers from other funds. Expenditures in the Debt Service Budget are primarily for payment of bond principal and interest.

The Quasi-Endowment Fund provides a portion of the funding for the District's Rising Star Scholarship Program. The number of students participating in the Rising Star Scholarship Program is projected to increase in 2013-14. The Quasi-Endowment Fund budget for 2013-14 is \$320,000.

Standard reports on the Current Funds Operating Budget, the Unexpended Plant Fund Budget, the Debt Service Fund Budget, and the Quasi-Endowment Fund Budget are attached.

In keeping with the District's mission, the District is providing a very affordable quality college education. According to data provided by the Texas Association of Community Colleges, the Dallas County Community College District cost per credit hour for in-district students is lower than all but two of the State's fifty community colleges.

The approved budget for fiscal 2013-14 represents the strategic planning to launch the District ahead in programs, facilities and personnel.

Please call me if additional information is needed.

Atts

pc: Chancellor's Cabinet

# **BUDGETS**

DALLAS COUNTY COMMUNITY COLLEGE DISTRICT  
**2013-14 CURRENT FUNDS OPERATING BUDGET**  
*Approved Change in Revenues & Additions*

CURRENT FUNDS REVENUES & ADDITIONS	Current 2012-13	Approved 2013-14	Difference	Percent Change
<b>UNRESTRICTED FUND</b>				
State Appropriations	\$ 88,905,233	\$ 87,146,027	\$ (1,759,206)	(1.98)%
Tuition	92,958,636	94,758,340	1,799,704	1.94%
Taxes for Current Operations	152,222,660	168,222,660	16,000,000	10.51%
Federal Grants & Contracts - Work Study	944,661	944,661	-	0.00%
State Grants & Contracts - Work Study	158,779	158,779	-	0.00%
General Sources:				
Investment Income	2,200,500	1,500,000	(700,500)	(31.83)%
General Revenue	2,996,642	2,908,855	(87,787)	(2.93)%
Subtotal General Sources	5,197,142	4,408,855	(788,287)	(15.17)%
<b>SUBTOTAL UNRESTRICTED REVENUES</b>	<b>340,387,111</b>	<b>355,639,322</b>	<b>15,252,211</b>	<b>4.48%</b>
Use of Fund Balance & Transfers-in	19,802,047	4,750,421	(15,051,626)	(76.01)%
<b>TOTAL UNRESTRICTED REVENUES &amp; ADDITIONS</b>	<b>360,189,158</b>	<b>360,389,743</b>	<b>200,585</b>	<b>0.06%</b>
<b>AUXILIARY FUND</b>				
Sales & Services	4,635,183	4,759,873	124,690	2.69%
Investment Income	155,609	157,092	1,483	0.95%
Transfers-in	4,290,797	4,290,797	-	0.00%
Use of Fund Balance	725,522	-	(725,522)	(100.00)%
<b>TOTAL AUXILIARY REVENUES &amp; ADDITIONS</b>	<b>9,807,111</b>	<b>9,207,762</b>	<b>(599,349)</b>	<b>(6.11)%</b>
<b>RESTRICTED FUND</b>				
State Appropriations				
Insurance & Retirement Match	15,268,551	19,150,091	3,881,540	25.42%
SBDC State Match	2,398,785	2,398,785	-	0.00%
Subtotal State Appropriations	17,667,336	21,548,876	3,881,540	21.97%
Grants, Contracts & Scholarships				
Federal	106,442,536	101,792,527	(4,650,009)	(4.37)%
State	9,077,404	10,935,495	1,858,091	20.47%
Local	7,495,470	8,242,818	747,348	9.97%
Transfers-in	88,847	76,725	(12,122)	(13.64)%
<b>TOTAL</b>	<b>123,104,257</b>	<b>121,047,565</b>	<b>(2,056,692)</b>	<b>(1.67)%</b>
Richland Collegiate High School	76,242	43,366	(32,876)	(43.12)%
<b>GRAND TOTAL RESTRICTED REVENUES</b>	<b>140,847,835</b>	<b>142,639,807</b>	<b>1,791,972</b>	<b>1.27%</b>
<b>RICHLAND COLLEGIATE HIGH SCHOOL FUND</b>				
State Funding	3,128,019	3,458,349	330,330	10.56%
Investment Income	10,000	10,000	-	0.0%
<b>TOTAL RICHLAND COLLEGIATE HIGH SCHOOL REVENUES &amp; ADDITIONS</b>	<b>3,138,019</b>	<b>3,468,349</b>	<b>330,330</b>	<b>10.53%</b>
<b>TOTAL REVENUES &amp; ADDITIONS</b>	<b>\$ 513,982,123</b>	<b>\$ 515,705,661</b>	<b>\$ 1,723,538</b>	<b>0.34%</b>

CONTACT HOURS	Actual 2012-13	Estimated 2013-14	Difference	Percent Change
General Academic	21,398,424	21,398,424	-	0.0%
Technical-Occupational	8,959,246	8,959,246	-	0.0%
<b>TOTAL CONTACT HOURS</b>	<b>30,357,670</b>	<b>30,357,670</b>	<b>-</b>	<b>0.0%</b>

**DALLAS COUNTY COMMUNITY COLLEGE DISTRICT**  
**2013-14 CURRENT FUNDS OPERATING BUDGET**  
*Approved Revenues & Additions as a Percent of Total*

CURRENT FUNDS REVENUES & ADDITIONS	Current 2012-13	Percent of Total	Approved 2013-14	Percent of Total
<b>UNRESTRICTED FUND</b>				
State Appropriations	\$ 88,905,233	24.68%	\$ 87,146,027	24.18%
Tuition	92,958,636	25.81%	94,758,340	26.29%
Taxes for Current Operations	152,222,660	42.26%	168,222,660	46.68%
Federal Grants & Contracts - Work Study	944,661	0.26%	944,661	0.26%
State Grants & Contracts - Work Study	158,779	0.05%	158,779	0.04%
General Sources:				
Investment Revenue	2,200,500	0.61%	1,500,000	0.42%
General Revenue	2,996,642	0.83%	2,908,855	0.81%
Subtotal General Sources	5,197,142	1.44%	4,408,855	1.23%
<b>SUBTOTAL UNRESTRICTED REVENUES</b>	<b>340,387,111</b>	<b>94.50%</b>	<b>355,639,322</b>	<b>98.68%</b>
Use of Fund Balance & Transfers-in	19,802,047	5.50%	4,750,421	1.32%
<b>TOTAL UNRESTRICTED REVENUES &amp; ADDITIONS</b>	<b>360,189,158</b>	<b>100.00%</b>	<b>360,389,743</b>	<b>100.00%</b>
<b>AUXILIARY FUND</b>				
Sales & Services	4,635,183	47.26%	4,759,873	51.69%
Investment Income	155,609	1.59%	157,092	1.71%
Transfers-in	4,290,797	43.75%	4,290,797	46.60%
Use of Fund Balance	725,522	7.40%	-	0.00%
<b>TOTAL AUXILIARY REVENUES &amp; ADDITIONS</b>	<b>9,807,111</b>	<b>100.00%</b>	<b>9,207,762</b>	<b>100.00%</b>
<b>RESTRICTED FUND</b>				
State Appropriations				
Insurance & Retirement Match	15,268,551	10.84%	19,150,091	13.43%
SBDC State Match	2,398,785	1.70%	2,398,785	1.68%
Subtotal State Appropriations	17,667,336	12.54%	21,548,876	15.11%
Grants, Contracts & Scholarships				
Federal	106,442,536	75.58%	101,792,527	71.36%
State	9,077,404	6.44%	10,935,495	7.67%
Local	7,495,470	5.32%	8,242,818	5.78%
Transfers-in	88,847	0.06%	76,725	0.05%
<b>TOTAL</b>	<b>123,104,257</b>	<b>87.40%</b>	<b>121,047,565</b>	<b>84.86%</b>
Richland Collegiate High School	76,242	0.06%	43,366	0.03%
<b>GRAND TOTAL RESTRICTED REVENUES</b>	<b>140,847,835</b>	<b>100.00%</b>	<b>142,639,807</b>	<b>100.00%</b>
<b>RICHLAND COLLEGIATE HIGH SCHOOL FUND</b>				
State Funding	3,128,019	99.68%	3,458,349	99.71%
Investment Income	10,000	0.32%	10,000	0.29%
<b>TOTAL RICHLAND COLLEGIATE HIGH SCHOOL REVENUES &amp; ADDITIONS</b>	<b>3,138,019</b>	<b>100.00%</b>	<b>3,468,349</b>	<b>100.00%</b>
<b>TOTAL REVENUES &amp; ADDITIONS</b>	<b>\$ 513,982,123</b>	<b>100.00%</b>	<b>\$ 515,705,661</b>	<b>100.00%</b>
<hr/>				
Unrestricted E&G Revenues & Additions	\$ 340,387,111	66.23%	\$ 355,639,322	68.96%
Auxiliary Revenues & Additions	9,807,111	1.91%	9,207,762	1.79%
Restricted Revenues	140,847,835	27.40%	142,639,807	27.66%
Additions	19,802,047	3.85%	4,750,421	0.92%
Richland Collegiate High School Revenues & Additions	3,138,019	0.61%	3,468,349	0.67%
<b>Total Current Fund Revenues &amp; Additions</b>	<b>\$ 513,982,123</b>	<b>100.00%</b>	<b>\$ 515,705,661</b>	<b>100.00%</b>

DALLAS COUNTY COMMUNITY COLLEGE DISTRICT  
**2013-14 CURRENT FUNDS OPERATING BUDGET**  
*Approved Change in Expenditures & Uses*

CURRENT FUNDS EXPENDITURES & USES	Current 2012-13	Approved 2013-14	Difference	Percent Change
<b>UNRESTRICTED FUND</b>				
Instruction	\$ 140,572,038	\$ 141,941,484	\$ 1,369,446	0.97%
Public Service	4,471,608	4,470,381	(1,227)	(0.03)%
Academic Support	17,532,150	17,519,520	(12,630)	(0.07)%
Student Services	31,361,116	31,570,388	209,272	0.67%
Institutional Support	62,120,669	60,155,924	(1,964,745)	(3.16)%
Staff Benefits	25,220,409	25,180,848	(39,561)	(0.16)%
Operations and Maintenance of Plant	31,714,506	30,445,458	(1,269,048)	(4.0)%
Repairs and Rehabilitation	17,278,415	7,938,659	(9,339,756)	(54.05)%
Special Items				
Reserve - Campus	3,629,506	3,812,558	183,052	5.04%
Reserve - Visiting Scholars	258,500	-	(258,500)	(100.00)%
Reserve - Salary Adjustments	500,000	3,740,000	3,240,000	648.00%
Reserve - Diversity Initiatives	-	500,000	500,000	100.00%
Reserve - Technology/IP Telephony Upgrades	1,009,000	4,900,000	3,891,000	385.63%
Reserve - Operating	919,008	985,051	66,043	7.19%
Reserve - Benefits Supplement for ERS and ORP	2,399,388	-	(2,399,388)	(100.00)%
Reserve - Potential State Reduction	639,642	-	(639,642)	(100.00)%
Reserve - Enrollment Changes/Momentum Points	-	3,500,000	3,500,000	100.00%
Reserve - Provision for Election Expense	-	500,000	500,000	100.00%
<b>TOTAL UNRESTRICTED EXPENDITURES &amp; USES</b>	<b>339,625,955</b>	<b>337,160,271</b>	<b>(2,465,684)</b>	<b>(0.73)%</b>
<b>AUXILIARY FUND</b>				
Student Activities	7,421,469	6,797,083	(624,386)	(8.41)%
Sales & Services	1,951,526	1,856,017	(95,509)	(4.89)%
Reserve - Campus	217,235	347,040	129,805	59.75%
Reserve - District	114,279	113,922	(357)	(0.31)%
Transfers-out	102,602	93,700	(8,902)	(8.68)%
<b>TOTAL AUXILIARY EXPENDITURES</b>	<b>9,807,111</b>	<b>9,207,762</b>	<b>(599,349)</b>	<b>(6.11)%</b>
<b>RESTRICTED FUND</b>				
State Appropriations	15,268,551	19,150,091	3,881,540	25.42%
Grants & Contracts	30,547,882	27,518,002	(3,029,880)	(9.92)%
Scholarships	94,955,160	95,928,348	973,188	1.02%
<b>TOTAL</b>	<b>140,771,593</b>	<b>142,596,441</b>	<b>1,824,848</b>	<b>1.3%</b>
Richland Collegiate High School	76,242	43,366	(32,876)	(43.12)%
<b>GRAND TOTAL RESTRICTED EXPENDITURES</b>	<b>140,847,835</b>	<b>142,639,807</b>	<b>1,791,972</b>	<b>1.27%</b>
<b>RICHLAND COLLEGIATE HIGH SCHOOL FUND</b>				
Instruction	1,535,106	1,470,231	(64,875)	(4.23)%
Public Service	300,000	425,000	125,000	41.67%
Academic Support	56,600	70,130	13,530	23.90%
Student Services	601,327	627,804	26,477	4.40%
Institutional Support	639,986	859,184	219,198	34.25%
Operation & Maintenance of Plant	5,000	16,000	11,000	220.0%
<b>TOTAL RICHLAND COLLEGIATE HIGH SCHOOL EXPENDITURES</b>	<b>3,138,019</b>	<b>3,468,349</b>	<b>330,330</b>	<b>10.53%</b>
<b>SUBTOTAL CURRENT FUNDS EXPENDITURES &amp; USES</b>				
	<b>493,418,920</b>	<b>492,476,189</b>	<b>(942,731)</b>	<b>(0.19)%</b>
<b>TRANSFERS</b>				
<b>Mandatory Transfers:</b>				
Tuition to Debt Service Fund	2,529,623	2,908,000	378,377	14.958%
Institutional Matching - Contracts & Grants	221,644	30,675	(190,969)	(86.16)%
<b>Non-Mandatory Transfers &amp; Deductions:</b>				
Auxiliary Fund	4,290,797	4,290,797	-	0.0%
Unexpended Plant Fund	13,521,139	16,000,000	2,478,861	18.333%
<b>TOTAL TRANSFERS</b>	<b>20,563,203</b>	<b>23,229,472</b>	<b>2,666,269</b>	<b>12.97%</b>
<b>TOTAL EXPENDITURES &amp; USES</b>	<b>\$ 513,982,123</b>	<b>\$ 515,705,661</b>	<b>\$ 1,723,538</b>	<b>0.34%</b>

DALLAS COUNTY COMMUNITY COLLEGE DISTRICT  
**2013-14 CURRENT FUNDS OPERATING BUDGET**  
*Approved Expenditures & Uses as a Percent of Total*

CURRENT FUNDS EXPENDITURES & USES	Current 2012-13	Percent of Total	Approved 2013-14	Percent of Total
<b>UNRESTRICTED FUND</b>				
Instruction	\$ 140,572,038	41.39%	\$ 141,941,484	42.10%
Public Service	4,471,608	1.32%	4,470,381	1.33%
Academic Support	17,532,150	5.16%	17,519,520	5.20%
Student Services	31,361,116	9.23%	31,570,388	9.36%
Institutional Support	62,120,669	18.29%	60,155,924	17.84%
Staff Benefits	25,220,409	7.42%	25,180,848	7.47%
Operations and Maintenance of Plant	31,714,506	9.34%	30,445,458	9.03%
Repairs and Rehabilitation	17,278,415	5.09%	7,938,659	2.35%
Special Items				
Reserve - Campus	3,629,506	1.07%	3,812,558	1.13%
Reserve - Visiting Scholars	258,500	0.07%	-	0.00%
Reserve - Salary Adjustments	500,000	0.15%	3,740,000	1.11%
Reserve - Diversity Initiatives	-	0.00%	500,000	0.15%
Reserve - Technology/IP Telephony Upgrades	1,009,000	0.30%	4,900,000	1.45%
Reserve - Operating	919,008	0.27%	985,051	0.29%
Reserve - Benefits Supplement for ERS and ORP	2,399,388	0.71%	-	0.00%
Reserve - Potential State Reduction	639,642	0.19%	-	0.00%
Reserve - Enrollment Changes/Momentum Points	-	0.00%	3,500,000	1.04%
Reserve - Provision for Election Expense	-	0.00%	500,000	0.15%
<b>TOTAL UNRESTRICTED EXPENDITURES &amp; USES</b>	<b>339,623,955</b>	<b>100.00%</b>	<b>337,160,271</b>	<b>100.00%</b>
<b>AUXILIARY FUND</b>				
Student Activities	7,421,469	75.67%	6,797,083	73.82%
Sales & Services	1,951,526	19.90%	1,856,017	20.15%
Reserve - Campus	217,235	2.21%	347,040	3.77%
Reserve - District	114,279	1.17%	113,922	1.24%
Transfers-out	102,602	1.05%	93,700	1.02%
<b>TOTAL AUXILIARY EXPENDITURES</b>	<b>9,807,111</b>	<b>100.00%</b>	<b>9,207,762</b>	<b>100.00%</b>
<b>RESTRICTED FUND</b>				
State Appropriations	15,268,551	10.84%	19,150,091	13.43%
Grant & Contracts	30,547,882	21.69%	27,518,002	19.29%
Scholarships	94,955,160	67.42%	95,928,348	67.25%
<b>TOTAL</b>	<b>140,771,593</b>	<b>99.95%</b>	<b>142,596,441</b>	<b>99.97%</b>
Richland Collegiate High School	76,242	0.05%	43,366	0.03%
<b>GRAND TOTAL RESTRICTED EXPENDITURES</b>	<b>140,847,835</b>	<b>100.00%</b>	<b>142,639,807</b>	<b>100.00%</b>
<b>RICHLAND COLLEGIATE HIGH SCHOOL FUND</b>				
Instruction	1,535,106	48.92%	1,470,231	42.39%
Public Service	300,000	9.56%	425,000	12.26%
Academic Support	56,600	1.80%	70,130	2.02%
Student Services	601,327	19.16%	627,804	18.10%
Institutional Support	639,986	20.40%	859,184	24.77%
Operation & Maintenance of Plant	5,000	0.16%	16,000	0.46%
<b>TOTAL RICHLAND COLLEGIATE HIGH SCHOOL EXPENDITURES</b>	<b>3,138,019</b>	<b>100.00%</b>	<b>3,468,349</b>	<b>100.00%</b>
<b>SUBTOTAL CURRENT FUNDS EXPENDITURES &amp; USES</b>	<b>493,418,920</b>	<b>100.00%</b>	<b>492,476,189</b>	<b>100.00%</b>
<b>TRANSFERS</b>				
<b>Mandatory Transfers:</b>				
Tuition to Debt Service Fund	2,529,623	12.30%	2,908,000	12.52%
Institutional Matching - Contracts & Grants	221,644	1.08%	30,675	0.13%
<b>Non-Mandatory Transfers &amp; Deductions:</b>				
Auxiliary Fund	4,290,797	20.87%	4,290,797	18.47%
Unexpended Plant Fund	13,521,139	65.75%	16,000,000	68.88%
<b>TOTAL TRANSFERS</b>	<b>20,563,203</b>	<b>100.00%</b>	<b>23,229,472</b>	<b>100.00%</b>
<b>TOTAL EXPENDITURES &amp; USES</b>	<b>\$ 513,982,123</b>	<b>100.00%</b>	<b>\$ 515,705,661</b>	<b>100.00%</b>
Unrestricted E&G Expenditures & Uses	\$ 339,623,955	66.08%	\$ 337,160,271	65.38%
Auxiliary Expenditures	9,807,111	1.91%	9,207,762	1.79%
Restricted Expenditures	140,847,835	27.40%	142,639,807	27.66%
Richland Collegiate High School Expenditures	3,138,019	0.61%	3,468,349	0.67%
Transfers & Deductions	20,563,203	4.00%	23,229,472	4.50%
<b>Total Current Funds Expenditures &amp; Uses</b>	<b>\$ 513,982,123</b>	<b>100.00%</b>	<b>\$ 515,705,661</b>	<b>100.00%</b>

DALLAS COUNTY COMMUNITY COLLEGE DISTRICT  
**2013-14 CURRENT FUNDS OPERATING BUDGET**  
*Approved Change in Expenditures by Account Classification*

Acct Series	Account Series Description	Current 2012-13	Approved 2013-14	Difference	Percent Change
20	Salaries & Wages	\$ 221,957,885	\$ 226,027,216	\$ 4,069,331	1.83%
21	Staff Benefits	25,220,409	25,180,848	(39,561)	(0.16)%
22	Purchased Services	19,965,833	17,738,935	(2,226,898)	(11.15)%
23	Operating Expenses	68,227,928	64,064,768	(4,163,160)	(6.10)%
24	Supplies and Materials	9,425,075	7,139,728	(2,285,347)	(24.25)%
26	Minor Equipment	4,533,443	1,791,938	(2,741,505)	(60.47)%
	Capital Outlay	4,720,273	2,193,128	(2,527,145)	(53.54)%
28	Charges	(23,779,935)	(24,913,899)	(1,133,964)	(4.77)%
	<b>Subtotal</b>	<b>330,270,911</b>	<b>319,222,662</b>	<b>(11,048,249)</b>	<b>(3.35)%</b>
	Reserve - Campus	3,629,506	3,812,558	183,052	5.04%
	Reserve - Visiting Scholars	258,500	-	(258,500)	(100.00)%
	Reserve - Salary Adjustments	500,000	3,740,000	3,240,000	648.00%
	Reserve - Diversity Initiatives	-	500,000	500,000	100.00%
	Reserve - Technology/IP Telephony Upgrades	1,009,000	4,900,000	3,891,000	385.63%
	Reserve - Operating	919,008	985,051	66,043	7.19%
	Reserve - Benefits Supplement for ERS and ORP	2,399,388	-	(2,399,388)	(100.00)%
	Reserve - Potential State Reduction	639,642	-	(639,642)	(100.00)%
	Reserve - Enrollment Changes/Momentum Points	-	3,500,000	3,500,000	100.00%
	Reserve - Provision for Election Expense	-	500,000	500,000	100.00%
29	Transfers & Deductions:				
	Mandatory Transfers:				
	Tuition to Debt Service Fund	2,529,623	2,908,000	378,377	14.958%
	Institutional Matching - Contracts & Grants	221,644	30,675	(190,969)	(86.16)%
	Non-Mandatory Transfers & Deductions:				
	Auxiliary Fund	4,290,797	4,290,797	-	0.00%
	Unexpended Plant Fund	13,521,139	16,000,000	2,478,861	18.3332%
	<b>Total Unrestricted Fund Expenditures &amp; Uses</b>	<b>360,189,158</b>	<b>360,389,743</b>	<b>200,585</b>	<b>0.06%</b>
	Auxiliary Fund Expenditures	9,807,111	9,207,762	(599,349)	(6.11)%
	Restricted Fund Expenditures	140,847,835	142,639,807	1,791,972	1.27%
	Richland Collegiate High School Expenditures	3,138,019	3,468,349	330,330	10.53%
	<b>TOTAL CURRENT FUNDS EXPENDITURES &amp; USES</b>	<b>\$ 513,982,123</b>	<b>\$ 515,705,661</b>	<b>\$ 1,723,538</b>	<b>0.34%</b>

DALLAS COUNTY COMMUNITY COLLEGE DISTRICT  
**2013-14 CURRENT FUNDS OPERATING BUDGET**  
*Approved Expenditures by Account Classification as a Percent of Total*

Acct Series	Account Series Description	Current 2012-13	Percent of Total	Approved 2013-14	Percent of Total
20	Salaries & Wages	\$ 221,957,885	61.62%	\$ 226,027,216	62.72%
21	Staff Benefits	25,220,409	7.00%	25,180,848	6.99%
22	Purchased Services	19,965,833	5.54%	17,738,935	4.92%
23	Operating Expenses	68,227,928	18.94%	64,064,768	17.78%
24	Supplies and Materials	9,425,075	2.62%	7,139,728	1.98%
26	Minor Equipment	4,533,443	1.26%	1,791,938	0.50%
27	Capital Outlay	4,720,273	1.31%	2,193,128	0.61%
28	Charges	(23,779,935)	(6.60)%	(24,913,899)	(6.91)%
	<b>Subtotal</b>	<b>330,270,911</b>	<b>91.69%</b>	<b>319,222,662</b>	<b>88.59%</b>
	Reserve - Campus	3,629,506	1.01%	3,812,558	1.06%
	Reserve - Visiting Scholars	258,500	0.07%	-	0.00%
	Reserve - Salary Adjustments	500,000	0.14%	3,740,000	1.04%
	Reserve - Diversity Initiatives	-	0.00%	500,000	0.14%
	Reserve - Technology/IP Telephony Upgrades	1,009,000	0.28%	4,900,000	1.36%
	Reserve - Operating	919,008	0.26%	985,051	0.27%
	Reserve - Benefits Supplement for ERS and ORP	2,399,388	0.67%	-	0.00%
	Reserve - Potential State Reduction	639,642	0.18%	-	0.00%
	Reserve - Enrollment Changes/Momentum Points	-	0.00%	3,500,000	0.97%
	Reserve - Provision for Election Expense	-	0.00%	500,000	0.14%
29	Transfers & Deductions:				
	Mandatory Transfers:				
	Tuition to Debt Service Fund	2,529,623	0.70%	2,908,000	0.80%
	LoanStar loan to Debt Service Fund	-	0.00%	-	0.00%
	Institutional Matching - Contracts & Grants	221,644	0.06%	30,675	0.01%
	Non-Mandatory Transfers & Deductions:				
	Auxiliary Fund	4,290,797	1.19%	4,290,797	1.19%
	Unexpended Plant Fund	13,521,139	3.75%	16,000,000	4.44%
	<b>Total Unrestricted Fund Expenditures &amp; Uses</b>	<b>360,189,158</b>	<b>100.00%</b>	<b>360,389,743</b>	<b>100.00%</b>
	Auxiliary Fund Expenditures	9,807,111		9,207,762	
	Restricted Fund Expenditures	140,847,835		142,639,807	
	Richland Collegiate High School Expenditures	3,138,019		3,468,349	
	<b>TOTAL CURRENT FUNDS EXPENDITURES &amp; USES</b>	<b>\$ 513,982,123</b>		<b>\$ 515,705,661</b>	



DALLAS COUNTY COMMUNITY COLLEGE DISTRICT  
**2013-14 ANNUAL BUDGET**  
*Approved Change in Unexpended Plant Fund*

REVENUES & ADDITIONS	Current 2012-13	Approved 2013-14	Difference	Percent Change
Investment Revenue	\$ 365,000	\$ 365,000	\$ -	0.00%
Insurance Proceeds	1,319,194	-	-	(100.00)%
Transfers-in	13,521,139	16,000,000	2,478,861	18.33%
Use of Fund Balance	14,959,364	19,340,618	4,381,254	29.29%
<b>TOTAL REVENUES &amp; ADDITIONS</b>	<b>\$ 30,164,697</b>	<b>\$ 35,705,618</b>	<b>\$ 5,540,921</b>	<b>18.37%</b>

EXPENDITURES & USES	Current 2012-13	Approved 2013-14	Difference	Percent Change
Construction	\$ 29,251,650	\$ 32,796,710	\$ 3,545,060	12.12%
Architects/Design/Engineering	913,047	2,908,908	1,995,861	218.59%
<b>TOTAL EXPENDITURES &amp; USES</b>	<b>\$ 30,164,697</b>	<b>\$ 35,705,618</b>	<b>\$ 5,540,921</b>	<b>18.37%</b>

DALLAS COUNTY COMMUNITY COLLEGE DISTRICT  
**2013-14 ANNUAL BUDGET**  
*Approved Change in Debt Service Fund*

REVENUES & ADDITIONS	Current 2012-13	Approved 2013-14	Difference	Percent Change
Investment Revenue	\$ -	\$ 6,000	\$ 6,000	100.00%
Taxes (Maintenance Tax Notes)	2,270,391	-	(2,270,391)	(100.00)%
Taxes (General Obligation Bonds)	34,876,237	34,644,266	(231,971)	(0.67)%
Transfers-in (Tuition)	2,529,623	2,908,000	378,377	14.958%
<b>TOTAL REVENUES &amp; ADDITIONS</b>	<b>\$ 39,676,251</b>	<b>\$ 37,558,266</b>	<b>\$ (2,117,985)</b>	<b>(5.34)%</b>

EXPENDITURES	Current 2012-13	Approved 2013-14	Difference	Percent Change
General Obligation Bonds (Principal & Interest)	\$ 33,557,856	\$ 33,559,518	\$ 1,662	0.00%
Revenue Bonds (Principal & Interest)	2,925,233	2,907,933	(17,300)	(0.59)%
Maintenance Tax Notes (Principal and Interest)	2,209,631	-	(2,209,631)	(100.00)%
Uncollectible Tax Expense	253,582	237,928	(15,654)	(6.17)%
Tax Appraisal Fees	-	168,000	168,000	100.00%
Tax Collection Fees	729,949	684,887	(45,062)	(6.17)%
<b>TOTAL EXPENDITURES &amp; USES</b>	<b>\$ 39,676,251</b>	<b>\$ 37,558,266</b>	<b>\$ (2,117,985)</b>	<b>(5.34)%</b>

DALLAS COUNTY COMMUNITY COLLEGE DISTRICT  
**2013-14 ANNUAL BUDGET**  
*Approved Change in Quasi-Endowment Fund*

Quasi-Endowment Fund	Current 2012-13	Approved 2013-14	Difference
<b>Revenues</b>			
Investment Income	\$ 82,250	\$ 70,000	\$ (12,250)
Lease Income	250,000	250,000	.
<b>Total Quasi-Endowment Revenues &amp; Additions</b>	<b>\$ 332,250</b>	<b>\$ 320,000</b>	<b>\$ (12,250)</b>
<b>Expenditures</b>			
Transfers-out - Rising Star Program	\$ 332,250	\$ 320,000	\$ (12,250)
<b>Total Quasi-Endowment Expenditures &amp; Uses</b>	<b>\$ 332,250</b>	<b>\$ 320,000</b>	<b>\$ (12,250)</b>

# **RESOLUTIONS**

**RESOLUTION OF THE BOARD OF TRUSTEES  
OF THE DALLAS COUNTY COMMUNITY COLLEGE DISTRICT**

WHEREAS, on the sixth day of August, 2013, notices were given of public meetings on the twentieth day of August, 2013 and the twenty-seventh day of August, 2013, at the Board Room of the Dallas County Community College District, 1601 S. Lamar Street, Dallas, Texas, on a proposal to increase total revenues from properties on the tax roll in the preceding year for the fiscal year September 1, 2013, through August 31, 2014;

WHEREAS, all requirements of the statutes of the State of Texas and the regulations of the Texas Higher Education Coordinating Board regarding the budget have been met;

WHEREAS, the meeting was held by the Board of Trustees of the Dallas County Community College District on the third day of September, 2013, and all members of the public were given an opportunity to speak in regard to the proposed budget, and the members of the Board of Trustees were given a full explanation of the proposed budget;

WHEREAS, the meeting was closed from further public comments, and the Board of Trustees, after fully considering the proposed budget, is of the opinion that the proposed budget should be approved; and now therefore;

BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE DALLAS COUNTY COMMUNITY COLLEGE DISTRICT:

Section 1. That the proposed budget for the fiscal year beginning September 1, 2013, and ending August 31, 2014, is adopted, and is designated as the official budget for the Dallas County Community College District for the 2013-14 fiscal year, and is effective on September 1, 2013.

Section 2. That Dr. Wright L. Lassiter, Secretary of the Board of Trustees of the Dallas County Community College District, is directed to file a copy of the official budget with the county clerk of Dallas County, Texas, the Governor's Office, the Legislative Budget Board and the Texas Higher Education Coordinating Board.

This resolution is effective from and immediately upon its adoption.



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Jerry Prater, Chair  
Board of Trustees  
Dallas County Community College District



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Dr. Wright L. Lassiter, Jr., Secretary  
Board of Trustees  
Dallas County Community College District

**RESOLUTION OF THE BOARD OF TRUSTEES  
OF THE DALLAS COUNTY COMMUNITY COLLEGE DISTRICT  
OF DALLAS COUNTY, TEXAS**

AN ORDER

LEVYING AD VALOREM TAXES FOR THE TAX YEAR 2013, FOR THE MAINTENANCE AND OPERATION OF THE DALLAS COUNTY COMMUNITY COLLEGE DISTRICT.

WHEREAS, the Dallas County Community College District has been duly organized in accordance with Act 1929, Forty-first Legislature, Chapter 290 as amended (Chapter 130, Subchapter C, of the Texas Education Code), and is governed by its terms;

WHEREAS, at an election held in Dallas County, Texas, on the 25th day of May, 1965, the qualified voters approved the creation of the Dallas County Community College District, and the election also authorized a levy of taxes for the maintenance and operation of the College District and to pay interest and sinking fund requirements on maintenance tax note bonds authorized by the District;

WHEREAS, it is necessary that the District levy ad valorem taxes for the maintenance and operation of the colleges operated by the District; and: NOW THEREFORE;

IT IS ORDERED by the Board of Trustees of the Dallas County Community College District, of Dallas County, Texas, a tax is levied for the tax year 2013, on all taxable property situated within the limits of Dallas County Community College District, whose boundaries are the same as those of Dallas County, Texas, on the first day of January of 2013, as follows:

Ad valorem tax at a rate of \$0.104 on each one hundred dollar (\$100) increment of assessed valuation of property for the maintenance and operation of the colleges and for paying current interest and principal on the maintenance tax notes of the District as authorized by law;


THIS RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THIS TAX RATE WILL EFFECTIVELY BE RAISED BY 7.9 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$5.40 PER YEAR;

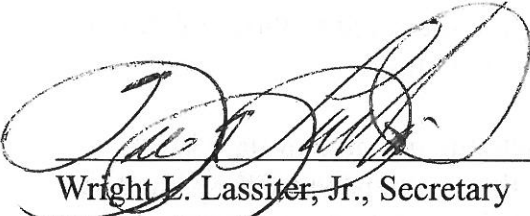
THAT, the assessed value of taxable property made by the Dallas Central Appraisal District pursuant to the contract made for this purpose, the assessment rolls are approved and adopted and the taxes shall be levied on this valuation.

THAT, the taxes are subject to the same discount as allowed for Dallas County ad valorem taxes under the law.

IT IS FURTHER ORDERED THAT, upon the adoption of this Order of Resolution, the Chairman of the Board of Trustees and the Secretary of the Board of Trustees of the Dallas County Community College District shall certify a copy of this Order of Resolution and send it to the Tax Assessor and Collector of Dallas County, Texas, to the Commissioner's Court of Dallas County, and to the County Auditor of Dallas County, Texas; and when taxes are collected, that the Tax Assessor and Collector shall remit collections to the Business Office of the College District in accordance with the contract between the Dallas County Community College District and Dallas County.

This Order of Resolution is effective from and after its adoption, and it is accordingly so ordered.

  
\_\_\_\_\_  
Jerry Prater, Chair  
Board of Trustees  
Dallas County Community College District

  
\_\_\_\_\_  
Wright L. Lassiter, Jr., Secretary  
Board of Trustees  
Dallas County Community College District

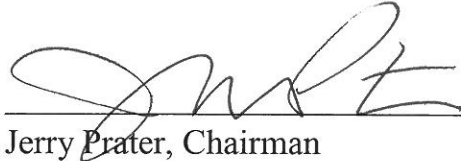


THE STATE OF TEXAS

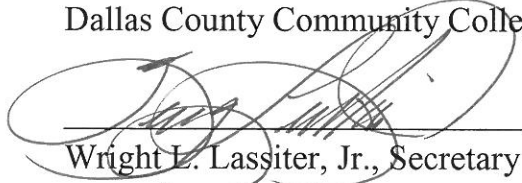
COUNTY OF DALLAS

We, the undersigned, Chairman of the Board of Trustees and Secretary of the Board of Trustees of the Dallas County Community College District, do hereby certify that the attached is a true, full and correct copy of the resolution adopted by the Board of Trustees of said District on the third day of September, 2013, establishing the maintenance and operations tax rate to levy taxes for the 2013 tax year, which resolution is of record in said minutes.

WITNESSETH MY HAND AND SEAL of said District the third day of September 2013.



Jerry Prater, Chairman  
Board of Trustees  
Dallas County Community College District



Wright L. Lassiter, Jr., Secretary  
Board of Trustees  
Dallas County Community College District

(SEAL)

THE STATE OF TEXAS

COUNTY OF DALLAS

Before me, the undersigned authority, a Notary Public in and for said County and State, on this day personally appeared Jerry Prater and Wright L. Lassiter, Jr., known to me to be the true persons and officers whose names are subscribed to the foregoing instrument, and acknowledged to me that they executed the same for the purposes and consideration therein expressed, and in the capacity therein stated, and declared to me upon oath that the foregoing instrument is true and correct.

GIVEN UNDER MY HAND AND SEAL of office this third day of September, 2013.

Notary Public: Michelle A. Vasquez  
My Commission Expires: July 20, 2016



**RESOLUTION OF THE BOARD OF TRUSTEES  
OF THE DALLAS COUNTY COMMUNITY COLLEGE DISTRICT  
OF DALLAS COUNTY, TEXAS**

AN ORDER

LEVYING AD VALOREM TAXES FOR THE TAX YEAR 2013, FOR THE DEBT SERVICE OF THE DALLAS COUNTY COMMUNITY COLLEGE DISTRICT.

WHEREAS, the Dallas County Community College District has been duly organized in accordance with Act 1929, Forty-first Legislature, Chapter 290 as amended (Chapter 130, Subchapter C, of the Texas Education Code), and is governed by its terms;

WHEREAS, at an election held in Dallas County, Texas, on the 25th day of May, 1965, the qualified voters approved the creation of the Dallas County Community College District, and the election also authorized a levy of taxes for the maintenance and operation of the College District and to pay interest and sinking fund requirements on general obligation bonds authorized by the District;

WHEREAS, it is necessary that the District levy ad valorem taxes to pay interest and sinking fund requirements on general obligation bonded indebtedness of the District; and: NOW THEREFORE;

IT IS ORDERED by the Board of Trustees of the Dallas County Community College District, of Dallas County, Texas, a tax is levied for the tax year 2013, on all taxable property situated within the limits of Dallas County Community College District, whose boundaries are the same as those of Dallas County, Texas, on the first day of January of 2013, as follows:

Ad valorem tax at a rate of \$0.02070 on each one hundred dollar (\$100) increment of assessed valuation of property for debt service interest and sinking requirements on the general obligation bonds of the District as authorized by law;

THAT, the assessed value of taxable property made by the Dallas Central Appraisal District pursuant to the contract made for this purpose, the assessment rolls are approved and adopted and the taxes shall be levied on this valuation.

THAT, the taxes are subject to the same discount as allowed for Dallas County ad valorem taxes under the law.

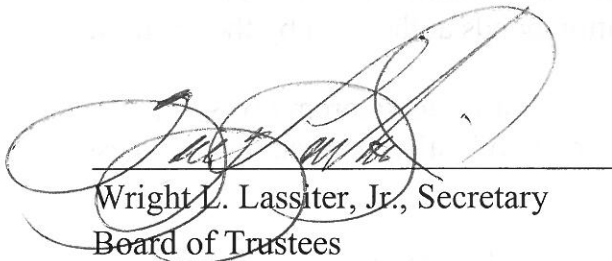
IT IS FURTHER ORDERED THAT, upon the adoption of this Order of

Resolution, the Chairman of the Board of Trustees and the Secretary of the Board of Trustees of the Dallas County Community College District shall certify a copy of this Order of Resolution and send it to the Tax Assessor and Collector of Dallas County, Texas, to the Commissioner's Court of Dallas County, and to the County Auditor of Dallas County, Texas; and when taxes are collected, that the Tax Assessor and Collector shall remit collections to the Business Office of the College District in accordance with the contract between the Dallas County Community College District and Dallas County.

This Order of Resolution is effective from and after its adoption, and it is accordingly so ordered.



Jerry Prater, Chair  
Board of Trustees  
Dallas County Community College District



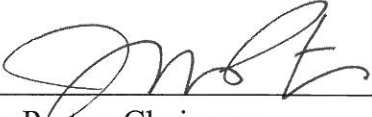
Wright L. Lassiter, Jr., Secretary  
Board of Trustees  
Dallas County Community College District

THE STATE OF TEXAS

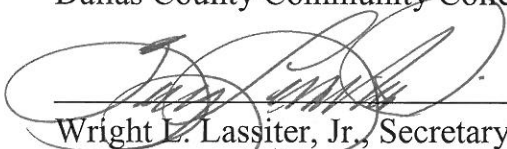
COUNTY OF DALLAS

We, the undersigned, Chairman of the Board of Trustees and Secretary of the Board of Trustees of the Dallas County Community College District, do hereby certify that the attached is a true, full and correct copy of the resolution adopted by the Board of Trustees of said District on the third day of September, 2013, establishing the tax rate to levy taxes for the 2013 tax year, which resolution is of record in said minutes.

WITNESSETH MY HAND AND SEAL of said District the third day of September 2013.

  
\_\_\_\_\_  
Jerry Prater, Chairman  
Board of Trustees  
Dallas County Community College District .



  
\_\_\_\_\_  
Wright L. Lassiter, Jr., Secretary  
Board of Trustees  
Dallas County Community College District

(SEAL)

THE STATE OF TEXAS

COUNTY OF DALLAS

Before me, the undersigned authority, a Notary Public in and for said County and State, on this day personally appeared Jerry Prater and Wright L. Lassiter, Jr., known to me to be the true persons and officers whose names are subscribed to the foregoing instrument, and acknowledged to me that they executed the same for the purposes and consideration therein expressed, and in the capacity therein stated, and declared to me upon oath that the foregoing instrument is true and correct.

GIVEN UNDER MY HAND AND SEAL of office this third day of September, 2013.

Notary Public: Michelle A. Vasquez  
My Commission Expires: July 20, 2016



# **GLOSSARY OF TERMS**

## **DESCRIPTION OF FUNDS**

### **CURRENT FUNDS**

Funds available for current operating and maintenance purposes as well as those restricted by donors and other outside agencies for specific operating purposes. Current funds are segregated into separate balanced fund groups:

#### **Unrestricted Current Fund**

Funds received by the District 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 District, i.e., educational, student services, extension, administration and maintenance of facilities.

#### **Auxiliary Enterprise Fund**

Funds for activities that serve students, faculty, or staff for charges that are directly related to, although not necessarily equal to, the cost of the service. Examples are food services and book stores. 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.

#### **Non-Higher Ed Funds**

Funds received by the District for the operation, including education, student services and administration, of a charter high school.

### **PLANT FUNDS**

Plant funds are divided into these separate balanced fund groups:

#### **Unexpended Plant Fund**

Funds for the construction, rehabilitation, and acquisition of physical properties for institutional purposes.

#### **Retirement of Indebtedness Fund**

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

#### **Investment in Plant Fund**

Funds already expended for plant properties. Physical properties are stated at cost at the date of acquisition (or completion in the case of constructed buildings) or fair market value at the date of donation for gifts. Straight-line depreciation on all capital assets except land and construction in progress is recorded based on the estimated useful life of the asset.

### **LOAN FUNDS**

Funds available for loan to students.

### **QUASI-ENDOWMENT AND SIMILAR FUNDS**

Funds subject to certain board designated restrictions.



## **DESCRIPTION OF FUNCTIONAL AREAS**

### **INSTRUCTION**

Salaries, wages, supplies, travel, office furniture, equipment and other expenses for the operation of general academic and technical/vocational instructional departments.

### **PUBLIC SERVICE**

All costs of activities designed primarily to serve the general public, including correspondence courses, adult study courses, public lectures, workshops, institutes, and similar activities.

### **ACADEMIC SUPPORT**

Library – Salaries, wages, library materials (including books, journals, audiovisual media, computer-based information, manuscripts and other information sources), binding costs, equipment and other operating costs of the library.

Instructional Administration Expense – Salaries, wages, supplies, travel, equipment and other operating expense of the offices of academic deans or directors of major teaching department groupings.

### **STUDENT SERVICES**

Salaries, wages and all other costs associated with admissions and registration, student financial services (including financial aid), student recruitment and retention, testing and guidance, career placement services and other student services.

### **INSTITUTIONAL SUPPORT**

Salaries, wages and all other costs for the government of the institution, executive direction and control, business and fiscal management, campus security, administrative data processing, central support services, purchasing and other general institutional activities.

### **OPERATIONS AND MAINTENANCE OF PLANT**

Salaries, wages, supplies, travel, equipment, services and other operating expenses for physical plant administration services, building maintenance, custodial services, grounds maintenance, utilities and major repairs and rehabilitation of buildings and facilities.

### **STAFF BENEFITS**

Premiums and costs toward staff benefit programs for employees. Examples of authorized staff benefits are group insurance premiums, workmen's compensation insurance, Medicare, retirement contributions and parking stipends. For reporting purposes, staff benefits are allocated over the functional areas based on salaries.

### **SCHOLARSHIPS AND FELLOWSHIPS**

Expenditures for student financial aid, including waivers, scholarships and state and federal financial assistance.

### **AUXILIARY ENTERPRISES**

Expenditures related to bookstore, food service, intercollegiate athletics, Center for Educational Telecommunications operations and other student activities.

### **SPECIAL ITEMS**

The costs of those items, which are not included in any of the other elements or the costs of those items which, are peculiar to the institution, such as mandatory transfers.