

**July 19, 2012 Board Meeting  
Operational Budget**

**GENERAL, POSTSECONDARY TECHNICAL, AND EMPLOYEE BENEFITS  
FUNDS FLOW ACTIVITY  
PERIOD ENDED JUNE 30, 2012**

	2011-12		Option #1	
	BUDGET	PERIOD ENDED 06/30/12	Operational Budget 2012-13 BUDGET	Difference from 11-12 Budget
Fund Balance, Beginning	11,150,846	11,150,846	12,449,249	
Tuition and Fees	8,931,022.00	10,333,946	10,326,882	1,395,860.00
Local Taxes	8,154,529.00	8,062,105	8,588,559	434,030.00
State Aid	7,225,000.00	7,344,000	7,761,444	536,444.00
Other Taxes	950,000.00	1,001,566	1,000,000	50,000.00
Other	641,300.00	499,671	551,000	-90,300.00
<b>Total Revenue</b>	<b>25,901,851</b>	<b>27,241,288</b>	<b>28,227,885</b>	<b>2,326,034.00</b>
<b>Expenditures:</b>				
Instruction (100)	12,010,301.00	12,246,307	12,810,591	800,290.00
Academic Support (200, 400)	3,467,558.00	3,189,811	3,752,465	284,907.00
Student Services (300, 500, 800)	2,416,677.00	2,303,560	2,501,906	85,229.00
Institutional Support (600, 900)	4,626,850.00	4,870,705	5,391,008	764,158.00
Physical Plant Operations (700)	3,531,942.00	3,332,502	3,967,694	435,752.00
<b>Total Expenditures</b>	<b>26,053,328</b>	<b>25,942,885</b>	<b>28,423,664</b>	<b>2,370,336.00</b>
Fund Balance, Ending	10,999,369	12,449,249	12,253,470	

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**GENERAL, POSTSECONDARY TECHNICAL, AND EMPLOYEE BENEFITS  
FUNDS FLOW ACTIVITY  
PERIOD ENDED JUNE 30, 2012**

	2011-12		Option #2 (includes additional one-time capital projects)	
	BUDGET	PERIOD ENDED 06/30/12	Operational Budget 2012-13 BUDGET	Difference from 11-12 Budget
Fund Balance, Beginning	11,150,846	11,150,846	12,449,249	
Tuition and Fees	8,931,022.00	10,333,946	10,326,882	1,395,860.00
Local Taxes	8,154,529.00	8,062,105	8,588,559	434,030.00
State Aid	7,225,000.00	7,344,000	7,761,444	536,444.00
Other Taxes	950,000.00	1,001,566	1,000,000	50,000.00
Other	641,300.00	499,671	551,000	-90,300.00
<b>Total Revenue</b>	<b>25,901,851</b>	<b>27,241,288</b>	<b>28,227,885</b>	<b>2,326,034.00</b>
<b>Expenditures:</b>				
Instruction (100)	12,010,301.00	12,246,307	12,810,591	800,290.00
Academic Support (200, 400)	3,467,558.00	3,189,811	3,752,465	284,907.00
Student Services (300, 500, 800)	2,416,677.00	2,303,560	2,501,906	85,229.00
Institutional Support (600, 900)	4,626,850.00	4,870,705	5,391,008	764,158.00
Physical Plant Operations (700)	3,531,942.00	3,332,502	5,610,194	2,078,252.00
<b>Total Expenditures</b>	<b>26,053,328</b>	<b>25,942,885</b>	<b>30,066,164</b>	<b>4,012,836.00</b>
Fund Balance, Ending	10,999,369	12,449,249	10,610,970	

## July 19, 2012 Board Meeting

### Operational Budget

Two Operational Budget options have been provided for the Board to consider. Option #1 increases overall expenditures by approximately \$2.3 million. This option uses approximately \$195,000 in cash reserves (assuming 3% enrollment growth). Option #2 includes approximately \$1.65 million in one-time capital projects. This option would use approximately \$1.67 million in cash reserves.

**Option #1: Additions to the FY12 budget include:**

180,500	Additional Employee Benefits (Health Insurance, Social Security, KPERS)
18,000	Athletic Insurance
250,000	Auditorium renovation (basic)
160,000	BartOnline faculty salary schedule increase (9%)
150,000	BartOnline growth
30,000	Copiers, Printers, Paper
27,000	Gallery Floor repair
97,000	Information Technology operational budget
120,000	LSEC textbook replacement
75,000	Marketing
160,000	Part Time faculty salary schedule increase (approximately 9%)
41,000	Property, liability, work comp insurance
100,000	Science & Math Roof replacement
300,000	Staff increases (approximate amount needed to reach 5 yr. goal of midpoint (approximately 4.5% avg.)
20,000	Student employment
55,000	Tennis Court renovation
10,000	Theater scholarships
32,000	Title III match
550,000	New positions
	Executive Director of FR Learning Services & Military Operations
	Lab Assistant for Math Department
	Gas Measurement Faculty Member
	CNA Faculty Member
	Leavenworth Director
	Department Chairs (4 - Part time)
	Institutional Research Tech
	3/4 time Faculty members (2, NASH)
	Nursing Faculty member
	Justice Program Coordinator
	Distance Learning Specialist
	Gallery Assistant
<b>2,375,500</b>	<b>Total Additions</b>

**Option #2 – One-Time Capital Projects**

As part of the budgeting process, capital items are budgeted each year. Due to increases in enrollment over the past couple of years, the College's cash reserve has increased at the end of each fiscal year. There are a number of one time capital projects that could be completed in the next fiscal year with the use of some of the cash reserves. These are additional projects over and above those that have been budgeted. At the end of FY12, the cash reserves were at 44%. This is an increase of 4% over the previous year.

The following projects are being provided as possible projects for FY13. The projects selected would be one time projects that could be completed with the use of some of our reserves:

Administration Building Carpet	\$40,000	Replace carpet throughout the building.
Kirkman Visitor Center Carpet	\$45,000	Replace carpet in visitor's center
Science & Math Storefront/Vestibule	\$80,000	Replace storefront glass/doors and add vestibule
Backup Generator (9 yr. payback)	\$527,000	Backup generator for Upper campus
Kirkman Practice Floor replacement	\$185,000	Replace floor with wood/rubber surface
Kirkman wall repair (north & west)	\$120,000	Repair walls to foundation/brick
Welding lab – T-Bldg. (space only)	\$150,000	Enclose alcove to create space for welding lab (equipment not budgeted)
Enhanced Sound system	\$145,500	Auditorium
Enhanced Lighting system	\$250,000	Auditorium
Athletic Office Complex remodel	\$100,000	Kirkman
Total	\$1,642,500	

Items that are currently budgeted within the Capital Outlay budget for next year are as follows:

Technology Grant match	\$22,000	Annual match to KBOR grant
Gallery Floor repair	\$27,000	Repair Gallery floor
Certificate of Participation Payments	\$185,000	Phase IV dorm payment
Library & T-Bldg. Payments	\$395,000	Construction payments
Track Payments	\$190,000	Construction payments
Vehicles	\$110,000	Replacement vehicles
Parking lot replacements	\$473,000	Parking lot replacements
Auditorium renovation	\$250,000	Auditorium renovations
Tennis Court renovation	\$ 55,000	Tennis Court renovations
Science & Math roof	\$100,000	Replacement roof
Total	\$1,807,000	

The following is what has been included for the Auditorium renovation:

• Seating reconfiguration -	\$50,000
• Isle lighting -	\$15,000
• Sound System replacement -	\$62,500
• Projection & Automatic Screen -	\$33,000
• New Stage Curtains -	\$12,500
• Lighting System Replacement -	\$50,000
• Back Stage Steps to Storage -	\$10,000
• Carpet & paint -	\$20,000
• Architectural Fees -	\$30,000
	\$283,000 (Estimate)

Additional requests have been made for the Auditorium renovation. These items include enhanced lighting and sound system beyond the basic system that has been budgeted for. To provide the enhanced systems, the additional cost for sound and light systems would be approximately:

- Sound - \$145,500
- Lighting - \$250,000