

Board Monitoring Report

END 8

Contingency Planning

BARTON
INSTITUTIONAL
EFFECTIVENESS

The President will make recommendations to the Board of Trustees on resource allocation due to changing educational priorities; shifting enrollment patterns; lack of funds; and/or the requirements of legally imposed mandates. This may result in adjustments of operational procedures for the purpose of:

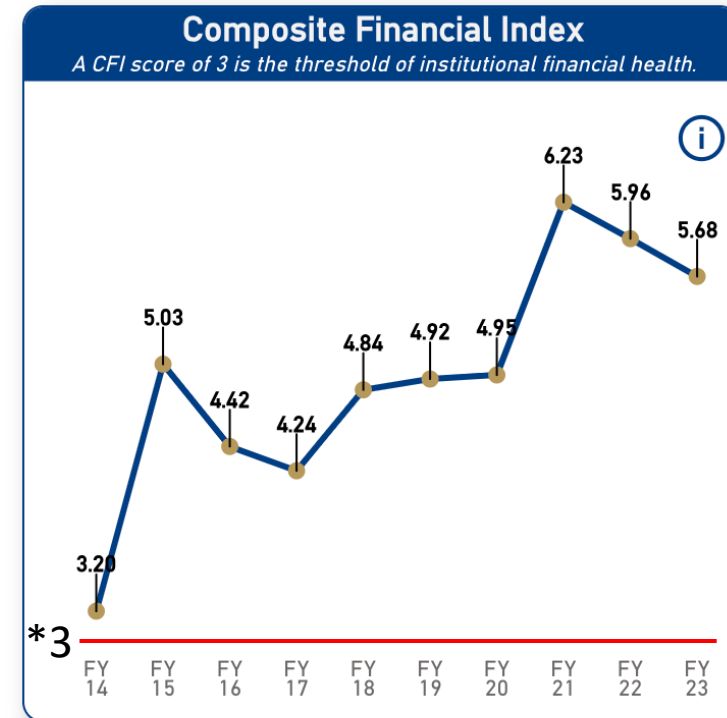
- Sustaining college financial viability.
- Maintaining program integrity.
- Enhancement, addition, reduction, or discontinuance of academic, vocational-technical and cultural enrichment program or services.
- Reallocation of other resources to internal and external college constituencies.

END 8: Contingency Planning

Sustaining College Financial Viability:

The Composite Financial Index paints a composite picture of the financial health of the institution at a point in time (each fiscal year). The Index is built with the values of its four component ratios:

1. **Primary Reserve:** a measure of the level of financial flexibility
2. **Viability:** a measure of the organization's ability to cover debt with available resources
3. **Return on Net Assets:** a measure of overall asset return and performance
4. **Net Income Ratio:** a measure of the operating performance



*A CFI score of 3 is the threshold of institutional financial health.

Board END 8: Contingency Planning - Maintaining Program Integrity

- Higher Learning Commission
- Kansas Board of Regents
- American Association of Community Colleges
- Association of Nutrition & Foodservice Professionals (Dietary Mgr.)
- Commission on Accreditation of Allied Health Education Programs (EMS)
- National Accrediting Agency for Clinical Laboratory Sciences (MLT Program)
- Accreditation Commission for Education in Nursing (Nursing)



**BUILDING A
FUTURE**



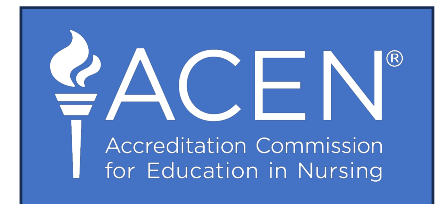
KANSAS BOARD OF REGENTS
STRATEGIC PLAN FOR
KANSAS



Association of
Nutrition & Foodservice
Professionals



Commission on Accreditation of
Allied Health Education Programs



Board END 8: Contingency Planning

Enhancement, addition, reduction, or discontinuance of academic, vocational-technical and cultural enrichment program or services.

AGRICULTURE AND TRANSPORTATION COMPLEX
Glenn and Elaine Mull Agriculture Center

The image shows the exterior of a large, modern building with a corrugated metal facade. The building is identified by a large sign that reads "AGRICULTURE AND TRANSPORTATION COMPLEX" and "Glenn and Elaine Mull Agriculture Center". The sky is blue with scattered white clouds. The building has a prominent overhang with a slanted roofline.

Board END 8: Contingency Planning

Reallocation of other resources to internal and external college constituencies.

Updated - 07-06-24	General & PostSecondary Fund	Budget Summary - Option A
Revenue	FY-25 Budget	
Tuition	\$12,792,000	Calculated at a 5% growth rate + increase in Tuition
Taxes -Ad valorem, Past Due, Motor Vehicle, Neighborhood Revit	\$10,869,453	Oil valuation dropped to \$65.00 (\$70 last year). SB13, RNR caps tax revenue to previous year without a vote to increase taxes and have an RNR hearing. The current mill levy is set at 29.691 (Changed from 29.757 after published budget approved due to error in valuation). <u>This budget developed maintaining the current tax request (revenue neutral).</u>
State Aid - Tiered, Non Tiered, SB155	\$10,097,951	Three year rolling average, recentering, and a drop in credit hour production (for all CC's) resulted in less funding for both tiered and non-tiered within the funding formula.
Additional State funding (Special Projects)	\$3,119,060	Cyber/Capital Outlay/B&I & Apprenticeships/Student Support
Misc. Revenue	\$733,200	Interest, rentals, refunds, insurance reimbursements, grant reimbursements, etc.
Total Revenue	\$37,611,664	
Expenses - Salaries & Benefits & Operations		
Salaries	\$20,864,436	Maintain market value salary level per Performance Solutions (Compease). Approximately 5% increase has been calculated per Performance Solutions. Includes positions previously unfilled, as well as reductions in positions.
All Benefits (SS, Insurance, Unemployment, KPERS)	\$4,423,000	Health Insurance & Social Security increases
Operational Accounts	\$12,719,051	Utility/Insurance/Fuel/Operational adjustments (KBOR Special Projects)
Expenses	\$38,006,487	
Revenue versus Expenditures	(\$394,823)	

Updated - 07-06-24	General & PostSecondary Fund	Budget Summary - Option B
Revenue	FY-25 Budget	
Tuition	\$12,792,000	Calculated at a 5% growth rate + increase in Tuition
Taxes -Ad valorem, Past Due, Motor Vehicle, Neighborhood Revit	\$10,869,453	Oil valuation dropped to \$65.00 (\$70 last year). SB13, RNR caps tax revenue to previous year without a vote to increase taxes and have an RNR hearing. The current mill levy is set at 29.691 (Changed from 29.757 after published budget approved due to error in valuation). <u>This budget developed maintaining the current tax request (revenue neutral).</u>
State Aid - Tiered, Non Tiered, SB155	\$10,097,951	Three year rolling average, recentering, and a drop in credit hour production (for all CC's) resulted in less funding for both tiered and non-tiered within the funding formula.
Additional State funding (Special Projects)	\$3,119,060	Cyber/Capital Outlay/B&I & Apprenticeships/Student Support
Misc. Revenue	\$733,200	Interest, rentals, refunds, insurance reimbursements, grant reimbursements, etc.
Total Revenue	\$37,611,664	
Expenses - Salaries & Benefits & Operations		
Salaries	\$20,454,251	Provides 2.5% increase to current full time employees. Does not change starting level pay for new employees. Will result in 5% below market value for new employees and a 2.5% below market value for current employees.
All Benefits (SS, Insurance, Unemployment, KPERS)	\$4,423,000	Health Insurance & Social Security increases
Operational Accounts	\$12,719,051	Utility/Insurance/Fuel/Operational adjustments (KBOR Special Projects)
Expenses	\$37,596,302	
Revenue versus Expenditures	\$15,362	



**Questions or
Comments?**