



Kilgore College
Recommended Budget for Fiscal Year 2022
September 1, 2021 to August 31, 2022
Revenues and Expenses from Operations

	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Recommended	Increase/Decrease
Credit Tuition					
In-District Tuition	\$ 1,260,630	\$ 1,397,655	\$ 1,314,135	\$ 1,452,465	\$ 138,330
Out of District Tuition	\$ 2,941,470	\$ 3,261,195	\$ 3,066,315	\$ 3,389,085	\$ 322,770
Out of State Tuition (Texas Non-Resident)	\$ 330,126	\$ 348,496	\$ 342,475	\$ 378,525	\$ 36,050
Early Admission/Dual Credit	\$ 1,062,958	\$ 1,095,518	\$ 753,882	\$ 833,238	\$ 79,356
Total Credit Tuition:	\$ 5,595,184	\$ 6,102,864	\$ 5,476,807	\$ 6,053,313	\$ 576,506
Course and Special Fees					
General Education Fee	\$ 3,031,874	\$ 3,231,898	\$ 3,199,125	\$ 3,535,875	\$ 336,750
Out of District Fee	\$ 4,684,758	\$ 4,684,758	\$ 4,833,220	\$ 5,341,980	\$ 508,760
Course Fees	\$ 1,405,755	\$ 1,695,582	\$ 1,564,110	\$ 2,205,721	\$ 641,611
All Other Fees	\$ 650,000	\$ 574,391	\$ 681,822	\$ 1,043,237	\$ 361,415
Total Course and Special Fees:	\$ 9,772,387	\$ 10,186,629	\$ 10,278,277	\$ 12,126,814	\$ 1,848,537
State Appropriations					
State Appropriations - Formula Funding	\$ 9,728,706	\$ 9,242,271	\$ 9,242,271	\$ 9,654,903	\$ 412,632
State Appropriations - Higher Education Group Insurance (HEGI)	\$ 2,325,101	\$ 2,346,677	\$ -	\$ -	\$ -
State Appropriations - Teacher Retirement System TRS/ORP	\$ 540,000	\$ 965,838	\$ -	\$ -	\$ -
Total State Appropriations:	\$ 12,593,807	\$ 12,554,786	\$ 9,242,271	\$ 9,654,903	\$ 412,632
District Ad-Valorem Property Taxes					
Property Tax Revenues	\$ 6,469,657	\$ 6,809,812	\$ 6,702,258	\$ 6,508,163	\$ (194,095)
Delinquent Tax Collections	\$ 135,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -
Total Ad-Valorem Tax Collections:	\$ 6,604,657	\$ 6,959,812	\$ 6,852,258	\$ 6,658,163	\$ (194,095)
Other Revenue from Operations					
Indirect Cost Recovery (from grants/contracts)	\$ 45,564	\$ 45,564	\$ 33,000	\$ 33,000	\$ -
Interest/Investment Income	\$ 50,000	\$ 100,000	\$ 225,000	\$ 225,000	\$ -
Continuing Education	\$ 1,086,000	\$ 1,400,775	\$ 1,400,775	\$ 1,460,775	\$ 60,000
	\$ 15,000			\$ -	\$ -
Other Revenue from Operations	\$ 662,630	\$ 602,200	\$ 414,405	\$ 408,655	\$ (5,750)
KC Plant Fund Reserves for Capital Improvements			\$ -	\$ 425,000	
KC Revenue Reserves			\$ 1,428,603	\$ -	\$ (1,428,603)
Total Other Revenue from Operations:	\$ 1,859,194	\$ 2,148,539	\$ 3,501,783	\$ 2,552,430	\$ (949,353)
Total Operating Revenues	\$ 36,425,229	\$ 37,952,630	\$ 35,351,396	\$ 37,045,622	\$ 1,694,226
Operating Expenses					
Salaries & Wages	\$ 17,280,201	\$ 18,591,124	\$ 18,029,982	\$ 17,938,569	\$ (91,413)
Employee Benefits	\$ 6,326,301	\$ 6,262,181	\$ 2,410,570	\$ 2,244,976	\$ (165,594)
Other Operating Expenses	\$ 12,032,721	\$ 12,874,325	\$ 14,752,480	\$ 14,736,723	\$ (15,757)
Capital Budget			\$ -	\$ 1,669,161	
Employee Raise	\$ 462,575	\$ 225,000	\$ -	\$ 449,030	\$ 449,030
Total Operating Expenses	\$ 36,101,798	\$ 37,952,630	\$ 35,193,032	\$ 37,038,459	\$ 1,845,427
Auxiliary Revenues Over/(Under) Expenses					
Net Impact on Unrestricted Funds (Operating & Auxiliary)	\$ 323,431	\$ -	\$ (158,364)	\$ (7,163)	\$ 0



Kilgore College
 Recommended Budget for Fiscal Year 2022
 September 1, 2021 to August 31, 2022
 Revenues and Expenses from Auxiliary Enterprises

	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Recommended	Increase/Decrease
Auxiliary Services Revenues					
Student Housing	\$ 2,816,156	\$ 2,865,075	\$ 2,304,128	\$ 2,408,156	\$ 104,028
Bookstore	\$ 3,268,850	\$ 3,268,850	\$ 3,117,500	\$ 2,892,500	\$ (225,000)
Rangerette Showcase	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ -
Parks Fitness Center	\$ 169,500	\$ 170,500	\$ 63,500	\$ 63,500	\$ -
East Texas Oil Museum	\$ 174,500	\$ 174,500	\$ 120,150	\$ 155,150	\$ 35,000
Theater	\$ 20,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
Printshop	\$ 327,000	\$ 327,000	\$ 327,000	\$ 327,000	\$ -
Athletics	\$ 275,000	\$ 275,000	\$ 32,500	\$ 32,500	\$ -
Total Auxiliary Services Revenues:	\$ 7,121,006	\$ 7,180,925	\$ 6,064,778	\$ 5,978,806	\$ (85,972)
Auxiliary Services Expenses					
Student Housing	\$ 2,122,473	\$ 1,727,149	\$ 1,525,041	\$ 1,592,524	\$ 67,483
Bookstore	\$ 2,928,893	\$ 2,861,908	\$ 2,628,290	\$ 2,330,176	\$ (298,114)
Rangerette Showcase	\$ 57,873	\$ 40,438	\$ 37,121	\$ 40,621	\$ 3,500
Parks Fitness Center	\$ 220,217	\$ 207,655	\$ 106,666	\$ 106,666	\$ -
East Texas Oil Museum	\$ 292,868	\$ 153,634	\$ 141,612	\$ 154,945	\$ 13,333
Theater	\$ 20,000	\$ 18,000	\$ 18,000	\$ 30,000	\$ 12,000
Printshop	\$ 308,200	\$ 314,133	\$ 304,405	\$ 245,249	\$ (59,156)
Athletics	\$ 1,477,218	\$ 1,633,172	\$ 1,462,007	\$ 1,485,788	\$ 23,781
Employee Raise	\$ 16,695	\$ 224,836			\$ -
Total Auxiliary Services Expenses:	\$ 7,444,437	\$ 7,180,925	\$ 6,223,142	\$ 5,985,969	\$ (237,173)
Net Profit/(Loss) from Auxiliary Services	\$ (323,431)	\$ -	\$ (158,364)	\$ (7,163)	\$ 151,201
Net Impact on Unresetricted Funds (Operating & Auxiliary)	\$ -	\$ -	\$ -	\$ -	\$ -



Kilgore College
Recommended Budget for Fiscal Year 2022
September 1, 2021 to August 31, 2022
Revenues and Expenses from Auxiliary Enterprises (Grouped)

	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Recommended	Increase/Decrease
Student Housing Revenues	\$ 2,816,156	\$ 2,865,075	\$ 2,304,128	\$ 2,408,156	\$ 104,028
Student Housing Expenses	\$ 2,122,473	\$ 1,727,149	\$ 1,525,041	\$ 1,592,524	\$ 67,483
Net Student Housing Activity	\$ 693,683	\$ 1,137,926	\$ 779,087	\$ 815,632	\$ 36,545
Bookstore Revenues	\$ 3,268,850	\$ 3,268,850	\$ 3,117,500	\$ 2,892,500	\$ (225,000)
Bookstore Expenses	\$ 2,928,893	\$ 2,861,908	\$ 2,628,290	\$ 2,330,176	\$ (298,114)
Net Bookstore Activity	\$ 339,957	\$ 406,942	\$ 489,210	\$ 562,324	\$ 73,114
Rangerette Showcase Revenues	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ -
Rangerette Showcase Expenses	\$ 57,873	\$ 40,438	\$ 37,121	\$ 40,621	\$ 3,500
Net Rangerette Showcase Activity	\$ 12,127	\$ 29,562	\$ 32,879	\$ 29,379	\$ (3,500)
Parks Fitness Center Revenues	\$ 169,500	\$ 170,500	\$ 63,500	\$ 63,500	\$ -
Parks Fitness Center Expenses	\$ 220,217	\$ 207,655	\$ 106,666	\$ 106,666	\$ -
Net Parks Fitness Center Activity	\$ (50,717)	\$ (37,155)	\$ (43,166)	\$ (43,166)	\$ -
East Texas Oil Museum Revenues	\$ 174,500	\$ 174,500	\$ 120,150	\$ 155,150	\$ 35,000
East Texas Oil Museum Expenses	\$ 292,868	\$ 153,634	\$ 141,612	\$ 154,945	\$ 13,333
Net East Texas Oil Museum Activity	\$ (118,368)	\$ 20,866	\$ (21,462)	\$ 205	\$ 21,667
Theater Revenues	\$ 20,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
Theater Expenses	\$ 20,000	\$ 18,000	\$ 18,000	\$ 30,000	\$ 12,000
Net Theater Activity	\$ -	\$ 12,000	\$ 12,000	\$ -	\$ (12,000)
Printshop Revenues	\$ 327,000	\$ 327,000	\$ 327,000	\$ 327,000	\$ -
Printshop Expenses	\$ 308,200	\$ 314,133	\$ 304,405	\$ 245,249	\$ (59,156)
Net Printshop Activity	\$ 18,800	\$ 12,867	\$ 22,595	\$ 81,751	\$ 59,156
Athletics Revenues	\$ 275,000	\$ 275,000	\$ 32,500	\$ 32,500	\$ -
KC Plant Fund Reserves for Capital Improvements					
Athletics Expenses	\$ 1,477,218	\$ 1,633,172	\$ 1,462,007	\$ 1,485,788	\$ 23,781
Net Athletics Activity	\$ (1,202,218)	\$ (1,358,172)	\$ (1,429,507)	\$ (1,453,288)	\$ (23,781)
Other	\$ 16,695				\$ -
Net Other Auxiliart Departments Activity	\$ (16,695)				\$ -
Total Net Auxiliary Services Activity:	\$ (323,431)	\$ 224,836	\$ (158,364)	\$ (7,163)	\$ 151,201



Kilgore College
Recommended Budget for Fiscal Year 2022
September 1, 2021 to August 31, 2022
Preliminary Capital Budget

Facilities Condition Assessment Level 1 & 1A	\$	850,000
Exit lighting, alarm systems, egress lighting, sprinkler systems...		
Repair/Replacment: roofing, sidewalks, hardscape, gutters, HVAC...		
<i>(includes the \$425,000 capital funds + KC Plant Reserves)</i>		
Instructional Capital	\$	408,641
Microscopes, machinery, trainer & learning systems, vehicles		
Information Technology	\$	410,520
Refresh of labs, computers, hardware...		
<i>Total Capital Investment Funded from Operating & Plant Reserves</i>	\$	1,669,161

HB 1495 Requirements – Lobbying Expenditures

House Bill 1495 from the 86th Texas Legislature added a requirement for proposed budgets prepared by certain political subdivisions. The bill amended Texas Local Government Code section 140.0045 to require that proposed budgets include a line item indicating the amount of expenditures for “directly or indirectly influencing or attempting to influence the outcome of legislation or administrative action, as those terms are defined in Section 305.002, Government Code.” Both line items must allow “as clear a comparison as practicable between those expenditures in the proposed budget and actual expenditures for the same purpose in the preceding year.”

Institutional Memberships				
Legislative Advocacy Line Item Information				
Membership	Proposed in Budget 2021-2022			Prior Year
	Annual Dues	% of dues devoted to Legislative Advocacy	\$ amount devoted to Legislative Advocacy	\$ amount devoted to Legislative Advocacy
TACC	\$ 21,589.00	23.10%	\$ 4,987.06	\$ 5,224.54
TASB, Inc.	\$ 500.00	15.00%	\$ 75.00	\$ 87.00
TCCTA	\$ 350.00	1.70%	\$ 5.95	\$ 5.95
	Totals		\$ 5,068.01	\$ 5,317.49