



**Butler**  
**Community College**

2019/2020 Administrative Budget  
Update

Presented to the Board of Trustees  
October 8, 2019

Compiled by:

Kim Sherwood, Kerry Potter, Kimberly Shultz & Kent Williams





# Butler Community College

## Budget Update for the FY 2020 Operating Funds

Presented to the Board of Trustees  
October 8, 2019

Compiled by:

Kim Sherwood, Kimberly Shultz, Kerry Potter & Kent Williams







**Butler Community College**  
**FY 2020 Operating Budget Summary**  
**October 8, 2019**

	FY 2020 July 23 <u>Budget</u>	<u>Change</u>	FY 2020 October 8 <u>Budget</u>
1 Operating Revenues	<u>\$52,197,825</u>	<u>(\$1,273,243)</u>	<u>\$50,924,582</u>
2			
3 Expenditure Budget - Operations	53,144,642	424,044	53,568,686
4 Anticipated/Actual Unspent Budget	<u>1,062,893</u>	<u>8,481</u>	<u>1,071,374</u>
5 Total Expenditures	<u>52,081,749</u>	<u>415,563</u>	<u>52,497,312</u>
6			
7 Revenues Over (Under) Expenditures	116,076	(1,688,806)	(1,572,730)
8 Beginning Unencumbered Cash*	<u>7,360,660</u>	<u>(225,310)</u>	<u>7,135,350</u>
9			
10 Ending Unenc Cash	<u>7,476,736</u>	<u>(1,914,116)</u>	<u>5,562,620</u>
11			
12 10.5% of Expenditures	<u>5,580,187</u>	<u>44,525</u>	<u>5,624,712</u>
13 Unencumb cash over (under) target	<u>\$1,896,549</u>	<u>(\$1,958,640)</u>	<u>(\$62,092)</u>

\* Adjust to Final June 30, 2019

**Butler Community College**  
**FY 2020 Revenue Summary**  
**October 8, 2019**

	FY 2020 July 23 <u>Budget</u>	<u>Change</u>	FY 2020 October 8 <u>Budget</u>
1 Student Sources Net of Waivers	\$20,243,112	(\$1,007,198)	\$19,235,914
2 Total State Sources	15,870,398	0	15,870,398
3 Total Local Sources	14,648,337	(0)	14,648,337
4 Total Other Revenue	1,060,685	(0)	1,060,685
5 Transfers	<u>375,294</u>	<u>(266,045)</u>	<u>109,249</u>
6 Total Revenues	<u>\$52,197,826</u>	<u>(\$1,273,244)</u>	<u>\$50,924,582</u>





**Butler Community College**  
**Undesignated Operating Fund Expenditure Budget- FY 2020 Estimate**  
**October 8, 2019**

Changes to Expenditure Budgets - FY 2020

1	Preliminary 2020 Budget (July 23, 2019)	<u>\$53,144,642</u>
2		
3	Items added (deducted) after 7/23/2019 Report	
4	Classification Adjustment to Actual Debt Service Budget	\$0
5	Adjust Debt Service to Actual Expense -5000 Bldg	(\$43,114)
6	Correction to Foundation Reimbursement	(\$5,860)
7	Correction to July 23 Update Adjustment	(\$69,445)
8	Accounts Receivable Recovery Services	\$100,000
9	Softball Field Maintenance	\$2,500
10	Athletic Budget Increase for Officials, Insurance and Dues	\$7,041
13	Additional Facilities Personnel Expense Relating to the 5000 Bldg	\$119,821
14	Additional Facilities Non-Payroll Expense Relating to the 5000 Bldg	\$50,496
15	Adjustment to Cover Faculty Maternity Leave	\$6,605
16	2013 Refinancing no longer transferred out of Operating Budget (Res Hall)	(\$290,000)
18	Additional Transfers to Designated Funds (Replacement of Fee Charges)	\$71,000
19	Add .5% for Compensation College Wide increase	\$175,000
20	Set aside for Insurance Deductibles	<u>\$300,000</u>
21	Net Additions and Deductions	<u>\$424,044</u>
22		
23	<b>Updated Expenditure Budget (October 8, 2019)</b>	<b><u>53,568,686</u></b>
24		0



# Butler Community College

## Supplemental Information Update

Presented to the Board of Trustees  
October 8, 2019

Compiled by:  
Kim Sherwood, Kimberly Shultz, Kerry Potter & Kent Williams







**Butler Community College  
Supplemental Budget Information  
Presented October 8, 2019**

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**Butler Community College**  
**General Fund Designated Accounts**  
**Revenues, Expenditures, and Balances - FY 2020**  
**Presented October 8, 2019**

	<u>7/1/19</u> <u>Balance</u>	<u>9/30/19</u> <u>Balance</u>
1 Friends of the Arts**	\$1,850	\$0
2 Butler Radio	28,002	26,431
3 Butler Television	25,651	25,650
4 Fire Supply Fee Account*	56	0
5 Collision Repair Fee Account*	12,053	0
6 Auto Technology Fee Account*	18,744	0
7 Engineering Tech Fee Account*	8,963	0
8 Information Tech Fee Account*	55,743	0
9 Hospitality Mgmt Fee Account*	17,814	0
10 Manufacturing Tech Fee Account*	14,057	0
11 Academy Fee*	6,920	0
12 Welding Fee Account*	36,619	0
13 EMT Fee Account*	12,323	0
14 Business Student Fee*	670	0
15 Art Projects/Ceramics Fee Account	5,042	6,412
16 Instrumental Music Fee Account	3,880	3,880
17 Vocal Music Fee Account	9,911	10,761
18 Athletic Conditioning Fee Account	36,534	38,250
19 PE Conditioning Fee Account	7,221	8,051
20 Allied Health State Test Fee Account*	7,258	0
21 KAPLAN Program*	15,444	0
22 Allied Health Course Fee*	28,199	0
23 Fitness/Wellness Fee	3,192	3,416
24 KS Nurse Aid Testing Fee*	10,138	0
25 Indirect Charges	70,580	70,580
26 CPR Cards*	(1,960)	0
27 Garnishment Fee	5,388	5,600
28 Workroom	201,433	205,397
29 Science Lab Fees	69,212	83,112
30 Biology Dept Royalties	15,080	13,056
31 Nurse Entrance Testing Fees*	17,921	0
32 Academic Testing Non-Butler Student	<u>22,170</u>	<u>22,770</u>
33 Subtotal to next page	\$766,106	\$523,364

\*Moved to PTE Designated Fund (1211)

\*\*Moved to Agency Fund (7100)



**Butler Community College**  
**General Fund Designated Accounts**  
**Revenues, Expenditures, and Balances - FY 2020**  
**Presented October 8, 2019**

	7/1/19	9/30/19
	<u>Balance</u>	<u>Balance</u>
1 Sub total from preceding page	\$766,106	\$523,364
2 Safety and Security	13,905	13,905
3 EduCare Fundraiser**	2,517	0
4 V A Activities	22,817	22,817
5 ACT Test Preparation	3,697	3,697
6 President's Project Car	36,358	36,358
7 Admissions Designated	526	526
8 Butler Student Food Pantry**	725	0
9 Grizzly Magazine	19,377	8,376
10 Cap & Gown	77,092	85,404
11 Lantern	9,260	(793)
12 Library	9,878	9,479
13 Transcript Fee Account	64,757	45,012
14 ABE Student Fees	1,837	(9)
15 Op Staff Activities**	2,452	0
16 Auto Mechanics*	12,857	0
17 Auto Body*	8,576	0
18 Football Fundraiser**	(451)	0
19 Cross Country/Track Fundraiser**	18,051	0
20 ABE Project Account	61,843	60,845
21 Men's Basketball Fundraiser**	(100)	0
22 Library Coffee Shop**	2,301	0
23 Student Health Center	124,330	131,803
24 Women's Basketball Fundraiser**	4,062	0
25 Placement Testing	(1,229)	6,195
26 Women's Soccer Fundraiser**	6,311	0
27 Women's Softball Fundraiser**	8,292	0
28 Volleyball Fundraiser**	17,428	0
29 Disciplinary Housing	13,256	13,256
30 Athletic Training Fundraiser**	<u>(214)</u>	<u>0</u>
31 Total	<u>\$1,306,619</u>	<u>\$960,235</u>

\*Moved to PTE Designated Fund (1211)

\*\*Moved to Agency Fund (7100)



**Butler Community College**  
**PTE Fund Designated Accounts**  
**Revenues, Expenditures, and Balances - FY 2020**  
**Presented October 8, 2019**

	7/1/19 <u>Balance</u>	9/30/19 <u>Balance</u>
1 Fire Supply Fee Account*	\$0	(\$3,335)
2 Collision Repair Fee Account*	0	14,097
3 Auto Technology Fee Account*	0	19,247
4 Engineering Tech Fee Account*	0	13,063
5 Information Tech Fee Account*	0	92,577
6 Hospitality Mgmt Fee Account*	0	15,756
7 Manufacturing Tech Fee Account*	0	14,657
8 Academy Fee*	0	10,070
9 Welding Fee Account*	0	53,591
10 EMT Fee Account*	0	12,918
11 Business Student Fee*	0	9,128
12 Allied Health State Test Fee Account*	0	11,296
13 KAPLAN Program*	0	43,416
14 Allied Health Course Fee*	0	30,069
15 NREMT Exam Site***	0	3,973
16 KS Nurse Aid Testing Fee*	0	9,505
17 CPR Cards*	0	(8,086)
18 Nurse Entrance Testing Fees*	0	22,276
19 Nursing Senior Fee***	0	22,767
20 Auto Mechanics*	0	12,962
21 Auto Body*	<u>0</u>	<u>8,576</u>
22 Total	<u>\$0</u>	<u>\$408,522</u>

\*Moved from General Designated Fund (1111)

\*\*\*Moved from Agency Fund (7100)



**Butler Community College**  
**Campus Life/Bookstore Funds - FY 2020 Budget Estimate**  
**Presented October 8, 2019**

FY 2020 - October 8, 2019 Budget Estimate					
	<u>Total</u>	<u>Book Store</u>	<u>Food Service</u>	<u>Residence Hall</u>	<u>Student Union</u>
Revenues	5,619,200	\$3,312,000	\$786,200	\$1,372,000	\$149,000
Expenditures	<u>5,530,849</u>	<u>2,907,284</u>	<u>815,715</u>	<u>1,484,338</u>	<u>323,511</u>
Rev over (under) exp	88,351	404,716	(29,515)	(112,338)	(174,511)
Intrafund transfer	0	(174,511)	29,643	(29,643)	174,511
Beginning unencumb cash	<u>3,772,446</u>	<u>3,215,672</u>	<u>0</u>	<u>556,774</u>	<u>0</u>
Est ending unencumb cash	<u>\$3,860,797</u>	<u>\$3,445,876</u>	<u>\$128</u>	<u>\$414,793</u>	<u>(\$0)</u>





**Butler Community College**  
**Bookstore Fund- FY 2020 Estimate**  
**Presented October 8, 2019**

	<u>FY 2020</u> <u>July 23</u> <u>Estimate</u>	<u>Change</u>	<u>FY 2020</u> <u>October 8</u> <u>Estimate</u>
1 <u>Revenues</u>			
2 Book Sales	\$3,150,000	(\$200,000)	\$2,950,000
3 Merchandise Sales	330,000	0	330,000
4 Other Income	<u>32,000</u>	<u>0</u>	<u>32,000</u>
5			
6 Total Revenues	<u>3,512,000</u>	<u>(200,000)</u>	<u>3,312,000</u>
7			
8 <u>Expenditures</u>			
9 Salaries & Benefits	427,114	0	427,114
10 Purchases - Books	2,000,000	0	2,000,000
11 Purchases - Merchandise	310,000	0	310,000
12 Operating & General	125,870	0	125,870
13 Utilities	7,000	0	7,000
14 Equipment & Facilities Projects	27,300	10,000	37,300
15 Mandatory Transfer - Debt Service	<u>0</u>	<u>0</u>	<u>0</u>
16			
17 Total Expenditures	<u>2,897,284</u>	<u>10,000</u>	<u>2,907,284</u>
18			
19 Revenue over Expenditures	614,716	(210,000)	404,716
20 Intrafund transfer - to Capital Reserve	0	0	0
21 Intrafund transfer - to Student Union	(174,511)	0	(174,511)
22 Beginning Unencumbered Cash*	<u>3,209,637</u>	<u>6,035</u>	<u>3,215,672</u>
23			
24 Ending Unencumbered Cash:	<u>\$3,649,842</u>	<u>(\$203,965)</u>	<u>\$3,445,876</u>

\* Adjusted to Final FY19 Ending Unencumbered Cash Balance



**Butler Community College**  
**Food Service Fund-FY 2020 Estimate**  
**Presented October 8, 2019**

	<u>FY 2020</u>		<u>FY 2020</u>
	July 23		October 8
	<u>Estimate</u>	<u>Change</u>	<u>Estimate</u>
1 <u>Revenues</u>			
2 Meal Contracts	\$724,200	<u>\$0</u>	\$724,200
3 Summer Camps	56,000	0	56,000
4 Rebates	6,000	0	6,000
5 Other Income	<u>0</u>	<u>0</u>	<u>0</u>
6 Total Revenue	<u>786,200</u>	<u>0</u>	<u>786,200</u>
7			
8 <u>Expenditures</u>			
9 Salaries & Benefits	1,000	0	1,000
10 Cost of Sales - Meal Contracts	717,510	0	717,510
11 Cost of Sales - Summer Camps	54,007	0	54,007
12 Operating & General	17,199	0	17,199
13 Utilities	8,000	0	8,000
14 Equipment & Facilities *	<u>18,000</u>	<u>0</u>	<u>18,000</u>
15			
16 Total Expenditures	<u>815,715</u>	<u>0</u>	<u>815,715</u>
17			
18 Revenues over Expenditures	(29,515)	0	(29,515)
19 Intrafund transfer from Residence Hall	29,643	0	29,643
20 Beginning Unencumbered Cash ***	<u>(128)</u>	<u>128</u>	<u>0</u>
21			
22 Ending Unencumbered Cash	<u>(\$0)</u>	<u>\$128</u>	<u>\$128</u>

\* Equipment & Facilities - FY 2020 Budget includes \$6,500 of recurring equipment replacement items plumbing and \$5,000 in equipment repairs

\*\*Balance in Food Service Deferred Revenue account is \$20,000 and is to be used for facility improvements

\*\*\* Adjusted to Final FY19 Ending Unencumbered Cash Balance



**Butler Community College**  
**Residence Hall Fund- FY 2020 Estimate**  
**Presented October 8, 2019**

	<u>FY 2020</u> <u>July 23</u> <u>Estimate</u>	<u>Change</u>	<u>FY 2020</u> <u>October 8</u> <u>Estimate</u>
1 <u>Revenues</u>			
2 Residence Hall Contracts	\$1,300,000	\$0	\$1,300,000
3 Summer Camps	35,000	0	35,000
4 Other Income (application fees & commissions )	<u>37,000</u>	0	<u>37,000</u>
5 Total Revenues	<u>1,372,000</u>	0	<u>1,372,000</u>
6			
7 <u>Expenditures</u>			
8 Salaries & Benefits	420,340	0	420,340
9 Operating & General	269,000	0	269,000
10 Utilities	137,000	0	137,000
11 Equipment & Facilities	38,698	0	38,698
12 Information Services - computer lab equipment	0	0	0
13 Facilities Projects (see next page)	334,400	0	334,400
14 Mandatory Debt Service Transfer	0	0	0
15 Debt Service	284,900	0	284,900
16 Non-Mandatory Transfer-Facilities Fund	<u>0</u>	0	<u>0</u>
17 Total Expenditures	<u>1,484,338</u>	<u>0</u>	<u>1,484,338</u>
18			
19 Revenue over Expenditures	(112,338)	0	(112,338)
20 Intrafund transfer to Food Service	(29,643)	0	(29,643)
21 Beginning Unencumbered Cash*	<u>577,963</u>	<u>(21,190)</u>	<u>556,774</u>
22			
23 Ending Unencumbered Cash	<u>\$435,982</u>	<u>(\$21,190)</u>	<u>\$414,793</u>

\* Adjusted to Final FY19 Ending Unencumbered Cash Balance



**Butler Community College**  
**Residence Hall Fund- FY 2020 Estimate (Continued)**  
**Presented October 8, 2019**

Project Summary - FY 2020 Estimates

1	Recurring projects	
2	Mattress replacement - (65 per year)	\$7,500
3	Chair replacement (30 per year)	4,500
4	Lock Replacement	3,000
5	Refrigerator Replacement	1,000
6	Roof,doors,carpet,tile.paint,plumbing,etc	<u>84,000</u>
7	Total Recurring projects	<u>100,000</u>
8		
9	Planned Projects FY 2020	
10	1100 & 1800 Air Handler	70,000
11	Commons Area furniture replacement	20,000
12	Epoxy in Showers \$4,000 per year	4,000
13	1300- HVAC Main Air Handler	60,000
14	1100 & 1300 HVAC system Dehumidifier	12,000
15	Plex Apartment Steel Beds- yearly	6,400
16	1300-HVAC Pipe Repl. & Insul. \$25,000 per year	25,000
17	1100 New Dressers - (\$23,000 for 2 years)	23,000
18	1100 Desks (\$14,000 for 4 years)	<u>14,000</u>
19		
20	Total planned projects FY 2020	<u>234,400</u>
21		
22	Total Facilities Projects	<u>\$334,400</u>

23		
24		
25	<b>Completed Projects</b>	
26	Fire Alarms - FY18	111,922
27	Quad Apartments furniture replacement (4 living areas @ \$4,500 ea)	18,000
28	West Hall - New awning for southeast entrance	4,500
29	Cummins HVAC System Dehumidifier	50,335
30	New Dressers	76,000





**Butler County Community College**  
**Student Union Fund- FY 2020 Estimate**  
**Presented October 8, 2019**

	<u>FY 2020</u> <u>July 23</u> <u>Estimate</u>	<u>Change</u>	<u>FY 2020</u> <u>October 8</u> <u>Estimate</u>
1 <u>Revenues</u>			
2 Student Fees	\$148,000	\$0	\$148,000
3 Other Income	<u>1,000</u>	<u>0</u>	<u>1,000</u>
4			
5 Total Revenues	<u>149,000</u>	<u>0</u>	<u>149,000</u>
6			
7 <u>Expenditures</u>			
8 Salaries & Benefits	171,011	0	171,011
9 Utilities	10,000	0	10,000
10 Lease Costs	0	0	0
11 Equipment & Facilities	15,000	0	15,000
12 Facilities-Remodeling/Renovation	3,000	0	3,000
13 Snack Bar Operations	105,000	0	105,000
14 Other Services	4,500	0	4,500
15 Other General Operating	<u>15,000</u>	<u>0</u>	<u>15,000</u>
16			
17 Total Expenditures	<u>323,511</u>	<u>0</u>	<u>323,511</u>
18			
19 Revenues over (under) Expenditures	(174,511)	0	(174,511)
20 Intrafund transfer - from Bookstore	174,511	0	174,511
21 Beginning Unencumbered Cash	<u>(0)</u>	<u>0</u>	<u>0</u>
22			
23 Ending Unencumbered Cash	<u>(\$0)</u>	<u>\$0</u>	<u>(\$0)</u>



**Butler Community College**  
**Adult Basic Education Fund - FY 2020 Estimate**  
**Presented October 8, 2019**

		<u>FY 2020</u> July 23 <u>Estimate</u>	<u>Change</u>	<u>FY 2020</u> October 8 <u>Estimate</u>
1	<u>Revenues</u>			
2	Federal Grant	\$203,690	\$0	\$203,690
3	State Grant	80,364	0	80,364
4	Other Revenue	0	0	0
5	Transfer from Operating Funds	<u>160,000</u>	<u>0</u>	<u>160,000</u>
6				
7	Total Revenues	<u>444,054</u>	<u>0</u>	<u>444,054</u>
8				
9	<u>Expenditures</u>			
10	Personnel	382,110	0	382,110
11	Operating and General Expense	<u>61,944</u>	<u>0</u>	<u>61,944</u>
12				
13				
14	Total Expenditures	<u>444,054</u>	<u>0</u>	<u>444,054</u>
15				
16	Revenues over expenditures	0	0	0
17	Beginning unencumbered cash	<u>0</u>	<u>0</u>	<u>0</u>
18				
19	Ending unencumbered cash	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>



**Butler Community College**  
**Adult Supplemental Education Fund - FY 2020 Estimate**  
**(BETA and Grizzly Adventures)**  
**Presented October 8, 2019**

	<u>FY 2020</u> <u>July 23</u> <u>Estimate</u>	<u>Change</u>	<u>FY 2020</u> <u>October 8</u> <u>Estimate</u>
1 <u>Revenues</u>			
2       BETA Income	\$221,216	\$0	\$221,216
3       Grizzly Adventures Income	35,000	0	35,000
4       Transfer from Operating Funds	<u>187,763</u>	<u>0</u>	<u>187,763</u>
5			
6 Total Revenues	<u>443,979</u>	<u>0</u>	<u>443,979</u>
7			
8 <u>Expenditures</u>			
9       Personnel	338,015	(0)	338,015
10       Operating and General Expense	104,000	0	104,000
11       Equipment	1,400	0	1,400
12			
13			
14 Total Expenditures	<u>443,415</u>	<u>(0)</u>	<u>443,415</u>
15			
16 Revenues over expenditures	564	0	564
17 Beginning unencumbered cash*	<u>(\$564)</u>	<u>564</u>	<u>\$0</u>
18			
19 Ending unencumbered cash	<u>\$0</u>	<u>\$564</u>	<u>\$564</u>



**Butler Community College**  
**Parking Fund - FY 2020 Estimate**  
**Presented October 8, 2019**

	<u>FY 2020</u> <u>July 23</u> <u>Estimate</u>	<u>Change</u>	<u>FY 2020</u> <u>October 8</u> <u>Estimate</u>
1 <u>Revenues</u>			
2     Student Fees	\$0	\$0	\$0
3     Cancel Pr Yr Encum	<u>0</u>	<u>0</u>	<u>0</u>
4	<u>0</u>	<u>0</u>	<u>0</u>
5			
6 <u>Expenditures</u>			
7     Supplies	0	0	0
8     Plant Facilities	0	0	0
9			
10 Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
11			
12 Revenues over expenditures	0	0	0
13 Intrafund transfer- Facilities Fund*	439	0	439
14 Beginning unencumbered cash	<u>439</u>	<u>0</u>	<u>439</u>
15			
16 Ending unencumbered cash	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

\*There will no longer be a student parking fee or a parking fund, the balance is being transferred to the Facilities Fund.





**Butler Community College**  
**EduCare Center - FY 2020 Estimate**  
**Presented October 8, 2019**

	<u>FY 2020</u> <u>July 23</u> <u>Estimate</u>	<u>Change</u>	<u>FY 2020</u> <u>October 8</u> <u>Estimate</u>
1 <u>Revenues</u>			
2       EduCare Center Tuition	\$512,310	0	\$512,310
3       EduCare Food Reimbursements	31,000	0	31,000
4       EduCare Other Revenue	<u>0</u>	<u>0</u>	<u>0</u>
5			
6   Total Revenues	<u>543,310</u>	<u>0</u>	<u>543,310</u>
7			
8 <u>Expenditures</u>			
9       Personnel	687,783	0	687,783
10       Meal Costs	68,617	0	68,617
11       Non-personnel	21,763	0	21,763
12       Reclassification to General Fund *	<u>(235,000)</u>	<u>0</u>	<u>(235,000)</u>
13			
14   Total Expenditures	<u>543,163</u>	<u>0</u>	<u>543,163</u>
15			
16   Revenues over expenditures	147	(0)	147
17   Beginning unencumbered cash	(148)	<u>148</u>	0
18			
19   Ending unencumbered cash	<u>(\$0)</u>	<u>\$147</u>	<u>\$147</u>

\* The reclassification to General Fund represents the operating fund support of the EduCare Fund.

<u>EduCare Operating Fund Support History</u>		
2006	\$	163,043
2007	\$	185,054
2008	\$	187,016
2009	\$	155,103
2010	\$	223,076
2011	\$	164,806
2012	\$	199,363
2013	\$	170,746
2014	\$	175,778
2015	\$	160,524
2016	\$	219,442
2017	\$	188,778
2018	\$	196,150
2019	\$	267,719



**Butler Community College**  
**Program Development Fund -FY 2020 Estimate**  
**Presented October 8, 2019**

1		<u>FY 2020</u>		<u>FY 2020</u>
2		July 23		October 8
3		<u>Estimate</u>	<u>Change</u>	<u>Estimate</u>
4	<b>Sources of Funds:</b>			
5	Transfer from operating fund	\$40,000	\$0	\$40,000
6	Transfer from Academics Budget*	<u>0</u>	<u>0</u>	<u>0</u>
7	<b>Total</b>	40,000	0	40,000
8				
9	<b>Expenditures</b>			
10	Course Development Stipends	15,000	0	15,000
11	Rose Hill High School Chemistry Lab	40,000	0	40,000
12	Andover High School Chemistry Lab*	<u>160,000</u>	<u>0</u>	<u>160,000</u>
13		0	0	0
14	Total Expenditures	<u>215,000</u>	<u>0</u>	<u>215,000</u>
15				
16	Revenues over expenditures	(175,000)	0	(175,000)
17	Beginning unencumbered cash	<u>334,243</u>	<u>(0)</u>	<u>334,243</u>
18				
19	Ending unencumbered cash	<u>\$159,243</u>	<u>(\$0)</u>	<u>\$159,243</u>



**Butler Community College**  
**Capital Reserve Expenditures Fund- FY 2020 Estimate**  
**Presented October 8, 2019**

	<u>FY 2020</u>		<u>FY 2020</u>
	<u>July 23</u>		<u>October 8</u>
	<u>Estimate</u>	<u>Change</u>	<u>Estimate</u>
1 Sources of Funds:			
2     Transfer from Operating Fund	\$0	\$0	\$0
3     Transfer from Bookstore	0	0	0
4     Debt Service (unused)	0	0	0
5     Total	0	0	0
6			
7 Expenditures			
8     Andover 5000 Building Project	6,596,586	(16,845)	6,579,741
9     Other Projects	0	0	0
10	0	0	0
11     Total Expenditures	<u>6,596,586</u>	<u>(16,845)</u>	<u>6,579,741</u>
12			
13 Revenues over expenditures	(6,596,586)	16,845	(6,579,741)
14 Beginning unencumbered cash	<u>6,596,586</u>	<u>(16,845)</u>	<u>6,579,741</u>
15			
16 Ending unencumbered cash	<u>\$0</u>	<u>(\$0)</u>	<u>\$0</u>



**Butler Community College**  
**Capital Outlay Mill Fund - October 8, 2019**

<u>Capital Outlay Bonds, Series 2016 Sources per Closing Statement</u>	
<u>Sources of Funds</u>	
Par amount of bonds	\$6,230,000
Less underwriter's discount	<u>\$13,538</u>
Total Sources	<u>\$6,216,462</u>

<u>Capital Outlay Project Fund Summary</u>	
Fund Balance, July 1, 2016	\$0
Bond proceeds	\$6,216,462
Cost of Issuance	(\$67,408)
Investment Income as of September 30, 2019	<u>\$102,295</u>
Amount available at September 30, 2019	\$6,251,349
Expenditures as of September 30, 2019	<u>\$4,716,873</u>
Fund Balance, September 30, 2019	<u>\$1,534,475</u>

<u>Capital Project Fund - Expenditures to Date</u>	
<u>Capital Project Items</u>	<u>Expenses to Date</u>
Converged Infrastructure	\$1,039,203
Network Infrastructure	\$2,464,722
Hardened Data Center	\$0
Physical Security	\$1,081,949
Digital Signage	\$4,210
Campus Security Lighting	<u>\$126,790</u>
Total	<u>\$4,716,873</u>

<u>Capital Outlay Bonds Payment Schedule</u>			
<u>Fiscal Year Ended</u>	<u>Total Debt Service</u> <u>Payments</u>	<u>Estimated Capital</u> <u>Outlay Tax Revenue</u>	<u>Estimated</u> <u>Surplus Tax</u> <u>Revenue</u>
6/30/2017 Actual	\$632,697	\$1,274,794	
6/30/2018 Actual	\$1,251,161	\$1,423,921	
6/30/2019 Actual	\$1,282,343	\$1,611,803	
6/30/2020 Estimate	\$1,299,818	\$1,635,092	
6/30/2021 Estimate	\$1,302,068	\$1,684,145	
6/30/2022 Estimate	\$648,548	\$80,037	
6/30/2023 Estimate	<u>\$0</u>	<u>\$39,133</u>	
	\$6,416,633	\$7,748,925	\$1,332,292





**Butler Community College**  
**Facilities Fund- FY 2020 Estimate**  
**Presented October 8, 2019**

	<u>FY 2020</u>		<u>FY 2020</u>
	<u>July 23</u>		<u>October 8</u>
	<u>Estimate</u>	<u>Change</u>	<u>Estimate</u>
1 Sources of Funds:			
2 Other Income- Prior Year Claims Cancelled	\$4,000	\$0	\$4,000
3 Miscellaneous Revenue	2,000	0	2,000
4 Transfer for Annual and Deferred Maintenance	444,000	0	444,000
5 Reimbursements- Hail Storm Insurance Proceeds	-	0	-
6 Transfer for Parking	56,000	0	56,000
7 Transfer from Parking Fund	439	0	439
8 Beginning Unencumbered Cash	460,323	-3,277	457,046
9 Total Sources	<u>966,762</u>	<u>-3,277</u>	<u>963,485</u>
10 Uses of Funds:			
11 Various Projects- See Below	804,016	159,469	963,485
12			
13 Total Expenditures	804,016	159,469	963,485
14 Sources over Uses:	162,746	(162,746)	(0)
15			
16 Ending unencumbered cash	<u>\$162,746</u>	<u>(\$162,746)</u>	<u>(\$0)</u>

17 Items below are placed in order of Priority

Plan Item			Planned Expenditures
FACILITIES PLAN	Activity Code	Priority	
1200 Carport		1	179,927
Parking Lot Maintenance	959	2	80,000
BOE ADA Sidewalk Repairs	775	3	80,000
HVAC Asbestos Removal	864	4	10,000
500 Bldg Sewage Ejectors	964	5	20,000
900 Restroom Remodel		6	15,000
500 Bldg HVAC Units		7	35,000
Bldg Mold Remediation	798	8	20,000
Vehicle Repair and Purchase	854	9	80,000
Expenditures to Date (Various Projects Including Parking Lot)			193,965
Contingency			249,593
Total			\$963,485



**Butler Community College**  
**Technology Fund - FY 2020 Estimate**  
**Presented October 8, 2019**

	<u>FY 2020</u> July 23 <u>Estimate</u>	<u>Change</u>	<u>FY 2020</u> October 8 <u>Estimate</u>
1 <b>Sources of Funds:</b>			
2 Sprint Lease Renewal	\$0	0	\$0
3 Computer Recycle	10,000	0	10,000
4 Miscellaneous Revenue	-	0	-
5 Budgeted transfer from Operating Funds	75,000	0	75,000
6 Transfer from Academics - Aviso software	-	0	-
7 Transfer from Media Resource Center	-	0	-
8 Transfer unspent budget from Operating	200,000	0	200,000
9 Transfer from Tech Fee Fund*	<u>0</u>	<u>0</u>	<u>0</u>
10 <b>Total</b>	285,000	0	285,000
11			
12 <b>Expenditures</b>			
13 Aviso Software	29,250	0	29,250
14 Other Projects	200,000	0	200,000
15	<u>0</u>	<u>0</u>	<u>0</u>
16			
17 <b>Total Expenditures</b>	<u>229,250</u>	<u>0</u>	<u>229,250</u>
18			
19 Revenues over expenditures	55,750	0	55,750
20 Beginning unencumbered cash	<u>698,703</u>	<u>(17,651)</u>	<u>681,052</u>
21			
22 Ending unencumbered cash	<u>\$754,453</u>	<u>(\$17,651)</u>	<u>\$736,802</u>

\* Technology Fee Fund closed in FY19 - balance transferred to this fund.



**Butler Community College  
Scholarship Summary  
2019/20**

Presented October 8, 2019

	FY 2019 Actual Unaudited	FY 2020 October Estimate	Increase (Decrease)
Academic Scholarships	\$571,264	\$579,781	\$8,517
Activity Scholarships	1,103,158	1,060,119	(43,039)
Other Scholarships	198,442	203,636	5,194
Subtotal	\$1,872,864	\$1,843,536	(\$29,328)
 Athletic Scholarships	 \$1,560,255	 \$1,576,227	 \$15,972
 Total	 \$3,433,119	 \$3,419,763	 \$ (13,356)

Summary of Scholarship Budget on 6/30/20

Beginning Balance 7/1/19	\$500,565
Activity Fee Revenue for Scholarships FY20	\$3,486,122
Scholarship Expense for FY20 *	\$3,419,763
Ending Balance 6/30/20	\$566,924

FY20 Activity Fee Revenue Budget (7.23.19)	\$ 3,735,353
Change from 7.23.19 to 10.8.19	\$ (249,231)
FY20 Activity Fee Revenue Budget (10.8.19)	\$ 3,486,122



**Butler Community College**  
**Activity, Academic and Other Scholarships**  
**For the Year Ended June 30, 2020**

Presented October 8, 2019

	FY 2019 Actual Unaudited	FY 2020 October Estimate	Increase (Decrease)
<u>Academic</u>			
1 Academic Excellence Scholarship	\$ 76,589	\$ 70,198	\$ (6,391)
2 Access Scholarship	15,096	17,054	1,958
3 Deans Scholarship	97,750	114,750	17,000
4 Presidential Scholarship	252,750	259,875	7,125
5 Technical Scholarship	33,920	31,721	(2,199)
6 Val/Sal Scholarship	95,159	86,183	(8,976)
Total	\$ 571,264	\$ 579,781	8,517
<u>Activity</u>			
7 Admissions MVP/Ambassador	\$ 14,909	\$ 11,904	\$ (3,005)
8 Grizzly Magazine Scholarship	23,669	20,657	(3,012)
9 Instrumental Music Scholarship	225,739	185,640	(40,099)
10 Lantern Scholarship	34,300	42,066	7,766
11 Livestock Judging Scholarship	136,043	144,168	8,125
12 Performing Arts Scholarship	19,408	28,025	8,617
13 Radio/TV Production Scholarship	29,907	55,441	25,534
14 Spirit Squad Scholarship	59,916	10,021	(49,895)
15 Sports Media Scholarship	29,694	58,427	28,733
16 Student Government Scholarship	10,918	33,076	22,158
17 Theater Scholarship	102,249	93,755	(8,494)
18 Visual Arts Scholarship	30,835	43,989	13,154
19 Vocal Music Scholarship	385,571	332,950	(52,621)
Total	\$1,103,158	\$1,060,119	(\$43,039)
<u>Other</u>			
20 Butler 2000	\$68,786	\$80,216	\$11,430
21 Latino Scholarship	4,000	-	(4,000)
22 Military Family Assistance	79,289	71,617	(7,672)
23 Recognition Scholarship	11,437	25,169	13,732
24 TEC-E Computer Lab	5,956	1,885	(4,071)
25 Tutor Ambassador	28,974	24,749	(4,225)
Total	\$198,442	\$203,636	\$5,194
26 Totals	<u>\$1,872,864</u>	<u>\$1,843,536</u>	<u>(\$29,328)</u>





**Butler Community College  
Athletic Scholarships  
For the Year Ended June 30, 2020**

Presented October 8, 2019

	FY 2019 Actual Unaudited	FY 2020 October Estimate	Increase (Decrease)
1 Baseball Scholarship	\$124,167	\$120,625	(\$3,542)
2 Softball Scholarship	109,779	109,743	(36)
3 Men's Basketball Scholarship	102,334	123,279	20,945
4 Women's Basketball Scholarship	110,385	98,622	(11,763)
5 Football Scholarship	629,092	576,613	(52,479)
6 Athletic Trainer Scholarship	38,593	38,655	62
7 Volleyball Scholarship	49,062	66,340	17,278
8 Men's Cross Country	21,515	31,323	9,808
9 Women's Cross Country	16,986	34,864	17,878
10 Men's Track Scholarship	105,053	95,645	(9,408)
11 Women's Track Scholarship	95,832	91,441	(4,391)
13 Women's Soccer Scholarship	102,606	124,125	21,519
14 Athletic Management Scholarship	36,335	52,641	16,306
15 Athletic Academic Tutor Scholarship	18,516	12,311	(6,205)
16 Totals	<u>\$1,560,255</u>	<u>\$1,576,227</u>	<u>\$15,972</u>



**Butler Community College  
Restricted Funds  
Revenues, Expenditures, and Balances  
For the Year Ended June 30, 2020**

Presented October 8, 2019

		FY 2020 Award
1	2101 Federal Work-Study (Carryover)	\$6,365
2	2101 Federal Work-Study	192,126
3	2102xx Federal SEOG	198,916
4	2104xx Federal Pell Grant *	10,500,000
5	2108xx William D Ford Direct Loans	8,326,145
6	2150xx CCAMPIS Grant	116,012
7	2106 Carl Perkins V	4,900
8	2106xx Carl Perkins Vocn Grants	218,957
9	2106xx Integrating CTE with AE	4,470
10	2180 Kansas Humanities Council*	1,800
11	2213 SCKLS Grant*	10,000
12	2235 Nursing Initiative Grant	30,700
13	2250 State Technology Equipment Grant	24,794
14	222019 AO-K @ Work	38,000
15	233019 Kansas Health Foundation (Carryover)	24,985
16	Totals (page 1)	<u>\$19,698,170</u>



**Butler Community College**  
**Agency Accounts**  
**Revenues, Expenditures, and Balances - FY 2020**  
**Presented October 8, 2019**

	7/1/2019	9/30/2019
	<u>Balance</u>	<u>Balance</u>
1 Friends of the Arts**	\$0	\$2,000
2 Great Plain Acceleration Confr	7683	7683
3 NREMT Exam Site***	1,048	0
4 Catholic Grizzlies	490	490
5 Diversity Kansas	7,134	2,703
6 Black Student Association	375	333
7 Butler Notables	521	521
8 Educare Fundraiser**	0	2,049
9 So Psyched	400	400
10 Butler Veterans Organization	200	200
11 Flint Hills Classic LiveStock Jud	30,110	30,110
12 Butler Student Food Pantry**	0	725
13 DECA	1,395	1,395
14 Redeemed Christians	200	200
15 Phi Beta Lambda	788	827
16 Student Nurse Association	3,753	4,253
17 Nursing Senior Fee***	17,167	0
18 Music Club Instrumental	5,100	5,100
19 Music Club Vocal	20,834	20,974
20 English Department Royalties	6,891	6,891
21 Student Government Association	29,462	19,617
22 Delta Psi Omega	1,889	1,889
23 A Cappella Choir	350	350
24 OP Staff Activities**	0	1,700
25 International Student Association	1,117	1,617
26 Art Club	1,257	1,257
27 Football Fundrasier**	0	(2,545)
28 Life Enrichment Program	5,541	4,467
29 BEACIN Fund	5,628	5,408
30 Cross Country Track Fundraiser**	0	10,146
31 BCC Assoc for Early Childhood	814	814
32 America Reads	1,375	6
33 AKCCOP Workshop	502	502
34 Phi Theta Kappa	<u>39,819</u>	<u>41,109</u>
35 Subtotal to next page	<u>\$191,842</u>	<u>\$173,191</u>

\*\*Moved from Designated Fund (1111)

\*\*\*Moved to PTE Designated Fund (1211)



**Butler Community College**  
**Agency Accounts**  
**Revenues, Expenditures, and Balances - FY 2020**  
**Presented October 8, 2019**

	7/1/2019	9/30/2019
	<u>Balance</u>	<u>Balance</u>
1 Sub total from preceding page	\$191,842	\$173,191
2 C.H.O.M.P.	6,626	6,626
3 CTE Workshops	13,029	13,704
4 Japanimanga Organization	128	128
5 National Assoc of Music Educators	60	25
6 I3D Group	301	301
7 Spirit Squad	12,418	18,118
8 Employment Career Fair	2,228	2,191
9 HALO-Hispanic Am Leadership	1,142	1,110
10 KCSAA-KS Student Affair Admins	548	548
11 Agnostic & Anti-Theist Assoc	200	200
12 NAFME Collegiate	200	200
13 Butler Care Team Cancer Asst Fund	6,660	6,660
14 Collegiate Farm Bureau	36	36
15 Accessibility Training	6,200	5,180
16 Men's Basketball Fundraiser**	0	2,702
17 Library Coffee Shop**	0	378
18 Butler Grizzly Ambassadors	790	790
19 Smorgaschords	775	1,275
20 Baseball Agency	48	48
21 Ag Ambassadors	461	461
22 Philosophy Club	200	200
23 Strat Con	193	193
24 PC Club	200	200
25 Kids Football Camp	1,792	3,268
26 Radio/TV Club	654	654
27 Women's Basketball Fundraiser**	0	5,562
28 Women's Soccer Fundraiser**	0	7,686
29 Women's Softball Fundrasier**	0	8,848
30 Volleyball Fundraiser**	0	23,333
31 Athletic Training Fundraiser**	0	(75)
32 Grizzlybacker Funds	<u>283,171.62</u>	<u>151,679</u>
33 Totals	<u>\$529,903</u>	<u>\$435,420</u>

\*\*Moved from Designated Fund (1111)

\*\*\*Moved to PTE Designated Fund (1211)





**Butler Community College**  
**Analysis of Debt Service**  
**Presented October 8, 2019**

Description of Debt	Year Purchased	Final Payment Year	FY 2020 Debt Service Payments	Outstanding Balance June 30, 2020
Cummins Hall Refinance COPs	2013	2026	\$290,000	\$1,655,000
Stadium Financing*	2012	2020	154,050	0
Fire Science Training Facility	2013	2033	120,763	1,269,734
Energy Conservation Lease	2013	2029	488,500	3,830,000
Capital Outlay Bonds**	2016	2022	1,299,818	1,930,000
5000 Building Remodel	<u>2019</u>	<u>2039</u>	<u>556,885</u>	<u>7,965,000</u>
Total Annual Debt Service			<u>\$2,910,016</u>	<u>\$16,649,734</u>

Anticipated Unrestricted Fund Revenues for YE 2020

\$52,197,825

Debt Service as a Percentage of Revenue

5.6%

A benchmark provided by KMPG Peat Marwick indicates that a college may have taken on excessive debt that may restrict its flexibility if the ratio of debt service expenditures to current funds unrestricted revenue exceeds 5%.

Notes:

\*Stadium financing principal has been paid by donations to the Foundation.

\*\*Capital Outlay Bonds principal and interest is paid by the 5 year mill levy.



