



Butler
Community College

2020/2021 Administrative Budget
Recommendation

Presented to the Board of Trustees
July 28, 2020

Compiled by:

Kim Sherwood, Kerry Potter, Jennifer Kirkhart & Kent Williams



Butler Community College

Operating Budget Recommendation
FY2021

Presented to the Board of Trustees
July 28, 2020

Kim Sherwood, Kerry Potter, Kent Williams

Butler Community College
FY2020 and FY2021 Budget Update
July 28, 2020

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Butler Community College
FY2021 Preliminary Operating Budget Recommendation
July 28, 2020

Notes

1. Student Revenues

Credit Hour Estimates	2018	2019	2020	2021
In-State In-District	34,990	33,895	30,305	28,088
In-State Out-District	125,962	115,785	110,363	102,292
Out-State	7,873	9,133	10,121	9,260
International	6,123	5,238	3,970	3,632
Total	174,948	164,051	154,758	143,273
Increase (Decrease) %		-6.2%	-5.7%	-7.4%

2. Local Taxes

The local tax revenue estimate for FY2021 is based on maintaining the current mill levy rates. The official valuation estimate from the County Clerk represents a 4.4% increase over the previous year.

Due to the current economic conditions the administration estimates an additional 7% uncollectible tax revenue for FY2021 beyond the normal delinquency rate.

The tax information below is for the General Fund only and does not include the Capital Outlay mill levy.

Ad Valorem Tax Info	2018	2019	2020	2021
Mill Levy Rate	18.06	18.06	17.41	17.41
Valuation incr (decr)	4.1%	6.0%	4.6%	4.4%
Valuation (millions)	704.2	746.2	774.2	808.0
Valuation Incr %		6.0%	3.8%	4.4%

4. State Aid

At this time the administration estimates a decrease in state aid for FY2021 of approximately 7% due to the current economic conditions.

Compensation	2018	2019	2020	2021
Salary increase	3.0%	2.0%	2.5%	0.0%
Health insurance increase	10.0%	0.0%	0.0%	8.2%

6. Operating Funds

The Operating Budget addressed in this report includes the undesignated portion of the General Fund and the Post-Secondary Technical Education Fund.

The designated funds portion of the General Fund is not included in this preliminary year-end report. The designated funds include the Capital Project Reserve, Facilities Fund, Technology Fund, Development Fund, and Designated Accounts.

7. FY2021 expenditure reductions

The FY2021 expenditure budget recommendation was driven to a large extent by the anticipated loss of revenue from Butler's three main revenue sources. The admin team formed a consensus around the following estimated revenue losses for next year due to the pandemic and current economic situation.

Revenue Source	FY2020 Base	Estimated % Decrease	Estimated Decrease
Student sources	19,249,086	5%	\$1,033,244
State sources	15,963,803	7%	\$1,116,500
Local tax sources	14,898,621	7%	\$1,074,484
Total			\$3,224,228

In response to these anticipated revenue losses the following adjustments were made to the preliminary FY2021 budget that was presented to the board in March 2020:

Reduction in personnel expenditures	\$2,080,874
Reduction in non-personnel expenditures	\$378,056
Deferred facilities projects	\$362,791
Additional Foundation support	\$130,000
Total	\$2,951,721

Butler Community College
FY 2020 Operating Budget Summary
 July 28, 2020

	FY 2020 March 10 Budget	Change	FY 2020 July 14 Budget
1 Operating Revenues	\$50,717,535	<u>\$286,968</u>	<u>\$51,004,503</u>
2			
3 Expenditure Budget - Operations	\$52,390,520	\$0	\$52,390,520
4 Anticipated/Actual Unspent Budget	<u>\$1,073,140</u>	<u>\$1,675,470</u>	<u>\$2,748,610</u>
5 Total Expenditures	<u>\$51,317,380</u>	<u>(\$1,675,470)</u>	<u>\$49,641,910</u>
6			
7 Revenues Over (Under) Expenditures	(\$599,845)	<u>\$1,962,438</u>	\$1,362,593
8 Beginning Unencumbered Cash	<u>\$7,135,350</u>	<u>\$0</u>	<u>\$7,135,350</u>
9			
10 Ending Unencumbered Cash	<u>\$6,535,505</u>	<u>\$1,962,439</u>	<u>\$8,497,944</u>
11			
12 10.5% of Expenditures	<u>\$5,501,005</u>	\$0	<u>\$5,501,005</u>
13 Unencumb cash over (under) target	\$1,034,500	\$1,962,439	\$2,996,939

Butler Community College
FY 2021 Operating Budget Summary / Administrative Recommendation
 July 28, 2020

	FY 2020 July 14 Budget	Change	FY 2021 July 14 Budget
1 Operating Revenues	\$51,004,503	<u>(\$1,258,555)</u>	<u>\$49,745,948</u>
2			
3 Expenditure Budget - Operations	\$52,390,520	(\$1,772,493)	\$50,618,027
4 Anticipated/Actual Unspent Budget	<u>\$2,748,610</u>	<u>(\$1,652,194)</u>	<u>\$1,096,416</u>
5 Total Expenditures	<u>\$49,641,910</u>	<u>(\$120,299)</u>	<u>\$49,521,611</u>
6			
7 Revenues Over (Under) Expenditures	\$1,362,593	<u>(\$1,138,256)</u>	\$224,337
8 Beginning Unencumbered Cash	<u>\$7,135,350</u>	<u>\$1,362,593</u>	<u>\$8,497,944</u>
9			
10 Ending Unenc Cash	<u>\$8,497,944</u>	<u>\$224,337</u>	<u>\$8,722,281</u>
11			
12 10.5% of Expenditures	\$5,501,005	(\$186,112)	\$5,314,893
13 Unencumb cash over (under) target	\$2,996,939	\$410,449	\$3,407,388

Butler Community College
Revenue Summary FY2020
July 28, 2020

	FY2020 @ 03/10/2020		FY2020 @ 07/28/2020
	<u>Estimate</u>	<u>Change</u>	<u>Unaudited</u>
1 In District Tuition	\$2,175,713	(\$46,817)	\$2,128,896
2 Out District Tuition	\$9,309,052	\$320,087	\$9,629,138
3 Out-State Tuition	\$1,422,866	\$57,272	\$1,480,138
4 International Tuition	\$733,826	\$25,413	\$759,239
5 Technology Fee	\$1,577,339	\$37,260	\$1,614,599
6 Scholarship Fee	\$3,398,161	\$91,276	\$3,489,437
7 Online Course Fee	\$1,128,965	(\$10,291)	\$1,118,674
8 Other Fees	<u>\$235,000</u>	(\$10,848)	<u>\$224,152</u>
9 Total Student Sources	<u>\$19,980,922</u>	<u>\$463,351</u>	<u>\$20,444,273</u>
10 Tuition Waivers	(\$1,236,665)	\$41,478	(\$1,195,187)
11 Student Sources Net of Waivers	<u>\$18,744,257</u>	<u>\$504,829</u>	<u>\$19,249,086</u>
12 State Operating Grant	\$15,271,006	\$0	\$15,271,006
13 Excel in CTE	<u>\$599,392</u>	\$93,405	\$692,797
14 Total State Sources	<u>\$15,870,398</u>	<u>\$93,405</u>	<u>\$15,963,803</u>
15 Current Ad Valorem Tax	\$12,534,908	\$58,444	\$12,593,352
16 Tax-in-Process	\$416,467	\$0	\$416,467
17 Delinquent Tax	\$437,791	(\$78,845)	\$358,946
18 Motor Vehicle Tax	\$1,522,835	(\$40,182)	\$1,482,653
19 Other Local Taxes	<u>\$48,061</u>	(\$858)	\$47,203
20 Total Local Sources	<u>\$14,960,062</u>	<u>(\$61,441)</u>	<u>\$14,898,621</u>
21 Reimbursements	\$36,000	(\$11,827)	\$24,173
22 Other Income	<u>\$1,024,685</u>	(\$237,998)	<u>\$786,687</u>
23 Total Other Revenue	<u>\$1,060,685</u>	<u>(\$249,825)</u>	<u>\$810,860</u>
24 Transfers	<u>\$82,134</u>	<u>\$0</u>	<u>\$82,134</u>
25 Total Revenues	<u>\$50,717,535</u>	<u>\$286,968</u>	<u>\$51,004,503</u>

Butler Community College
Estimated Revenue Summary FY2021
July 28, 2020

	FY2020		FY2021
	<u>Unaudited</u>	<u>Change</u>	<u>Estimate</u>
1 In District Tuition	\$2,128,896	(\$113,549)	\$2,015,347
2 Out District Tuition	\$9,629,138	(\$499,575)	\$9,129,563
3 Out-State Tuition	\$1,480,138	(\$107,291)	\$1,372,847
4 International Tuition	\$759,239	(\$57,270)	\$701,969
5 Technology Fee	\$1,614,599	(\$120,259)	\$1,494,340
6 Scholarship Fee	\$3,489,437	(\$187,063)	\$3,302,374
7 Online Course Fee	\$1,118,674	\$0	\$1,118,674
8 Other Fees	<u>\$224,152</u>	<u>(\$61,056)</u>	<u>\$163,096</u>
9 Total Student Sources	<u>\$20,444,273</u>	<u>(\$1,146,064)</u>	<u>\$19,298,209</u>
10 Tuition Waivers	(\$1,195,187)	\$22,318	(\$1,172,869)
11 Student Sources Net of Waivers	<u>\$19,249,086</u>	<u>(\$1,123,746)</u>	<u>\$18,125,340</u>
12 Federal Sources	<u>\$0</u>	<u>\$795,853</u>	<u>\$795,853</u>
13 State Operating Grant	\$15,271,006	(\$738,675)	\$14,532,331
14 Excel in CTE	<u>\$692,797</u>	<u>\$0</u>	<u>\$692,797</u>
15 Total State Sources	<u>\$15,963,803</u>	<u>(\$738,675)</u>	<u>\$15,225,128</u>
16 Current Ad Valorem Tax	\$12,593,352	(\$714,768)	\$11,878,584
17 Tax-in-Process	\$416,467	(\$0)	\$416,467
18 Delinquent Tax	\$358,946	\$31,329	\$390,275
19 Motor Vehicle Tax	\$1,482,653	(\$1,338)	\$1,481,315
20 Other Local Taxes	\$47,203	\$0	\$47,203
21 Total Local Sources	<u>\$14,898,621</u>	<u>(\$684,778)</u>	<u>\$14,213,843</u>
22 Reimbursements	\$24,173	\$141,827	\$166,000
23 Other Income	<u>\$786,687</u>	<u>(\$11,827)</u>	<u>\$774,860</u>
24 Total Other Revenue	<u>\$810,860</u>	<u>\$130,000</u>	<u>\$940,860</u>
25 Transfers	<u>\$82,134</u>	<u>\$362,790</u>	<u>\$444,924</u>
26 Total Revenues	<u>\$51,004,503</u>	<u>(\$1,258,555)</u>	<u>\$49,745,948</u>

Butler Community College
Expenditure Budget Summary - FY2021
July 28, 2020

		FY 2021 Exp Bdgt
1	Preliminary Expenditure Budget FY2021 @ 3/10/20	<u>\$52,737,616</u>
2		
3	Increased insurance premiums	\$339,341
4	Personnel reductions	(\$2,080,874)
5	Non-personnel reductions	(\$378,056)
6	Net FY2021 expenditure budget reductions 3/10/2020 to 7/14/2020	<u>(\$2,119,589)</u>
7		
8	Preliminary FY2021 expenditure budget for the Operating Funds	<u>\$50,618,027</u>

Butler County Community College
Reconciliation of Legal Budget Expenditures and Operating Budget Expenditures
Presented to the Board of Trustees, July 28, 2020

<u>Funds:</u>	<u>Unaudited</u> <u>Expenditures</u> <u>FY 2020</u>	<u>Difference</u>	<u>Operating</u> <u>Budget</u> <u>FY 2020</u>	<u>Difference</u>	<u>Operating</u> <u>Budget</u> <u>FY 2021</u>	<u>Difference</u>	<u>Legal</u> <u>Budget</u> <u>FY 2021</u>
General Fund:							
Operating	44,054,391	2,841,405	46,895,796	(2,166,150)	44,729,646	4,472,965	49,202,610
Reclass PTE indirect	(5,808,032)	5,808,032	0	0	0	(5,800,000)	(5,800,000)
Transfer to PTE fund	1,500,000	0	1,500,000	1,500,000	3,000,000	0	3,000,000
Designated	700,266	0	700,266	(266)	700,000	0	700,000
Capital Pjcts 5000	2,814,233	(0)	2,814,233	1,185,767	4,000,000	0	4,000,000
Technology Fund	123,253	(0)	123,253	576,747	700,000	0	700,000
Development	0	0	0	400,000	400,000	0	400,000
Facilities Fund	535,768	0	535,768	64,232	600,000	0	600,000
Insurance deductible	0	0	0	0	0	1,000,000	1,000,000
Total General	<u>43,919,879</u>	<u>8,649,437</u>	<u>52,569,316</u>	<u>1,560,330</u>	<u>54,129,646</u>	<u>(327,035)</u>	<u>53,802,610</u>
Vocational/PTE	5,587,519	586,023	6,173,542	(285,160)	5,888,381	1,177,676	7,066,058
Reclass PTE indirect	5,808,032	0	5,808,032	0	5,808,032	(8,032)	5,800,000
Designated	270,441	(0)	270,441	29,559	300,000	0	300,000
Total PTE	<u>11,665,993</u>	<u>586,022</u>	<u>12,252,015</u>	<u>(255,601)</u>	<u>11,996,413</u>	<u>1,169,644</u>	<u>13,166,058</u>
Adult Basic Ed	452,763	(0)	452,763	45,276	498,039	33,843	531,882
Adult Supp	388,404	(0)	388,404	38,840	427,244	78,831	506,075
Subtotal	<u>56,427,039</u>	<u>9,235,459</u>	<u>65,662,498</u>	<u>1,388,845</u>	<u>67,051,343</u>	<u>955,282</u>	<u>68,006,625</u>
Campus Life Funds	5,041,090	(5,041,090)	0	0	0	7,500,000	7,500,000
EduCare Fund	572,315	(572,315)	0	0	0	0	0
Parking Fund	439	(0)	439	0	439	(439)	0
Subtotal Auxiliary	<u>5,613,845</u>	<u>(5,613,406)</u>	<u>439</u>	<u>0</u>	<u>439</u>	<u>7,499,561</u>	<u>7,500,000</u>
Capital Outlay	1,303,468	0	1,303,468	1,092,352	2,395,820	0	2,395,820
Motorcycle Training	6,630	0	6,630	0	6,630	6,370	13,000
Grand Total	<u>63,350,982</u>	<u>3,622,053</u>	<u>66,973,035</u>	<u>2,481,197</u>	<u>69,454,232</u>	<u>8,461,213</u>	<u>77,915,445</u>

Operating Funds Summary

Gen Fd Operating	44,054,391	44,729,646
PTE	<u>5,587,519</u>	<u>5,888,381</u>
Subtotal	<u>49,641,910</u>	<u>50,618,027</u>

Butler Community College

Legal Budget
For the Year Ending June 30, 2021

Presented to the Board of Trustees
July 28, 2020

Compiled by:
Kim Sherwood, Kerry Potter, Jennifer Kirkhart & Kent Williams

CERTIFICATETO THE CLERK OF Butler County COUNTY, STATE OF KANSAS

We the undersigned, duly elected, qualified and acting officers of

Butler Community College

certify that: (1) the hearing mentioned in the attached proof of publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2020-2021; and (3) the Amount(s) of 2020 Tax to be Levied are within statutory limitations.

Table of Contents:			2020-2021 Adopted Budget		
Adopted Budget and Financial Statements	K.S.A.	Page No.	Expenditures & Transfers	Amount of 2020 Tax to be Levied	County Clerk's Use Only
Statement of Indebtedness		1			
Statement of Conditional Lease, etc.		2			
Current Funds Unrestricted:					
General	71-204	3-4	53,802,610	14,066,260	
Postsecondary Technical Education		5-6	13,166,058	XXXXXXXXXX	
Adult Education	71-617	7-8	531,882	0	
Adult Supplementary Education	74-32,261	9-10	506,075	XXXXXXXXXX	
Motorcycle Driver Safety	71-1508	11-12	13,000	XXXXXXXXXX	
Truck Driver Training Course	71-1509		0	XXXXXXXXXX	
Auxiliary Enterprise		13	7,500,000	XXXXXXXXXX	
Total Current Funds Unrestricted			75,519,625	14,066,260	
Plant Funds					
Capital Outlay	71-501	14-15	2,395,820	1,557,033	
Bond and Interest	10-113		0	0	
Special Assessment			0	0	
No Fund Warrants			0	0	
Revenue Bonds	10-113		0	XXXXXXXXXX	
Total Plant Funds			2,395,820	1,557,033	
Total – All Funds		XXXXXXXXXX	77,915,445		
Publication		16			
Final Assessed Valuation					
Municipal Accounting Use Only					
Received _____					
Reviewed by _____					
Follow-up: Yes ____ No ____					

Assisted by: _____

Attest: _____, 2020

County Clerk_____
Signature and Title of Elected Official

Page No.

STATEMENT OF INDEBTEDNESS

Page No. 1

STATEMENT OF CONDITIONAL LEASE,
LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION

Item/Service Purchased	Date of Contract	Term of Contract	Interest Rate*	Total Outright Purchase Price	Other Charges In Contract	Total Amount Financed (Beg. Princ)	Principal Balance Due 6/30/2020	Payments Due 7/1/20 - 6/30/21	Payments Due 7/1/21 - 12/31/21
Fire Science Building	12/1/2012	20 years	2.8536	1,841,739	0	1,841,739	1,269,734	120,763	60,381
Refi COPs (2013) - Cummins Hall	6/1/2013	13 years	2.0000	2,790,000	455,985	2,790,000	1,655,000	294,900	281,150
Performance Contract - Energy (2013b)	11/1/2013	15 years	2.0000	5,875,000	77,562	5,875,000	3,830,000	491,000	443,600
Andover 5000 Building	4/23/2019	20 years	2.9000	8,260,000	0	8,260,000	7,965,000	555,981	112,241
Total							14,719,734		

*Use arbitrage yield on the bonds.

STATE OF KANSAS

Adopted Budget

Budget Form CC-B 2020-2021

Current Funds Unrestricted General Fund	Line	2018-2019 Audited Actual	2019-2020 Unaudited Actual	2020-2021 Proposed Budget
Unencumbered Cash Balance July 1	1	12,593,972	14,404,766	12,562,880
Transfer of Fund Balances, July 1 *	2	xxxxxxxxxx	xxxxxxxxxx	0
Adjusted Unencumbered Cash Balance, July 1	3	12,593,972	14,404,766	12,562,880
Revenues				
Student Sources:				
Tuition	4	9,119,867	9,178,531	13,020,687
Fees	5	5,520,743	5,236,065	7,427,895
Total Student Income	9	14,640,611	14,414,596	20,448,582
Federal Sources:				
Federal Grants	10			795,853
Other Federal Income	11			
Total Federal Income	19	0	0	795,853
State Sources:				
Non-Tiered State Aid (Form 108)	20	10,400,877	10,938,918	11,284,336
LAVTR	21			0
State Grants and Contracts	22	12,365	8,710	10,000
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	10,413,242	10,947,628	11,294,336
Local Sources:				
Prior Year Ad Valorem Property Tax	30	250,419	416,467	467,352
Current Year Ad Valorem Property Tax	31	12,540,538	12,593,352	xxxxxxxxxx
Motor Vehicle Tax	32	1,491,219	1,482,653	1,467,747
Recreational Vehicle Tax	33	23,052	21,679	22,265
Delinquent Tax	34	319,458	358,946	208,896
In Lieu of Tax - Industrial Revenue Bond	35	15,881	25,524	0
Other Local Income	36			
Total Local Income	39	14,640,569	14,898,621	2,166,259
Other Sources:				
Gifts	40			
Interest	41	276,679	275,606	200,000
All Other Income	42	11,153,979	1,375,743	1,424,892
Cancellation of Prior Year Encumbrances	43	312,207	165,799	xxxxxxxxxx
Total Other Income	49	11,742,864	1,817,148	1,624,892
Total Revenues (9 + 19 + 29 + 39 + 49)	60	51,437,285	42,077,993	36,329,923
Total Resources Available (3 + 60)	62	64,031,257	56,482,759	48,892,803

* Must comply with K.S.A. 79-2958.

** Optional – if revenue is shown, expenditures must be included.

STATE OF KANSAS

Budget Form CC-B

2020-2021

Adopted Budget

CURRENT FUNDS UNRESTRICTED General Fund	Line	2018-2019 Audited Actual	2019-2020 Unaudited Actual	2020-2021 Proposed Budget
Total Resources Available	62	64,031,257	56,482,759	48,892,803
EXPENDITURES				
Education and General:				
Instruction	63	13,649,946	13,325,319	16,156,253
Research	64	0	0	0
Public Service	65	0	0	0
Academic Support	66	2,473,663	2,568,943	3,114,709
Student Services	67	6,262,110	6,367,671	7,720,468
Institutional Support	68	7,594,369	8,801,869	10,671,806
Operation and Maintenance	69	3,897,553	5,874,419	7,122,427
Scholarships	70	3,008,930	2,653,266	3,216,947
Total Expenditures	79	36,886,571	39,591,486	48,002,610
Transfers				
Transfer to Vocational	81	3,000,000	1,500,000	3,000,000
Non-Mandatory Transfers	82	8,483,208	1,301,378	1,300,000
Mandatory Transfers	83	1,256,712	1,527,014	1,500,000
Total Transfers	89	12,739,920	4,328,393	5,800,000
Total Expenditures & Transfers (79 + 89)	90	49,626,491	43,919,879	53,802,610
Unencumbered Cash Balance June 30 (62 - 90)	91	14,404,766	12,562,880	xxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			12,562,880
Tax in Process (30)	95			467,352
Total Resources less tax-in-process (60 - 30)	96			35,862,571
Six Month Resources (50% of 96) *	97			17,931,285
Total Resources (94 thru 97)	98			66,824,088
Total Expenditures & Transfers (90)	99			53,802,610
Six Month Expenditures (50% of 99) *	100			26,901,305
Total 18 Month Expenditures (99 + 100)	101			80,703,915
Tax Required Prior to Operating Grant (101 - 98)	102			13,879,827
Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4)	103			249,621
Tax Required (102 - 103)	104			13,630,206
Delinquent Tax Estimate	105	3.1%		436,054
Taxes Levied (104 + 105)	106			14,066,260

* 50% is the recommended amount for the six-month allocation on lines 97 and 100. The actual amount or percentage used is discretionary for each community college.

Adopted Budget

STATE OF KANSAS
Budget Form CC-C 2020-2021

Current Funds Unrestricted Postsecondary Technical Education	Line	2018-2019 Audited Actual	2019-2020 Unaudited Actual	2020-2021 Proposed Budget
Unencumbered Cash Balance July 1	1	1,265,436	2,089,286	2,651,886
Transfer to General Fund	2	xxxxxxxxxx	xxxxxxxxxx	
Adjusted Unencumbered Cash Balance, July 1	3	1,265,436	2,089,286	2,651,886
Revenues				
Student Sources:				
Tuition	4	4,250,472	3,623,694	3,986,063
Fees	5	1,641,035	1,716,558	1,888,213
Total Student Income	9	5,891,507	5,340,251	5,874,276
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Tiered State Aid (Form 108)	20	4,153,706	4,332,088	4,378,298
LAVTR	21			0
State Grants and Contracts	22	599,430	692,797	700,000
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	4,753,136	5,024,885	5,078,298
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31		0	xxxxxxxxxx
Motor Vehicle Tax	32			0
Recreational Vehicle Tax	33			0
Delinquent Tax	34			0
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42	14,425	3,239	
Cancellation of Prior Year Encumbrances	43	8,419	360,218	xxxxxxxxxx
Transfer from General Fund	44	3,000,000	1,500,000	3,000,000
Total Other Income	49	3,022,844	1,863,457	3,000,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	13,667,488	12,228,593	13,952,574
Total Resources Available (3 + 60)	62	14,932,924	14,317,879	16,604,460

** Optional – if revenue is shown, expenditures must be included.

**Optional – if revenue is shown, expenditures must be included.

Adopted Budget

STATE OF KANSAS
Budget Form CC-C
2020-2021

Current Funds Unrestricted Postsecondary Technical Education	Line	2018-2019 Audited Actual	2019-2020 Unaudited Actual	2020-2021 Proposed Budget
Total Resources Available	62	14,932,924	14,317,879	16,604,460
EXPENDITURES				
Education and General:				
Instruction	63	4,816,207	5,056,285	5,718,405
Research	64	0	0	0
Public Service	65	0	0	0
Academic Support	66	1,662,816	1,169,949	1,323,154
Student Services	67	1,605,509	1,092,802	1,235,904
Institutional Support	68	3,058,954	2,538,857	2,871,320
Operation and Maintenance	69	951,125	757,027	856,160
Scholarships	70	618,264	920,566	1,041,114
Total Expenditures	79	12,712,875	11,535,486	13,046,058
Transfers				
Non-Mandatory Transfers	82	10,000	9,744	
Mandatory Transfers	83	120,763	120,764	120,000
Total Transfers	89	130,763	130,507	120,000
Total Expenditures & Transfers (79 + 89)	90	12,843,638	11,665,993	13,166,058
Unencumbered Cash Balance June 30 (62 - 90)	93	2,089,286	2,651,886	xxxxxxx

STATE OF KANSAS

Budget Form CC-D

2020-2021

Adopted Budget

Current Funds Unrestricted Adult Education	Line	2018-2019 Audited Actual	2019-2020 Unaudited Actual	2020-2021 Proposed Budget
Unencumbered Cash Balance July 1	3	73,176	0	0
Revenues				
Student Sources:				
Tuition	4			
Fees	5			
Total Student Income	9	0	0	0
Federal Sources:				
Federal Grants	10	185,221	211,514	253,816
Other Federal Income	11			
Total Federal Income	19	185,221	211,514	253,816
State Sources:				
LAVTR	21			0
State Grants and Contracts	22	79,495	80,364	96,437
State Retirement Contributions**	23			
Other State Income	24			
Total State Income	29	79,495	80,364	96,437
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31		0	XXXXXXXXXX
Motor Vehicle Tax	32			0
Recreational Vehicle Tax	33			0
Delinquent Tax	34			0
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42	83,360	160,886	181,629
Cancellation of Prior Year Encumbrances	43			XXXXXXXXXX
Total Other Income	49	83,360	160,886	181,629
Total Revenues (9 + 19 + 29 + 39 + 49)	60	348,076	452,763	531,882
Total Resources Available (3 + 60)	62	421,252	452,763	531,882

** Optional – if revenue is shown, expenditures must be included.

STATE OF KANSAS

Budget Form CC-D

2020-2021

Adopted Budget

Current Funds Unrestricted Adult Education	Line	2018-2019 Audited Actual	2019-2020 Unaudited Actual	2020-2021 Proposed Budget
Total Resources Available	62	421,252	452,763	531,882
Expenditures				
Education and General:				
Instruction	63	421,252	452,763	531,882
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	421,252	452,763	531,882
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures and Transfers (79 + 89)	90	421,252	452,763	531,882
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	XXXXXXXXXX
Tax Computation				
Unencumbered Cash Balance (3)	94			0
Tax in Process (30)	95			0
Total Resources (60 - 30)	96			531,882
Six Month Resources (50% of 96)	97			265,941
Total Resources (94 thru 97)	98			797,823
Total Expenditures & Transfers (90)	99			531,882
Six Month Expenditures (50% of 99) *	100			265,941
Total 18 Month Expenditures (99 + 100)	101			797,823
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	3.1000%		0
Taxes Levied (102 + 103)	104			0

* Recommended

Adopted Budget

STATE OF KANSAS
Budget Form CC-E
2020-2021

Current Funds Unrestricted Adult Supplementary Education Fund	Line	2018-2019 Audited Actual	2019-2020 Unaudited Actual	2020-2021 Proposed Budget
Unencumbered Cash Balance July 1	3	0	0	0
Revenues				
Student Sources:				
Tuition	4			
Fees	5			
Total Student Income	9	0	0	0
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
State Grants and Contracts	22			
Other State Income	24			
Total State Income	29	0	0	0
Local Sources:				
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42	435,311	386,728	506,075
Cancellation of Prior Year Encumbrances	43	506	1,677	xxxxxxxxxx
Total Other Income	49	435,817	388,404	506,075
Total Revenues (9 + 19 + 29 + 39 + 49)	60	435,817	388,404	506,075
Total Resources Available (3 + 60)	62	435,817	388,404	506,075

Current Funds Unrestricted Adult Supplementary Education Fund	Line	2018-2019 Audited Actual	2019-2020 Unaudited Actual	2020-2021 Proposed Budget
Total Resources Available	62	435,817	388,404	506,075
EXPENDITURES				
Education and General:				
Instruction	63	435,817	388,404	506,075
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	435,817	388,404	506,075
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	435,817	388,404	506,075
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	XXXXXXXXXX

Current Funds Unrestricted Motorcycle Driver Safety Fund	Line	2018-2019 Audited Actual	2019-2020 Unaudited Actual	2020-2021 Proposed Budget
Unencumbered Cash Balance July 1	3		0	0
Revenues				
Student Sources:				
Tuition	4			
Fees	5			
Total Student Income	9	0	0	0
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
State Grants and Contracts	22			
Other State Income	24			
Motorcycle Driver Safety	25	9,750	6,630	13,000
Total State Income	29	9,750	6,630	13,000
Local Sources:				
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			
Cancellation of Prior Year Encumbrances	43			XXXXXXXXXX
Total Other Income	49	0	0	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	9,750	6,630	13,000
Total Resources Available (3 + 60)	62	9,750	6,630	13,000

Adopted Budget

STATE OF KANSAS
Budget Form CC-F
2020-2021

Current Funds Unrestricted Motorcycle Driver Safety Fund	Line	2018-2019 Audited Actual	2019-2020 Unaudited Actual	2020-2021 Proposed Budget
Total Resources Available	62	9,750	6,630	13,000
Expenditures				
Education and General:				
Instruction	63	9,750	6,630	13,000
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	9,750	6,630	13,000
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	9,750	6,630	13,000
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	xxxxxxx

STATE OF KANSAS
Worksheet CC-H
2020-2021

Current Funds Unrestricted Auxiliary Enterprise Funds		Line	2018-2019 Audited Actual	2019-2020 Unaudited Actual	2020-2021 Proposed Budget					2020-2021 Proposed Budget
					Campus Life Fund	Fund	Fund	Fund	Fund	
Unencumbered Cash		3	4,381,092	3,772,884						4,031,131
Revenues										
Student Sources		9	140,389	211,526	220,000					220,000
Federal Sources		15								0
Gifts and Grants		50								0
Sales		53	5,220,129	5,145,754	6,000,000					6,000,000
Other Income		52	750,078	458,516						0
Cancel of Prior Year Encumbrances		51	57,611	56,296	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Revenues		54	6,168,207	5,872,092	6,220,000	0	0	0	0	6,220,000
Expenditures										
Salaries, & Benefits		69	1,396,227	1,502,699	1,898,879					1,898,879
General Operating Expenses		70	653,446	645,486	815,666					815,666
Supplies		71		70,485	89,068					89,068
Cost of Goods Sold		72	2,795,955	2,801,984	3,540,715					3,540,715
Equipment		73	344,200	78,285	98,925					98,925
Remodeling /Renovations		74		44,908	56,748					56,748
		75								0
		76								0
		77								0
Total Expenditures		78	5,189,828	5,143,847	6,500,000	0	0	0	0	6,500,000
Transfers										
Mandatory Transfers		80								0
Non-Mandatory Transfers		81	1,586,587	469,998	1,000,000					1,000,000
Total Transfers		89	1,586,587	469,998	1,000,000	0	0	0	0	1,000,000
Total Expenditures & Transfers (78 + 89)		90	6,776,415	5,613,845	7,500,000	0	0	0	0	7,500,000
Unencumbered Cash Balance June 30 (3 + 54 - 9)		92	3,772,884	4,031,131	-1,280,000	0	0	0	0	2,751,131

Plant Funds		2018-2019	2019-2020	2020-2021
Capital Outlay	Line	Audited Actual	Unaudited Actual	Proposed Budget
Unencumbered Cash Balance July 1	3	814,858	516,738	855,526
Revenues				
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
LAVTR	21			0
Other State Income	24			
PEI Loan Program Income	25			
Total State Income	29	0	0	0
Local Sources:				
Prior Year Ad Valorem Property Tax	30	27,705	46,101	51,731
Current Year Ad Valorem Property Tax	31	1,388,147	1,393,957	xxxxxxxx
Motor Vehicle Tax	32	164,841	164,072	162,465
Recreational Vehicle Tax	33	2,551	2,399	2,464
Delinquent Tax	34	26,801	32,902	23,123
In Lieu of Tax - Industrial Revenue Bond	35	1,758	2,825	0
Other Local Income	36			
Total Local Income	39	1,611,803	1,642,255	239,783
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			
Cancellation of Prior Year Encumbrances	43			xxxxxxxx
Tax Credit Donations Income	44			
Total Other Income	49	0	0	0
Total Revenues (19 + 29 + 39 + 49)	60	1,611,803	1,642,255	239,783
Total Resources Available (3 + 60)	62	2,426,661	2,158,993	1,095,309

STATE OF KANSAS
Budget Form CC-I
2020-2021

Adopted Budget

Plant Funds		2018-2019	2019-2020	2020-2021
Capital Outlay	Line	Audited	Unaudited	Proposed
Total Resources Available	62	Actual	Actual	Budget
		2,426,661	2,158,993	1,095,309
Expenditures				
Plant Equipment and Facility	71			1,095,309
Principal on Bonds	72	1,870,000	1,280,000	1,290,000
Interest and Fees	73	39,923	23,468	10,511
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	1,909,923	1,303,468	2,395,820
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	1,909,923	1,303,468	2,395,820
Unencumbered Cash Balance June 30 (62 - 90)	93	516,738	855,526	xxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			855,526
Tax in Process (40)	95			51,731
Total Resources (60 - 40)	96			188,052
Six month Resources (50% of 96)	97			94,026
Total Resources (94 thru 97)	98			1,189,335
Total Expenditures & Transfers (90)	99			2,395,820
Six Month Expenditures (50% of 99) *	100			302,280
Total 18 Month Expenditures (99 + 100)	101			2,698,100
Tax Required (101 - 98)	102			1,508,765
Delinquent Tax Percent	103	3.1%		48,268
Taxes Levied (102 + 103)	104			1,557,033

* Recommended

**NOTICE OF PUBLIC HEARING
2020-2021 BUDGET**

The governing body of Butler Community College, Butler County, will meet on August 11, 2020, at 4:30 p.m., at the **Clifford Stone Room** of the Hubbard Welcome Center for the purpose of answering objections of taxpayers relating to the proposed use of all funds, and the amount of tax to be levied, and to consider amendments. Detailed budget information is available at the office of the Vice President for Finance and will be available at this hearing.

BUDGET SUMMARY

The Expenditures and the Amount of 2020 Tax to be Levied (as shown below) establish the maximum limits of the 2020-2021 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to slight change depending on final assessed valuation. The proposed budget includes revenue from property taxes on assessed valuation which increased in excess of the prior year consumer price index for all urban consumers. This notice is provided in accordance with KSA 79-2925b.

	2018-2019		2019-2020		Proposed Budget 2020-2021		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2020 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted							
General Fund	49,626,491	18.068	43,919,879	17.409	53,802,610	14,066,260	17.409
Postsecondary Tech Ed	12,843,638		11,665,993		13,166,058	xxxxxxxxxx	xxx
Adult Education	421,252	0.000	452,763	0.000	531,882	0	0.000
Adult Supp Education	435,817	xxx	388,404	xxx	506,075	xxxxxxxxxx	xxx
Motorcycle Driver	9,750	xxx	6,630	xxx	13,000	xxxxxxxxxx	xxx
Truck Driver Training	0	xxx	0	xxx	0	xxxxxxxxxx	xxx
Auxiliary Enterprise	6,776,415	xxx	5,613,845	xxx	7,500,000	xxxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxxx	xxx
Capital Outlay	1,909,923	2.000	1,303,468	1.927	2,395,820	1,557,033	1.927
Bond and Interest	0		0		0	0	0.000
Special Assessment	0		0		0	0	0.000
No Fund Warrants	0		0		0	0	0.000
Revenue Bonds	0	xxx	0	xxx	0	xxxxxxxxxx	xxx
Total All Funds	72,023,286	20.068	63,350,982	19.336	77,915,445	xxxxxxxxxx	19.336
Total Tax Levied	14,970,129		14,970,129		xxxxxxxxxx	15,623,293	
Assessed Valuation	745,970,166		774,228,168		808,008,633		
Outstanding Indebtedness, July 1							
	2018		2019		2020		
G.O. Bonds							
Capital Outlay Bonds	4,440,000		3,200,000		1,930,000		
Revenue Bonds							
No-Fund Warrants							
Temporary Notes							
Lease Purchase Principal	8,494,338		15,868,202		14,719,734		
Total	12,934,338		19,068,202		16,649,734		

* Tax Rates are expressed in mills.

Signature and Title

Community College Name:

Butler Community College

County:

Butler County

FORM 108

STATE FUNDING

	General Fund	Postsec Tiered Ed Fund	Totals
1. Total FY 2021 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620.	\$11,284,336	\$4,378,298	\$15,662,634
2. Total FY 2020 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620.	\$10,998,700	\$4,351,908	\$15,350,608
3. Estimated increase in State Funding for K.S.A. 74-204			\$312,026
4. 80% Portion of State Funding increase for tax relief per K.S.A. 71-204 (to Gen-2, line 38)			\$249,621

Community College
Butler Community College
Butler County

FORM 112

TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS
2020-2021

	Capital Outlay Fund	Bond and Interest Fund	Special Assessment	No Fund Warrants
1. County Treasurer Balance 6/30/20*				
2. 2019 Actual Taxes Levied*	\$1,491,938			
3. Less: delinquent taxes	3.1% \$46,250	\$0	\$0	\$0
4. Less: 2019 Taxes Received*	\$1,393,957			
5. Total Deductions (add Lines 3 + 4)	\$1,440,207	\$0	\$0	\$0
6. 2019 taxes receivable (taxes in process of collection 6/30/20) (Line 2 less Line 5)	\$51,731	\$0	\$0	\$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-19 to 12-31-20) (Line 3 x 75%)	\$34,688	\$0	\$0	\$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)	\$23,123	\$0	\$0	\$0
*9. Estimated Motor Vehicle Property Tax (Include 16/20 M Truck Tax) 7/1/20 to 6/30/21	\$1,630,212		*10. Estimated Recreational Vehicle Property Tax 7/1/20 to 6/30/21 \$24,729	*11. Estimated In Lieu of Taxes on Industrial Revenue Bonds 7/1/20 to 6/30/21
Actual Delinquency for 2018 Taxes *	1.1%			
Estimated Delinquency Rate used in this budget	3.1%			

* These amounts are available from the County Treasurer.

Community College
County
Butler Community College
Butler County

FORM 112

TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS
2020-2021

	General Fund	Postsecondary Technical Education Fund	Adult Basic Education Fund
1. County Treasurer Balance 6/30/20*			
2. 2019 Actual Taxes Levied*	\$13,478,538		
3. Less: delinquent taxes	3.1% \$417,835	\$0	\$0
4. Less: 2019 Taxes Received*	\$12,593,352		
5. Total Deductions (add Lines 3 + 4)	\$13,011,187	\$0	\$0
6. 2019 taxes receivable (taxes in process of collection 6/30/20) (Line 2 less Line 5)	\$467,352	\$0	\$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-19 to 12-31-20) (Line 3 x 75%)	\$313,376	\$0	\$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)	\$208,896	\$0	\$0

* These amounts are available from the County Treasurer.

For more information, see K.S.A. 79-5111, K.S.A. 79-5a27, and K.S.A. 79-5a28.

Community College Butler Community College
County Butler County

FORM 263

Proration of Estimated Motor Vehicle Property Tax, Recreational Vehicle Property Tax,
and In Lieu of Taxes on Industrial Revenue Bonds, and Local Ad Valorem Tax Reduction

2020-2021

Do Not Anticipate Revenues from Motor Vehicle Property Tax, Recreational Vehicle Property Tax and In Lieu of Taxes on Ind. Revenue Bonds For New Levies Made in
2019-2020 School Year Until March 2021. Revenues will not be received until March 2022 for new levies made in 2020-2021.

	(1) 2019 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Recreational Vehicle Property Tax (d)	(5) In Lieu of Taxes in Ind. Revenue Bonds (d)	(6) Local Ad Valorem Tax Reduction Fund
1. General	\$13,478,538	90.0%	\$1,467,747	\$22,265	\$0	
2. Postsecondary Tech Ed	\$0	0.0%	\$0	\$0	\$0	
3. Adult Education	\$0	0.0%	\$0	\$0	\$0	
4. Capital Outlay	\$1,491,938	10.0%	\$162,465	\$2,464	\$0	
5. Bond and Interest	\$0	0.0%	\$0	\$0	\$0	
6. Special Assessment	\$0	0.0%	\$0	\$0	\$0	
7. No Fund Warrants	\$0	0.0%	\$0	\$0	\$0	
8.		0.0%	\$0	\$0	\$0	
9.		0.0%	\$0	\$0	\$0	
10. TOTAL	\$14,970,476	100.000%	\$1,630,212	\$24,729	\$0	\$0
		(c)	(e)	(e)	(e)	(e) (f)

(a) Do not include taxes levied for any funds in which a budget will not be made in 2020-2021.

(b) Divide each fund's tax levy by total tax dollars levied.

(c) Should equal 100 percent.

(d) The amount on line 10 is multiplied by the calculated percentage for each fund from Column 2.

(e) These figures are pulled in from Form 112 for the period 7/1/20 - 6/30/21.

(f) The college may place this amount in any or all levy funds.

Butler Community College

Supplemental Information Update
For the Year Ending June 30, 2020

Presented to the Board of Trustees
July 28, 2020

Compiled by:
Kim Sherwood, Kerry Potter, Jennifer Kirkhart & Kent Williams

Butler Community College
Supplemental Budget Information
Presented July 28, 2020

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Butler Community College
Summary of All Cash Funds and Deposits Held for Others
for the Year Ended June 30, 2020
Presented July 28, 2020

		YE 19 Unenc Cash	YE 20 Revenue	YE 20 Expense	YE 20 Unenc Cash
Unrestricted Current Funds					
General Fund	Pg 2	\$14,342,589	\$42,520,937	\$42,409,528	\$14,453,998
Postsecondary Tech Ed Fund		2,089,286	10,072,497	11,395,551	766,231
Adult Basic Education Fund	Pg 13	0	452,763	452,763	0
Non-Credit Education Fund	Pg 14	0	388,404	388,404	(0)
Auxiliary Enterprise Funds	Pg 4	<u>3,772,885</u>	<u>5,691,847</u>	<u>5,434,041</u>	<u>4,030,691</u>
Totals - Unrestricted Current Funds		20,204,760	59,126,448	60,080,287	19,250,921
Restricted Current Funds	Pg 4	26,023	23,370,518	23,343,222	53,319
Capital Outlay Fund	Pg 19	<u>516,738</u>	<u>2,448,174</u>	<u>2,217,057</u>	<u>747,854</u>
Totals - All Current Funds		\$20,747,520	\$84,945,139	\$85,640,566	\$20,052,093

Deposits Held for Others					
Agency Accounts		\$301,509	\$198,976	\$122,874	\$377,611
Grizzly Backers Agency Acct		<u>283,172</u>	<u>172,625</u>	<u>321,729</u>	<u>134,067</u>
Total	Pg 26	584,681	371,601	444,604	511,678
Totals	Pg 27	\$21,332,201	\$85,316,740	\$86,085,170	\$20,563,771

Note: Deposits Held for Others are not considered to be a part of the College's Unencumbered Cash.

Butler Community College
General Fund - Details
for the Year Ended June 30, 2020
Presented July 28, 2020

	YE 19 Unenc Cash	YE 20 Revenue	YE 20 Expense	YE 20 Unenc Cash
General Fund - Operating	\$5,046,065	\$40,932,007	\$38,246,359	\$7,731,713
General Fund - Designated Accounts (pg 5-6)	1,244,442	947,250	690,883	1,500,810
General Fund - Technology Fund (pg 21)	681,052	75,010	123,253	632,809
General Fund - Program Dev Fund (pg 17)	334,243	40,000	0	374,243
General Fund - Facilities Fund pg 20)	457,046	526,669	535,768	447,948
General Fund - Capital Reserve (pg 18)	6,579,741	0	2,813,265	3,766,476
Total General Fund	\$14,342,589	\$42,520,937	\$42,409,528	\$14,453,998

General Fund Designated Reserves

The General Fund includes the following designated reserves: Designated Accounts, Technology Fund, Program Development Fund, Technology Fund, Facilities Fund, and Capital Reserve. These designated reserves allow portions of the General Fund unencumbered cash to be carried over from year to year and tracked for specified purposes.

Designated Accounts: At June 30, 2020 there were seventy one Designated Accounts. Most of these accounts consist of course fee revenue used to purchase consumables for each related course.

Technology Fund: The Technology Fund is funded through an annual internal transfer. In recent years the transfer has normally been \$75,000. This reserve was implemented to allow the IT division to plan for significant expenditures outside the normal base budget process.

Program Development Fund: The Program Development Fund is funded through an annual internal transfer. This fund is managed by the Vice President of Academics and is intended to strengthen academic programs and support innovation. The normal transfer in recent years for this fund has been \$40,000.

Facilities Fund: The Facilities Fund is funded through an annually budgeted internal transfer. This fund is managed by the Director of Facilities Management and is used for maintenance, repair and remodeling projects. Beginning with FY2019 this designated account will be used for parking lot maintenance expenditures.

Capital Reserve: The Capital Reserve has been funded through periodic internal transfers as directed by the Board of Trustees. The current plan is to use this reserve for the BOA 5000 Building improvement project.

General Fund Operating

The portion of the General Fund that is not a designated reserve is referred to as the Operating section of the General Fund. Unspent departmental budgets within the Operating section of the General Fund are not assigned to a specific department at year end, but instead are added to the year-end unencumbered cash of the Operating Fund. The year-end unencumbered cash of the Operating Fund provides for adequate cash flow throughout the year and is a cushion for unexpected financial exigencies. The Board of Trustees has set a targeted year-end unencumbered cash balance for the Operating Fund at 10.5% of expenditures.

Butler Community College
Operating Funds
for the Year Ended June 30, 2020
Presented July 28, 2020

	YE 19 Unenc Cash	YE 20 Revenue	YE 20 Expense	YE 20 Unenc Cash
General Fund - Operating (page 2)	\$5,046,065	\$40,932,007	\$38,246,359	\$7,731,713
Postsecondary Tech Ed Fund (page 1)	\$2,089,286	\$10,072,497	\$11,395,551	\$766,231
Total Operating Fund	\$7,135,350	\$51,004,503	\$49,641,910	\$8,497,944

The term Operating Funds has been used over the years to identify the funds, or fund segments, that make up the Operating Budget. In addition to identifying the funds shown above the term Operating Budget is also used to differentiate the board approved spending budget from the Legal Budget. The legal budget provides contingency amounts so that the Operating Budget can be increased during the year if necessitated by unforeseen circumstances.

The rationale for the funds that are included in the Operating Budget may best be explained by considering the funds that are not included, which are: the Designated Accounts, the Technology Fund, the Program Development Fund, the Facilities Fund, the Capital Reserve, the Auxiliary Enterprise Funds, and the Restricted Funds. Additionally beginning with the current budget year the Capital Outlay Fund will not be included in the Operating Funds.

Current Funds Not Included in the Operating Budget

General Fund Designated Reserves: The General Fund Designated Reserves (Designated Accounts, Technology Fund, Program Development Fund, Facilities Fund and Capital Reserve) have been established to carry over balances from year to year for specific purposes and are funded from specific revenue sources. It has been tacitly agreed upon that these funds will be managed by specific institutional personnel. These funds are internally restricted and can be undesignated by the President or Board of Trustees.

Auxiliary Enterprise Funds: These funds also have specific revenue sources that are intended to support specific expenditures. Most of this money is in the group we refer to as the Campus Life Funds: Bookstore, Student Union, Residence Halls and Food Service. Since there are currently no bond covenants the unencumbered cash in these funds can be used to support College expenditure outside the Campus Life System. However, senior management has consistently deemed it appropriate to keep the revenue of these funds within the system to provide for student needs associated with these operations.

Restricted Funds: These funds have external restrictions that preclude the College from using them for the Operating Budget. Generally the revenue received for these funds is spent within the fiscal year it is received for specific purposes defined by the granting authority.

Butler Community College
 Auxiliary Enterprise Funds and Current Restricted Funds
 for the Year Ended June 30, 2020
 Presented July 28, 2020

Auxiliary Enterprise Funds				
	YE 19 Unenc Cash	YE 20 Revenue	YE 20 Expense	YE 20 Unenc Cash
Bookstore Fund (page 7)	\$3,215,672	\$2,874,586	\$2,721,900	\$3,368,358
Cafeteria Fund (page 7)	0	757,734	739,025	18,709
Residence Hall Fund (page 7)	556,774	1,335,934	1,268,428	624,280
Student Union Fund (page 7)	0	151,277	131,934	19,343
Parking Fund (page 14)	439	0	439	0
EduCare Fund (page 15)	0	572,315	572,315	0
Totals	\$3,772,885	\$5,691,847	\$5,434,041	\$4,030,691

Current Restricted Funds				
Federal Work Study	0	182,200	182,200	0
SEOG FY2020	0	215,207	215,207	0
Federal Pell Grant FY2019	0	18,550	18,550	0
Federal Pell Grant FY2020	0	9,645,401	9,645,401	0
Carl Perkins	0	2,070	2,070	0
Carl Perkins FY2020	0	220,882	216,465	4,417
William D Ford Direct Loans FY2019	0	319,714	319,714	0
William D Ford Direct Loans FY2020	0	10,304,152	10,304,152	0
US Department of Ed (CARES)	0	2,237,270	2,237,270	0
Child Care Access	0	24,786	24,786	0
Child Care Access	0	121,529	121,529	0
South Central Kansas Library System	1,038	9,586	2,519	8,104
AO-K @ Work Grant	0	13,713	13,713	0
Nursing Initiative Grant	0	30,700	30,700	0
State Technology Equip Funds	0	24,757	4,481	20,276
Kansas Health Foundation	24,985	0	4,464	20,521
Totals	\$26,023	\$23,370,518	\$23,343,222	\$53,319

Butler Community College
General Designated Funds
Revenues, Expenditures, and Balances - FY 2020
Presented July 28, 2020

			<u>7/1/19</u>	<u>Revenues</u>	<u>Expenses</u>	<u>6/30/20</u>
			<u>Balance</u>			<u>Balance</u>
1	380	Butler Radio	28,002	4,945	3,837	29,110
2	387	Butler Television	25,651	4,945	0	30,596
3	412	Art Projects/Ceramics Fee	5,042	4,245	2,989	6,298
4	414	Instrumental Music Fee	3,880	0	0	3,880
5	415	Vocal Music Fee	9,911	36,238	25,498	20,651
6	416	Athletic Conditioning Fee	36,534	3,971	0	40,505
7	417	PE Conditioning Fee	7,221	810	0	8,031
8	426	Fitness/Wellness Fee	3,192	704	0	3,896
9	509	Grant Administration (Indirect Charges)	70,580	0	0	70,580
10	590	Garnishment Fee	5,388	793	0	6,181
11	719	Secretarial Center	201,433	37,360	18,782	220,011
12	770	Science Lab Fees	69,212	68,694	43,593	94,313
13	771	Biology Dept Royalties	15,080	884	2,108	13,856
14	793	Academic Testing Non-Butler Student	22,170	1,400	0	23,570
15	814	Safety and Security	13,905	5,116	6,856	12,165
16	820	V A Activities	22,817	3,030	509	25,338
17	828	ACT Test Preparation	3,697	0	0	3,697
18	830	President's Project Car	36,358	0	0	36,358
19	831	Admissions Office	526	0	0	526
20	840	Grizzly Magazine	19,377	11,372	9,326	21,423
21	841	Cap & Gown	77,092	19,407	16,823	79,676
22	846	Lantern	9,260	19,799	13,459	15,601
23	850	Library	9,878	1,424	809	10,493
24	852	Theatre Designated	0	1,610	0	1,610
25	864	Transcript Fee	64,757	101,532	71,913	94,376
26	870	ABE Student Fees	1,837	5,861	7,612	86
27	924	ABE Project	61,843	9,628	6,338	65,133
28	965	Student Health Center	124,330	97,033	96,375	124,988
29	988	Placement Testing	(1,229)	33,688	0	32,459
30	996	Disciplinary Housing	<u>13,256</u>	<u>1,400</u>	<u>0</u>	<u>14,656</u>
31		Total General Designated	<u>\$960,999</u>	<u>\$475,889</u>	<u>\$326,825</u>	<u>\$1,110,062</u>

Butler Community College
PTE Designated Funds
Revenues, Expenditures, and Balances - FY 2020
Presented July 28, 2020

		7/1/19			6/30/20
		<u>Balance</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Balance</u>
1	400 Fire Supply Fee	56	17,360	14,986	2,430
2	401 Collison Repair Fee	12,053	3,940	726	15,267
3	402 Auto Technology Fee	18,744	1,925	833	19,837
4	403 Engineering Tech Fee	8,963	9,500	19,622	(1,159)
5	404 Information Tech Fee	55,743	109,391	71,090	94,044
6	405 Hospitality Mgmt Fee	17,814	29,480	18,817	28,477
7	406 Manufacturing Tech Fee	14,057	600	0	14,657
8	408 Academy Fee	6,920	12,935	6,920	12,935
9	409 Welding Fee	36,619	25,800	11,519	50,900
10	410 EMT Fee	12,323	8,121	4,290	16,154
11	411 Business Student Fee	670	13,780	86	14,364
12	418 Allied Health State Test Fee	7,258	26,186	14,190	19,254
13	422 KAPLAN Program	15,444	78,216	79,521	14,139
14	424 Allied Health Course Fee	28,199	30,779	28,199	30,779
15	483 NREMT Exam Site	1,048	13,873	9,346	5,575
16	497 KS Nurse Aid Testing Fee	10,138	0	10,138	0
17	521 CPR Cards	(1,960)	20,462	20,590	(2,088)
18	791 Nurse Entrance Testing Fees	17,921	19,490	19,000	18,411
19	856 Nursing Senior Fee	0	27,007	8,201	18,806
20	876 Auto Mechanics	12,857	13,240	12,957	13,140
21	877 Auto Body	<u>8,576</u>	<u>9,277</u>	<u>13,030</u>	<u>4,823</u>
22	Total PTE Designated	<u>\$283,443</u>	<u>\$471,362</u>	<u>\$364,057</u>	<u>\$390,747</u>

Butler Community College
Campus Life/Bookstore Funds -FY 2020 Actual Unaudited & FY 2021 Budget Estimate
Presented July 28, 2020

FY 2020 - Actual Unaudited July 28, 2020					
	<u>Book Store</u>	<u>Food Service</u>	<u>Residence Hall</u>	<u>Student Union</u>	<u>Total</u>
Revenues	\$2,874,586	\$757,734	\$1,335,934	\$151,277	\$5,119,532
Expenditures	<u>2,541,655</u>	<u>739,025</u>	<u>1,268,428</u>	<u>312,178</u>	<u>4,861,286</u>
Rev over (under) exp	332,931	18,709	67,506	(160,901)	258,245
Intrafund transfer	(180,244)	0	0	180,244	0
Beginning unencumb cash	<u>3,215,672</u>	<u>0</u>	<u>556,774</u>	<u>0</u>	<u>3,772,446</u>
Est ending unencumb cash	<u>\$3,368,358</u>	<u>\$18,709</u>	<u>\$624,280</u>	<u>\$19,343</u>	<u>\$4,030,691</u>

FY 2021 - July 28, 2020 Budget Recommendation					
	<u>Book Store</u>	<u>Food Service</u>	<u>Residence Hall</u>	<u>Student Union</u>	<u>Total</u>
Revenues	\$2,738,000	\$786,200	\$1,340,000	\$149,000	\$5,013,200
Expenditures	<u>2,637,284</u>	<u>796,100</u>	<u>1,310,362</u>	<u>322,768</u>	<u>5,066,514</u>
Rev over (under) exp	100,716	(9,900)	29,638	(173,768)	(53,314)
Intrafund transfer	(154,425)	0	0	154,425	0
Beginning unencumb cash	<u>3,368,358</u>	<u>18,709</u>	<u>624,280</u>	<u>19,343</u>	<u>4,030,691</u>
Est ending unencumb cash	<u>\$3,314,649</u>	<u>\$8,809</u>	<u>\$653,918</u>	<u>\$0</u>	<u>\$3,977,377</u>

Butler Community College
Bookstore Fund-FY 2020 and FY 2021 Estimate
Presented July 28, 2020

	<u>FY 2020</u>	<u>FY 2021</u>
	Actual	Budget
	<u>Unaudited</u>	<u>Estimate</u>
1 <u>Revenues</u>		
2 Book Sales	\$2,534,089	\$2,384,000
3 Merchandise Sales	276,734	322,000
4 Other Income	<u>63,762</u>	<u>32,000</u>
5		
6 Total Revenues	<u>2,874,586</u>	<u>2,738,000</u>
7		
8 <u>Expenditures</u>		
9 Salaries & Benefits	395,766	427,114
10 Purchases - Books	1,805,398	1,800,000
11 Purchases - Merchandise	238,121	250,000
12 Operating & General	90,212	125,870
13 Utilities	5,177	7,000
14 Equipment & Facilities Projects	6,980	27,300
15 Mandatory Transfer - Debt Service	<u>0</u>	<u>0</u>
16		
17 Total Expenditures	<u>2,541,655</u>	<u>2,637,284</u>
18		
19 Revenue over Expenditures	332,931	100,716
20 Intrafund transfer - to Capital Reserve		
21 Intrafund transfer - to Student Union	(180,244)	(154,425)
22 Beginning Unencumbered Cash	<u>3,215,672</u>	<u>3,368,358</u>
23		
24 Ending Unencumbered Cash	<u>\$3,368,358</u>	<u>\$3,314,649</u>

Butler Community College
Food Service Fund-FY 2020 and FY 2021 Estimate
Presented July 28, 2020

	<u>FY 2020</u> Actual <u>Unaudited</u>	<u>FY 2021</u> Budget <u>Estimate</u>
1 <u>Revenues</u>		
2 Meal Contracts	\$697,659	\$724,200
3 Summer Camps	45,033	56,000
4 Rebates	4,514	6,000
5 Other Income	<u>10,529</u>	<u>0</u>
6 Total Revenue	<u>757,734</u>	<u>786,200</u>
7		
8 <u>Expenditures</u>		
9 Salaries & Benefits	0	1,000
10 Cost of Sales - Meal Contracts	691,611	705,523
11 Cost of Sales - Summer Camps	13,913	46,378
12 Operating & General	13,539	17,199
13 Utilities	5,139	8,000
14 Equipment & Facilities *	<u>14,824</u>	<u>18,000</u>
15		
16 Total Expenditures	<u>739,025</u>	<u>796,100</u>
17		
18 Revenues over Expenditures	18,709	(9,900)
19 Intrafund transfer from Residence Hall	0	0
20 Beginning Unencumbered Cash ***	<u>0</u>	<u>18,709</u>
21		
22 Ending Unencumbered Cash	<u>\$18,709</u>	<u>\$8,809</u>

* Equipment & Facilities - FY 2021 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

Butler Community College
Residence Hall Fund- FY 2020 and FY 2021 Estimate
Presented July 28, 2020

	<u>FY 2020</u>	<u>FY 2021</u>
	Actual	Budget
	<u>Unaudited</u>	<u>Estimate</u>
1 <u>Revenues</u>		
2 Residence Hall Contracts	\$1,279,399	\$1,300,000
3 Summer Camps	21,469	35,000
4 Other Income (application fees & commissions)	<u>35,067</u>	<u>5,000</u>
5 Total Revenues	<u>1,335,934</u>	<u>1,340,000</u>
6		
7 <u>Expenditures</u>		
8 Salaries & Benefits	432,896	446,322
9 Operating & General	301,540	286,370
10 Utilities	145,159	145,000
11 Equipment & Facilities	26,819	25,270
12 Information Services - computer lab equipment	34,405	0
13 Facilities Projects (see next page)	37,854	122,500
14 Mandatory Debt Service Transfer	0	0
15 Debt Service	289,754	284,900
16 Non-Mandatory Transfer-Facilities Fund	<u>0</u>	<u>0</u>
17 Total Expenditures	<u>1,268,428</u>	<u>1,310,362</u>
18		
19 Revenue over Expenditures	67,506	29,638
20 Intrafund transfer to Food Service	0	0
21 Beginning Unencumbered Cash	<u>556,774</u>	<u>624,280</u>
22		
23 Ending Unencumbered Cash	<u>\$624,280</u>	<u>\$653,918</u>

Butler Community College
Residence Hall Fund- FY 2021 Estimate (Continued)
Presented July 28, 2020

Project Summary - FY 2021 Estimates

1	Recurring projects	
2	Mattress replacement - (65 per year)	\$5,000
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>97,500</u>
8		
9	Planned Projects FY 2021	
10		
11	Plex Apartment Steel Beds- yearly	0
12	1300-HVAC Pipe Repl. & Insul. \$25,000 per year	25,000
13	1100 Desks (\$14,000 for 4 years)	0
14	1300- HVAC Main Air Handler (FY22- \$60,000)	0
15	Epoxy in Showers \$4,000 per year (Not in FY21)	0
16		
17		
18	Total planned projects FY 2021	<u>25,000</u>
	Total Facilities Projects	<u>\$122,500</u>

19		
20	Completed Projects	
21	1100 & 1800 Air Handler	70,000
22	1100 HVAC system Dehumidifier	6,000
23	1100 New Dressers - (\$23,000 for 2 years)	23,000
24	1100 HVAC Thermostat	24,000
25		

26
27
28
29
30

Butler County Community College
Student Union Fund-FY 2020 and FY 2021 Estimate
Presented July 28, 2020

	<u>FY 2020</u>	<u>FY 2021</u>
	<u>Actual</u>	<u>Budget</u>
	<u>Unaudited</u>	<u>Estimate</u>
1 <u>Revenues</u>		
2 Student Fees	\$131,534	\$148,000
3 Other Income	<u>19,743</u>	<u>1,000</u>
4		
5 Total Revenues	<u>151,277</u>	<u>149,000</u>
6		
7 <u>Expenditures</u>		
8 Salaries & Benefits	170,268	170,268
9 Utilities	10,475	10,000
10 Lease Costs	0	0
11 Equipment & Facilities	9,196	15,000
12 Facilities-Remodeling/Renovation	109	3,000
13 Snack Bar Operations	95,500	105,000
14 Other Services	13,320	4,500
15 Other General Operating	<u>13,311</u>	<u>15,000</u>
16		
17 Total Expenditures	<u>312,178</u>	<u>322,768</u>
18		
19 Revenues over (under) Expenditures	(160,901)	(173,768)
20 Intrafund transfer - from Bookstore	180,244	154,425
21 Beginning Unencumbered Cash	<u>0</u>	<u>19,343</u>
22		
23 Ending Unencumbered Cash	<u>\$19,343</u>	<u>\$0</u>

Butler Community College
Adult Basic Education Fund - FY 2020 and FY 2021 Estimate
Presented July 28, 2020

		<u>FY 2020</u>	<u>FY 2021</u>
		<u>Actual</u>	<u>Budget</u>
		<u>Unaudited</u>	<u>Estimate</u>
1	<u>Revenues</u>		
2	Federal Grant	\$211,514	\$192,756
3	State Grant	80,364	82,413
4	Other Revenue	0	0
5	Transfer from Operating Funds	<u>160,885</u>	<u>120,000</u>
6			
7	Total Revenues	<u>452,763</u>	<u>395,169</u>
8			
9	<u>Expenditures</u>		
10	Personnel	383,639	280,756
11	Operating and General Expense	69,124	114,413
12			
13			
14	Total Expenditures	<u>452,763</u>	<u>395,169</u>
15			
16	Revenues over expenditures	0	0
17	Beginning unencumbered cash	<u>0</u>	<u>\$0</u>
18			
19	Ending unencumbered cash	<u>\$0</u>	<u>\$0</u>

Butler Community College
Adult Supplemental Education Fund - FY 2020 and FY 2021 Estimate
(BETA and Grizzly Adventures)
Presented July 28, 2020

	<u>FY 2020</u>	<u>FY 2021</u>
	<u>Actual</u>	<u>Budget</u>
	<u>Unaudited</u>	<u>Estimate</u>
1 <u>Revenues</u>		
2 BETA Income**	\$196,407	\$182,330
3 Grizzly Adventures Income	24,302	35,000
4 Transfer from Operating Funds*	<u>167,696</u>	<u>79,903</u>
5		
6 Total Revenues	<u>388,404</u>	<u>297,233</u>
7		
8 <u>Expenditures</u>		
9 Personnel **	307,739	208,437
10 Operating and General Expense	79,956	87,396
11 Equipment	710	1,400
12		
13		
14 Total Expenditures	<u>388,404</u>	<u>297,233</u>
15		
16 Revenues over expenditures	(0)	0
17 Beginning unencumbered cash	<u>0</u>	<u>(\$0)</u>
18		
19 Ending unencumbered cash	<u>(\$0)</u>	<u>(\$0)</u>

*The Transfer from Operating Funds was reduced by the amount of expenses moved to the Operating Budget

Butler Community College
Parking Fund FY 2020 and FY 2021 Estimate

Presented July 28, 2020

	<u>FY 2020</u> Actual <u>Unaudited</u>	<u>FY21</u> Budget <u>Estimate</u>
1 <u>Revenues</u>		
2 Student Fees	\$ -	\$ -
3 Cancel Pr Yr Encum	-	-
4	-	-
5		
6 <u>Expenditures</u>		
7 Supplies	-	-
8 Plant Facilities	439	-
9		
10 Total Expenditures	439	0
11		
12 Revenues over expenditures	(439)	0
13 Intrafund transfer- Facilities Fund*		0
14 Beginning unencumbered cash	439	0
15		
16 Ending unencumbered cash	\$ -	\$ -

*There will no longer be a student parking fee or a Parking Fund

Butler Community College
EduCare Center -FY 2020 and FY 2021 Estimate
Presented July 28, 2020

	<u>FY 2020</u>	<u>FY 2021</u>
	<u>Actual</u>	<u>Budget</u>
	<u>Unaudited</u>	<u>Estimate</u>
1 <u>Revenues</u>		
2 EduCare Center Tuition	\$ 406,880	\$0
3 EduCare Reimbursements**	163,931	
4 EduCare Other Revenue	<u>1,505</u>	<u>0</u>
5		
6 Total Revenues	<u>572,315</u>	<u>0</u>
7		
8 <u>Expenditures</u>		
9 Personnel	729,629	0
10 Meal Costs	52,941	
11 Non-personnel	15,605	
12 Reclassification to General Fund *	<u>(225,859)</u>	<u>0</u>
13		
14 Total Expenditures	<u>572,315</u>	<u>0</u>
15		
16 Revenues over expenditures	0	0
17 Beginning unencumbered cash	<u>0</u>	0
18		
19 Ending unencumbered cash	<u>\$0</u>	<u>\$0</u>

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

**Includes Federal CARES Act Funds

<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
2020	\$	225,859

Butler Community College
Program Development Fund FY 2020 and FY 2021 Estimate
Presented July 28, 2020

	FY2020	FY 2021
	Actual	Budget
	<u>Unaudited</u>	<u>Estimate</u>
1 Sources of Funds:		
2 Transfer from operating fund	\$40,000	\$40,000
3 Transfer from Academics Budget*	<u>0</u>	<u>0</u>
4 Total	40,000	40,000
5		
6 Expenditures		
7 Course Development Stipends	0	20,000
8 Transfer to Operating*	<u>0</u>	<u>100,000</u>
9		
10 Total Expenditures	<u>0</u>	<u>120,000</u>
11		
12 Revenues over expenditures	40,000	(80,000)
13 Beginning unencumbered cash	<u>334,243</u>	<u>374,243</u>
14		
15 Ending unencumbered cash	<u>\$374,243</u>	<u>\$294,243</u>

*Chem Lab project Deferred

Butler Community College
Capital Reserve Expenditures Fund FY 2020 and FY 2021 Estimate
Presented July 28, 2020

	<u>FY 2020</u> Actual <u>Unaudited</u>	<u>FY 2021</u> Budget <u>Estimate</u>
1 Sources of Funds:		
2 Transfer from operating fund	-	-
3 Total	\$ -	\$ -
4		
5 Expenditures		
6 Andover 5000 Building Project	2,813,265	3,766,476
7 Other Projects	-	-
8	-	-
9 Total Expenditures	\$ 2,813,265	\$ 3,766,476
10		
11 Revenues over expenditures	\$ (2,813,265)	\$ (3,766,476)
12 Beginning unencumbered cash	\$ 6,579,741	\$ 3,766,476
13		
14 Ending unencumbered cash	<u>\$ 3,766,476</u>	<u>\$ (0)</u>

Butler Community College
Capital Outlay Mill Fund - Presented July 28, 2020

<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 June 30, 2020	<u>\$112,962</u>
Amount available at June 30, 2020	\$6,262,016
Expenditures as of June 30, 2020	<u>(\$5,522,891)</u>
Fund Balance, June 30, 2020	\$739,125

<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	\$2,519,985
Hardened Data Center	\$149,922
Physical Security	\$1,558,188
Digital Signage	\$112,763
Campus Security Lighting	<u>\$142,830</u>
Total	\$5,522,891

<u>Capital Outlay Bonds Payment Schedule</u>			
<u>Fiscal Year Ended</u>	<u>Total Debt Service</u>	<u>Estimated Capital</u>	<u>Estimated</u>
	<u>Payments</u>	<u>Outlay Tax Revenue</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	\$1,909,923	\$1,611,803	
6/30/2020 Actual	\$1,303,468	\$1,642,255	
6/30/2021 Estimate	\$1,300,481	\$1,557,033	
6/30/2022 Estimate	<u>\$0</u>	<u>\$40,000</u>	
	\$6,397,730	\$7,549,807	\$1,152,077

Butler Community College
Facilities Fund FY 2020 and FY 2021 Estimate
Presented July 28, 2020

	<u>FY 2020</u> Unaudited <u>Actual</u>	<u>FY 2021</u> Budget <u>Estimate</u>
1 Sources of Funds:		
2 Other Income- Prior Year Claims Cancelled	\$30,311	4,000
3 Miscellaneous Revenue	51,086	6,200
4 Transfer for Annual and Deferred Maintenance	389,273	140,000
5 Reimbursements- Hail Storm Insurance Proceeds	-	-
6 Transfer for Parking	56,000	56,000
7 Beginning Unencumbered Cash	<u>457,046</u>	<u>447,948</u>
8 Total Sources	<u>983,715</u>	<u>654,148</u>
9 Uses of Funds:		
10 Various Projects- See Below	535,768	654,148
11 Cuts		
12 Total Expenditures	<u>535,768</u>	<u>654,148</u>
13 Sources over Uses:	<u>447,948</u>	<u>0</u>
14		
15 Ending unencumbered cash	<u>\$447,948</u>	<u>\$0</u>

17 Items below are placed in order of Priority

Plan Item			Planned Expenditures
20 FACILITIES PLAN	Activity Code	Priority	
21 300 Building HVAC Dehumidifier System (Deferred \$240,000)			0
22 BOE ADA Sidewalk Repairs	775	1	80,000
23 500 building backup generator for sewage lift station		2	3,468
24 Vehicle Repair And Purchase	854	3	40,000
25 Deferred Maintenance	991	4	40,000
26 Parking Lot Repair		5	160,000
27 Asbestos Removal and Insulation		6	7,500
28 Classroom Carpet Replacement		7	20,000
29 ADA Issues and Repairs		8	25,000
30 500 Building Locker Room HVAC Replacement Units (3)		9	30,000
31 Expenditures to Date (Various Projects)			2,606
32 Contingency			<u>245,574</u>
33			
34 Total			\$654,148

Butler Community College
Technology Fund - FY 2020 and FY 2021 Estimate
Presented July 28, 2020

	<u>FY 2020</u>	<u>FY 2021</u>
	Actual	Budget
	<u>Unaudited</u>	<u>Estimate</u>
1 Sources of Funds:		
2 Sprint Lease Renewal	\$0	\$0
3 Computer Recycle	0	10,000
4 Miscellaneous Revenue	10	0
5 Budgeted transfer from Operating Funds	75,000	75,000
6 Transfer unspent budget from Operating	-	200,000
7 Total	<u>75,010</u>	<u>285,000</u>
8		
9 Expenditures		
10 Software Licensing	64,360	65,000
11 AV Supplies/Computers	13,353	20,000
12 Fiber Hardening Project	44,133	-
13 Other	<u>1,407</u>	<u>50,000</u>
14		
15 Total Expenditures	<u>123,253</u>	<u>135,000</u>
16		
17 Revenues over expenditures	(48,243)	150,000
18 Beginning unencumbered cash	<u>681,052</u>	<u>632,809</u>
19		
20 Ending unencumbered cash	<u>\$632,809</u>	<u>\$782,809</u>

Butler Community College
General Fund Activity Fee Supported Scholarship Summary
For the Year Ended June 30, 2020

Presented July 28, 2020

	FY 2019/20 Unaudited	FY 2020/21 Estimate	Increase (Decrease)
Academic Scholarships	522,887	506,093	(16,794)
Activity Scholarships	1,077,373	1,042,771	(34,603)
Other Scholarships	191,039	184,903	(6,136)
Subtotal	\$ 1,791,299	\$ 1,733,767	\$ (57,532)
Athletic Scholarships	\$ 1,618,206	\$ 1,566,233	\$ (51,973)
Total	<u>\$ 3,409,506</u>	<u>\$ 3,300,000</u>	<u>\$ (109,506)</u>

Summary of Activity Fee Supported Scholarships on 6/30/2020

Beginning Balance 7/1/2019	\$ 500,565
Activity Fee Revenue for Scholarships FY2020	\$ 3,489,437
Scholarship Expense for FY2020	<u>\$ 3,409,506</u>
Ending Balance 6/30/2020	<u>\$ 580,496</u>

Summary of Activity Fee Supported Scholarships Budget on 6/30/2021

Beginning Balance 7/1/2020	\$ 580,496
Activity Fee Revenue for Scholarships FY2021	\$ 3,302,374
Scholarship Expense for FY2021	<u>\$ 3,300,000</u>
Ending Balance 6/30/2021	<u>\$ 582,870</u>

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

Presented July 28, 2020

	FY 2019/20	FY 2020/21	Increase
<u>Academic</u>	Unaudited	Estimate	(Decrease)
1 Academic Excellence Scholarship	63,133	61,105	(2,028)
2 Access Scholarship	18,187	17,603	(584)
3 Deans Scholarship	102,750	99,450	(3,300)
4 Presidential Scholarship	252,375	244,269	(8,106)
5 Technical Scholarship	17,623	17,057	(566)
6 Val/Sal Scholarship	68,819	66,609	(2,210)
Total	\$ 522,887	\$ 506,093	(16,794)
<u>Activity</u>			
7 Activity Returner OS	44,899	43,457	(1,442)
8 Activity Book Scholarships	267,704	259,106	(8,598)
9 Lantern Scholarship	28,329	27,419	(910)
10 Grizzly Magazine Scholarship	16,578	16,046	(532)
11 Livestock Judging Scholarship	83,775	81,084	(2,691)
12 Instrumental Music Scholarship	131,967	127,729	(4,238)
13 Vocal Music Scholarship	255,734	247,521	(8,214)
14 Performing Arts Scholarship	21,888	21,185	(703)
15 Radio/TV Production Scholarship	31,950	30,924	(1,026)
16 Spirit Squad Scholarship	45,683	44,216	(1,467)
17 Sports Media Scholarship	27,677	26,788	(889)
18 Student Government Scholarship	8,007	7,750	(257)
19 Theater Scholarship	72,758	70,421	(2,337)
20 Visual Arts Scholarship	30,586	29,603	(982)
21 Admissions MVP/Ambassador	9,839	9,523	(316)
Total	\$ 1,077,373	\$ 1,042,771	\$ (34,603)
<u>Other</u>			
22 Butler 2000	53,706	51,981	(1,725)
23 Latino Scholarship	1,000	968	(32)
24 Computer Lab	6,524	6,315	(210)
25 Dependents Scholarship (McConnell)	83,666	80,978	(2,687)
26 Recognition Scholarship	27,425	26,544	(881)
27 Tutor Ambassador	18,719	18,117	(601)
Total	\$ 191,039	\$ 184,903	\$ (6,136)
28 Totals	<u>\$ 1,791,299</u>	<u>\$ 1,733,767</u>	<u>\$ (57,532)</u>

Butler Community College
Activity Fee Supported Athletic Scholarships
For the Year Ended June 30, 2020

Presented July 28, 2020

	FY 2019/20	FY 2020/21	Increase
	Unaudited	Estimate	(Decrease)
1 Baseball Scholarship	96,082	92,996	(3,086)
2 Softball Scholarship	92,678	89,701	(2,977)
3 Men's Basketball Scholarship	109,623	106,102	(3,521)
4 Women's Basketball Scholarship	102,865	99,561	(3,304)
5 Football Scholarship	444,995	430,702	(14,292)
6 Athletic Trainer Scholarship	30,228	29,257	(971)
7 Volleyball Scholarship	53,423	51,707	(1,716)
8 Men's Cross Country	17,312	16,756	(556)
9 Women's Cross Country	28,029	27,129	(900)
10 Men's Track Scholarship	80,297	77,718	(2,579)
11 Women's Track Scholarship	82,285	79,642	(2,643)
12 Women's Soccer Scholarship	93,428	90,427	(3,001)
13 Athletic Management Scholarship	17,224	16,671	(553)
14 Athletic Academic Tutor Scholarship	6,919	6,697	(222)
15 In State Portion of Out of State Scholarships	162,283	157,071	(5,212)
16 Athletic Scholarship Books	200,536	194,095	(6,441)
17 Totals	<u>\$ 1,618,206</u>	<u>\$ 1,566,233</u>	<u>\$ (51,973)</u>

**Butler Community College
Restricted Funds
Revenues, Expenditures, and Balances
For the Year Ended June 30, 2019**

Presented July 28, 2020

			FY 2020	7/1/2019			6/30/2020
			<u>Award</u>	<u>Balance</u>	<u>Revenue</u>	<u>Expense</u>	<u>Balance</u>
1	2101	Federal Work-Study	192,126	-	182,200	182,200	-
2	2106	Carl Perkins V	4,900	-	2,070	2,070	-
3	2180	Kansas Humanities Council	1,800	-	-	-	-
4	2213	SCKLS Grant	10,000	1,038	9,586	2,519	8,105
5	2235	Nursing Initiative Grant	30,700	-	30,700	30,700	-
6	2250	State Technology Equipment Grant	24,794	-	24,757	4,481	20,276
7	210220	Federal SEOG	198,916	-	215,207	215,207	-
8	210419	Federal Pell Grant FY2019	-	-	18,550	18,550	-
9	210420	Federal Pell Grant FY2020	10,500,000	-	9,645,401	9,645,401	-
10	210620	Carl Perkins Vocn Grants	218,957	-	220,882	216,465	4,417
11	210819	William D Ford Direct Loans FY19	-	-	319,714	319,714	-
12	210820	William D Ford Direct Loans FY20	8,326,145	-	10,304,152	10,304,152	-
13	2126	US Department of Ed (CARES)	3,631,932	-	2,237,270	2,237,270	-
14	215019	CCAMPIS Grant FY19	-	-	24,786	24,786	-
15	215020	CCAMPIS Grant FY20	116,012	-	121,529	121,529	-
16	222019	AO-K @ Work	38,000	-	13,713	13,713	-
17	233019	Kansas Health Foundation (Carryover)	24,985	24,985	-	4,464	20,521
18							
19		Totals	<u>\$23,319,267</u>	<u>\$26,023</u>	<u>23,370,518</u>	<u>\$23,343,221</u>	<u>\$53,319</u>

Butler Community College
Agency Accounts
Revenues, Expenditures, and Balances - FY 2020
Presented July 28, 2020

	7/1/2019			6/30/2020
	<u>Balance</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Balance</u>
1 370 Friends of the Arts	1,850	150	0	2,000
2 376 Great Plain Acceleration Confr	7,683	0	0	7,683
3 381 Grizzlybacker Funds	283,172	172,625	321,729	134,067
4 594 Catholic Grizzlies	490	0	490	-
5 595 Diversity Kansas	7,134	27,050	11,600	22,584
6 797 Black Student Association	375	200	132	443
7 815 Butler Notables	521	0	0	521
8 818 Educare Fundraiser	11,519	2,740	3,270	10,989
9 826 So Psyched	400	0	400	-
10 827 Butler Veterans Organization	200	0	200	-
11 834 Flint Hills Classic LiveStock Jud	30,110	270	0	30,380
12 837 Butler Student Food Pantry	725	50	0	775
13 842 DECA	1,395	2,486	0	3,881
14 845 Redeemed Christians	200	0	200	-
15 849 Phi Beta Lambda Club	788	889	396	1,281
16 855 Student Nurse Association	3,753	2,911	2,718	3,945
17 857 Music Club Instrumental	5,100	1,402	0	6,502
18 858 Music Club Vocal	20,834	4,046	2,120	22,760
19 866 English Department Royalties	6,891	0	0	6,891
20 867 Student Government Association	29,462	35,844	29,376	35,930
21 868 Delta Psi Omega	1,889	6,044	80	7,853
22 869 A Cappella Choir	350	0	0	350
23 871 OP Staff Activities	2,452	2,811	3,624	1,640
24 873 International Student Association	1,117	940	548	1,509
25 874 Art Club	1,257	0	0	1,257
26 878 Football Fundrasier	0	47,644	35,884	11,760
27 882 Life Enrichment Program	5,541	0	1,328	4,213
28 889 BEACIN Fund	5,628	2,715	2,135	6,208
29 894 Cross Country Track Fundraiser	18,051	3,867	7,905	14,013
30 895 BCC Assoc for Early Childhood	814	0	0	814
31 897 America Reads	1,375	0	1,370	6
32 898 AKCCOP Workshop	502	800	685	617
33 905 Phi Theta Kappa	39,819	5,747	0	45,566
34 907 C.H.O.M.P.	6,626	2,135	1,853	6,908
35 908 CTE Workshops	13,029	945	0	13,974
36 911 Japanimanga Organization	128	0	128	0
37 915 National Assoc of Music Educators	60	320	30	350
38 920 I3D Group	301	0	301	0
39 925 Spirit Squad	12,418	5,700	4,846	13,272
40 926 Employment Career Fair	2,228	0	42	2,187
41 934 HALO-Hispanic Am Leadership	1,142	0	104	1,038
42 935 KCSAA-KS Student Affair Admins	548	0	177	371
43 936 Agnostic & Anti-Theist Assoc	200	0	200	0
44 937 NAFME Collegiate	200	0	200	0
45 943 Butler Care Team Cancer Asst Fund	6,660	504	0	7,164
46 944 Collegiate Farm Bureau	36	0	36	0
47 945 Accessibility Training	6,200	0	1,097	5,103
48 961 Men's Basketball Fundraiser	0	4,290	238	4,052
49 962 Library Coffee Shop	2,301	3,652	5,444	509
50 963 Butler Grizzly Ambassadors	790	200	0	990
51 964 Smorgaschords	775	465	0	1,240
52 967 Baseball Agency	48	0	0	48
53 971 Ag Ambassadors	461	0	461	0
54 976 Philosophy Club	200	0	200	0
55 977 Strat Con	193	0	193	0
56 979 PC Club	200	0	200	0
57 982 Kids Football Camp	1,792	1,520	44	3,268
58 984 Radio/TV Club	654	0	0	654
59 987 Women's Basketball Fundraiser	4,062	4,682	1,000	7,745
60 991 Women's Soccer Fundraiser	6,311	6,860	1,302	11,870
61 992 Women's Softball Fundrasier	8,292	9,897	0	18,189
62 995 Volleyball Fundraiser	17,428	9,061	104	26,385
63 997 Athletic Training Fundraiser	0	140	214	(75)
64 Totals	<u>\$584,681</u>	<u>\$371,601</u>	<u>\$444,604</u>	<u>\$ 511,678</u>

Butler Community College
Reconciliation of Cash and Investments to Fund Balances
June 30, 2020
Presented July 28, 2020

Total Cash and Investments	(page 28)	\$23,341,096
Less Liabilities and Encumbrances	(page 29)	<u>2,777,324</u>
Fund Balances	(page 1) (page 30)	<u><u>\$20,563,772</u></u>

See following pages for cash and investment detail, liability and encumbrance detail and fund balance detail.

Butler Community College
Reconciled Cash Balance Detail
June 30, 2020
Presented July 28, 2020

Investments		
Investments		\$13,009,607
Treasury Account		<u>744,724</u>
Total investments 6/30/2020		13,754,331
Bank Balances		
Commerce Bank - Claims		9,327,144
Commerce Bank - Payroll		0
Commerce Bank - Federal Fund and Escrow		0
Commerce Bank - Electronic Purchase Card		(76,970)
Commerce Bank - Flex Spending		62,722
Andover State Bank		179,806
The Central Bank - Marion		2,551
Freedom First Bank - McConnell		47,346
Stanfield Warranty Escrow - Roofs		25,313
Emprise Bank - Council Grove		9,509
American State Bank - RoseHill		<u>4,176</u>
Total bank balances 6/30/2020		9,581,597
Cash on hand - cash boxes		<u>5,168</u>
Total cash and investments 6/30/2020	(page 27)	<u>\$23,341,096</u>

Butler Community College
Liability and Encumbrances Detail
June 30, 2020
Presented July 28, 2020

Liability and encumbrances	
Total payroll encumbrances	\$1,488,491
Total accounts payable encumbrances	830,019
General Accounts Payable	65,990
Payroll taxes and annuities payable	554,288
Flex Spending Payable	46,287
Sales Tax Payable/Comp Use Tax	4,974
Deferred Revenue	20,000
Deposits held for others	86,121
Electronic Purchase Card payable	49,161
Lease Obligation - Capital Outlay	744,774
Federal/State Restricted Receivable	(484,591)
Capital Outlay Receivable	(7,264)
Accounts Receivable-Other	(5,425)
Foundation accounts receivable	(13,233)
Prepaid expenses - insurance/utilities	(602,267)
Total liabilities and encumbrances (page 27)	<u>\$2,777,324</u>

Butler Community College
Fund Balance Summary
June 30, 2020
Presented July 28, 2020

Operating Funds Unencumbered Cash	
General Fund (not including Designated Accounts, Development Funds and Comp Plan Funds)	\$7,731,713
Post Secondary Technical Education Fund	<u>766,231</u>
Total Operating Funds Unencumbered Cash	<u>\$8,497,944</u>
Other fund cash balances	
Student Life Funds	4,030,692
EduCare Fund	0
Restricted Funds	53,319
Parking Fund	439
Agency Funds	511,678
Program Development Fund	374,243
Facilities Fund	447,948
Capital Projects Fund	3,766,038
Technology Fund	632,809
Capital Outlay Fund	747,854
Adult Basic Education Fund	0
Non-Credit Education Fund	0
Designated Funds	<u>1,500,810</u>
Other funds cash balance	<u>12,065,830</u>
Total Fund Balances (page 27)	<u>\$20,563,774</u>

Butler Community College
Analysis of Debt Service
Presented July 28, 2020

Description of Debt	Year Purchased	Final Payment Year	Interest Rate	FY 2021 Debt Service Payments	Outstanding Balance June 30, 2021
Cummins Hall Refinance COPs	2013	2026	2.0%	294,900	1,395,000
Fire Science Training Facility	2013	2033	2.8%	120,763	1,183,869
Energy Conservation Lease	2013	2029	2.0%	491,000	3,450,000
Capital Outlay Bonds*	2016	2022	1.0%	1,302,068	645,000
5000 Building Remodel	2019	2039	2.9%	555,981	7,640,000
Total Annual Debt Service				<u>\$2,764,712</u>	<u>\$14,313,869</u>

Anticipated Unrestricted Fund Revenues for YE 2021

\$49,745,948

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:

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

