



Butler
Community College

2021/2022 Administrative Budget
Update

Presented to the Board of Trustees
November 22, 2021

Compiled by:

Kim Sherwood, Kerry Potter, Jennifer Kirkhart & Kent Williams



Butler Community College

Operating Budget Update
FY2022

Presented to the Board of Trustees
November 22, 2021

Kim Sherwood, Kerry Potter, Jennifer Kirkhart, Kent Williams

Butler Community College
FY2022 Operating Budget
November 22, 2021

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Butler Community College
Notes to the FY2022 Operating Funds Fall Budget Estimate
November 22, 2021

1. Student Revenues - Credit Hours

Fiscal Year Credit Hours Used for Budgeting				
Credit Hour	FY2019	FY2020	FY2021	FY2022
In-State In-District	33,895	30,305	27,412	26,425
In-State Out-Dist	115,785	110,363	101,617	96,418
Out-State	9,133	10,121	9,056	8,838
International	5,238	3,970	3,124	2,637
Total	164,051	154,759	141,209	134,318
Increase (Decrease) %	-6.2%	-5.7%	-8.8%	-4.9%

2. Local Taxes

The valuation, mill rates and taxes levied in the table below are taken from the County Clerk's November Certificate for FY2019, FY2020, and FY2021. The valuation for FY2022 is from the County Clerk's current estimate. The FY2022 taxes to be levied is the Amount approved by the board on August 10, 2021.

	FY2019	FY2020	FY2021	FY2022
Valuation (millions)	\$746.2	\$774.2	\$800.8	\$848.6
Valuation incr (decr) %	6.0%	4.6%	3.4%	6.0%
Mill Levy General Fund	18.068	17.409	16.144	15.234
Mill Levy Capital Outlay	2.000	1.927	1.863	0.000
Total Mill Levy	20.068	19.336	18.007	15.234
Mill Levy incr (decr) %	0.0%	-3.6%	-6.9%	-15.4%
Tax Levied General Fund	\$13,478,192	\$13,478,192	\$12,928,138	\$12,928,138
Tax Levied Capital Outlay	\$1,492,370	\$1,491,937	\$1,491,937	\$0
Tax Levied Total	\$14,970,562	\$14,970,129	\$14,420,075	\$12,928,138
Tax Levied inc (decr) %	6.0%	0.0%	-3.7%	-10.3%

3. State Aid

State Aid has been adjusted for information received from the Kansas Board of Regents.

4. Compensations

	FY2019	FY2020	FY2021	FY2022
Salary increase	2.0%	2.5%	0.0%	5.0%
Health insurance increase	0.0%	0.0%	6.0%	0.0%

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.

Butler Community College
FY2022 Operating Budget Summary
November 22, 2021

	FY2022		FY2022
	July 26	Increase	November 22
	<u>Budget</u>	<u>(Decrease)</u>	<u>Budget</u>
1 Operating Revenues	<u>\$50,768,845</u>	<u>(\$1,785,560)</u>	<u>\$48,983,285</u>
2			
3 Expenditure Budget - Operations (adjusted for fund balance transfer)	\$53,197,706	\$60,451	\$53,258,157
4 Anticipated/Actual Unspent Budget *	<u>\$1,063,954</u>	<u>\$1,066,372</u>	<u>\$2,130,326</u>
5 Total Expenditures	<u>\$52,133,752</u>	<u>(\$1,005,921)</u>	<u>\$51,127,831</u>
6			
7 Revenues Over (Under) Expenditures	(\$1,364,907)	(\$779,639)	(\$2,144,546)
8			
Beginning Unencumbered Cash (adjusted 9 for fund balance transfer)	<u>\$9,441,313</u>	<u>\$5,614</u>	<u>\$9,446,927</u>
10			
11 Ending Unencumbered Cash	<u>\$8,076,406</u>	<u>(\$774,025)</u>	<u>\$7,302,381</u>
12			
13			
14			
15 10.5% of Expenditures	<u>\$5,585,759</u>	<u>\$6,347</u>	<u>\$5,592,106</u>
16 Unencumbered cash over (under) target	<u>\$2,490,647</u>	<u>(\$780,372)</u>	<u>\$1,710,275</u>

* The unspent budget estimate has been adjusted to 4% based on the average of the past five years.

Butler Community College
Estimated Revenue Summary FY2022
November 22, 2021

	FY2022 July 26, 2021		FY2022 Nov 22, 2021
	<u>Update</u>	<u>Change</u>	<u>Update</u>
1 In District Tuition	\$2,108,502	(\$99,364)	\$2,009,138
2 Out District Tuition	\$9,721,264	(\$410,625)	\$9,310,639
3 Out-State Tuition	\$1,376,695	(\$13,900)	\$1,362,795
4 International Tuition	\$611,351	(\$102,393)	\$508,958
5 Technology Fee	\$2,512,240	(\$101,142)	\$2,411,098
6 Scholarship Fee	\$3,365,400	(\$175,824)	\$3,189,576
7 Online Course Fee	\$0	\$0	\$0
8 Other Fees	\$197,335	\$0	\$197,335
9 Total Student Sources	<u>\$19,892,787</u>	<u>(\$903,248)</u>	<u>\$18,989,539</u>
10 Tuition Waivers	<u>(\$1,067,623)</u>	\$0	<u>(\$1,067,623)</u>
11 Student Sources Net of Waivers	<u>\$18,825,164</u>	<u>(\$903,248)</u>	<u>\$17,921,916</u>
12 Federal Sources	\$0	\$0	\$0
13 State Operating Grant	\$15,456,802	\$0	\$15,456,802
14 Excel in CTE	\$541,966	\$0	<u>\$541,966</u>
15 Total State Sources	<u>\$15,998,768</u>	<u>\$0</u>	<u>\$15,998,768</u>
16 Current Ad Valorem Tax	\$12,741,253	(\$718,085)	\$12,023,168
17 Tax-in-Process	\$387,844	(\$88,527)	\$299,317
18 Delinquent Tax	\$380,004	\$0	\$380,004
19 Motor Vehicle Tax	\$1,632,192	\$0	\$1,632,192
20 Other Local Taxes	\$48,798	\$0	\$48,798
21 Total Local Sources	<u>\$15,190,091</u>	<u>(\$806,612)</u>	<u>\$14,383,479</u>
22 Reimbursements	\$36,000	\$0	\$36,000
23 Other Income	\$636,687	(\$75,699)	<u>\$560,988</u>
24 Total Other Revenue	<u>\$672,687</u>	<u>(\$75,699)</u>	<u>\$596,988</u>
25 Transfers	\$82,134	\$0	<u>\$82,134</u>
26 Total Revenues	<u>\$50,768,845</u>	<u>(\$1,785,560)</u>	<u>\$48,983,285</u>

Butler Community College
FY2022 November Operating Budget Estimate - Expenditures
November 22, 2021

Changes to Expenditure Budgets - July to November

1	Approved FY2022 Operating Funds Budget- July	\$56,197,706
2	Less Operating Fund Unencumbered Cash Transfer to Designated - Note 1	<u>\$3,000,000</u>
3	Adjusted beginning operating fund budget	<u>\$53,197,706</u>
4		
5	Two PT Testing Center Assistant Positions	\$34,648
6	PT Benefits Specialist	\$26,001
7	Interim Assistant Track Coach-Temporary FY22	\$23,263
8	Visual Graphics Designer	\$67,583
9	Foundation Reimbursement Adjustment	\$29,870
10	Employee Benefits Adjustments	\$72,500
11	Debt Service Reduction from Refinance (FY22 only)	<u>(\$193,414)</u>
12		
13	FY2022 net additions	<u>\$60,451</u>
14		
15	Recommended FY2022 Operating Funds Budget	<u>\$53,258,157</u>

Note 1:

Additional transfer to self-funded health insurance reserve	\$1,000,000
Transfer to Designated Funds (additional for self funded health insurance, additional for deferred maintenance, additional for Strategic Innovation Fund, debt	<u>\$2,000,000</u>
Total	<u>\$3,000,000</u>

Butler Community College

Supplemental Information Update

Presented to the Board of Trustees
November 22, 2021

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

Butler Community College
Supplemental Budget Information
Presented November 22, 2021

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Butler Community College
General Designated Funds
Revenues, Expenditures, and Balances - FY 2022
Presented November 22, 2021

			7/1/21			10/31/21
			<u>Balance</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Balance</u>
1	380	Butler Radio	34,533.22	(0.52)	-	34,532.70
2	387	Butler Television	35,595.08	(0.52)	-	35,594.56
3	407	Inter Design/Soft Dev Tech Fee	-	32,700.00	-	32,700.00
4	412	Art Project/Ceramics Fee Account	10,672.99	3,050.00	-	13,722.99
5	414	Instrumental Music Fee Account	3,879.75	-	-	3,879.75
6	415	Vocal Music Fee Account	13,205.46	1,700.00	-	14,905.46
7	416	Athletic Conditioning Fee Account	43,859.62	2,794.00	-	46,653.62
8	417	PE Conditioning Fee Account	8,020.85	-	-	8,020.85
9	426	Fitness/Wellness Fee	3,896.00	(28.00)	-	3,868.00
10	427	Education Course Fees	2,380.00	1,890.00	-	4,270.00
11	509	Indirect Charges	70,580.14	-	-	70,580.14
12	590	Garnishment Fee Account	6,673.04	111.00	-	6,784.04
13	719	Workroom	214,892.95	4,067.57	(756.00)	219,716.52
14	760	KCCLI - CC Leadership Institute	4,291.41	6,200.00	1,900.00	8,591.41
15	770	Science Lab Fees	135,041.10	39,345.00	7,855.72	166,530.38
16	771	Biology Dept Royalties	15,355.82	-	-	15,355.82
17	777	HEERF Indirect Funding	-	2,654.40	69,955.00	(67,300.60)
18	793	Academic Testing Non-Butler Student	24,224.82	160.00	-	24,384.82
19	814	Safety and Security	9,358.82	-	-	9,358.82
20	820	V A Activities	27,571.85	60.00	-	27,631.85
21	828	ACT Test Preparation	3,697.00	-	-	3,697.00
22	830	Presidents Project Car	49,149.00	-	-	49,149.00
23	831	Admissions Designated	526.31	-	-	526.31
24	832	Property Insurance Deductibles	-	-	19,569.82	(19,569.82)
25	840	Grizzly Magazine	22,372.52	(1.22)	-	22,371.30
26	841	Cap & Gown	76,853.02	8,867.88	-	85,720.90
27	846	Lantern	25,170.14	(1.73)	821.25	24,347.16
28	850	Library	17,086.74	33.97	-	17,120.71
29	852	Theatre Designated	1,610.00	-	-	1,610.00
30	864	Transcript Fee Account	135,376.86	21,162.23	18,195.26	138,343.83
31	870	ABE Student Fees Account	988.64	380.00	(30.00)	1,398.64
32	924	ABE Project Account	58,517.42	13,605.00	9,984.25	62,138.17
33	965	Student Health Center	125,064.84	45,006.67	13,085.44	156,986.07
34	988	Placement Testing	50,944.06	5,822.50	-	56,766.56
35	996	Disciplinary Housing Fines	16,255.56	1,600.00	-	17,855.56
36		Total General Designated	\$ 1,247,645	\$ 191,178	\$ 140,581	\$ 1,298,243

Butler Community College
PTE Designated Funds
Revenues, Expenditures, and Balances - FY 2022
Presented November 22, 2021

		7/1/21			10/31/21	
		<u>Balance</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Balance</u>	
1	400	Fire Supply Fee Account	11,394.97	14,050.00	-	25,444.97
2	401	Collision Repair Fee Account	-	550.00	-	550.00
3	402	Auto Technology Fee Account	23,477.43	4,830.00	2,071.90	26,235.53
4	403	Engineering Technology Fee Account	6,641.07	5,000.00	-	11,641.07
5	404	Information Technology Fee Account	127,015.91	59,415.00	31,720.06	154,710.85
6	405	Hospitality Management Fee Account	41,455.74	11,763.00	2.85	53,215.89
7	406	Manufacturing Technology Fee	14,657.42	-	-	14,657.42
8	408	Academy Fee	15,964.58	2,415.00	-	18,379.58
9	409	Welding Fee Account	50,530.47	15,900.00	-	66,430.47
10	410	EMT Fee Account	19,905.65	4,970.00	-	24,875.65
11	411	Business Student Fee	21,846.68	6,230.00	7,527.00	20,549.68
12	418	Allied Health State Test Fee	22,158.63	3,780.00	2,004.00	23,934.63
13	421	Nursing Digital Resource Fee	108,381.00	60,115.00	-	168,496.00
14	422	KAPLAN Program Nursing	(102,085.61)	48,575.00	36,934.00	(90,444.61)
15	424	Allied Health Course Fee	33,185.04	1,020.00	-	34,205.04
16	429	Diesel Technology Fees	-	50.00	-	50.00
17	430	Agriculture Course Fee	-	280.00	-	280.00
18	483	NREMT Exam Site	5,720.45	4,800.00	-	10,520.45
19	521	CPR Cards	(545.85)	2,693.00	2,852.00	(704.85)
20	531	Office of Disability Services	-	18.00	-	18.00
21	791	Nurse Entrance Testing Fees	20,082.92	8,700.00	9,750.00	19,032.92
22	856	Nursing Senior Fee	19,766.30	8,480.00	-	28,246.30
23	876	Auto Mechanics	17,752.52	327.19	-	18,079.71
24	877	Auto Body	3.44	23.96	-	27.40
25	879	Construction Technology Fees	2,500.00	5,588.00	-	8,088.00
26		Total PTE Designated	<u>\$ 459,809</u>	<u>\$ 269,573</u>	<u>\$ 92,862</u>	<u>\$ 636,520</u>

Butler Community College
Campus Life/Bookstore Funds - FY 2022 Budget Estimate
Presented November 22, 2021

FY 2022 - November 22, 2021 Budget Estimate					
	<u>Total</u>	<u>Book Store</u>	<u>Food Service</u>	<u>Residence Hall</u>	<u>Student Union</u>
Revenues	4,957,774	\$2,612,000	\$732,780	\$1,341,839	\$271,155
Expenditures	<u>4,687,372</u>	<u>2,512,764</u>	<u>738,611</u>	<u>1,132,728</u>	<u>303,268</u>
Rev over (under) exp	<u>270,403</u>	<u>99,236</u>	<u>(5,831)</u>	<u>209,111</u>	<u>(32,113)</u>
Intrafund transfer	0	(32,113)	0	0	32,113
Beginning unencumb cash	<u>4,453,054</u>	<u>3,695,169</u>	<u>37,393</u>	<u>720,492</u>	<u>0</u>
Est ending unencumb cash	<u>\$4,723,456</u>	<u>\$3,762,291</u>	<u>\$31,562</u>	<u>\$929,603</u>	<u>\$0</u>

Butler Community College
Bookstore Fund- FY 2021 Estimate
Presented November 22, 2021

	<u>FY 2022</u> <u>July 26</u> <u>Estimate</u>	<u>Change</u>	<u>FY 2022</u> <u>Nov 22</u> <u>Estimate</u>
1 <u>Revenues</u>			
2 Book Sales	\$2,100,000	\$200,000	\$2,300,000
3 Merchandise Sales	280,000	\$0	280,000
4 Other Income	<u>38,000</u>	<u>(\$6,000)</u>	<u>32,000</u>
5			
6 Total Revenues	<u>2,418,000</u>	<u>\$194,000</u>	<u>2,612,000</u>
7			
8 <u>Expenditures</u>			
9 Salaries & Benefits	427,114	\$0	427,114
10 Purchases - Books	1,600,000	\$200,000	1,800,000
11 Purchases - Merchandise	162,000	\$0	162,000
12 Operating & General	94,350	(\$5,000)	89,350
13 Utilities	7,000	\$0	7,000
14 Equipment & Facilities Projects	27,300	\$0	27,300
15 Mandatory Transfer - Debt Service	<u>0</u>	<u>\$0</u>	<u>0</u>
16			
17 Total Expenditures	<u>2,317,764</u>	<u>\$195,000</u>	<u>2,512,764</u>
18			
19 Revenue over Expenditures	<u>100,236</u>	<u>(\$1,000)</u>	<u>99,236</u>
20 Intrafund transfer - to Capital Reserve			0
21 Intrafund transfer - to Student Union	(30,325)	(\$1,788)	(32,113)
22 Beginning Unencumbered Cash*	<u>3,696,837</u>	<u>(\$1,669)</u>	<u>3,695,169</u>
23 Ending Unencumbered Cash	<u>\$3,766,748</u>	<u>(\$4,457)</u>	<u>\$3,762,291</u>

* Adjusted to Final FY21 Ending Unencumbered Cash Balance

Butler Community College
Food Service Fund-FY 2021 Estimate
Presented November 22, 2021

	<u>FY 2022</u>		<u>FY 2022</u>
	<u>July 26</u>		<u>Nov 22</u>
1 <u>Revenues</u>	<u>Estimate</u>	<u>Change</u>	<u>Estimate</u>
2 Meal Contracts	\$699,780	\$0	\$699,780
3 Summer Camps	37,000	(10,000)	27,000
4 Rebates	6,000	0	6,000
5 Other Income	<u>0</u>	<u>0</u>	<u>0</u>
6 Total Revenue	<u>742,780</u>	<u>(10,000)</u>	<u>732,780</u>
7			
8 <u>Expenditures</u>			
9 Salaries & Benefits	1,000	0	1,000
10 Cost of Sales - Meal Contracts	669,900	0	669,900
11 Cost of Sales - Summer Camps	33,300	(8,788)	24,512
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>747,399</u>	<u>(8,788)</u>	<u>738,611</u>
17			
18 Revenues over Expenditures	<u>(4,619)</u>	<u>(1,212)</u>	<u>(5,831)</u>
19 Intrafund transfer from Residence Hall	0	0	0
20 Beginning Unencumbered Cash*	<u>37,844</u>	<u>(451)</u>	<u>37,393</u>
21			
22 Ending Unencumbered Cash	<u>\$33,225</u>	<u>(\$1,663)</u>	<u>\$31,562</u>

* Adjusted to Final FY21 Ending Unencumbered Cash Balance

**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 2022 Estimate
Presented November 22, 2021

	<u>FY 2022</u> July 26 <u>Estimate</u>	<u>Change</u>	<u>FY 2022</u> Nov 22 <u>Estimate</u>
1 <u>Revenues</u>			
2 Residence Hall Contracts	\$1,311,839	\$0	\$1,311,839
3 Summer Camps	35,000	(10,000)	25,000
4 Other Income (application fees & commissions)	<u>18,400</u>	<u>(13,400)</u>	<u>5,000</u>
5 Total Revenues	<u>1,365,239</u>	<u>(23,400)</u>	<u>1,341,839</u>
6			
7 <u>Expenditures</u>			
8 Salaries & Benefits	445,049	0	445,049
9 Operating & General	287,570	10,000	297,570
10 Utilities	155,500	(10,000)	145,500
11 Equipment & Facilities	25,270	0	25,270
12 Facilities Projects (see next page)	157,200	47,000	204,200
13 Mandatory Debt Service Transfer	0	0	0
14 Debt Service**	294,650	(279,511)	15,139
15 Non-Mandatory Transfer-Facilities Fund	<u>0</u>	<u>0</u>	<u>0</u>
16 Total Expenditures	<u>1,365,239</u>	<u>(232,511)</u>	<u>1,132,728</u>
17			
18 Revenue over Expenditures	<u>0</u>	<u>209,111</u>	<u>209,111</u>
19 Intrafund transfer to Food Service	0	0	0
20 Beginning Unencumbered Cash*	<u>731,658</u>	<u>(11,166)</u>	<u>720,492</u>
21			
22 Ending Unencumbered Cash	<u>\$731,658</u>	<u>\$197,945</u>	<u>\$929,603</u>

* Adjusted to Final FY21 Ending Unencumbered Cash Balance

** Reduction is due to refinancing the debt

Butler Community College
Residence Hall Fund- FY 2022 Estimate (Continued)
Presented November 22, 2021

Project Summary - FY 2022 Estimates

1	Recurring projects	
2	Mattress replacement - (65 per year)	\$9,700
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>102,200</u>
8		
9	Planned Projects FY 2022	
10		
11	Plex Apartment Steel Beds- yearly	0
12	Epoxy in Showers \$4,000/yr for 4 yrs after FY22	10,000
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	1300-HVAC Pipe Replacement \$25,000 per year x 5 years	25,000
17	1300 Hot water Replacement	20,000
18	Light Fixtures	27,000
19	Bathroom Sinks	<u>20,000</u>
20	Total planned projects FY 2022	<u>102,000</u>
21		
22	Total Facilities Projects	<u>\$204,200</u>

Butler County Community College
Student Union Fund- FY 2022 Estimate
Presented November 22, 2021

	<u>FY 2022</u> July 26 <u>Estimate</u>	<u>Change</u>	<u>FY 2022</u> Nov 22 <u>Estimate</u>
1 <u>Revenues</u>			
2 Student Fees	\$261,443	\$8,712	\$270,155
3 Other Income	<u>1,000</u>	<u>0</u>	<u>1,000</u>
4			
5 Total Revenues	<u>262,443</u>	<u>8,712</u>	<u>271,155</u>
6			
7 <u>Expenditures</u>			
8 Salaries & Benefits	155,268	0	155,268
9 Utilities	10,500	0	10,500
10 General Operating	14,500	(4,500)	10,000
11 Equipment & Facilities	14,500	0	14,500
12 Facilities-Remodeling/Renovation	18,000	0	18,000
13 Snack Bar Operations	<u>80,000</u>	<u>15,000</u>	<u>95,000</u>
14			
15 Total Expenditures	<u>292,768</u>	<u>10,500</u>	<u>303,268</u>
16			
17 Revenues over (under) Expenditures	<u>(30,325)</u>	<u>(1,788)</u>	<u>(32,113)</u>
18 Intrafund transfer - from Bookstore	30,325	1,788	32,113
19 Beginning Unencumbered Cash	<u>(0)</u>	<u>0</u>	<u>0</u>
20			
21 Ending Unencumbered Cash	<u>(0)</u>	<u>0</u>	<u>0</u>

Butler Community College
HEERF Indirect Designated Fund FY 2022 Estimate
Presented November 22, 2021

	<u>FY 2022</u> Budget Estimate	<u>FY 2022</u> Budget Estimate
1 Sources of Funds:		
2 HEERF II - Indirect Costs	-	-
3 HEERF III - Indirect Costs (estimate)	-	860,000
4 HEERF III - FY22 Fall Revenue Loss	-	1,854,257
5 HEERF III - FY22 Spring Revenue Loss	-	1,200,000
6 HEERF III - COVID related Salaries	<u>1,125,594</u>	<u>500,000</u>
7		
8 Total Sources	<u>\$ 1,125,594</u>	<u>\$ 4,414,257</u>
9		
10 Use of Funds:		
11 Prepaid IT contracts	494,270	494,270
12 Service Recognition Awards	800,000	800,000
13 Virtual Tour	35,000	35,000
14 BKD financial analysis tools	115,000	115,000
15 Transfer to Reserve Funds*	<u>6,857,314</u>	<u>-</u>
16		
17 Total Use of Funds	<u>\$ 8,301,584</u>	<u>\$ 1,444,270</u>
18		
19 Revenues over expenditures	\$ (7,175,990)	\$ 2,969,987
20 Beginning unencumbered cash	<u>\$ 7,175,990</u>	<u>\$ 3,971,367</u>
21		
22 Ending unencumbered cash	<u><u>\$ 0</u></u>	<u><u>\$ 6,941,354</u></u>

<u>* Transfers to Reserve Funds</u>	
Self-Funding Health Insurance Fund	500,000
Deferred Maintenance Fund	4,722,314
Academic Development Fund	100,000
Strategic Innovation Fund	100,000
Property Insurance Deductible Fund	500,000
Facilities Fund (current maintenance)	250,000
Capital Projects Fund (1600 Bldg remodel)	<u>685,000</u>
	<u>\$ 6,857,314</u>

Butler Community College
Adult Basic Education Fund - FY 2022 Estimate
Presented November 22, 2021

		<u>FY 2022</u> July 26 <u>Estimate</u>	<u>Change</u>	<u>FY 2022</u> Nov 22 <u>Estimate</u>
1	<u>Revenues</u>			
2	Federal Grant	\$207,501	(\$4,514)	\$202,987
3	State Grant	80,339	0	80,339
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>447,840</u>	<u>(4,514)</u>	<u>443,326</u>
8				
9	<u>Expenditures</u>			
10	Personnel	362,413	36,508	398,921
11	Operating and General Expense	<u>85,427</u>	<u>(41,022)</u>	<u>44,405</u>
12				
13				
14	Total Expenditures	<u>447,840</u>	<u>(4,514)</u>	<u>443,326</u>
15				
16	Revenues over expenditures	<u>0</u>	<u>0</u>	<u>0</u>
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 2022 Estimate
(BETA and Grizzly Adventures)
Presented November 22, 2021

	<u>FY 2022</u> July 26 <u>Estimate</u>	<u>Change</u>	<u>FY 2022</u> Nov 22 <u>Estimate</u>
1 <u>Revenues</u>			
2 BETA Income	\$182,330	\$11,625	\$193,955
3 Grizzly Adventures Income **	5,000	3,000	8,000
4 Transfer from Operating Funds	<u>45,744</u>	<u>0</u>	<u>45,744</u>
5			
6 Total Revenues	<u>233,074</u>	<u>14,625</u>	<u>247,699</u>
7			
8 <u>Expenditures</u>			
9 Personnel	167,666	(11,852)	155,814
10 Operating and General Expense**	64,647	24,624	89,271
11 Equipment	0	1,400	1,400
12			
13			
14 Total Expenditures	<u>232,313</u>	<u>14,172</u>	<u>246,485</u>
15			
16 Revenues over expenditures	761	453	1,214
17 Beginning unencumbered cash	<u>\$0</u>	<u>0</u>	<u>\$0</u>
18			
19 Ending unencumbered cash	<u>\$761</u>	<u>\$453</u>	<u>\$1,214</u>

** Grizzly Adventures start up revenue and expense budget added

Butler Community College
Program Development Fund -FY 2022 Estimate
Presented November 22, 2021

	<u>FY 2022</u> <u>July 26</u> <u>Estimate</u>	<u>Change</u>	<u>FY 2022</u> <u>Nov 22</u> <u>Estimate</u>
1 Sources of Funds:			
2 Transfer from Operating Fund *	\$40,000	\$0	\$40,000
3 Transfer from Academics Budget	<u>0</u>	<u>0</u>	<u>0</u>
4 Total	<u>40,000</u>	<u>0</u>	<u>40,000</u>
5			
6 Expenditures			
7 Development Expenditures	0	0	0
8 Transfer to Operating	<u>0</u>	0	<u>0</u>
9			
10 Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
11			
12 Revenues over expenditures	40,000	0	40,000
13 Beginning unencumbered cash	<u>274,243</u>	<u>0</u>	<u>274,243</u>
14			
15 Ending unencumbered cash	<u>\$314,243</u>	<u>\$0</u>	<u>\$314,243</u>

Butler Community College
Facilities Fund- FY 2022 Estimate
Presented November 22, 2021

	<u>FY 2022</u> July 26 <u>Estimate</u>	<u>Change</u>	<u>FY 2022</u> Nov 22 <u>Estimate</u>
1 Sources of Funds:			
2 Other Income- Prior Year Claims Cancelled	4,000	\$0	4,000
3 Miscellaneous Revenue	6,200	0	6,200
4 Transfer for Annual and Deferred Maintenance	389,273	0	389,273
5 Reimbursements- Hail Storm Insurance Proceeds	-	0	-
6 Transfer for Parking	56,000	0	56,000
7 Transfer for Stadium	15,000		15,000
8 Transfer for STEM 400 Building			
9 Beginning Unencumbered Cash	<u>402,079</u>	<u>-37,028</u>	<u>365,051</u>
10 Total Sources	<u>872,552</u>	<u>-37,028</u>	<u>835,524</u>
11 Uses of Funds:			
12 Various Projects- See Below	<u>872,552</u>	<u>-37,028</u>	<u>835,524</u>
13			
14 Various Projects- See Below	<u>872,552</u>	<u>(37,028)</u>	<u>835,524</u>
15 Sources over Uses:	<u>0</u>	<u>0</u>	<u>0</u>
16			
17 Ending unencumbered cash	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
18			

19 Items below are placed in order of Priority

Plan Item	Activity Code	Priority	Planned Expenditures
FACILITIES PLAN			
Vehicle Repair And Purchase	854	1	28,000
Deferred Maintenance	991	2	117,000
Parking Lot Repair	959	3	325,000
Asbestos Removal and Insulation	864	4	20,000
Classroom Carpet Replacement	984	5	25,000
ADA Issues and Repairs		6	25,000
Stadium Deferred Maintenance (Accumulates with Transfer)		7	30,000
ARK Flas 6908.23	800	8	72,500
5000 Building Wayfinding Signage		9	28,000
2000 Building Clifford Stone Room Carpet Replacement		10	40,000
2000 Building Basement Water Issues		11	25,000
700 Building Steam Boiler Replacement		12	25,000
700 Building Basement Backup Sump		13	10,000
500 Building Domestic Hot Water Boiler		14	18,000
Painting the 400 Diesel Mechanic Shop		15	10,000
400 Bldg Garage Door Remodel	803		33,000
900 Bldg Bathroom Remodel	979		2,450
Expenditures to Date (Various Projects)			223
Contingency			<u>1,351</u>
Total			<u>\$835,524</u>

Butler Community College
Technology Fund - FY 2022 Estimate
Presented November 22, 2021

	<u>FY 2022</u> July 26 <u>Estimate</u>	<u>Change</u>	<u>FY 2022</u> Nov 22 <u>Estimate</u>
1 Sources of Funds:			
2 Sprint Lease Renewal	\$0	0	\$0
3 Computer Recycle	10,000	0	10,000
4 Miscellaneous Revenue	0	0	0
5 Budgeted transfer from Operating Funds	75,000	0	75,000
6 Transfer unspent FY21 Budget from Operating	-	0	-
7 Total	<u>85,000</u>	0	<u>85,000</u>
8			
9 Expenditures			
10 Software Licensing	65,000	0	65,000
11 AV Supplies/Computers	20,000	0	20,000
12 Other	<u>50,000</u>	0	<u>50,000</u>
13			
14 Total Expenditures	<u>135,000</u>	0	<u>135,000</u>
15			
16 Revenues over expenditures	(50,000)	0	(50,000)
17 Beginning unencumbered cash	<u>1,111,748</u>	<u>44,133</u>	<u>1,155,881</u>
18			
19 Ending unencumbered cash	<u>\$1,061,748</u>	<u>44,133</u>	<u>\$1,105,881</u>

Butler Community College
Capital Reserve Expenditures Fund FY 2022 Estimate
Presented November 22, 2021

	<u>FY 2022</u> July 26 <u>Estimate</u>	<u>FY 2022</u> Nov 22 <u>Estimate</u>
1 Sources of Funds:		
2 Transfer from operating fund	-	-
3 Total	\$ -	\$ -
4		
5 Expenditures		
6 Andover 5000 Building Project	200,000	200,000
7 Other Projects	-	-
8	-	-
9 Total Expenditures	\$ 200,000	\$ 200,000
10		
11 Revenues over expenditures	\$ (200,000)	\$ (200,000)
12 Beginning unencumbered cash	\$ 1,262,481	\$ 1,258,981
13		
14 Ending unencumbered cash	<u>\$ 1,062,481</u>	<u>\$ 1,058,981</u>

Butler Community College
Capital Outlay Mill Fund - Presented November 22, 2021

<u>Capital Outlay Bond Proceeds Fund</u>	
Fund Balance, July 1, 2016	\$0
Bond proceeds	\$6,216,462
Cost of Issuance	(\$67,408)
Investment Income as of June 30, 2021	<u>\$112,982</u>
Amount available at June 30, 2021	\$6,262,035
Expenditures as of June 30, 2021	<u>(\$6,262,035)</u>
Fund Balance, June 30, 2021 (no change after 6/30/21)	\$0
<u>Capital Outlay Fund</u>	
Fund Balance, July 1, 2016	\$0
Tax Revenue	\$7,742,439
Debt Service Payments (paid in full)	(6,397,729)
Expenditures to Date	<u>(\$120,900)</u>
Fund Balance, November 22, 2021	\$1,223,810

<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	\$882,128
Physical Security	\$1,672,414
Digital Signage	\$113,955
Campus Security Lighting	<u>\$155,250</u>
Total	\$6,382,935

Butler Community College
General Fund Activity Fee Supported Scholarship Summary
For the Year Ended June 30, 2022

Presented November 22, 2021

	<u>FY 2022</u> July 26 Estimate	<u>FY 2022</u> Nov 22 Estimate	Increase (Decrease)
Academic Scholarships	604,737	577,291	(27,446)
Activity Scholarships	741,876	628,230	(113,646)
Other Scholarships	698,078	651,877	(46,201)
Subtotal	\$ 2,044,692	\$ 1,857,398	\$ (187,293)
Athletic Scholarships	\$ 1,510,693	\$ 1,526,388	\$ 15,695
Total	<u>\$ 3,555,385</u>	<u>\$ 3,383,785</u>	<u>\$ (171,599)</u>

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

Beginning Balance 7/1/2020	\$ 580,496
Activity Fee Revenue for Scholarships FY2021	\$ 3,331,609
Scholarship Expense for FY2021	<u>\$ 3,336,285</u>
Ending Balance 6/30/2021	<u>\$ 575,820</u>

Summary of Activity Fee Supported Scholarships Budget on 6/30/2022

Beginning Balance 7/1/2021	\$ 575,820
Activity Fee Revenue for Scholarships FY2022	\$ 3,183,337
Scholarship Expense for FY2022	<u>\$ 3,383,785</u>
Ending Balance 6/30/2022	<u>\$ 375,372</u>
Expenses (over)/under Revenues	\$ (200,448)

Butler Community College
Activity, Academic and Other Scholarships
For the Year Ended June 30, 2022

Presented November 22, 2021

	<u>FY 2022</u>	<u>FY 2022</u>	
	July 26	Nov 22	Increase
	Estimate	Estimate	(Decrease)
<u>Academic</u>			
1 Academic Excellence Scholarship	44,446	55,318	10,872
2 Access Scholarship	12,245	13,243	998
3 Deans Scholarship	107,100	109,688	2,588
4 Presidential Scholarship	292,927	270,563	(22,365)
5 Technical Scholarship	51,520	34,125	(17,395)
6 Val/Sal Scholarship	96,499	94,354	(2,145)
Total	\$ 604,737	\$ 577,291	(27,446)
<u>Activity</u>			
7 Lantern Scholarship	18,648	11,045	(7,603)
8 Grizzly Magazine Scholarship	20,727	5,654	(15,073)
9 Livestock Judging Scholarship	131,163	107,396	(23,767)
10 Instrumental Music Scholarship	164,010	150,884	(13,126)
11 Vocal Music Scholarship	261,444	235,015	(26,429)
12 Radio/TV Production Scholarship	19,607	9,652	(9,955)
13 Sports Media Scholarship	13,948	15,831	1,883
14 Student Government Scholarship	8,560	5,654	(2,906)
15 Theater Scholarship	75,016	56,892	(18,124)
16 Visual Arts Scholarship	28,754	30,206	1,452
Total	\$ 741,876	\$ 628,230	\$ (113,647)
<u>Other</u>			
17 Admissions MVP/Ambassador	8,062	13,193	5,131
18 Butler 2000	33,252	39,402	6,150
19 Latino Scholarship	2,398	488	(1,911)
20 Computer Lab	1,427	2,639	1,212
21 Dependents Scholarship (McConnell)	40,592	43,937	3,345
22 Recognition Scholarship	25,703	24,139	(1,564)
23 Tutor Ambassador	22,815	15,129	(7,686)
24 OER Book Scholarships	307,131	307,131	0
25 Summer + 2020	205,821	205,821	0
Total	\$ 698,078	\$ 651,877	\$ 4,676
26 Totals	<u>\$ 2,044,692</u>	<u>\$ 1,857,398</u>	<u>\$ (136,417)</u>

Butler Community College
Activity Fee Supported Athletic Scholarships
For the Year Ended June 30, 2022

Presented November 22, 2021

	<u>FY 2022</u> July 26 Estimate	<u>FY 2022</u> Nov 22 Estimate	Increase (Decrease)
1 Athletic Management Scholarship	12,277	21,096	8,819
2 Athletic Scholarship Books	125,110	109,996	(15,114)
3 Athletic Trainer Scholarship	30,859	29,028	(1,831)
4 Baseball Scholarship	118,748	109,691	(9,057)
5 Football Scholarship	459,364	447,810	(11,554)
6 In State Portion of Out of State Scholarships	110,971	228,910	117,939
7 Men's Basketball Scholarship	98,349	87,081	(11,268)
8 Men's Cross Country	26,296	14,979	(11,317)
9 Men's Track Scholarship	65,166	70,784	5,618
10 Softball Scholarship	90,696	80,354	(10,342)
11 Spirit Squad Scholarship	43,087	42,078	(1,009)
12 Volleyball Scholarship	51,397	43,271	(8,126)
13 Women's Basketball Scholarship	87,151	82,494	(4,657)
14 Women's Cross Country	18,097	13,950	(4,147)
15 Women's Soccer Scholarship	80,749	79,985	(764)
16 Women's Track Scholarship	92,377	64,879	(27,498)
17 Totals	<u>\$ 1,510,693</u>	<u>\$ 1,526,388</u>	<u>\$ 15,694</u>

**Butler Community College
Restricted Funds
Grant Awards - FY 2022
Presented November 22, 2021**

			FY 2022
			<u>Award</u>
1	2101	Federal Work Study	\$ 187,436
2	210222	Federal SEOG FY22	\$ 203,872
3	210421	Federal PELL FY21	\$ 57,927
4	210422	Federal PELL FY22	\$ 4,104,986
5	210821	William D Ford Direct Loans FY21	\$ 263,851
6	210822	William D Ford Direct Loans FY22	\$ 5,261,240
7	210622-310	Carl Perkins Program Improvement	\$ 192,829
8	210622-334	Carl Perkins AE & CTE Grant-ABE/CP	\$ 6,300
9	2106-312	Carl Perkins V Incentive Program	\$ 6,000
10	2106-336	Carl Perkins Corrections Grant	\$ 10,034
11	2128-357	HEERF II CRRSAA Instiutional	\$ 1,736,238
12	2131-362	HEERF III ARP Student	\$ 2,802,760
13	2132-363	HEERF III ARP Instiutional	\$ 1,124,300
14	2180-282	Kansas Humanities Council (KHC KS Talk Series)	\$ 850
15	2180-286	Kansas Humanities Council (KHC KS Speakers Bureau)	\$ 300
16	2213-564	South Central Kansas Library System	\$ 6,877
17	222019-352	A-OK @ Work Grant (Carryover)	\$ 42,598
18	2235-566	Nursing Initiative Grant	\$ 33,700
19	2239-560,561	KS Department of Corrections	\$ 401,080
20	224021-333	KS Department of Commerce JIIST (Carryover)	\$ 7,650
21	2250-518	State Technology Equip Funds	\$ 24,794
22	2290-597	KS Promise Scholarship	\$ 328,000
23	2295-598	KBOR Maint of Effort	\$ 919,177
24	233019-558	Kansas Health Foundation (Carryover)	\$ 1,100
25	2340-331	Dollar General Literacy Grant	\$ 9,000
			<u><u>\$ 17,732,899</u></u>

Butler Community College
Agency Accounts
Revenues, Expenditures, and Balances - FY 2022
Presented November 22, 2021

		7/1/2021			10/31/2021
		<u>Balance</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Balance</u>
1	370	Friends of the Arts	2,000.00	-	2,000.00
2	376	Great Plains Acceleration Confr	7,729.89	-	7,729.89
3	595	Diversity Kansas	11,534.13	10,900.00	13,032.68
4	596	The Cave	-	200.00	200.00
5	797	Black Student Association (BSA)	2,014.37	350.00	1,221.79
6	815	Butler Notables	645.62	-	645.62
7	818	EduCare Fundraiser	129.22	-	129.22
8	823	Campus for Crusades (CRU)	-	200.00	200.00
9	834	Flint Hills Classic - Livestock Jud	30,380.01	-	30,380.01
10	837	Butler Student Food Pantry	1,127.77	-	1,127.77
11	842	DECA	3,833.13	-	3,833.13
12	849	Phi Beta Lambda Club	1,358.36	450.00	1,808.36
13	855	Student Nurse Association	4,823.25	1,436.52	6,259.77
14	857	Music Club Instrumental	6,623.77	-	6,623.77
15	858	Music Club Vocal	20,893.34	350.00	21,243.34
16	866	English Dept Royalties	6,891.36	-	6,891.36
17	867	Student Government Association	57,262.50	(3.46)	11,533.96
18	868	Delta Psi Omega	7,418.56	-	38.38
19	869	A Cappella Choir	350.00	-	350.00
20	871	Op Staff Activities Fund	1,615.88	500.00	594.87
21	873	International Student Association	1,436.07	200.00	-
22	874	Art Club	1,263.91	-	-
23	878	Football Fundraiser	36,985.95	14,778.64	2,291.49
24	882	Life Enrichment Program	5,516.41	-	50.00
25	889	BEACIN Fund	6,577.91	380.00	-
26	894	Cross County/Track Fundraising	12,449.67	-	7,075.78
27	895	BCC Assoc for Early Childhood Ed	813.77	-	-
28	897	America Reads	5.50	-	-
29	898	AKCCOP Workshop	616.96	-	-
30	905	Phi Theta Kappa	51,847.35	450.00	-
31	907	C.H.O.M.P.	6,908.23	-	-
32	908	CTE Workshops	13,974.08	-	-
33	915	National Assoc of Music Educators	350.02	-	-
34	925	Spirit Squad	19,143.14	-	-
35	926	Employment Career/Fair	2,186.51	-	-
36	934	HALO-Hispanic Am Leadership Orgn	976.18	200.00	61.02
37	935	KCSAA - KS Student Affair Admins	370.62	-	-
38	943	Butler-Care Team-Cancer Asst Fund	6,589.96	-	-
39	945	Accessibility Training	5,238.36	-	-
40	961	Men's Basketball Fundraiser	6,178.85	1,782.51	800.00
41	962	Library Coffee Shop	309.80	458.26	1,243.26
42	963	Butler Grizzly Ambassadors	989.94	200.00	-
43	964	Smorgaschords	1,240.12	-	-
44	967	Baseball Agency	47.70	-	-
45	976	Philosophy Club	-	200.00	-
46	977	Butler Gaming Association	-	200.00	-
47	982	Kids Football Camp	3,268.24	-	-
48	984	Radio/TV Club	654.25	-	-
49	987	Women's Basketball Fundraiser	12,105.43	-	3,000.00
50	991	Women's Soccer Fundraiser	33,445.35	2,320.84	606.81
51	992	Women's Softball Fundraiser	10,040.72	120.00	-
52	995	Volleyball Fundraiser	22,122.85	1,776.74	640.49
53	997	Athletic Training Fundraiser	(74.88)	-	-
54	381	Grizzlybacker Organization	226,523.26	104,043.22	54,382.59
55		Total Agency	\$ 656,733	\$ 141,493	\$ 92,942
					\$ 705,186

**Butler Community College
Analysis of Debt Service
Presented November 22, 2021**

Description of Debt	Year Purchased	Final Payment Year	Interest Rate	FY 2022 Debt Service Payments	Outstanding Balance June 30, 2022
Fire Science Training Facility	2013	2033	2.8%	120,763	1,095,537
5000 Building Remodel	2019	2039	2.9%	554,481	7,310,000
Refunding Cummins Hall & Energy Conservation	2021	2028	2.0%	805,901	3,640,000
Total Annual Debt Service				<u>\$1,481,145</u>	<u>\$12,045,537</u>

Anticipated Unrestricted Fund Revenues for YE 2022

\$48,983,285

Debt Service as a Percentage of Revenue

3.0%

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.

