



2022/2023 Administrative Budget
Update

Presented to the Board of Trustees
November 28, 2022

Compiled by:

Kerry Potter, Candice Sullivan, Jennifer Kirkhart & Kent Williams



Butler Community College

Operating Fund Budget Update
FY2023

Presented November 28, 2022

Prepared by

Kerry Potter, Jennifer Kirkhart, Candice Sullivan, Kent Williams

Butler Community College
FY2023 Operating Budget
November 28, 2022

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Butler Community College
Notes to the Operating Fund Budget Update
Presented November 28, 2022

1. Description of Operating Fund

For analysis purposes the undesignated portion of the General Fund and the undesignated portion of the PTE Fund are considered to be the "Operating Fund."

For many years the board of trustees have maintained a target goal for the year-end unencumbered cash of the Operating Fund to be a certain percentage of that year's Operating Fund expenditures. **The current target is 10.5%.**

The revenues and expenditures for the main operations of the college are accounted for in the General and PTE Funds. The administration and trustees have deemed it appropriate to establish designated reserves within the General and PTE Funds.

The designated reserves are a part of the General and PTE funds and can be undesignated at any time. **Segregating these reserves allows the designated balances to be built up or spent down over time without affecting the 10.5% goal for the Operating Fund.**

2. Student Revenues - Credit Hours

| Fiscal Year Credit Hours Used for Budgeting | | | | | |
|---|---------|---------|---------|---------|---------|
| Credit Hours | FY2019 | FY2020 | FY2021 | FY2022 | FY2023 |
| In-State In-District | 33,895 | 30,305 | 27,412 | 26,577 | 25,943 |
| In-State Out-Dist | 115,785 | 110,363 | 101,617 | 97,404 | 91,815 |
| Out-State | 9,133 | 10,121 | 9,056 | 9,118 | 8,325 |
| International | 5,238 | 3,970 | 3,124 | 3,035 | 3,180 |
| Total | 164,051 | 154,759 | 141,209 | 136,133 | 129,263 |
| Increase (Decrease) % | -6.2% | -5.7% | -8.8% | -3.6% | -5.0% |

2. Local Taxes

| | FY2019 | FY2020 | FY2021 | FY2022 | FY2023 |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Valuation (millions) * | \$746.2 | \$774.2 | \$800.8 | \$847.1 | \$933.1 |
| Valuation incr (decr) % | 6.0% | 4.6% | 3.4% | 5.8% | 10.1% |
| Mill Levy General Fund * | 18.068 | 17.409 | 16.144 | 15.262 | 13.855 |
| Mill Levy Capital Outlay | 2.000 | 1.927 | 1.863 | 0.000 | 0.000 |
| Total Mill Levy | 20.068 | 19.336 | 18.007 | 15.262 | 13.855 |
| Mill Levy incr (decr) % | 0.0% | -3.6% | -6.9% | -15.2% | -9.2% |
| Tax Levied General Fund | \$13,478,192 | \$13,478,192 | \$12,928,138 | \$12,928,138 | \$12,928,138 |
| Tax Levied Capital Outlay | \$1,492,370 | \$1,491,937 | \$1,491,937 | \$0 | \$0 |
| Tax Levied Total | \$14,970,562 | \$14,970,129 | \$14,420,075 | \$12,928,138 | \$12,928,138 |
| Tax Levied inc (decr) % | 6.0% | 0.0% | -3.7% | -10.3% | 0.0% |

4. Compensation

| | FY2019 | FY2020 | FY2021 | FY2022 | FY2023 |
|---------------------------|--------|--------|--------|--------|--------|
| Salary increase | 2.0% | 2.5% | 0.0% | 5.0% | 5.0% |
| Health insurance increase | 0.0% | 0.0% | 6.0% | 0.0% | 5.0% |

* Valuation and mill rate updated for amount certified by the County Clerk on October 26, 2022.

Operating Budget Summaries - FY2022 and FY2023
Presented November 28, 2022

This summary compares the FY2023 budget that was approved on August 9, 2023 to the recommended adjusted FY2023 budget.

| | FY2023 <u>Aug. Report</u> | Increase <u>(Decrease)</u> | FY2023 <u>Nov. Update</u> |
|--|------------------------------|-------------------------------|------------------------------|
| 1 Operating Revenues | <u>\$52,854,158</u> | <u>(\$785,121)</u> | <u>\$52,069,037</u> |
| 2 | | | |
| 3 Expenditure Budget | 56,277,148 | (369,643) | 55,907,505 |
| 4 Unspent Budget Estimate | <u>2,251,086</u> | <u>0</u> | <u>2,251,086</u> |
| 5 Net Expenditures | <u>54,026,062</u> | <u>(369,643)</u> | <u>53,656,419</u> |
| 6 | | | |
| 7 Revenues Over (Under) Expenditures | (1,171,905) | (415,478) | (1,587,382) |
| 8 | | | |
| 9 Beginning Unencumbered Cash | <u>10,119,357</u> | (0) | <u>10,119,357</u> |
| 10 Ending Unencumbered Cash | <u>\$8,947,452</u> | <u>(\$415,478)</u> | <u>\$8,531,975</u> |
| 11 | | | |
| 12 10.5% of Expenditures | <u>\$5,909,101</u> | <u>(\$38,813)</u> | <u>\$5,870,288</u> |
| 13 Unencumbered cash over (under) target | <u>\$3,038,351</u> | <u>(\$376,665)</u> | <u>\$2,661,687</u> |

Butler Community College
Estimated Revenue Summary FY2023
Presented November 28, 2022

This summary compares the August estimate of the FY2023 revenues to the updated November estimate of the FY2023 revenues.

| | FY2023 Revenues <u>Aug. Estimate</u> | <u>Change</u> | FY2023 Revenues <u>Nov. Estimate</u> |
|-----------------------------------|--|--------------------|--|
| 1 In District Tuition | \$2,050,917 | (\$44,527) | \$2,006,390 |
| 2 Out District Tuition | 9,373,262 | (339,224) | \$9,034,038 |
| 3 Out-State Tuition | 1,427,105 | (109,186) | \$1,317,919 |
| 4 International Tuition | 548,920 | (47,261) | \$501,659 |
| 5 Technology Fee | 2,735,587 | (188,775) | 2,546,812 |
| 6 Scholarship Fee | 3,311,009 | (185,980) | 3,125,029 |
| 7 Other Fees | <u>216,262</u> | <u>0</u> | <u>216,262</u> |
| 8 Total Student Sources | <u>19,663,062</u> | <u>(914,953)</u> | <u>18,748,109</u> |
| 9 Tuition Waivers | (1,121,623) | 0 | (1,121,623) |
| 10 Student Sources Net of Waivers | <u>18,541,439</u> | <u>(914,953)</u> | <u>17,626,486</u> |
| 11 Federal Sources | <u>0</u> | <u>0</u> | <u>0</u> |
| 12 State Operating Grant | 18,813,536 | 0 | 18,813,536 |
| 13 Excel in CTE | <u>792,334</u> | <u>(179,334)</u> | <u>613,000</u> |
| 14 Total State Sources | <u>19,605,870</u> | <u>(179,334)</u> | <u>19,426,536</u> |
| 15 Current Ad Valorem Tax | 12,181,141 | 0 | 12,181,141 |
| 16 Tax-in-Process | 210,870 | 134,166 | 345,036 |
| 17 Delinquent Tax | 279,665 | 0 | 279,665 |
| 18 Motor Vehicle Tax | 1,392,457 | 0 | 1,392,457 |
| 19 Other Local Taxes | <u>51,778</u> | <u>0</u> | <u>51,778</u> |
| 20 Total Local Sources | <u>14,115,911</u> | <u>134,166</u> | <u>14,250,077</u> |
| 21 Reimbursements | 36,000 | 0 | 36,000 |
| 22 Other Income * | <u>472,804</u> | <u>175,000</u> | <u>647,804</u> |
| 23 Total Other Revenue | <u>508,804</u> | <u>175,000</u> | <u>683,804</u> |
| 24 Transfers | <u>82,134</u> | <u>0</u> | <u>82,134</u> |
| 25 | | | |
| 26 Total Revenues | <u>\$52,854,158</u> | <u>(\$785,121)</u> | <u>\$52,069,037</u> |

* Increase in Other Income is Interest Income

Butler Community College
FY2023 Expenditure Budget Update
Presented November 28, 2022

| | Total |
|--|---------------------|
| 1 FY2023 Operating Budget approved August 9, 2022 | <u>\$56,277,148</u> |
| 2 Increase estimated Foundation FY2023 salary reimbursement | (6,066) |
| 3 Estimated reduction in Part-Time/Overload Instruction salaries | (400,000) |
| 4 Adjust Athletic Insurance budget per current policies | <u>36,423</u> |
| 5 Net adjustments for November 28, 2022 update | <u>(369,643)</u> |
| 6 | |
| 7 Recommended adjusted FY2023 expenditure budget | <u>\$55,907,505</u> |

Butler Community College

Supplemental Information Update

Presented to the Board of Trustees
November 28, 2022

Compiled by:
Kent Williams, Kerry Potter, Candice Sullivan & Jennifer Kirkhart

**Butler Community College
Supplemental Budget Information
Presented November 28, 2022**

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Butler Community College
General Designated Funds
Revenues, Expenditures, and Balances - FY 2023
Presented November 28, 2022

| | | 7/1/22 | | | 10/31/22 | |
|----|-----|-------------------------------------|------------------------|------------------------|------------------------|------------------------|
| | | <u>Balance</u> | <u>Revenues</u> | <u>Expenses</u> | <u>Balance</u> | |
| 1 | 380 | Butler Radio | \$38,664.78 | (\$0.21) | \$382.84 | \$38,281.73 |
| 2 | 387 | Butler Television | 40,594.56 | (0.21) | 1,365.00 | 39,229.35 |
| 3 | 407 | Inter Design/Soft Dev Tech Fee | 34,725.00 | 38,700.00 | 1,377.50 | 72,047.50 |
| 4 | 412 | Art Project/Ceramics Fee Account | 15,322.99 | 2,750.00 | 0 | 18,072.99 |
| 5 | 414 | Instrumental Music Fee Account | 0.74 | 500.00 | 0 | 500.74 |
| 6 | 415 | Vocal Music Fee Account | 15,920.99 | 1,460.00 | 1,344.65 | 16,036.34 |
| 7 | 416 | Athletic Conditioning Fee Account | 47,665.62 | 2,618.00 | 0 | 50,283.62 |
| 8 | 417 | PE Conditioning Fee Account | 9,340.85 | 40.00 | 0 | 9,380.85 |
| 9 | 426 | Fitness/Wellness Fee | 4,008.00 | 0 | 0 | 4,008.00 |
| 10 | 427 | Education Course Fees | 5,950.00 | 1,575.00 | 0 | 7,525.00 |
| 11 | 509 | Indirect Charges | 70,580.14 | 0 | 0 | 70,580.14 |
| 12 | 590 | Garnishment Fee Account | 6,981.04 | 51.00 | 0 | 7,032.04 |
| 13 | 719 | Workroom | 220,632.18 | 7,774.40 | 0 | 228,406.58 |
| 14 | 760 | KCCLI - CC Leadership Institute | 4,013.81 | 18,000.00 | 1,931.00 | 20,082.81 |
| 15 | 770 | Science Lab Fees | 161,819.05 | 37,960.00 | 5,976.51 | 193,802.54 |
| 16 | 771 | Biology Dept Royalties | 15,823.82 | 606.25 | 0 | 16,430.07 |
| 17 | 777 | HEERF Indirect Funding | 464,838.01 | 1,813,457.81 | 1,224,087.79 | 1,054,208.03 |
| 18 | 793 | Academic Testing Non-Butler Student | 24,459.82 | 320.00 | 0 | 24,779.82 |
| 19 | 814 | Safety and Security | 10,024.82 | 0 | 0 | 10,024.82 |
| 20 | 820 | V A Activities | 29,987.61 | 0 | 96.72 | 29,890.89 |
| 21 | 828 | ACT Test Preparation | 3,697.00 | 0 | 0 | 3,697.00 |
| 22 | 830 | Presidents Project Car | 49,149.00 | 0 | 0 | 49,149.00 |
| 23 | 831 | Admissions Designated | 526.31 | 0 | 0 | 526.31 |
| 24 | 832 | Property Insurance Deductibles | (19,584.53) | 0 | (19,584.53) | 0 |
| 25 | 840 | Grizzly Magazine | 26,518.17 | (0.49) | 0 | 26,517.68 |
| 26 | 841 | Cap & Gown | 78,432.61 | 8,934.88 | 437.50 | 86,929.99 |
| 27 | 846 | Lantern | 38,139.12 | (0.71) | 577.50 | 37,560.91 |
| 28 | 850 | Library | 17,354.00 | 236.77 | 90.49 | 17,500.28 |
| 29 | 852 | Theatre Designated | (1,080.00) | 0 | 0 | (1,080.00) |
| 30 | 864 | Transcript Fee Account | 84,987.71 | 26,883.65 | 84,086.34 | 27,785.02 |
| 31 | 870 | ABE Student Fees Account | (800.00) | 2,552.58 | 0.00 | 1,752.58 |
| 32 | 924 | ABE Project Account | 46,837.90 | 59,147.00 | 10,920.01 | 95,064.89 |
| 33 | 965 | Student Health Center | 117,917.92 | 45,926.67 | 19,348.41 | 144,496.18 |
| 34 | 975 | Hospitality Management Events | (563.32) | 0 | 0 | (563.32) |
| 35 | 988 | Placement Testing | <u>73,730.21</u> | <u>5,575.00</u> | <u>10,250.00</u> | <u>69,055.21</u> |
| 36 | 996 | Disciplinary Housing Fines | 15,761 | 971 | 0 | 16731.81 |
| 37 | | Total General Designated | <u>\$ 1,752,376.49</u> | <u>\$ 2,076,038.64</u> | <u>\$ 1,342,687.73</u> | <u>\$ 2,485,727.40</u> |

Butler Community College
HEERF Indirect Designated Fund - FY 2023 Estimate
Presented November 28, 2022

| | <u>FY 2023</u> Aug 9 <u>Estimate</u> | <u>Change</u> | <u>FY 2023</u> Nov 28 <u>Estimate</u> |
|---|--|------------------|---|
| 1 Sources | | | |
| 2 | | | |
| 3 Transfer from Insurance Deductible fund | \$0 | 17,434 | \$17,434 |
| 4 HEERF III - FY22 Spring 2022 revenue loss | 1,511,494 | 52,453 | 1,563,947 |
| 5 HEERF III- FY23 EDCF Std Write Off | 0 | 11,650 | 11,650 |
| 6 HEERF III - indirect costs | <u>238,693</u> | <u>(832)</u> | <u>237,861</u> |
| 7 Total Sources | <u>1,750,187</u> | <u>80,705</u> | <u>1,830,892</u> |
| 8 | | | |
| 9 | | | |
| 10 Prepaid IT contracts | 0 | 64,360 | 64,360 |
| 11 BKD financial analysis tools | 74,648 | 0 | 74,648 |
| 12 Equipment | 0 | 0 | 0 |
| 13 Microsoft Licenses-For Teams Upgrade Year 2 | 0 | 140,928 | 140,928 |
| 14 Microsoft Licenses-For Teams Upgrade Year 3 | 0 | 140,928 | 140,928 |
| 15 Adobe Year 2 | 0 | 227,346 | 227,346 |
| 16 Adobe Year 3 | 0 | 227,346 | 227,346 |
| 17 Palo Alto | 0 | 128,720 | 128,720 |
| 18 Service Recognition Awards | 800,000 | (8,546) | 791,454 |
| 19 Transfer to Def Maint Des Rsv - final balance | 340,377 | (340,377) | 0 |
| 20 Transfer to self-funded health insurance reserve | 500,000 | 0 | 500,000 |
| 21 Transfer to Insurance Deductible Des Acct | <u>500,000</u> | <u>(500,000)</u> | <u>0</u> |
| 22 Total Use of Funds | 2,215,025 | 80,705 | 2,295,730 |
| 23 | | | |
| 24 Revenues over expenditures | (464,838) | 0 | (464,838) |
| 25 Beginning unencumbered cash | <u>464,838</u> | <u>0</u> | <u>464,838</u> |
| 26 | | | |
| 27 Ending unencumbered cash | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |

Butler Community College
PTE Designated Funds
Revenues, Expenditures, and Balances - FY 2023
Presented November 28, 2022

| | | 7/1/22 | | | 10/31/22 | |
|----|-----|------------------------------------|------------------|------------------|------------------|---------------------|
| | | <u>Balance</u> | <u>Revenues</u> | <u>Expenses</u> | <u>Balance</u> | |
| 1 | 400 | Fire Supply Fee Account | \$25,982.02 | \$17,330 | \$6,806.39 | \$36,505.63 |
| 2 | 401 | Collision Repair Fee Account | 550.00 | 0 | 0 | 550.00 |
| 3 | 402 | Auto Technology Fee Account | 26,153.86 | 4,200.00 | 1,485.00 | 28,868.86 |
| 4 | 403 | Engineering Technology Fee Account | 13,541.07 | 5,400.00 | 0 | 18,941.07 |
| 5 | 404 | Information Technology Fee Account | 84,618.68 | 96,765.00 | 50,114.78 | 131,268.90 |
| 6 | 405 | Hospitality Management Fee Account | 32,781.03 | 36,561.89 | 7,359.07 | 61,983.85 |
| 7 | 406 | Manufacturing Technology Fee | 14,657.42 | 0 | 0 | 14,657.42 |
| 8 | 408 | Academy Fee | 18,829.58 | 2,715.00 | 0 | 21,544.58 |
| 9 | 409 | Welding Fee Account | 65,181.88 | 23,700.00 | 2,345.70 | 86,536.18 |
| 10 | 410 | EMT Fee Account | 20,163.58 | 9,250.00 | 345.81 | 29,067.77 |
| 11 | 411 | Business Student Fee | 20,949.68 | 10,710.00 | 13,419.00 | 18,240.68 |
| 12 | 418 | Allied Health State Test Fee | 22,380.69 | 4,646.00 | 1,112.00 | 25,914.69 |
| 13 | 421 | Nursing Digital Resource Fee | 161,667.02 | 77,015.00 | 305,853.88 | (67,171.86) |
| 14 | 422 | KAPLAN Program Nursing | (163,863.21) | 228,235.00 | 37,397.00 | 26,974.79 |
| 15 | 424 | Allied Health Course Fee | 35,165.04 | 1,080.00 | 0 | 36,245.04 |
| 16 | 429 | Diesel Technology Fees | 75.00 | 675.00 | 535.50 | 214.50 |
| 17 | 430 | Agriculture Course Fee | (57.91) | 455.00 | 0 | 397.09 |
| 18 | 483 | NREMT Exam Site | 9,765.45 | 5,025.00 | 950.00 | 13,840.45 |
| 19 | 521 | CPR Cards | (1,051.02) | 4,605.00 | 4,428.10 | (874.12) |
| 20 | 791 | Nurse Entrance Testing Fees | 21,261.66 | 6,365.00 | 16,515.00 | 11,111.66 |
| 21 | 856 | Nursing Senior Fee | 21,483.30 | 9,200.00 | 20,034.60 | 10,648.70 |
| 22 | 875 | Diesel Tech Repairs | 0 | 0 | 470.95 | (470.95) |
| 23 | 876 | Auto Mechanics | 18,167.64 | 228.07 | 0 | 18,395.71 |
| 24 | 877 | Auto Body | 27.40 | 15.97 | 0 | 43.37 |
| 25 | 879 | Construction Technology Fees | 11,988.00 | 9,600.00 | 0 | 21,588.00 |
| 26 | | Total PTE Designated | <u>\$460,418</u> | <u>\$553,777</u> | <u>\$469,173</u> | <u>\$545,022.01</u> |

Butler Community College
Program Development Fund - FY 2023 Estimate
Presented November 28, 2022

| | <u>FY 2023</u> Aug 9 <u>Estimate</u> | <u>Change</u> | <u>FY 2023</u> Nov 28 <u>Estimate</u> |
|---|--|-------------------|---|
| 1 Sources of Funds: | | | |
| 2 Transfer from Operating Fund | \$40,000 | \$0 | \$40,000 |
| 3 Transfer from HEERF Indirect | <u>0</u> | <u>0</u> | <u>0</u> |
| 4 Total Sources | 40,000 | 0 | 40,000 |
| 5 | | | |
| 6 Expenditures | | | |
| 7 Equipment and Computers | 0 | 40,000 | 40,000 |
| 8 Marketing - Direct Enroll | 50,000 | 0 | 50,000 |
| 9 IR Student Data Dashboard | 25,000 | 0 | 25,000 |
| 10 OER next phase | 30,000 | 0 | 30,000 |
| 11 Diesel Tech equipment | 16,000 | 0 | 16,000 |
| 12 Targeted signage | 36,000 | 0 | 36,000 |
| 13 Simulation software upgrade for Nursing | <u>130,000</u> | <u>0</u> | <u>130,000</u> |
| 14 Total Expenditures | 287,000 | 40,000 | 327,000 |
| 15 | | | |
| 16 Revenues over expenditures | (247,000) | (40,000) | (287,000) |
| 17 Beginning unencumbered cash | <u>329,513</u> | <u>0</u> | <u>329,513</u> |
| 18 | | | |
| 19 Ending unencumbered cash | <u>\$82,513</u> | <u>(\$40,000)</u> | <u>\$42,513</u> |

Butler Community College
Strategic Initiatives Designated Reserve - FY23 Estimate
Presented November 28, 2022

| | <u>FY 2023</u> Aug 9 <u>Estimate</u> | <u>Change</u> | <u>FY 2023</u> Nov 28 <u>Estimate</u> |
|--|--|----------------------|---|
| 1 Sources of Funds: | | | |
| 2 Transfer from Operating Funds | \$0 | \$0 | \$0 |
| 3 Transfer from HEERF Indirect | <u>0</u> | <u>0</u> | <u>0</u> |
| 4 Total | 0 | 0 | 0 |
| 5 | | | |
| 6 Expenditures | | | |
| 7 Process improvement consulting and software* | 300,000 | 0 | 300,000 |
| 8 Commitment for Purchase of Redler Culinary Bld | <u>0</u> | <u>1,250,000</u> | <u>1,250,000</u> |
| 9 Total | 300,000 | 1,250,000 | 1,550,000 |
| 10 | | | |
| 11 Revenues over expenditures | (300,000) | (1,250,000) | (1,550,000) |
| 12 Beginning unencumbered cash | <u>2,100,000</u> | <u>0</u> | <u>2,100,000</u> |
| 13 | | | |
| 14 Ending unencumbered cash | <u>\$1,800,000</u> | <u>(\$1,250,000)</u> | <u>\$550,000</u> |

* Academics, Information Technology, Institutional Research, Human Resources and Payroll, Finance and Accounting, Enrollment Management

Butler Community College
Facilities Fund Designated Reserve - FY23 Estimate
Presented November 28, 2022

| | <u>FY 2023</u> Aug 9 <u>Estimate</u> | <u>Change</u> | <u>FY 2023</u> Nov 28 <u>Estimate</u> |
|--|--|----------------|---|
| 1 Sources of Funds: | | | |
| 2 Other Income- Prior Year Claims Cancelled | \$20,000 | \$0 | \$20,000 |
| 3 Miscellaneous Revenue | 6,200 | 0 | 6,200 |
| 4 Transfer for Annual and Deferred Maintenance | 349,273 | 0 | 349,273 |
| 5 Transfer for Parking | 56,000 | 0 | 56,000 |
| 6 Transfer for Stadium | 15,000 | 0 | 15,000 |
| 7 Beginning Unencumbered Cash | <u>438,536</u> | <u>(4,744)</u> | <u>433,792</u> |
| 8 Total Sources | <u>885,009</u> | <u>(4,744)</u> | <u>880,265</u> |
| 9 Uses of Funds: | | | |
| 10 Uses of Funds - projects below | <u>885,009</u> | <u>(4,745)</u> | <u>880,264</u> |
| 11 Sources over Uses: | <u>0</u> | <u>0</u> | <u>0</u> |
| 12 | | | |
| 13 Ending unencumbered cash | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |

| | | | | |
|----|--|------|----------|---------------|
| 14 | | | | |
| 15 | Planned Items in Order of Priority | Code | Priority | Est Cost |
| 16 | Vehicle Repair And Purchase | 854 | 1 | 28,000 |
| 17 | Deferred Maintenance | 991 | 2 | 200,000 |
| 18 | 2000 Building Basement Water Issues | | 3 | 40,000 |
| 19 | 700 Building Steam Boiler Replacement | | 5 | 35,000 |
| 20 | Parking Lot Repair - additional \$160,000 | 959 | 6 | 221,000 |
| 21 | Asbestos Removal and Insulation | 864 | 7 | 20,000 |
| 22 | Classroom Carpet Replacement | 984 | 8 | 30,000 |
| 23 | ADA Issues and Repairs | | 9 | 10,000 |
| 24 | 2000 Building Clifford Stone Room Carpet Replacement | | 10 | 40,000 |
| 25 | Stadium Deferred Maintenance (Accumulates with Transfer) | | 11 | 45,000 |
| 26 | ARK Flash Assessment | 800 | 12 | 19,630 |
| 27 | 900 Bldg Bathroom Remodel | 979 | | 2,450 |
| 28 | 2600 Building Fire Station | | | 3,242 |
| 29 | 300 Bldg Main Chill Plant Boilers Replaced | | | 40,000 |
| 30 | Various other Expenditures To Date | | | 50,002 |
| 31 | Contingency | | | <u>95,940</u> |
| 32 | | | | |
| 33 | Total | | | \$880,264 |

Butler Community College
Deferred Maintenance Designated Reserve - FY 2023 Estimate
Presented November 28, 2022

| | <u>FY 2023</u> Aug 9 <u>Estimate</u> | <u>Change</u> | <u>FY 2023</u> Nov 28 <u>Estimate</u> |
|--|--|--------------------|---|
| 1 Sources of Revenue: | | | |
| 2 Transfer from Indirect HEERF - Simpson Projects | \$0 | \$0 | \$0 |
| 3 Transfer from Indirect HEERF - Electrical | 0 | 0 | 0 |
| 4 Transfer from HEERF Indirect | <u>340,377</u> | <u>(340,377)</u> | <u>0</u> |
| 5 | | | |
| 6 Total Revenue | <u>340,377</u> | <u>(340,377)</u> | <u>0</u> |
| 7 | | | |
| 8 Expenditures | | | |
| 9 Electrical Infrastructure Upgrade-El Dorado Campus | 322,786 | (68,886) | 253,900 |
| 10 Simpson Projects | 2,679,453 | 72,979 | 2,752,432 |
| 11 Culinary Bldg Cleaning Equipment | 9,391 | (9,391) | 0 |
| 12 Various Projects (S-8) | <u>784,000</u> | <u>(338,000)</u> | <u>446,000</u> |
| 13 | | | |
| 14 Total Expenditures | <u>3,795,630</u> | <u>(343,298)</u> | <u>3,452,332</u> |
| 15 | | | |
| 16 Revenues over expenditures | (3,455,253) | 2,921 | (3,452,332) |
| 17 Beginning unencumbered cash | <u>4,898,326</u> | <u>(175,816)</u> | <u>4,722,510</u> |
| 18 | | | |
| 19 Ending unencumbered cash | <u>\$1,443,073</u> | <u>(\$172,894)</u> | <u>\$1,270,178</u> |

Butler Community College
Deferred Maintenance/Major Facilities Projects - Spending Plan
November 28, 2022

| Level 1 Deferred Maintenance Projects | | | | |
|--|------------------|------------------|--------------------|--------------------|
| | FY2023 | FY2024 | FY2025 | FY2026 |
| BG Stadium HVAC Controls | 25,000 | | | |
| Campus Restroom flush valves repl. | 18,000 | | | |
| 200 ADA Restroom Main Sewer Replacement | 77,000 | | | |
| 400 BLD/Classroom/offices HVAC Units | 30,000 | | | |
| 700 Bld- South sewer line replacement | 20,000 | | | |
| 700 Bld- Scene shop/ Restroom sewer | 25,000 | | | |
| 500 Building Media Center | 35,000 | | | |
| Replacement 30 year old forklift-BOA | 32,000 | | | |
| 1600 Parking lot | 160,000 | | | |
| 500 Bldg South Sewage Pumps | 24,000 | | | |
| 400 Compressor Replacement | | 30,000 | | |
| 1900 Building Concrete Floor Repairs | | 25,000 | | |
| Campus Plaza-ADA sidewalks | | 286,796 | | |
| 400 Shop HVAC - 2-Unit Replacements | | 50,000 | | |
| BOE West Parking lot | | 335,737 | | |
| BOE Campus Concrete Replacement | | 75,000 | | |
| 700 Art Gallery Equipment | | | 165,000 | |
| 700 Bld Complete Building HVAC | | | 1,844,697 | |
| 600 Bld Complete Building HVAC | | | | 1,593,531 |
| Annual totals | <u>\$446,000</u> | <u>\$802,533</u> | <u>\$2,009,697</u> | <u>\$1,593,531</u> |
| Four-year total | | | | <u>\$4,851,761</u> |

Level 2 Deferred Maintenance Projects - Currently Unfunded

| | | | | |
|---|--|--|--|-------------|
| 700 Bld Single AHU- Middle Unit | | | | 85,000 |
| 600 HVAC SW equipment room | | | | 210,000 |
| 1200 HVAC equipment | | | | 24,000 |
| Annual Parking lot funding | | | | 160,000 |
| 1400 AG HVAC equipment | | | | 55,000 |
| 700 AHU's Penthouse equipment/Duct | | | | 575,000 |
| 900 So. Entrance Window replacement | | | | 14,785 |
| 700 So. Entrance Window replacement | | | | 18,200 |
| 400 Bld/Diesel/Shop/ metal building | | | | 111,362 |
| 1200 Bld Car ports | | | | 210,000 |
| 400 Bld Complete-Building HVAC Replacement | | | | 540,000 |
| 200 Bld Complete- Building HVAC Replacement | | | | 2,300,000 |
| Total | | | | \$4,303,347 |

Butler Community College
Capital Project Designated Reserve Fund - FY 2023 Estimate
Presented November 28, 2022

| | <u>FY2023</u> Aug 9 <u>Estimate</u> | <u>Change</u> | <u>FY2023</u> Nov 28 <u>Estimate</u> |
|------------------------------------|---|---------------------------|--|
| 1 Sources of Funds: | | | |
| 2 Transfer from operating fund | <u>0</u> | <u>0</u> | <u>0</u> |
| 3 Total | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| 4 | | | |
| 5 Expenditures | | | |
| 6 Softball Stadium Project | 0 | 464,000 | 464,000 |
| 7 Other Projects | <u>0</u> | <u>0</u> | <u>0</u> |
| 8 | 0 | | 0 |
| 9 Total Expenditures | <u>\$0</u> | <u>\$464,000</u> | <u>\$464,000</u> |
| 10 | | | |
| 11 Revenues over expenditures | 0 | (464,000) | (464,000) |
| 12 Beginning unencumbered cash | <u>1,119,278</u> | <u>0</u> | <u>1,119,278</u> |
| 13 | | | |
| 14 Ending unencumbered cash | <u><u>\$1,119,278</u></u> | <u><u>(\$464,000)</u></u> | <u><u>\$655,278</u></u> |

**Butler Community College
Technology Fund Designated Reserve
Presented November 28, 2022**

| | <u>FY 2023</u> Aug 9 <u>Estimate</u> | <u>Change</u> | <u>FY 2023</u> Nov 28 <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 budget from Operating | <u>200,000</u> | <u>0</u> | <u>200,000</u> |
| 7 Total | <u>285,000</u> | <u>0</u> | <u>285,000</u> |
| 8 | | | |
| 9 Expenditures | | | |
| 10 Spending plan (page S-11) | <u>320,000</u> | <u>0</u> | <u>320,000</u> |
| 11 | | | |
| 12 Revenues over expenditures | (35,000) | 0 | (35,000) |
| 13 Beginning unencumbered cash | <u>1,820,125</u> | <u>0</u> | <u>1,820,125</u> |
| 14 | | | |
| 15 Ending unencumbered cash | <u>\$1,785,125</u> | <u>\$0</u> | <u>\$1,785,125</u> |

See following page for Technology Fund spending plan.

Technology Plan Spending Plan

| Project | 2022 | 2023 | 2024 | 2025 | 2026 |
|---------------------------------|-----------------|------------------|------------------|------------------|------------------|
| IS Strategic Master Plan | 75,000 | | | | |
| Disaster Recovery & Backups | | 25,000 | 25,000 | 25,000 | 25,000 |
| Additional Nimble Storage Array | | | 150,000 | | |
| Apporto (Virtual Desktop) | | 100,000 | 100,000 | 100,000 | 130,000 |
| Could Expansion | | 50,000 | 50,000 | 50,000 | 50,000 |
| Adobe Creative Campus License * | | | | | |
| Data Center Core Technology | | | | 180,000 | |
| Network (Wired and WiFi) | | | | | |
| HyFlex Expansion | | 50,000 | | 50,000 | |
| ISP Expansion | | 15,000 | 15,000 | 15,000 | 15,000 |
| General Escalators (Est 5% avg) | | 80,000 | 84,000 | 88,200 | 92,610 |
| Total | \$75,000 | \$320,000 | \$424,000 | \$508,200 | \$312,610 |

| Project | 2027 | 2028 | 2029 | 2030 | |
|---------------------------------|---------|---------|---------|-----------|--------------------|
| IS Strategic Master Plan | | | | | |
| Disaster Recovery & Backups | 25,000 | | | | |
| Additional Nimble Storage Array | | | | | |
| Apporto (Virtual Desktop) | 130,000 | 130,000 | 160,000 | 160,000 | |
| Could Expansion | 70,000 | 70,000 | 70,000 | 70,000 | |
| Adobe Creative Campus License | 450,000 | | | 500,000 | |
| Data Center Core Technology | | | | 200,000 | |
| Network (Wired and WiFi) | | 350,000 | | | |
| HyFlex Expansion | 50,000 | | | | |
| ISP Expansion | 15,000 | 15,000 | 15,000 | 15,000 | |
| General Escalators (Est 5% avg) | 97,241 | 102,103 | 107,208 | 112,568 | |
| | | | | | |
| | 837,241 | 667,103 | 352,208 | 1,057,568 | |
| Total | | | | | \$4,953,929 |

* Adobe Creative Campus License will be paid out of HEERF Indirect through 2024

Butler Community College
Insurance Deductible Designated Reserve - FY23 Estimate
Presented November 28, 2022

| | <u>FY 2023</u> | | <u>FY 2023</u> |
|--|--------------------|------------------|------------------|
| | Aug 9 | | Nov 28 |
| | <u>Estimate</u> | <u>Change</u> | <u>Estimate</u> |
| 1 Revenues: Transfer from HEERF Indirect | \$500,000 | (\$500,000) | \$0 |
| 2 Expenditures | <u>0</u> | <u>20,000</u> | <u>20,000</u> |
| 3 Revenues over expenditures | 500,000 | (520,000) | (20,000) |
| 4 Beginning unencumbered cash | <u>500,000</u> | <u>0</u> | <u>500,000</u> |
| 5 Ending unencumbered cash | <u>\$1,000,000</u> | <u>(520,000)</u> | <u>\$480,000</u> |

Butler Community College
Capital Outlay Fund
Presented November 28, 2022

| | <u>FY2023</u> |
|---|--------------------|
| | Nov 28 |
| | <u>Unaudited</u> |
| 1 Revenue - Taxes in Process, Mtr Veh, and Delinquent Taxes | \$73,620 |
| 2 Less Expenditures | <u>0</u> |
| 3 Revenues over expenditures | 73,620 |
| 4 Beginning Fund Balance - July 1, 2022 | <u>\$1,331,035</u> |
| 5 Ending Fund Balance, November 16, 2022 | <u>\$1,404,655</u> |

Butler Community College
Campus Life/Bookstore Funds - FY 2023 Budget Estimate
Presented November 28, 2022

| FY 2023 - November 28, 2022 Budget Estimate | | | | | |
|---|--------------------|--------------------|---------------------|-----------------------|----------------------|
| | <u>Total</u> | <u>Book Store</u> | <u>Food Service</u> | <u>Residence Hall</u> | <u>Student Union</u> |
| Revenues | 4,852,975 | 2,480,000 | 758,635 | 1,334,340 | 280,000 |
| Expenditures | <u>5,209,479</u> | <u>2,639,120</u> | <u>751,971</u> | <u>1,521,585</u> | <u>296,803</u> |
| Rev over (under) exp | <u>(356,504)</u> | <u>(159,120)</u> | <u>6,664</u> | <u>(187,245)</u> | <u>(16,803)</u> |
| Intrafund transfer | 0 | (10,000) | 0 | 0 | 10,000 |
| Beginning unencumb cash | <u>4,601,296</u> | <u>3,783,742</u> | <u>0</u> | <u>809,657</u> | <u>7,897</u> |
| Est ending unencumb cash | <u>\$4,244,792</u> | <u>\$3,614,622</u> | <u>\$6,664</u> | <u>\$622,412</u> | <u>\$1,094</u> |

Butler Community College
Bookstore Fund - FY 2023 Estimate
Presented November 28, 2022

| | <u>FY 2023</u> Aug 9 <u>Estimate</u> | <u>Change</u> | <u>FY 2023</u> Nov 28 <u>Estimate</u> |
|--|--|-------------------|---|
| 1 <u>Revenues</u> | | | |
| 2 Book Sales | \$2,200,000 | 0 | \$2,200,000 |
| 3 Merchandise Sales | 250,000 | 0 | 250,000 |
| 4 Other Income | <u>30,000</u> | <u>0</u> | <u>30,000</u> |
| 5 | | | |
| 6 Total Revenues | <u>2,480,000</u> | <u>0</u> | <u>2,480,000</u> |
| 7 | | | |
| 8 <u>Expenditures</u> | | | |
| 9 Salaries & Benefits | 448,470 | 0 | 448,470 |
| 10 Purchases - Books | 1,900,000 | 0 | 1,900,000 |
| 11 Purchases - Merchandise | 162,000 | 0 | 162,000 |
| 12 Operating & General | 94,350 | 0 | 94,350 |
| 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>2,639,120</u> | <u>0</u> | <u>2,639,120</u> |
| 18 | | | |
| 19 Revenue over Expenditures | <u>(159,120)</u> | <u>0</u> | <u>(159,120)</u> |
| 20 Intrafund transfer - to Capital Reserve | | | 0 |
| 21 Intrafund transfer - to Student Union | 0 | (10,000) | (10,000) |
| 22 Beginning Unencumbered Cash | <u>3,787,499</u> | <u>(3,757)</u> | <u>3,783,742</u> |
| 23 Ending Unencumbered Cash | <u>\$3,628,379</u> | <u>(\$13,757)</u> | <u>\$3,614,622</u> |

Butler Community College
Food Service Fund - FY 2023 Estimate
Presented November 28, 2022

| | <u>FY 2023</u> | | <u>FY 2023</u> |
|---|-----------------|------------------|-----------------|
| | Aug 9 | | Nov 28 |
| 1 <u>Revenues</u> | <u>Estimate</u> | <u>Change</u> | <u>Estimate</u> |
| 2 Meal Contracts | \$770,400 | (\$70,400) | \$700,000 |
| 3 Summer Camps | 37,000 | 0 | 37,000 |
| 4 Rebates | 6,000 | 0 | 6,000 |
| 5 Other Income | <u>15,635</u> | <u>0</u> | <u>15,635</u> |
| 6 Total Revenue | <u>829,035</u> | <u>(70,400)</u> | <u>758,635</u> |
| 7 | | | |
| 8 <u>Expenditures</u> | | | |
| 9 Salaries & Benefits | 1,000 | 0 | 1,000 |
| 10 Cost of Sales - Meal Contracts | 736,640 | (66,640) | 670,000 |
| 11 Cost of Sales - Summer Camps | 32,500 | 0 | 32,500 |
| 12 Operating & General | 20,367 | 0 | 20,367 |
| 13 Utilities | 8,000 | 0 | 8,000 |
| 14 Equipment & Facilities | <u>18,000</u> | <u>2,104</u> | <u>20,104</u> |
| 15 | | | |
| 16 Total Expenditures | <u>816,507</u> | <u>(64,536)</u> | <u>751,971</u> |
| 17 | | | |
| 18 Revenues over Expenditures | <u>12,528</u> | <u>(5,864)</u> | <u>6,664</u> |
| 19 Intrafund transfer from Residence Hall | 0 | 0 | 0 |
| 20 Beginning Unencumbered Cash | <u>0</u> | <u>0</u> | <u>0</u> |
| 21 | | | |
| 22 Ending Unencumbered Cash | <u>\$12,528</u> | <u>(\$5,864)</u> | <u>\$6,664</u> |

Butler Community College
Residence Hall Fund - FY 2023 Estimate
Presented November 28, 2022

| | <u>FY 2023</u> Aug 9 <u>Estimate</u> | <u>Change</u> | <u>FY 2023</u> Nov 28 <u>Estimate</u> |
|--|--|-------------------|---|
| 1 <u>Revenues</u> | | | |
| 2 Residence Hall Contracts | \$1,291,640 | \$0 | \$1,291,640 |
| 3 Summer Camps | 35,000 | 0 | 35,000 |
| 4 Other Income (application fees & commissions) | <u>7,700</u> | <u>0</u> | <u>7,700</u> |
| 5 Total Revenues | <u>1,334,340</u> | <u>0</u> | <u>1,334,340</u> |
| 6 | | | |
| 7 <u>Expenditures</u> | | | |
| 8 Salaries & Benefits | 464,595 | 0 | 464,595 |
| 9 Operating & General | 282,670 | 0 | 282,670 |
| 10 Utilities | 145,500 | 0 | 145,500 |
| 11 Equipment & Facilities | 172,470 | 0 | 172,470 |
| 12 Facilities Projects (see next page) | 147,200 | 14,500 | 161,700 |
| 13 Debt Service | 294,650 | 0 | 294,650 |
| 14 Total Expenditures | <u>1,507,085</u> | <u>14,500</u> | <u>1,521,585</u> |
| 15 | | | |
| 16 Revenue over Expenditures | <u>(172,745)</u> | <u>(14,500)</u> | <u>(187,245)</u> |
| 17 Intrafund transfer to Food Service | 0 | 0 | 0 |
| 18 Beginning Unencumbered Cash | <u>809,657</u> | <u>0</u> | <u>809,657</u> |
| 19 | | | |
| 20 Ending Unencumbered Cash | <u>\$636,912</u> | <u>(\$14,500)</u> | <u>\$622,412</u> |

Butler Community College
Residence Hall Fund - FY 2023 Estimate (Continued)
Presented November 28, 2022

Project Summary - FY 2023 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 2023 | |
| 10 | | |
| 11 | Hausch Blackwell LLP | 9,500 |
| | Hausch Blackwell LLP - Legal Services | 5,000 |
| 12 | Epoxy in Showers \$4,000/yr for 4 yrs after FY22 | 4,000 |
| 13 | 1300-HVAC Pipe Replacement \$25,000 per year x 5 years | 25,000 |
| 14 | Bathroom Sinks | <u>16,000</u> |
| 15 | Total planned projects FY 2023 | <u>59,500</u> |
| 16 | | |
| 17 | Total Facilities Projects | <u>\$161,700</u> |

Butler County Community College
Student Union Fund - FY 2023 Estimate
Presented November 28, 2022

| | <u>FY 2023</u> Aug 9 <u>Estimate</u> | <u>Change</u> | <u>FY 2023</u> Nov 28 <u>Estimate</u> |
|--|--|-------------------|---|
| 1 <u>Revenues</u> | | | |
| 2 Student Fees | \$270,000 | \$0 | \$270,000 |
| 3 Other Income | 10,000 | 0 | 10,000 |
| 4 Transfer In | <u>0</u> | <u>0</u> | <u>0</u> |
| 5 Total Revenues | <u>280,000</u> | <u>0</u> | <u>280,000</u> |
| 6 | | | |
| 7 <u>Expenditures</u> | | | |
| 8 Salaries & Benefits** | 139,795 | 22,508 | 162,303 |
| 9 Utilities | 10,500 | 0 | 10,500 |
| 10 General Operating | 10,000 | 0 | 10,000 |
| 11 Equipment & Facilities | 12,000 | 0 | 12,000 |
| 12 Facilities-Remodeling/Renovation | 5,000 | 0 | 5,000 |
| 13 Snack Bar Operations | <u>97,000</u> | <u>0</u> | <u>97,000</u> |
| 14 | | | |
| 15 Total Expenditures | <u>274,295</u> | <u>22,508</u> | <u>296,803</u> |
| 16 | | | |
| 17 Revenues over (under) Expenditures | <u>5,705</u> | <u>(22,508)</u> | <u>(16,803)</u> |
| 18 Intrafund transfer - from Bookstore | 0 | 10,000 | 10,000 |
| 19 Beginning Unencumbered Cash | <u>7,897</u> | <u>(0)</u> | <u>7,897</u> |
| 20 | | | |
| 21 Ending Unencumbered Cash | <u>\$13,602</u> | <u>(\$12,508)</u> | <u>\$1,094</u> |

**Mis-stated Salary and Benefits in August Update

Butler Community College
Adult Basic Education Fund - FY 2023 Estimate
Presented November 28, 2022

| | | <u>FY 2023</u> | | <u>FY 2023</u> |
|----|-------------------------------|-----------------|-----------------|-----------------|
| | | <u>Aug 9</u> | | <u>Nov 28</u> |
| | | <u>Estimate</u> | <u>Change</u> | <u>Estimate</u> |
| 1 | <u>Revenues</u> | | | |
| 2 | Federal Grant | \$214,251 | \$9,450 | \$223,701 |
| 3 | State Grant | 76,091 | 4,500 | 80,591 |
| 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>450,342</u> | <u>13,950</u> | <u>464,292</u> |
| 8 | | | | |
| 9 | <u>Expenditures</u> | | | |
| 10 | Personnel | 339,342 | 75,324 | 414,666 |
| 11 | Operating and General Expense | <u>111,000</u> | <u>(61,374)</u> | <u>49,626</u> |
| 12 | | | | |
| 13 | | | | |
| 14 | Total Expenditures | <u>450,342</u> | <u>13,950</u> | <u>464,292</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 2023 Estimate
(BETA and Grizzly Adventures)
Presented November 28, 2022

| | <u>FY 2023</u> Aug 9 <u>Estimate</u> | <u>Change</u> | <u>FY 2023</u> Nov 28 <u>Estimate</u> |
|--|--|----------------|---|
| 1 <u>Revenues</u> | | | |
| 2 BETA Income | \$206,650 | \$96,350 | \$303,000 |
| 3 Grizzly Adventures Income | 8,000 | 0 | 8,000 |
| 4 Transfer from Operating Funds | <u>45,744</u> | <u>18,556</u> | <u>64,300</u> |
| 5 | | | |
| 6 Total Revenues | <u>260,394</u> | <u>114,906</u> | <u>375,300</u> |
| 7 | | | |
| 8 <u>Expenditures</u> | | | |
| 9 Personnel | 153,994 | (43,194) | 110,800 |
| 10 Operating and General Expense | 105,000 | 153,000 | 258,000 |
| 11 Equipment | 1,400 | 5,100 | 6,500 |
| 12 | | | |
| 13 | | | |
| 14 Total Expenditures | <u>260,394</u> | <u>114,906</u> | <u>375,300</u> |
| 15 | | | |
| 16 Revenues over expenditures | 0 | 0 | 0 |
| 17 Beginning unencumbered cash | <u>0</u> | <u>0</u> | <u>0</u> |
| 18 | | | |
| 19 Ending unencumbered cash | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |

**Butler Community College
Restricted Funds
Grant Awards - FY 2023
Presented November 28, 2022**

| | | <u>FY 2023</u> |
|----|---|-------------------------------|
| | | <u>Awarded as of 10.31.22</u> |
| 1 | 2101 Federal Work Study | \$173,621.00 |
| 2 | 210223 Federal SEOG FY23 | 199,044.00 |
| 3 | 210422 Federal PELL FY22 | 34,713.00 |
| 4 | 210423 Federal PELL FY23 | 4,438,545.00 |
| 5 | 210822 William D Ford Direct Loans FY22 | 23,002.00 |
| 6 | 210823 William D Ford Direct Loans FY23 | 3,855,543.00 |
| 7 | 210623-310 Carl Perkins Program Improvement | 180,349.00 |
| 8 | 210623-334 Carl Perkins AE & CTE Grant-ABE/CP | 1,500.00 |
| 9 | 2106-312 Carl Perkins V Incentive Program (Carryover) | 2,200.00 |
| 10 | 2106-336 Carl Perkins Corrections Grant (Carryover) | 1,374.69 |
| 11 | 2131 HEERF III (ARP) Student | 46,345.61 |
| 12 | 2132 HEERF III (ARP) Inst | 1,806,632.21 |
| 13 | 2213 South Central Kansas Library System | 7,420.00 |
| 14 | 223923 KS Department of Corrections FY23 | 417,123.68 |
| 15 | 2250 State Technology Equip Funds | 24,794.00 |
| 16 | 2280 KBOR Lumina Grant (Carryover) | 1,000.00 |
| 17 | 2290 KS Promise Scholarship | <u>206,849.00</u> |
| 18 | . | <u>\$11,420,056</u> |

**Butler Community College
Self Funded Health Insurance
Presented November 28, 2022**

Health Insurance Self Funded Restricted Account
Information for the Plan-Year October 1, 2021 to September 30, 2022

| | | |
|---|--|--------------------|
| 1 | Sources: Net contributions (Note 1) | \$3,420,927 |
| 2 | | |
| 3 | Uses: Self funded-claims paid | <u>3,190,519</u> |
| 4 | | |
| 5 | Net contributions less self-funded claims paid for the plan year | 230,408 |
| 6 | | |
| 7 | Butler Investment (Note 2) | <u>1,000,000</u> |
| 8 | | |
| 9 | Net contributions less self-funded claims plus Butler Investment | <u>\$1,230,408</u> |

Note 1

Net contributions is defined as the total amount contributed by the college and employees less BCBS fees, IMA fees, and dental premiums.

Note 2

An additional \$500,000 has been committed from the HEERF Indirect Designated Reserve and will be transferred prior to June 30, 2023.

Butler Community College
Agency Accounts
Revenues, Expenditures, and Balances - FY 2023
Presented November 28, 2022

| | | 7/1/2022 | | | 10/31/2022 | |
|----|-----|-------------------------------------|------------------|------------------|------------------|------------------|
| | | <u>Balance</u> | <u>Revenues</u> | <u>Expenses</u> | <u>Balance</u> | |
| 1 | 370 | Friends of the Arts | \$2,000.00 | \$0 | \$0 | \$2,000.00 |
| 2 | 376 | Great Plains Acceleration Confr | 8,249.19 | 0 | 0 | 8,249.19 |
| 3 | 595 | Diversity Kansas | 2,105.41 | 6,400.00 | 0 | 8,505.41 |
| 4 | 596 | The Cave | 200.00 | 0 | 0 | 200.00 |
| 5 | 797 | Black Student Association (BSA) | 642.58 | 500.00 | 187.60 | 954.98 |
| 6 | 815 | Butler Notables | 645.62 | 0 | 0 | 645.62 |
| 7 | 818 | EduCare Fundraiser | 129.22 | 0 | 129.22 | 0 |
| 8 | 823 | Campus for Crusades (CRU) | 335.74 | 250.00 | 0 | 585.74 |
| 9 | 826 | So Psyched | 0 | 250.00 | 0 | 250.00 |
| 10 | 834 | Flint Hills Classic - Livestock Jud | 30,380.01 | 0 | 0 | 30,380.01 |
| 11 | 837 | Butler Student Food Pantry | 848.72 | 0 | 15.60 | 833.12 |
| 12 | 842 | DECA | 3,833.13 | 250.00 | 0 | 4,083.13 |
| 13 | 849 | Future Bsuiness Leaders of America | 738.77 | 890.00 | 282.15 | 1,346.62 |
| 14 | 855 | Student Nurse Association | 7,187.85 | 2,328.00 | 1,336.13 | 8,179.72 |
| 15 | 857 | Music Club Instrumental | 7,140.88 | 0 | 0 | 7,140.88 |
| 16 | 858 | Music Club Vocal | 22,970.81 | 1,025.00 | 0 | 23,995.81 |
| 17 | 866 | English Dept Royalties | 6,891.36 | 0 | 0 | 6,891.36 |
| 18 | 867 | Student Government Association | 51,688.58 | (1.41) | 20,915.30 | 30,771.87 |
| 19 | 868 | Delta Psi Omega | 7,481.58 | (88.54) | 34.00 | 7,359.04 |
| 20 | 869 | A Cappela Choir | 350.00 | 0 | 0 | 350.00 |
| 21 | 871 | Op Staff Activities Fund | 2,547.26 | 600.00 | 954.98 | 2,192.28 |
| 22 | 873 | International Student Association | 1,756.94 | 600.00 | 170.18 | 2,186.76 |
| 23 | 874 | Art Club | 766.62 | 0 | 0 | 766.62 |
| 24 | 878 | Football Fundraiser | 39,885.89 | 32,576.59 | 30,023.60 | 42,438.88 |
| 25 | 882 | Life Enrichment Program | 5,711.49 | 0 | 189.30 | 5,522.19 |
| 26 | 889 | BEACIN Fund | 6,782.91 | 285.00 | 1,956.00 | 5,111.91 |
| 27 | 894 | Cross County/Track Fundraising | 5,134.64 | 0 | (295.61) | 5,430.25 |
| 28 | 895 | BCC Assoc for Early Childhood Ed | 667.37 | 129.22 | 0 | 796.59 |
| 29 | 897 | America Reads | 5.50 | 0 | 0 | 5.50 |
| 30 | 898 | AKCCOP Workshop | 616.96 | 0 | 0 | 616.96 |
| 31 | 905 | Phi Theta Kappa | 55,248.06 | 790.00 | 1,309.71 | 54,728.35 |
| 32 | 907 | C.H.O.M.P. | 6,440.61 | 0 | 0 | 6,440.61 |
| 33 | 908 | CTE Workshops | 13,974.08 | 0 | 0 | 13,974.08 |
| 34 | 915 | National Assoc of Music Educators | 840.48 | 0 | 0 | 840.48 |
| 35 | 925 | Spirit Squad | 19,143.14 | 0 | 0 | 19,143.14 |
| 36 | 926 | Employment Career/Fair | 2,186.51 | 0 | 0 | 2,186.51 |
| 37 | 934 | HALO-Hispanic Am Leadership Orgn | 912.57 | 0 | 61.61 | 850.96 |
| 38 | 935 | KCSAA - KS Student Affair Admins | 370.62 | 0 | 0 | 370.62 |
| 39 | 943 | Butler-Care Team-Cancer Asst Fund | 6,589.96 | 0 | 0 | 6,589.96 |
| 40 | 945 | Accessibility Training | 5,238.36 | 0 | 889.00 | 4,349.36 |
| 41 | 961 | Men's Basketball Fundraiser | 9,783.12 | 0 | 7,490.00 | 2,293.12 |
| 42 | 962 | Library Coffee Shop | 0.00 | 977.77 | 1,431.78 | (454.01) |
| 43 | 963 | Butler Grizzly Ambassadors | 1,189.94 | 0 | 0 | 1,189.94 |
| 44 | 964 | Smorgaschords | 1,240.12 | 0 | 0 | 1,240.12 |
| 45 | 967 | Baseball Agency | 47.70 | 0 | 0 | 47.70 |
| 46 | 976 | Philosophy Club | 200.00 | 250.00 | 0 | 450.00 |
| 47 | 977 | Butler Gaming Association | 96.24 | 250.00 | 0 | 346.24 |
| 48 | 979 | Society of Women Engineers | 213.87 | 250.00 | 26.01 | 437.86 |
| 49 | 982 | Kids Football Camp | 3,268.24 | 0 | 18,253.44 | (14,985.20) |
| 50 | 984 | Radio/TV Club | 746.25 | 0 | 0 | 746.25 |
| 51 | 987 | Women's Basketball Fundraiser | 1,800.53 | 0 | 0 | 1,800.53 |
| 52 | 991 | Women's Soccer Fundraiser | 60,728.76 | 1,216.28 | 37,045.57 | 24,899.47 |
| 53 | 992 | Women's Softball Fundraiser | 15,126.62 | 0 | 0 | 15,126.62 |
| 54 | 994 | National Technical Honor Socociety | 260.00 | 0 | 0 | 260.00 |
| 55 | 995 | Volleyball Fundraiser | 23,397.29 | 6,783.00 | 285.76 | 29,894.53 |
| 56 | 997 | Athletic Training Fundraiser | (74.88) | 0 | 0 | (74.88) |
| 57 | 381 | Grizzlybacker Organization | 145,367.91 | 114,132.84 | 79,391.37 | 180,109.38 |
| 58 | | Total Agency | <u>\$592.031</u> | <u>\$170.644</u> | <u>\$202.083</u> | <u>\$560.592</u> |

Butler Community College
General Fund Activity Fee Supported Scholarship Summary
For the Year Ended June 30, 2023

Presented November 28, 2022

| | <u>FY 2023</u> | <u>FY 2023</u> | |
|-----------------------|--------------------|--------------------|-------------------|
| | Aug 9 | Nov 28 | Increase |
| | Estimate | Estimate | (Decrease) |
| Academic Scholarships | \$522,242 | \$488,008 | (\$34,234) |
| Activity Scholarships | 568,292 | 623,265 | 54,973 |
| Other Scholarships | <u>594,056</u> | <u>660,560</u> | <u>66,504</u> |
| Subtotal | 1,684,590 | 1,771,833 | 87,243 |
| Athletic Scholarships | <u>1,563,136</u> | <u>1,458,613</u> | <u>(104,523)</u> |
| Total | <u>\$3,247,726</u> | <u>\$3,230,447</u> | <u>(\$17,279)</u> |

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

| | |
|--|------------------|
| Beginning Balance 7/1/2021 | \$575,820 |
| Activity Fee Revenue for Scholarships FY2022 | 3,311,373 |
| Scholarship Expense for FY2022 | <u>3,358,183</u> |
| Ending Balance 6/30/2022 | <u>\$529,010</u> |

Estimated Summary of Activity Fee Supported Scholarships on 6/30/2023

| | |
|--|------------------|
| Beginning Balance 7/1/2022 | \$529,010 |
| Activity Fee Revenue for Scholarships FY2023 | 3,063,533 |
| Scholarship Expense for FY2023 | <u>3,230,447</u> |
| Ending Balance 6/30/2023 | <u>\$362,096</u> |

Butler Community College
Activity, Academic and Other Scholarships
For the Year Ended June 30, 2023

Presented November 28, 2022

| | <u>FY 2023</u> | <u>FY 2023</u> | |
|---------------------------------------|--------------------|--------------------|------------------------|
| | Aug 9 | Nov 28 | |
| | Estimate | Estimate | Increase (Decrease) |
| <u>Academic</u> | | | |
| 1 Academic Excellence Scholarship | \$49,787 | \$46,355 | (\$3,432) |
| 2 Access Scholarship | 11,410 | 9,769 | (1,641) |
| 3 Deans Scholarship | 98,719 | 82,875 | (15,844) |
| 4 Presidential Scholarship | 244,823 | 238,388 | (6,436) |
| 5 Technical Scholarship | 30,713 | 41,925 | 11,212 |
| 6 Val/Sal Scholarship | 86,790 | 68,696 | (18,094) |
| Total | <u>\$522,242</u> | <u>\$488,008</u> | <u>(\$34,234)</u> |
| <u>Activity</u> | | | |
| 7 Lantern Scholarship | \$9,941 | \$11,343 | \$1,402 |
| 8 Grizzly Magazine Scholarship | 5,089 | 15,019 | 9,930 |
| 9 Livestock Judging Scholarship | 96,826 | 109,390 | 12,564 |
| 10 Instrumental Music Scholarship | 135,795 | 142,958 | 7,163 |
| 11 Vocal Music Scholarship | 211,853 | 225,977 | 14,124 |
| 12 Radio/TV Production Scholarship | 8,687 | 23,607 | 14,920 |
| 13 Sports Media Scholarship | 16,623 | 19,182 | 2,559 |
| 14 Student Government Scholarship | 5,089 | 2,647 | (2,442) |
| 15 Theater Scholarship | 51,203 | 51,984 | 781 |
| 16 Visual Arts Scholarship | 27,186 | 21,160 | (6,026) |
| Total | <u>\$568,292</u> | <u>\$623,265</u> | <u>\$54,973</u> |
| <u>Other</u> | | | |
| 17 Admissions MVP/Ambassador | \$11,873 | \$8,129 | (\$3,744) |
| 18 Butler 2000 | 35,328 | 38,652 | 3,324 |
| 19 Latino Scholarship | 439 | 1,243 | 804 |
| 20 Computer Lab | 2,375 | 2,832 | 457 |
| 21 Dependents Scholarship (McConnell) | 39,945 | 54,390 | 14,445 |
| 22 Recognition Scholarship | 21,813 | 43,832 | 22,019 |
| 23 Tutor Ambassador | 13,616 | 26,599 | 12,983 |
| 24 OER Book Scholarships | 284,155 | 307,328 | 23,173 |
| 25 Summer + 2020 | 184,512 | 177,554 | (6,958) |
| Total | <u>\$594,056</u> | <u>\$660,560</u> | <u>\$66,504</u> |
| 26 Totals | <u>\$1,684,590</u> | <u>\$1,771,833</u> | <u>\$87,243</u> |

Butler Community College
Activity Fee Supported Athletic Scholarships
For the Year Ended June 30, 2023

Presented November 28, 2022

| | <u>FY 2023</u> Aug 9 Estimate | <u>FY 2023</u> Nov 28 Estimate | Increase (Decrease) |
|---|-------------------------------------|--------------------------------------|------------------------|
| 1 Athletic Management Scholarship | \$19,994 | \$24,748 | \$4,754 |
| 2 Athletic Scholarship Books | 108,067 | 65,002 | (43,065) |
| 3 Athletic Trainer Scholarship | 27,512 | 22,340 | (5,172) |
| 4 Baseball Scholarship | 106,395 | 71,242 | (35,153) |
| 5 Football Scholarship | 471,145 | 365,346 | (105,799) |
| 6 In State Portion of Out of State Scholarships | 223,854 | 259,989 | 36,135 |
| 7 Men's Basketball Scholarship | 99,867 | 92,909 | (6,958) |
| 8 Men's Cross Country | 16,358 | 32,264 | 15,906 |
| 9 Men's Track Scholarship | 69,463 | 84,972 | 15,509 |
| 10 Softball Scholarship | 82,224 | 72,319 | (9,905) |
| 11 Spirit Squad Scholarship | 39,880 | 42,204 | 2,324 |
| 12 Volleyball Scholarship | 45,469 | 52,498 | 7,029 |
| 13 Women's Basketball Scholarship | 92,693 | 89,397 | (3,296) |
| 14 Women's Cross Country | 13,773 | 23,622 | 9,849 |
| 15 Women's Soccer Scholarship | 82,058 | 85,010 | 2,952 |
| 16 Women's Track Scholarship | <u>64,384</u> | <u>74,752</u> | <u>10,368</u> |
| 17 Totals | <u>\$1,563,136</u> | <u>\$1,458,613</u> | <u>(\$104,523)</u> |

**Butler Community College
Analysis of Debt Service
Presented November 28, 2022**

| Description of Debt | Year Purchased | Final Payment Year | Interest Rate | FY 2023 Debt Service Payments | Outstanding Balance June 30, 2022 |
|--------------------------------|----------------|--------------------|---------------|-------------------------------|-----------------------------------|
| Cummins Hall/Energy Cons COPs | 2021 | 2028 | 2.0% | \$792,800 | \$3,640,000 |
| Fire Science Training Facility | 2013 | 2033 | 2.8% | 120,763 | 1,095,537 |
| 5000 Building Remodel | 2019 | 2039 | 2.9% | <u>557,881</u> | <u>7,310,000</u> |
| Total Annual Debt Service | | | | <u>\$1,471,444</u> | <u>\$12,045,537</u> |

Anticipated Unrestricted Fund Revenues for FY 2023

\$52,069,037

Debt Service as a Percentage of Revenue

2.8%

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%.



