



**Butler**  
**Community College**

2020/2021 Administrative Budget  
Update

Presented to the Board of Trustees  
November 10, 2020

Compiled by:

Kim Sherwood, Kerry Potter, Jennifer Kirkhart & Kent Williams





Butler Community College

Operating Budget Update  
FY2021

Presented to the Board of Trustees  
November 10, 2020

Kim Sherwood, Kerry Potter, Jennifer Kirkhart, Kent Williams



Butler Community College  
FY2021 Budget Update  
November 10, 2020

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Butler Community College  
FY2021 Preliminary Operating Budget Recommendation  
November 10, 2020

<b>Notes</b>
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1. Student Revenues

<b>Credit Hour Estimates</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
In-State In-District	34,990	33,895	30,305	27,168
In-State Out-District	125,962	115,785	110,363	100,853
Out-State	7,873	9,133	10,121	8,752
International	6,123	5,238	3,970	3,105
<b>Total</b>	<b>174,948</b>	<b>164,051</b>	<b>154,758</b>	<b>139,878</b>
<b>Increase ( Decrease) %</b>		<b>-6.2%</b>	<b>-5.7%</b>	<b>-9.6%</b>

2. Local Taxes

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.

<b>Ad Valorem Tax Info</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Mill Levy Rate	18.06	18.06	17.41	16.00
Valuation incr (decr)	4.1%	6.0%	4.6%	4.4%
Valuation (millions)	704.2	746.2	774.2	808.0
<b>Valuation Incr %</b>		<b>6.0%</b>	<b>3.8%</b>	<b>4.4%</b>

4. State Aid

At this time the administration estimates a decrease in state aid for FY2021 of approximately 10% due to the current economic conditions.

<b>5. Compensation</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
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 report. The designated funds include the Capital Project Reserve, Facilities Fund, Technology Fund, Development Fund, and Designated Accounts.

Butler Community College  
**FY 2021 Operating Budget Summary**  
November 10, 2020

	<b>FY 2021</b> July 28 <u>Budget</u>	<b>Change</b> <u>Note 1</u>	<b>FY 2021</b> Aug 11 <u>Budget</u>	<b>Change</b>	<b>FY 2021</b> Nov 10 <u>Budget</u>
Operating Revenues	\$49,745,948	(\$961,115)	\$48,784,833	(\$1,696,529)	\$47,088,304
Expenditure Budget	\$50,618,027	\$0	\$50,618,027	\$634,524	\$51,252,551
Unspent Budget Estimate	<u>\$1,096,416</u>	<u>\$0</u>	<u>\$1,096,416</u>	<u>\$0</u>	<u>\$1,096,416</u>
Total Anticipated Exp	<u>\$49,521,611</u>	<u>\$0</u>	<u>\$49,521,611</u>	<u>\$634,524</u>	<u>\$50,156,135</u>
Rev Over (Under) Exp	\$224,337	(\$961,115)	(\$736,778)	(\$2,331,053)	(\$3,067,831)
Beg Unenc Cash - Note 2	<u>\$8,497,944</u>	<u>\$0</u>	<u>\$8,497,944</u>	<u>\$580,230</u>	<u>\$9,078,174</u>
Ending Unenc Cash	<u>\$8,722,281</u>	<u>(\$961,115)</u>	<u>\$7,761,166</u>	<u>(\$1,750,823)</u>	<u>\$6,010,344</u>
10.5% of Expenditures	\$5,314,893	\$0	\$5,314,893	\$66,625	\$5,381,518
Unenc cash over target	\$3,407,388	(\$961,115)	\$2,446,274	(\$1,817,448)	\$628,826

Note 1. The revenue in the July 28 budget document presented to the board was based on an estimated General Fund mill levy of 17.409. At the July 28th meeting the board approved lowering the estimated General Fund mill levy to 16.0. This resulted in a decrease in the FY2021 revenues of \$961,115.

Note 2. The beginning unencumbered cash has been increased by \$580,230 as shown below.

Federal CARES reimbursement originally shown as FY2021 actually FY2020	\$795,000
Other FY2020 audit adjustments	<u>(\$214,770)</u>
Net change	<u>\$580,230</u>

Butler Community College  
Estimated Revenue Summary FY2021  
November 10, 2020

	July 28 FY2021		Aug 11 FY2021		Nov 10 FY2021
	<u>Estimate</u>	<u>Change</u>	<u>Estimate</u>	<u>Change</u>	<u>Estimate</u>
In District Tuition	\$2,015,347	\$0	\$2,015,347	(\$60,733)	\$1,954,614
Out District Tuition	\$9,129,563	\$0	\$9,129,563	(\$80,809)	\$9,048,754
Out-State Tuition	\$1,372,847	\$0	\$1,372,847	(\$98,523)	\$1,274,324
International Tuition	\$701,969	\$0	\$701,969	(\$105,165)	\$596,804
Technology Fee	\$1,494,340	\$0	\$1,494,340	(\$39,855)	\$1,454,485
Scholarship Fee	\$3,302,374	\$0	\$3,302,374	(\$99,157)	\$3,203,217
Online Course Fee	\$1,118,674	\$0	\$1,118,674	\$200,000	\$1,318,674
Other Fees	<u>\$163,096</u>	<u>\$0</u>	<u>\$163,096</u>	<u>\$0</u>	<u>\$163,096</u>
Total Student Sources	<u>\$19,298,209</u>	<u>\$0</u>	<u>\$19,298,209</u>	<u>(\$284,241)</u>	<u>\$19,013,968</u>
Tuition Waivers	(\$1,172,869)	\$0	(\$1,172,869)	\$169,767	(\$1,003,102)
<b>Student Sources Net</b>	<b><u>\$18,125,340</u></b>	<b><u>\$0</u></b>	<b><u>\$18,125,340</u></b>	<b><u>(\$114,474)</u></b>	<b><u>\$18,010,866</u></b>
<b>Federal Sources</b>	<b><u>\$795,853</u></b>	<b><u>\$0</u></b>	<b><u>\$795,853</u></b>	<b><u>(\$795,853)</u></b>	<b><u>\$0</u></b>
State Operating Grant	\$14,532,331	\$0	\$14,532,331	(\$435,960)	\$14,096,371
Excel in CTE	<u>\$692,797</u>	<u>\$0</u>	<u>\$692,797</u>	<u>(\$69,280)</u>	<u>\$623,517</u>
<b>Total State Sources</b>	<b><u>\$15,225,128</u></b>	<b><u>\$0</u></b>	<b><u>\$15,225,128</u></b>	<b><u>(\$505,240)</u></b>	<b><u>\$14,719,888</u></b>
Current Ad Valorem Tax	\$11,878,584	(\$961,115)	\$10,917,469	\$0	\$10,917,469
Tax-in-Process	\$416,467	(\$0)	\$416,467	\$0	\$416,467
Delinquent Tax	\$390,275	(\$0)	\$390,275	\$0	\$390,275
Motor Vehicle Tax	\$1,481,315	(\$0)	\$1,481,315	\$0	\$1,481,315
Other Local Taxes	\$47,203	\$0	\$47,203	\$0	\$47,203
<b>Total Local Sources</b>	<b><u>\$14,213,844</u></b>	<b><u>(\$961,116)</u></b>	<b><u>\$13,252,728</u></b>	<b><u>\$0</u></b>	<b><u>\$13,252,728</u></b>
Reimbursements	\$166,000	\$0	\$166,000	(\$130,000)	\$36,000
Other Income	<u>\$774,860</u>	<u>\$0</u>	<u>\$774,860</u>	<u>(\$138,172)</u>	<u>\$636,688</u>
<b>Total Other Revenue</b>	<b><u>\$940,860</u></b>	<b><u>\$0</u></b>	<b><u>\$940,860</u></b>	<b><u>(\$268,172)</u></b>	<b><u>\$672,688</u></b>
<b>Transfers</b>	<b><u>\$444,924</u></b>	<b><u>\$0</u></b>	<b><u>\$444,924</u></b>	<b><u>(\$12,790)</u></b>	<b><u>\$432,134</u></b>
<b>Total Revenues</b>	<b><u>\$49,745,949</u></b>	<b><u>(\$961,116)</u></b>	<b><u>\$48,784,833</u></b>	<b><u>(\$1,696,529)</u></b>	<b><u>\$47,088,304</u></b>



Butler Community College  
Expenditure Budget Summary FY2021  
November 10, 2020

1	Expenditure budget approved by Board of Trustees - August 11, 2020	<u>\$50,618,027</u>
2		
3	Correct exp budget for one-time Foundation reimbursement	(\$130,000)
4	Correct exp budget for one-time president's car reimbursement	(\$12,791)
5	Bookstore position reduction to Bookstore Fund	\$43,329
6	Correction for College Scheduler software	\$29,468
7	Various payroll budget adjustments from estimates to actuals	(\$49,119)
8	Salary furloughs - on hold	\$402,474
9	Adjust estimated travel budget reduction	\$48,849
10	Increase scholarships per current analysis	\$50,000
11	One-time payment for Roger Matthews lawsuit	<u>\$252,314</u>
12	Total Changes	<u>\$634,524</u>
13	Totals FY2021 exp budget	<u>\$51,252,551</u>



# Butler Community College

## Supplemental Information Update

Presented to the Board of Trustees  
November 10, 2020

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

**Butler Community College  
Supplemental Budget Information  
Presented November 10, 2020**

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**Butler Community College**  
**General Designated Funds**  
**Revenues, Expenditures, and Balances - FY 2021**  
**Presented November 10, 2020**

		7/1/20			9/30/20	
		<u>Balance</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Balance</u>	
1	380	Butler Radio	29,110	0	478	28,632
2	387	Butler Television	30,596	0	0	30,596
3	412	Art Projects/Ceramics Fee	6,298	2,100	0	8,398
4	414	Instrumental Music Fee	3,880	0	0	3,880
5	415	Vocal Music Fee	20,651	1,520	9,925	12,246
6	416	Athletic Conditioning Fee	40,505	1,760	0	42,265
7	417	PE Conditioning Fee	8,031	0	0	8,031
8	426	Fitness/Wellness Fee	3,896	0	0	3,896
9	427	Education Course Fee	0	350	0	350
10	509	Grant Administration (Indirect Charges)	70,580	0	0	70,580
11	590	Garnishment Fee	6,181	110	0	6,290
12	719	Secretarial Center	220,011	1,482	0	221,493
13	760	KCCLI-CC Leadership Institute	0	4,600	0	4,600
14	770	Science Lab Fees	94,313	31,500	7,246	118,567
15	771	Biology Dept Royalties	13,856	0	0	13,856
16	793	Academic Testing Non-Butler Student	23,570	125	0	23,695
17	814	Safety and Security	12,165	0	2,910	9,255
18	820	V A Activities	25,338	0	0	25,338
19	828	ACT Test Preparation	3,697	0	0	3,697
20	830	President's Project Car	36,358	0	0	36,358
21	831	Admissions Office	526	0	0	526
22	840	Grizzly Magazine	21,423	0	14,165	7,258
23	841	Cap & Gown	79,675	7,415	2,346	84,744
24	846	Lantern	15,601	0	2,115	13,485
25	850	Library	10,493	5,829	810	15,512
26	852	Theatre Designated	1,610	0	0	1,610
27	864	Transcript Fee	93,653	25,662	18,769	100,547
28	870	ABE Student Fees	86	120	93	113
29	924	ABE Project	60,634	132	2,487	58,279
30	965	Student Health Center	124,988	38,703	27,505	136,186
31	988	Placement Testing	32,459	4,745	0	37,204
32	996	Disciplinary Housing	<u>14,656</u>	<u>0</u>	<u>0</u>	<u>14,656</u>
33		Total General Designated	<u>\$1,104,839</u>	<u>\$126,152</u>	<u>\$88,848</u>	<u>\$1,142,143</u>

**Butler Community College**  
**PTE Designated Funds**  
**Revenues, Expenditures, and Balances - FY 2021**  
**Presented November 10, 2020**

		7/1/20			9/30/20	
		<u>Balance</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Balance</u>	
1	400	Fire Supply Fee	2,430	13,050	900	14,580
2	401	Collison Repair Fee	15,267	0	0	15,267
3	402	Auto Technology Fee	19,837	3,290	1,529	21,598
4	403	Engineering Tech Fee	(1,159)	3,650	0	2,491
5	404	Information Tech Fee	91,722	46,979	21,147	117,555
6	405	Hospitality Mgmt Fee	28,477	2,735	0	31,212
7	406	Manufacturing Tech Fee	14,657	0	0	14,657
8	408	Academy Fee	12,935	1,635	0	14,570
9	409	Welding Fee	50,900	16,050	72	66,878
10	410	EMT Fee	16,154	1,820	560	17,414
11	411	Business Student Fee	14,364	9,129	0	23,493
12	418	Allied Health State Test Fee	19,254	4,100	2,500	20,854
13	421	Nursing Digital Resource Fee	0	55,620	0	55,620
14	422	KAPLAN Program	14,139	35,525	1,989	47,675
15	424	Allied Health Course Fee	30,779	1,090	0	31,869
16	483	NREMT Exam Site	5,575	1,575	1,500	5,650
17	521	CPR Cards	(2,088)	2,622	5,000	(4,466)
18	791	Nurse Entrance Testing Fees	12,376	8,540	2,015	18,901
19	856	Nursing Senior Fee	18,806	5,120	2,604	21,322
20	876	Auto Mechanics	13,140	287	101	13,326
21	877	Auto Body	<u>4,823</u>	<u>0</u>	<u>0</u>	<u>4,823</u>
22		Total PTE Designated	<u>\$382,390</u>	<u>\$212,817</u>	<u>\$39,917</u>	<u>\$555,290</u>

**Butler Community College**  
**Campus Life/Bookstore Funds - FY 2021 Budget Estimate**  
**Presented November 10, 2020**

FY 2021 - November 10, 2020 Budget Estimate					
	<u>Total</u>	<u>Book Store</u>	<u>Food Service</u>	<u>Residence Hall</u>	<u>Student Union</u>
Revenues	4,203,500	\$2,059,000	\$665,500	\$1,330,000	\$149,000
Expenditures	<u>4,332,641</u>	<u>2,029,284</u>	<u>680,226</u>	<u>1,300,362</u>	<u>322,768</u>
Rev over (under) exp	(129,141)	29,716	(14,726)	29,638	(173,768)
Intrafund transfer	0	(154,425)	0	0	154,425
Beginning unencumb cash	<u>4,077,324</u>	<u>3,416,930</u>	<u>18,709</u>	<u>622,342</u>	<u>19,343</u>
Est ending unencumb cash	<u>\$3,948,183</u>	<u>\$3,292,221</u>	<u>\$3,983</u>	<u>\$651,980</u>	<u>\$0</u>

**Butler Community College**  
**Bookstore Fund- FY 2021 Estimate**  
**Presented November 10, 2020**

	<u>FY 2021</u> July 28 <u>Estimate</u>	<u>Change</u>	<u>FY 2021</u> Nov 10 <u>Estimate</u>
1 <u>Revenues</u>			
2 Book Sales	\$2,384,000	(\$570,000)	\$1,814,000
3 Merchandise Sales	322,000	(\$109,000)	213,000
4 Other Income	<u>32,000</u>	<u>\$0</u>	<u>32,000</u>
5			
6 Total Revenues	<u>2,738,000</u>	<u>(\$679,000)</u>	<u>2,059,000</u>
7			
8 <u>Expenditures</u>			
9 Salaries & Benefits	427,114	\$0	427,114
10 Purchases - Books	1,800,000	(\$520,000)	1,280,000
11 Purchases - Merchandise	250,000	(\$88,000)	162,000
12 Operating & General	125,870	\$0	125,870
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>2,637,284</u>	<u>(\$608,000)</u>	<u>2,029,284</u>
18			
19 Revenue over Expenditures	100,716	(\$71,000)	29,716
20 Intrafund transfer - to Capital Reserve			0
21 Intrafund transfer - to Student Union	(154,425)	\$0	(154,425)
22 Beginning Unencumbered Cash*	<u>3,368,358</u>	<u>\$48,572</u>	<u>3,416,930</u>
23 Ending Unencumbered Cash	<u>\$3,314,649</u>	<u>(\$22,428)</u>	<u>\$3,292,221</u>

\* Adjusted to Final FY20 Ending Unencumbered Cash Balance



**Butler Community College**  
**Food Service Fund-FY 2021 Estimate**  
**Presented November 10, 2020**

	<u>FY 2021</u>		<u>FY 2021</u>
	<u>July 28</u>		<u>Nov 10</u>
1 <u>Revenues</u>	<u>Estimate</u>	<u>Change</u>	<u>Estimate</u>
2 Meal Contracts	\$724,200	(\$94,200)	\$630,000
3 Summer Camps	56,000	(24,000)	32,000
4 Rebates	6,000	(2,500)	3,500
5 Other Income	<u>0</u>	<u>0</u>	<u>0</u>
6 Total Revenue	<u>786,200</u>	<u>(120,700)</u>	<u>665,500</u>
7			
8 <u>Expenditures</u>			
9 Salaries & Benefits	1,000	0	1,000
10 Cost of Sales - Meal Contracts	705,523	(100,502)	605,021
11 Cost of Sales - Summer Camps	46,378	(15,371)	31,007
12 Operating & General	17,199	0	17,199
13 Utilities	8,000	0	8,000
14 Equipment & Facilities *	<u>18,000</u>	<u>0</u>	<u>18,000</u>
15			
16 Total Expenditures	<u>796,100</u>	<u>(115,874)</u>	<u>680,226</u>
17			
18 Revenues over Expenditures	(9,900)	(4,826)	(14,726)
19 Intrafund transfer from Residence Hall	0	0	0
20 Beginning Unencumbered Cash	<u>18,709</u>	<u>(0)</u>	<u>18,709</u>
21			
22 Ending Unencumbered Cash	<u>\$8,809</u>	<u>(\$4,827)</u>	<u>\$3,983</u>

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

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

**Butler Community College**  
**Residence Hall Fund- FY 2021 Estimate**  
**Presented November 10, 2020**

	<u>FY 2021</u> <u>July 28</u> <u>Estimate</u>	<u>Change</u>	<u>FY 2021</u> <u>Nov 10</u> <u>Estimate</u>
1 <u>Revenues</u>			
2 Residence Hall Contracts	\$1,300,000	\$0	\$1,300,000
3 Summer Camps	35,000	(10,000)	25,000
4 Other Income (application fees & commissions )	<u>5,000</u>	<u>0</u>	<u>5,000</u>
5 Total Revenues	<u>1,340,000</u>	<u>(10,000)</u>	<u>1,330,000</u>
6			
7 <u>Expenditures</u>			
8 Salaries & Benefits	446,322	(10,000)	436,322
9 Operating & General	286,370	(500)	285,870
10 Utilities	145,000	500	145,500
11 Equipment & Facilities	25,270	0	25,270
12 Information Services - computer lab equipment	0	0	0
13 Facilities Projects (see next page)	122,500	0	122,500
14 Mandatory Debt Service Transfer	0	0	0
15 Debt Service	284,900	0	284,900
16 Non-Mandatory Transfer-Facilities Fund	<u>0</u>	<u>0</u>	<u>0</u>
17 Total Expenditures	<u>1,310,362</u>	<u>(10,000)</u>	<u>1,300,362</u>
18			
19 Revenue over Expenditures	29,638	0	29,638
20 Intrafund transfer to Food Service	0	0	0
21 Beginning Unencumbered Cash*	<u>624,280</u>	<u>(1,938)</u>	<u>622,342</u>
22			
23 Ending Unencumbered Cash	<u>\$653,918</u>	<u>(\$1,938)</u>	<u>\$651,980</u>

\* Adjusted to Final FY20 Ending Unencumbered Cash Balance

**Butler Community College**  
**Residence Hall Fund- FY 2021 Estimate (Continued)**  
**Presented November 10, 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>
19		
20	Total Facilities Projects	<u>\$122,500</u>
21		
22		
23	Completed Projects	
24	1100 & 1800 Air Handler	70,000
25	1100 HVAC system Dehumidifier	6,000
26	1100 New Dressers - (\$23,000 for 2 years)	23,000
27	1100 HVAC Thermostat	24,000
28		

**Butler County Community College**  
**Student Union Fund- FY 2021 Estimate**  
**Presented November 10, 2020**

	<u>FY 2021</u> July 28 <u>Estimate</u>	<u>Change</u>	<u>FY 2021</u> Nov 10 <u>Estimate</u>
1 <u>Revenues</u>			
2 Student Fees	\$148,000	\$0	\$148,000
3 Other Income	<u>1,000</u>	<u>0</u>	<u>1,000</u>
4			
5 Total Revenues	<u>149,000</u>	<u>0</u>	<u>149,000</u>
6			
7 <u>Expenditures</u>			
8 Salaries & Benefits	170,268	0	170,268
9 Utilities	10,000	0	10,000
10 Lease Costs	0	0	0
11 Equipment & Facilities	15,000	0	15,000
12 Facilities-Remodeling/Renovation	3,000	0	3,000
13 Snack Bar Operations	105,000	(10,000)	95,000
14 Other Services	4,500	10,000	14,500
15 Other General Operating	<u>15,000</u>	<u>0</u>	<u>15,000</u>
16			
17 Total Expenditures	<u>322,768</u>	<u>0</u>	<u>322,768</u>
18			
19 Revenues over (under) Expenditures	(173,768)	(0)	(173,768)
20 Intrafund transfer - from Bookstore	154,425	0	154,425
21 Beginning Unencumbered Cash	<u>19,343</u>	<u>(0)</u>	<u>19,343</u>
22			
23 Ending Unencumbered Cash	<u>\$0</u>	<u>(\$0)</u>	<u>\$0</u>

**Butler Community College**  
**Adult Basic Education Fund - FY 2021 Estimate**  
**Presented November 10, 2020**

		<u>FY 2021</u> <u>July 28</u> <u>Estimate</u>	<u>Change</u>	<u>FY 2021</u> <u>Nov 10</u> <u>Estimate</u>
1	<u>Revenues</u>			
2	Federal Grant	\$192,756	\$0	\$192,756
3	State Grant	82,413	2,000	84,413
4	Other Revenue	0	0	0
5	Transfer from Operating Funds	<u>120,000</u>	<u>40,000</u>	<u>160,000</u>
6				
7	Total Revenues	<u>395,169</u>	<u>42,000</u>	<u>437,169</u>
8				
9	<u>Expenditures</u>			
10	Personnel	280,756	104,861	385,617
11	Operating and General Expense	<u>114,413</u>	<u>(62,861)</u>	<u>51,552</u>
12				
13				
14	Total Expenditures	<u>395,169</u>	<u>42,000</u>	<u>437,169</u>
15				
16	Revenues over expenditures	0	0	0
17	Beginning unencumbered cash	<u>0</u>	<u>0</u>	<u>0</u>
18				
19	Ending unencumbered cash	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Butler Community College**  
**Adult Supplemental Education Fund - FY 2021 Estimate**  
**(BETA and Grizzly Adventures)**  
**Presented November 10, 2020**

	<u>FY 2021</u> July 28 <u>Estimate</u>	<u>Change</u>	<u>FY 2021</u> Nov 10 <u>Estimate</u>
1 <u>Revenues</u>			
2       BETA Income	\$182,330	\$2,239	\$184,569
3       Grizzly Adventures Income **	35,000	(33,000)	2,000
4       Transfer from Operating Funds *	<u>79,903</u>	<u>(34,159)</u>	<u>45,744</u>
5			
6 Total Revenues	<u>297,233</u>	<u>(64,920)</u>	<u>232,313</u>
7			
8 <u>Expenditures</u>			
9       Personnel	208,437	(40,971)	167,466
10       Operating and General Expense**	87,396	(22,549)	64,847
11       Equipment	1,400	(1,400)	0
12			
13			
14 Total Expenditures	<u>297,233</u>	<u>(64,920)</u>	<u>232,313</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>

\* The Transfer was not adjusted for the budget reduction in the July 28, Budget Update

\*\* Removed Grizzly Adventure Budget except for amount expended/received to date

**Butler Community College**  
**Program Development Fund -FY 2021 Estimate**  
**Presented November 10, 2020**

	<u>FY 2021</u> <u>July 28</u> <u>Estimate</u>	<u>Change</u>	<u>FY 2021</u> <u>Nov 10</u> <u>Estimate</u>
1 <b>Sources of Funds:</b>			
2     Transfer from Operating Fund *	\$40,000	(\$40,000)	\$0
3     Transfer from Academics Budget	<u>0</u>	<u>0</u>	<u>0</u>
4 <b>Total</b>	<u>40,000</u>	<u>(40,000)</u>	<u>0</u>
5			
6 <b>Expenditures</b>			
7     Course Development Stipends	20,000	0	20,000
8     Transfer to Operating	<u>100,000</u>	0	<u>100,000</u>
9			
10    Total Expenditures	<u>120,000</u>	<u>0</u>	<u>120,000</u>
11			
12 Revenues over expenditures	(80,000)	(40,000)	(120,000)
13 Beginning unencumbered cash	<u>374,243</u>	<u>(0)</u>	<u>374,243</u>
14			
15 Ending unencumbered cash	<u>\$294,243</u>	<u>(\$40,000)</u>	<u>\$254,243</u>

\* The Transfer was not adjusted for the budget reduction in the July 28, Budget Update

**Butler Community College**  
**Facilities Fund- FY 2021 Estimate**  
**Presented November 10, 2020**

	<u>FY 2021</u> <u>July 28</u> <u>Estimate</u>	<u>Change</u>	<u>FY 2021</u> <u>Nov 10</u> <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	140,000	149,273	289,273
5 Reimbursements- Hail Storm Insurance Proceeds	-	0	-
6 Transfer for Parking	56,000	0	56,000
7 Beginning Unencumbered Cash	447,948	0	447,948
8 Total Sources	<u>654,148</u>	<u>149,273</u>	<u>803,421</u>
9 Uses of Funds:			
10 Various Projects- See Below	<u>654,148</u>	<u>149,273</u>	<u>803,421</u>
11			
12 Total Expenditures	<u>654,148</u>	<u>149,273</u>	<u>803,421</u>
13 Sources over Uses:	<u>0</u>	<u>0</u>	<u>0</u>
14			
15 Ending unencumbered cash	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

16

17 Items below are placed in order of Priority

Plan Item	Activity Code	Priority	Planned Expenditures
FACILITIES PLAN			
300 Building HVAC Dehumidifier System (Deferred \$240,000)			0
BOE ADA Sidewalk Repairs	775	1	80,000
500 building backup generator for sewage lift station		2	3,468
Vehicle Repair And Purchase	854	3	15,000
Deferred Maintenance	991	4	40,000
Parking Lot Repair		5	160,000
Asbestos Removal and Insulation		6	7,500
Classroom Carpet Replacement		7	20,000
ADA Issues and Repairs		8	25,000
500 Building Electrical Panel		9	30,000
ARK Flash Assessment		10	90,000
500 Building Locker Room HVAC Replacement Units (3)		FY22	0
Expenditures to Date (Various Projects)			81,198
Contingency			1,254
Transfer back to General Fund			250,000
Total			\$803,421



**Butler Community College**  
**Technology Fund - FY 2021 Estimate**  
**Presented November 10, 2020**

	<u>FY 2021</u> July 28 <u>Estimate</u>	<u>Change</u>	<u>FY 2021</u> Nov 10 <u>Estimate</u>
1 <b>Sources of Funds:</b>			
2     Sprint Lease Renewal	\$0	0	\$0
3     Computer Recycle	10,000	0	10,000
4     Miscellaneous Revenue	0	0	0
5     Budgeted transfer from Operating Funds	75,000	0	75,000
6     Transfer unspent FY21 Budget from Operating	<u>200,000</u>	<u>0</u>	<u>200,000</u>
7 <b>Total</b>	<u>285,000</u>	0	<u>285,000</u>
8			
9 <b>Expenditures</b>			
10     Software Licensing	65,000	0	65,000
11     AV Supplies/Computers	20,000	0	20,000
12     Replace Server	-	30,000	30,000
13     Other	<u>50,000</u>	<u>44,133</u>	<u>94,133</u>
14			
15     Total Expenditures	<u>135,000</u>	<u>74,133</u>	<u>209,133</u>
16			
17 Revenues over expenditures	150,000	(74,133)	75,867
18 Beginning unencumbered cash	<u>632,809</u>	<u>0</u>	<u>632,809</u>
19			
20 Ending unencumbered cash	<u>\$782,809</u>	<u>(74,133)</u>	<u>\$708,676</u>

**Butler Community College**  
**Capital Reserve Expenditures Fund FY 2021 Estimate**  
**Presented November 10, 2020**

	<u>FY 2021</u> July 28 <u>Estimate</u>	<u>FY 2021</u> Nov 10 <u>Estimate</u>
1 Sources of Funds:		
2     Transfer from operating fund	-	-
3     Total	\$ -	\$ -
4		
5 Expenditures		
6     Andover 5000 Building Project	3,766,476	3,766,476
7     Other Projects	-	-
8	-	-
9     Total Expenditures	\$ 3,766,476	\$ 3,766,476
10		
11 Revenues over expenditures	\$ (3,766,476)	\$ (3,766,476)
12 Beginning unencumbered cash	\$ 3,766,476	\$ 3,766,476
13		
14 Ending unencumbered cash	\$ -	\$ -

**Butler Community College**  
**Capital Outlay Mill Fund - November 10, 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 September 30, 2020	<u>\$112,978</u>
Amount available at September 30, 2020	\$6,262,032
Expenditures as of September 30, 2020	<u>\$6,148,400</u>
Fund Balance, September 30, 2020	\$113,632

<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	\$775,431
Physical Security	\$1,558,188
Digital Signage	\$112,763
Campus Security Lighting	<u>\$142,830</u>
Total	\$6,148,400

<u>Capital Outlay Bonds Payment Schedule</u>			
<u>Fiscal Year Ended</u>	<u>Total Debt Service Payments</u>	<u>Estimated Capital Outlay Tax Revenue</u>	<u>Estimated Surplus Tax Revenue</u>
	\$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**  
**General Fund Activity Fee Supported Scholarship Summary**  
**For the Year Ended June 30, 2021**

Presented November 10, 2020

	<u>FY 2021</u> July 28 Estimate	<u>FY 2021</u> Nov 10 Estimate	Increase (Decrease)
Academic Scholarships	506,093	579,735	73,642
Activity Scholarships	739,449	687,998	(51,451)
Other Scholarships	444,009	688,653	244,644
Subtotal	\$ 1,689,551	\$ 1,956,387	\$ 266,835
Athletic Scholarships	\$ 1,610,449	\$ 1,310,502	\$ (299,947)
Total	<u>\$ 3,300,000</u>	<u>\$ 3,266,888</u>	<u>\$ (33,112)</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	\$ 3,409,506
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
	\$ 3,212,998
Scholarship Expense for FY2021	\$ 3,266,888
Ending Balance 6/30/2021	<u>\$ 526,605</u>
Expenses (over)/under Revenues	\$ (53,890)

**Butler Community College**  
**Activity, Academic and Other Scholarships**  
**For the Year Ended June 30, 2021**

Presented November 10, 2020

	FY 2021	FY 2021	
	July 28	Nov 10	
	Estimate	Estimate	Increase (Decrease)
<u>Academic</u>			
1 Academic Excellence Scholarship	61,105	45,745	(15,360)
2 Access Scholarship	17,603	9,624	(7,979)
3 Deans Scholarship	99,450	108,000	8,550
4 Presidential Scholarship	244,269	300,375	56,106
5 Technical Scholarship	17,057	31,005	13,948
6 Val/Sal Scholarship	66,609	84,986	18,378
Total	\$ 506,093	\$ 579,735	73,642
<u>Activity</u>			
7 Activity Returner OS	43,457	-	(43,457)
8 Lantern Scholarship	27,419	21,028	(6,391)
9 Grizzly Magazine Scholarship	16,046	20,292	4,247
10 Livestock Judging Scholarship	81,084	96,716	15,631
11 Instrumental Music Scholarship	127,729	164,652	36,923
12 Vocal Music Scholarship	247,521	232,105	(15,415)
13 Radio/TV Production Scholarship	30,924	21,446	(9,478)
14 Sports Media Scholarship	26,788	17,825	(8,963)
15 Student Government Scholarship	7,750	8,140	390
16 Performing Arts Scholarship	21,185	-	(21,185)
17 Theater Scholarship	70,421	75,865	5,444
18 Visual Arts Scholarship	29,603	23,581	(6,022)
19 Admissions MVP/Ambassador	9,523	6,347	(3,176)
Total	\$ 739,449	\$ 687,998	\$ (51,451)
<u>Other</u>			
20 Butler 2000	51,981	28,400	(23,581)
21 Latino Scholarship	968	2,700	1,732
22 Computer Lab	6,315	2,405	(3,910)
23 Dependents Scholarship (McConnell)	80,978	67,099	(13,879)
24 Recognition Scholarship	26,544	29,806	3,262
25 Tutor Ambassador	18,117	23,683	5,566
26 OER Book Scholarships	259,106	294,799	35,693
27 Summer + 2020	-	239,761	239,761
Total	\$ 444,009	\$ 688,653	\$ 244,644
28 Totals	<u>\$ 1,689,551</u>	<u>\$ 1,956,387</u>	<u>\$ 266,835</u>

**Butler Community College**  
**Activity Fee Supported Athletic Scholarships**  
**For the Year Ended June 30, 2021**

Presented November 10, 2020

	<u>FY 2021</u> July 28 Estimate	<u>FY 2021</u> Nov 10 Estimate	Increase (Decrease)
1 Athletic Academic Tutor Scholarship	6,697	-	(6,697)
2 Athletic Management Scholarship	16,671	9,644	(7,027)
3 Athletic Scholarship Books	194,095	121,108	(72,987)
4 Athletic Trainer Scholarship	29,257	35,285	6,028
5 Baseball Scholarship	92,996	94,592	1,596
6 Football Scholarship	430,702	396,548	(34,154)
7 In State Portion of Out of State Scholarships	157,071	138,582	(18,488)
8 Men's Basketball Scholarship	106,102	64,631	(41,471)
9 Men's Cross Country	16,756	17,666	910
10 Men's Track Scholarship	77,718	56,290	(21,428)
11 Softball Scholarship	89,701	75,325	(14,376)
12 Spirit Squad Scholarship	44,216	44,484	268
13 Volleyball Scholarship	51,707	46,822	(4,885)
14 Women's Basketball Scholarship	99,561	53,864	(45,697)
15 Women's Cross Country	27,129	14,049	(13,080)
16 Women's Soccer Scholarship	90,427	66,229	(24,198)
17 Women's Track Scholarship	79,642	75,382	(4,260)
18 Totals	<u>\$ 1,610,449</u>	<u>\$ 1,310,502</u>	<u>\$ (299,947)</u>

**Butler Community College**  
**Restricted Funds**  
**Grant Awards - FY 2021**  
**Presented November 10, 2020**

			<u>FY 2021</u>
			<u>Award</u>
1	2101	Federal Work-Study	190,205
2	2106-309	Carl Perkins V (Carryover)	4,900
3	2106-312	Carl Perkins V Incentive	8,000
4	2213	SCKLS Grant	14,190
5	2235	Nursing Initiative Grant	28,900
6	2250	State Technology Equipment Grant (Carryover)	24,794
7	2228	Coronavirus Relief Fund	581,379
8	2305	SPARK County Funding	130,697
9	210221	Federal SEOG	197,461
10	210420	Federal Pell Grant FY2020	9,726,200
11	210421	Federal Pell Grant FY2021	4,197,353
12	210621	Carl Perkins Vocn Grants FY 2021	188,340
13	210820	William D Ford Direct Loans FY20	12,327,035
14	210821	William D Ford Direct Loans FY21	6,267,347
15	215020	Child Care Access FY20	147,034
16	2126	US Department of Ed (CARES)	3,631,932
17	222019	AO-K @ Work (Carryover)	24,287
18	233019	Kansas Health Foundation (Carryover)	20,521
19	224021	JLIST-Jobs & Innovative Industry Sk	<u>31,000</u>
20		Totals	<u>\$37,741,575</u>

**Butler Community College**  
**Agency Accounts**  
**Revenues, Expenditures, and Balances - FY 2021**  
**Presented November 10, 2020**

		7/1/2020			9/30/2020
		<u>Balance</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Balance</u>
1	370 Friends of the Arts	2,000	0	0	2,000
2	376 Great Plain Acceleration Confr	7,730	0	0	7,730
3	381 Grizzlybacker Funds	304,738	14,740	16,102	303,376
4	595 Diversity Kansas	22,969	20,000	30,046	12,923
5	797 Black Student Association	443	0	0	443
6	815 Butler Notables	521	0	0	521
7	818 Educare Fundraiser	10,989	0	0	10,989
8	834 Flint Hills Classic LiveStock Jud	30,380	0	0	30,380
9	837 Butler Student Food Pantry	775	0	0	775
10	842 DECA	3,881	0	0	3,881
11	849 Phi Beta Lambda Club	1,281	0	0	1,281
12	855 Student Nurse Association	3,945	0	0	3,945
13	857 Music Club Instrumental	6,502	122	0	6,624
14	858 Music Club Vocal	22,760	2,420	4,432	20,748
15	866 English Department Royalties	6,891	0	0	6,891
16	867 Student Government Association	36,423	0	2,343	34,080
17	868 Delta Psi Omega	7,853	0	393	7,460
18	869 A Cappella Choir	350	0	0	350
19	871 OP Staff Activities	1,640	275	536	1,379
20	873 International Student Association	1,561	0	0	1,561
21	874 Art Club	1,257	0	0	1,257
22	878 Football Fundrasier	11,760	0	0	11,760
23	882 Life Enrichment Program	4,213	1,730	0	5,943
24	889 BEACIN Fund	6,208	295	500	6,003
25	894 Cross Country Track Fundraiser	14,013	1,560	0	15,573
26	895 BCC Assoc for Early Childhood	814	0	0	814
27	897 America Reads	6	0	0	6
28	898 AKCCOP Workshop	617	0	0	617
29	905 Phi Theta Kappa	45,566	1,080	0	46,646
30	907 C.H.O.M.P.	6,908	0	0	6,908
31	908 CTE Workshops	13,974	0	0	13,974
32	915 National Assoc of Music Educators	350	90	0	440
33	925 Spirit Squad	13,272	6,057	0	19,329
34	926 Employment Career Fair	2,187	0	0	2,187
35	934 HALO-Hispanic Am Leadership	1,038	0	27	1,011
36	935 KCSAA-KS Student Affair Admins	371	0	0	371
37	943 Butler Care Team Cancer Asst Fund	7,164	0	0	7,164
38	945 Accessibility Training	5,103	0	0	5,103
39	961 Men's Basketball Fundraiser	4,052	0	0	4,052
40	962 Library Coffee Shop	509	0	174	335
41	963 Butler Grizzly Ambassadors	990	0	0	990
42	964 Smorgaschords	1,240	0	0	1,240
43	967 Baseball Agency	48	0	0	48
44	982 Kids Football Camp	3,268	0	0	3,268
45	984 Radio/TV Club	654	0	0	654
46	987 Women's Basketball Fundraiser	7,745	3,361	0	11,105
47	991 Women's Soccer Fundraiser	11,870	1,880	0	13,750
48	992 Women's Softball Fundrasier	18,189	0	0	18,189
49	995 Volleyball Fundraiser	26,385	837	1,600	25,622
50	997 Athletic Training Fundraiser	(75)	0	0	(75)
51	Totals	<u>\$683,327</u>	<u>\$54,447</u>	<u>\$56,153</u>	<u>\$ 681,621</u>



**Butler Community College  
Analysis of Debt Service  
Presented November 10, 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

\$47,088,304

Debt Service as a Percentage of Revenue

5.9%

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.



