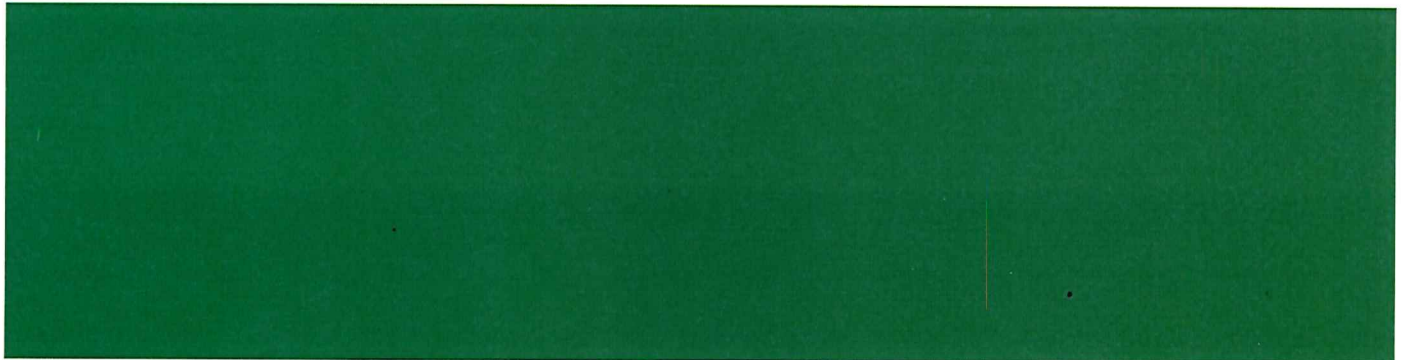




FY2023 Budget Update
and
FY2024 Preliminary Budget Recommendation

Presented to the Board of Trustees
April 24, 2023

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





Butler Community College

Operating Fund Budget
Preliminary Recommendation for
FY2024

Presented April 24, 2023

Prepared by

Kerry Potter, Jennifer Kirkhart, Candice Sullivan, Kent Williams



Butler Community College
Notes to the Operating Fund Budget Update
April 24, 2023

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 has 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	FY2020	FY2021	FY2022	FY2023	FY2024
In-State In-District	30,305	27,412	26,577	26,774	26,774
In-State Out-Dist	110,363	101,617	97,404	91,602	87,603
Out-State	10,121	9,056	9,118	8,596	8,596
International	3,970	3,124	3,035	3,933	3,577
Total	154,759	141,209	136,134	130,904	126,549
Increase (Decrease) %	-5.7%	-8.8%	-3.6%	-3.8%	-3.3%

2. Local Taxes

	FY2020	FY2021	FY2022	FY2023	FY2024
Valuation (millions)	\$774.2	\$800.8	\$847.1	\$933.1	\$1,073.1
Valuation incr (decr) %	4.6%	3.4%	5.8%	10.1%	15.0%
Mill Levy General Fund	17.409	16.144	15.262	13.855	12.048
Mill Levy Capital Outlay	1.927	1.863	0.000	0.000	0.000
Total Mill Levy	19.336	18.007	15.262	13.855	12.048
Mill Levy incr (decr) %	-3.6%	-6.9%	-15.2%	-9.2%	-13.0%
Tax Levied General Fund	\$13,478,192	\$12,928,138	\$12,928,138	\$12,928,138	\$12,928,138
Tax Levied Capital Outlay	\$1,491,937	\$1,491,937	\$0	\$0	\$0
Tax Levied Total	\$14,970,129	\$14,420,075	\$12,928,138	\$12,928,138	\$12,928,138
Tax Levied inc (decr) %	0.0%	-3.7%	-10.3%	0.0%	0.0%

4. Compensation

	FY2020	FY2021	FY2022	FY2023	FY2024
Salary increase	2.5%	0.0%	5.0%	5.0%	5.0%
Health insurance increase	0.0%	6.0%	0.0%	0.0%	10.7%

Butler Community College
Operating Budget Estimate - FY2023 Summary
April 24, 2023

FY2023

	FY2023 Nov. Update	Incr (Decr)	FY2023 Apr. Update
1 Operating Revenues	<u>52,069,037</u>	<u>487,975</u>	<u>52,557,012</u>
2			
3 Expenditure Budget	<u>55,907,505</u>	<u>(1,519,836)</u>	<u>54,387,669</u>
4 Unspent Budget Estimate	<u>2,251,086</u>	<u>748,914</u>	<u>3,000,000</u>
5 Net Expenditures	<u>53,656,419</u>	<u>(2,268,750)</u>	<u>51,387,669</u>
6			
7 Revenues Over (Under) Expenditures	<u>(1,587,382)</u>	<u>2,756,725</u>	<u>1,169,343</u>
8			
9 Beginning Unencumbered Cash	<u>10,119,357</u>	<u>0</u>	<u>10,119,357</u>
10 Ending Unencumbered Cash	<u>8,531,975</u>	<u>2,756,725</u>	<u>11,288,700</u>
11			21%
12 10.5% of Expenditures	<u>5,870,288</u>	<u>(159,583)</u>	<u>5,710,705</u>
13 Unencumbered cash over (under) target	<u>2,661,687</u>	<u>2,916,308</u>	<u>5,577,995</u>

Butler Community College
Estimated Revenue Summary FY2023
April 24, 2023

FY2023			
	FY2023 Revenues Nov. Est.	Change	FY2023 Revenues Apr. Est.
1 In District Tuition	2,006,390	48,715	2,055,105
2 Out District Tuition	9,034,038	(6,493)	9,027,545
3 Out-State Tuition	1,317,919	77,474	1,395,393
4 International Tuition	501,659	96,525	598,184
5 Technology Fee	2,546,812	(7,443)	2,539,369
6 Scholarship Fee	3,125,029	23,660	3,148,689
7 Other Fees	<u>216,262</u>	<u>0</u>	<u>216,262</u>
8 Total Student Sources	<u>18,748,109</u>	<u>232,438</u>	<u>18,980,547</u>
9 Tuition Waivers	(1,121,623)	106,000	(1,015,623)
10 Student Sources Net of Waivers	<u>17,626,486</u>	<u>338,438</u>	<u>17,964,924</u>
11 State Operating Grant	18,813,536	0	18,813,536
12 Excel in CTE	<u>613,000</u>	<u>(174,805)</u>	<u>438,195</u>
13 Total State Sources	<u>19,426,536</u>	<u>(174,805)</u>	<u>19,251,731</u>
14 Current Ad Valorem Tax	12,181,141	0	12,181,141
15 Tax-in-Process	345,036	(40)	344,996
16 Delinquent Tax	279,665	0	279,665
17 Motor Vehicle Tax	1,392,457	0	1,392,457
18 Other Local Taxes	<u>51,778</u>	<u>0</u>	<u>51,778</u>
19 Total Local Sources	<u>14,250,077</u>	<u>(40)</u>	<u>14,250,037</u>
20 Reimbursements	36,000	(5,000)	31,000
21 Other Income (Note 1)	<u>647,804</u>	<u>329,382</u>	<u>977,186</u>
22 Total Other Revenue	<u>683,804</u>	<u>324,382</u>	<u>1,008,186</u>
23 Transfers	<u>82,134</u>	0	<u>82,134</u>
24			
25 Total Revenues	<u><u>52,069,037</u></u>	<u><u>487,975</u></u>	<u><u>52,557,012</u></u>

Butler Community College
FY2023 Expenditure Budget
April 24, 2023

FY2023

1	Adjusted FY2023 expenditure budget, November 28, 2022	<u>55,907,505</u>
2		
3	Acctg & IT software for GASB 87 & 96 leases & software	20,000
4	Reinstate two grounds positions	52,000
5	Eliminate grounds outsourced service	(52,000)
6	Eliminate positions	(88,679)
7	Added position: IT CRM	55,000
8	Temp Allocations - excess prior compensation estimates	(964,075)
9	Employee Benefit adjustment	(164,000)
10	Part-time instruction/overload adjustment	(301,334)
11	Scholarship adjustment	<u>(76,748)</u>
12		
13	Adjustments to FY2023 expenditure budget	<u>(1,519,836)</u>
14	Adjusted FY2023 expenditure budget, April 24, 2023	<u>54,387,669</u>

Butler Community College
Operating Budget Estimate - FY2024 Summary
April 24, 2023

FY2024			
	FY2023	Incr	FY2024
	<u>April Est</u>	<u>(Decr)</u>	<u>April Est</u>
1 Operating Revenues	<u>52,557,012</u>	<u>624,867</u>	<u>53,181,879</u>
2			
3 Expenditure Budget	54,387,669	2,660,683	57,048,352
4 Unspent Budget Estimate (FY2024 @ 5%)	<u>3,000,000</u>	<u>(147,582)</u>	<u>2,852,418</u>
5 Net Expenditures	<u>51,387,669</u>	<u>2,808,265</u>	<u>54,195,934</u>
6			
7 Revenues Over (Under) Expenditures	1,169,343	(2,183,398)	(1,014,055)
8			
9 Beginning Unencumbered Cash	<u>10,119,357</u>	1,169,343	<u>11,288,700</u>
10 Ending Unencumbered Cash	<u>11,288,700</u>	<u>(1,014,055)</u>	<u>10,274,645</u>
11			18%
12 10.5% of Expenditures	<u>5,710,705</u>	<u>279,372</u>	<u>5,990,077</u>
13 Unencumbered cash over (under) target	<u>5,577,995</u>	<u>(1,293,427)</u>	<u>4,284,568</u>

Butler Community College
Estimated Revenue Summary FY 2024
April 24, 2023

FY2024

	FY2023 Revenues <u>Apr Est</u>	Increase (Decrease)	FY2024 Revenues <u>Apr Est</u>
1 In District Tuition	2,055,105	(92,742)	1,962,363
2 Out District Tuition	9,027,545	144,618	9,172,163
3 Out-State Tuition	1,395,393	53,789	1,449,182
4 International Tuition	598,184	(33,109)	565,075
5 Technology Fee	2,539,369	25,340	2,564,709
6 Scholarship Fee	3,148,689	81,483	3,230,172
7 Other Fees	<u>216,262</u>	<u>0</u>	<u>216,262</u>
8 Total Student Sources	18,980,547	179,380	19,159,927
9 Tuition Waivers	<u>(1,015,623)</u>	<u>(30,469)</u>	<u>(1,046,092)</u>
10 Student Sources Net of Waivers	<u>17,964,924</u>	<u>148,911</u>	<u>18,113,836</u>
11 State Operating Grant	18,813,536	194,151	19,007,687
12 Excel in CTE	<u>438,195</u>	<u>281,805</u>	<u>720,000</u>
13 Total State Sources	<u>19,251,731</u>	<u>475,956</u>	<u>19,727,687</u>
14 Current Ad Valorem Tax	12,181,141	0	12,181,141
15 Tax-in-Process	344,996	0	344,996
16 Delinquent Tax	279,665	0	279,665
17 Motor Vehicle Tax	1,392,457	0	1,392,457
18 Other Local Taxes	<u>51,778</u>	<u>0</u>	<u>51,778</u>
19 Total Local Sources	<u>14,250,037</u>	<u>0</u>	<u>14,250,037</u>
20 Reimbursements	31,000	0	31,000
21 Other Income	977,186	<u>0</u>	<u>977,186</u>
22 Total Other Revenue	<u>1,008,186</u>	<u>0</u>	<u>1,008,186</u>
23 Transfers	<u>82,134</u>	0	<u>82,134</u>
24			
25 Total Revenues	<u>52,557,012</u>	<u>624,867</u>	<u>53,181,879</u>

Butler Community College
FY2024 Expenditure Budget - Preliminary Recommendation
April 24, 2023

FY2024

1	Adjusted FY2023 expenditure budget, April 24, 2023	<u>54,387,669</u>
2		
3	Non-payroll reductions from budget development FY2024	(127,826)
4	Scholarship estimate adjustment for increased tuition rate	81,483
5	Student Services: PT Counselor	15,870
6	Athletics: Bowling Team	50,000
7	Athletics: Shooting Sports Team	50,000
8	BOT: Additional BOT Training - HLC /ACCT	10,000
9	EMT: Maintenance Services	2,500
10	HR: employee survey	5,000
11	HR: compensation increase (placeholder 5.0%)	1,662,817
12	HR: employee market/equity Increase (~.05%)	166,282
13	HR: employee health insurance increase	500,000
14	HR: legal fees	10,000
15	IT: HSS Reading software	3,000
16	Winfield Nursing supplies	2,000
17	Welding Tech: upgrade 15 machines over three years	25,000
18	Welding Tech: Supplies (inflation)	2,556
19	Business Admin: Accounting Conferences (3 per year)	3,000
20	Business Admin: Data Analytics Conference	1,000
21	Business Admin: travel FBLA conference/student competition	7,000
22	IT: software escalators	67,000
23	IT: Twillio	15,000
24	IT: TCP renewal increase	9,000
25	IT: Oselot Chat Bot	50,000
26	IT: full-time service desk position	<u>50,000</u>
27		
28	Adjustments to FY2023 expenditure budget	<u>2,660,683</u>
29	Adjusted FY2023 expenditure budget, April 24, 2023	<u>57,048,352</u>

Butler Community College

Supplemental Information Update

Presented to the Board of Trustees
April 24, 2023

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

**Butler Community College
Supplemental Budget Information
Presented April 24, 2023**

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Butler Community College
General Designated Funds
Revenues, Expenditures, and Balances - FY 2023
Presented April 24, 2023

		7/1/22			3/31/23	
		<u>Balance</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Balance</u>	
1	380	Butler Radio	\$38,665	\$4,999	\$19,553	\$24,111
2	387	Butler Television	40,595	19,999	21,392	39,202
3	407	Inter Design/Soft Dev Tech Fee	34,725	41,550	1,378	74,898
4	412	Art Project/Ceramics Fee Account	15,323	4,300	3,279	16,344
5	414	Instrumental Music Fee Account	1	500	-	501
6	415	Vocal Music Fee Account	15,921	2,130	1,345	16,706
7	416	Athletic Conditioning Fee Account	47,666	3,740	-	51,406
8	417	PE Conditioning Fee Account	9,341	750	-	10,091
9	426	Fitness/Wellness Fee	4,008	-	-	4,008
10	427	Education Course Fees	5,950	2,660	-	8,610
11	509	Indirect Charges	70,580	-	-	70,580
12	590	Garnishment Fee Account	6,981	149	-	7,130
13	719	Workroom	220,632	18,018	18,782	219,868
14	760	KCCLI - CC Leadership Institute	4,014	18,060	12,895	9,179
15	770	Science Lab Fees	161,819	52,600	36,873	177,546
16	771	Biology Dept Royalties	15,824	606	-	16,430
17	777	HEERF Indirect Funding	464,838	1,813,458	1,724,088	554,208
18	793	Academic Testing Non-Butler Student	24,460	505	-	24,965
19	814	Safety and Security	10,025	-	-	10,025
20	820	V A Activities	29,988	3,168	391	32,765
21	828	ACT Test Preparation	3,697	-	-	3,697
22	830	Presidents Project Car	49,149	-	-	49,149
23	831	Admissions Designated	526	-	-	526
24	832	Property Insurance Deductibles	(19,585)	-	(19,585)	-
25	840	Grizzly Magazine	26,518	11,498	155	37,862
26	841	Cap & Gown	78,433	14,205	12,179	80,459
27	846	Lantern	38,139	16,498	5,348	49,289
28	850	Library	17,354	1,179	378	18,155
29	852	Theatre Designated	(1,080)	-	-	(1,080)
30	864	Transcript Fee Account	84,988	52,097	158,001	(20,916)
31	870	ABE Student Fees Account	(800)	3,157	295	2,062
32	924	ABE Project Account	46,838	59,279	21,262	84,855
33	965	Student Health Center	117,918	73,153	85,613	105,458
34	975	Hospitality Management Events	(563)	-	414	(977)
35	988	Placement Testing	73,730	16,356	10,250	79,836
36	996	Disciplinary Housing Fines	15,761	2,875	-	18,636
37						
38		Total General Designated	<u>\$ 1,752,376</u>	<u>\$ 2,237,488</u>	<u>\$ 2,114,283</u>	<u>\$ 1,875,582</u>

Butler Community College
HEERF Indirect Designated Fund - FY 2023 Estimate
Presented April 24, 2023

	<u>FY 2023</u> Nov 28 <u>Estimate</u>	<u>Change</u>	<u>FY 2023</u> April 24 <u>Estimate</u>
1 Sources			
2			
3 Transfer from Insurance Deductible fund	\$17,434	\$0	\$17,434
4 HEERF III - FY22 Spring 2022 revenue loss	1,563,947	0	1,563,947
5 HEERF III- FY23 EDCF Std Write Off	11,650	0	11,650
6 HEERF III - indirect costs	<u>237,861</u>	<u>0</u>	<u>237,861</u>
7 Total Sources	<u>1,830,892</u>	<u>0</u>	<u>1,830,892</u>
8			
9 FY23 Expenditures			
10 Prepaid IT contracts	64,360	0	64,360
11 BKD financial analysis tools	74,648	0	74,648
12 Microsoft Licenses-For Teams Upgrade Year 2	140,928	0	140,928
13 Adobe Year 2	227,346	0	227,346
14 Service Recognition Awards	791,454	0	791,454
15 Transfer to self-funded health insurance reserve	500,000	0	500,000
16			
17 FY24 Expenditures			
18 Microsoft Licenses-For Teams Upgrade Year 3	140,928	0	140,928
19 Adobe Year 3	227,346	0	227,346
20 Palo Alto	128,720	0	128,720
21 Transfer to Def Maint Des Rsv - final balance	0	0	0
22 Transfer to Insurance Deductible Des Acct	<u>0</u>	<u>0</u>	<u>0</u>
23			
24 Total Use of Funds	2,295,730	<u>0</u>	2,295,730
25			
26 Revenues over expenditures	(464,838)	0	(464,838)
27 Beginning unencumbered cash	<u>464,838</u>	<u>0</u>	<u>464,838</u>
28			
29 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 April 24, 2023

		7/1/22			3/31/23	
		<u>Balance</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Balance</u>	
1	400	Fire Supply Fee Account	\$25,982	19,060	8,958	\$36,084
2	401	Collision Repair Fee Account	550	-	550	-
3	402	Auto Technology Fee Account	26,154	4,408	1,485	29,077
4	403	Engineering Technology Fee Account	13,541	7,050	-	20,591
5	404	Information Technology Fee Account	84,619	161,025	133,039	112,605
6	405	Hospitality Management Fee Account	32,781	49,314	45,619	36,476
7	406	Manufacturing Technology Fee	14,657	-	-	14,657
8	408	Academy Fee	18,830	2,820	-	21,650
9	409	Welding Fee Account	65,182	24,600	10,426	79,356
10	410	EMT Fee Account	20,164	11,560	15,422	16,302
11	411	Business Student Fee	20,950	10,710	13,542	18,118
12	418	Allied Health State Test Fee	22,381	7,028	5,951	23,458
13	421	Nursing Digital Resource Fee	161,667	127,999	390,565	(100,899)
14	422	KAPLAN Program Nursing	(163,863)	237,080	37,397	35,820
15	424	Allied Health Course Fee	35,165	1,730	244	36,651
16	429	Diesel Technology Fees	75	1,525	536	1,065
17	430	Agriculture Course Fee	(58)	805	-	747
18	483	NREMT Exam Site	9,765	9,925	3,700	15,990
19	521	CPR Cards	(1,051)	11,625	12,105	(1,531)
20	791	Nurse Entrance Testing Fees	21,262	9,510	20,357	10,415
21	856	Nursing Senior Fee	21,483	9,840	47,789	(16,465)
22	875	Diesel Tech Repairs	-	-	471	(471)
23	876	Auto Mechanics	18,168	360	424	18,104
24	877	Auto Body	27	341	43	325
25	879	Construction Technology Fees	11,988	15,900	-	27,888
26						
27		Total PTE Designated	<u>\$460,418</u>	<u>\$724,216</u>	<u>\$748,622</u>	<u>\$436,012</u>

Butler Community College
Program Development Fund - FY 2023 Estimate
Presented April 24, 2023

	<u>FY 2023</u> Nov 28 <u>Estimate</u>	<u>Change</u>	<u>FY 2023</u> April 24 <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	40,000	0	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	(36,000)	0
13 Simulation software upgrade for Nursing	<u>130,000</u>	<u>0</u>	<u>130,000</u>
14 Total Expenditures	327,000	(36,000)	291,000
15			
16 Revenues over expenditures	(287,000)	36,000	(251,000)
17 Beginning unencumbered cash	<u>329,513</u>	<u>0</u>	<u>329,513</u>
18			
19 Ending unencumbered cash	<u>\$42,513</u>	<u>\$36,000</u>	<u>\$78,513</u>

Butler Community College
Strategic Initiatives Designated Reserve - FY23 Estimate
Presented April 24, 2023

	<u>FY 2023</u> Nov 28 <u>Estimate</u>	<u>Change</u>	<u>FY 2023</u> April 24 <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 Fine Arts Lighting	0	141,375	141,375
9 Campus Logic	0	343,500	343,500
10 Fine Arts Sound System	0	40,401	40,401
11 Commitment for Purchase of Redler Culinary Bld.	<u>1,250,000</u>	<u>0</u>	<u>1,250,000</u>
12 Total	1,550,000	525,276	2,075,276
13			
14 Revenues over expenditures	(1,550,000)	(525,276)	(2,075,276)
15 Beginning unencumbered cash	<u>2,100,000</u>	<u>0</u>	<u>2,100,000</u>
16			
17 Ending unencumbered cash	<u>\$550,000</u>	<u>(\$525,276)</u>	<u>\$24,724</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 April 24, 2023

	<u>FY 2023</u> <u>Nov 28</u> <u>Estimate</u>	<u>Change</u>	<u>FY 2023</u> <u>Apr 24</u> <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>433,792</u>	<u>0</u>	<u>433,792</u>
8 Total Sources	<u>880,265</u>	<u>0</u>	<u>880,265</u>
9 Uses of Funds:			
10 Uses of Funds - projects below	<u>880,264</u>	<u>1</u>	<u>880,265</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	978	9	10,000
24	1500 Building Sewer & Tile Replacement		10	50,000
25	Stadium Deferred Maintenance (Accumulates with Transfer)		11	45,000
26	ARK Flash Assessment	800	12	19,630
27	900 Bldg Bathroom Remodel	979		1,171
28	300 Bldg Main Chill Plant Boilers Replaced			40,000
29	Various other Expenditures To Date			120,209
30	Contingency			<u>20,255</u>
31				
32	Total			\$880,265

Butler Community College
Deferred Maintenance Designated Reserve - FY 2023 Estimate
Presented April 24, 2023

	<u>FY 2023</u> Nov 28 <u>Estimate</u>	<u>Change</u>	<u>FY 2023</u> Apr 24 <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>0</u>	<u>0</u>	<u>0</u>
5			
6 Total Revenue	<u>0</u>	<u>0</u>	<u>0</u>
7			
8 Expenditures			
9 Electrical Infrastructure Upgrade-El Dorado Campus	253,900	0	253,900
10 Simpson Projects	2,752,432	925	2,753,357
11 Culinary Bldg Cleaning Equipment	0	0	0
12 Various Projects (S-8)	<u>446,000</u>	<u>(240,542)</u>	<u>205,458</u>
13			
14 Total Expenditures	<u>3,452,332</u>	<u>(239,617)</u>	<u>3,212,715</u>
15			
16 Revenues over expenditures	(3,452,332)	239,617	(3,212,715)
17 Beginning unencumbered cash	<u>4,722,510</u>	<u>0</u>	<u>4,722,510</u>
18			
19 Ending unencumbered cash	<u>\$1,270,178</u>	<u>\$239,617</u>	<u>\$1,509,795</u>

Butler Community College
Deferred Maintenance/Major Facilities Projects - Spending Plan
April 24, 2023

Level 1 Deferred Maintenance Projects				
	FY2023	FY2024	FY2025	FY2026
BG Stadium HVAC Controls	25,000			
200 ADA Restroom Main Sewer Replacement	77,000			
500 Building Media Center	13,693			
500 Bldg South Sewage Pumps	34,000			
Replacement 30 year old forklift-BOA	34,000			
Removal of Grizzly Adventures	21,765			
Campus Restroom flush valves repl.		18,000		
400 BLD/Classroom/offices HVAC Units		30,000		
700 Bld- South sewer line replacement		20,000		
700 Bld- Scene shop/ Restroom sewer		25,000		
1600 Parking lot		160,000		
400 Compressor Replacement		30,000		
1900 Building Concrete Floor Repairs		25,000		
Campus Plaza-ADA sidewalks		325,000		
400 Shop HVAC - 2-Unit Replacements		50,000		
BOE West Parking lot		335,737		
BOE Campus Concrete Replacement		75,000		
400 Bldg Auto & Diesel Tech Poxy Floors		120,000		
400 Bldg Diesel Tech Exhaust Hood		75,000		
300 Bldg Welding Shop Exhaust Hood		30,000		
5000 Bldg Northend Sink Replacement		6,500		
Redler Institute Heat Lamps and Doors		14,000		
700 Art Gallery Equipment - HVAC & Steam Boiler			165,000	
700 Bld Complete Building HVAC			1,844,697	
600 Bld Complete Building HVAC				1,593,531
Annual totals	<u>\$205,458</u>	<u>\$1,339,237</u>	<u>\$2,009,697</u>	<u>\$1,593,531</u>
Four-year total				<u>\$5,147,923</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 April 24, 2023

	<u>FY2023</u> Nov 28 <u>Estimate</u>	<u>Change</u>	<u>FY2023</u> April 24 <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	464,000	0	464,000
7 Other Projects	<u>0</u>	<u>0</u>	<u>0</u>
8	0	0	0
9 Total Expenditures	<u>464,000</u>	<u>0</u>	<u>464,000</u>
10			
11 Revenues over expenditures	(464,000)	<u>0</u>	(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>\$655,278</u>	<u>0</u>	<u>\$655,278</u>

Butler Community College
Technology Fund Designated Reserve
Presented April 24, 2023

	<u>FY 2023</u> Nov 28 <u>Estimate</u>	<u>Change</u>	<u>FY 2023</u> April 24 <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-Laptop Program	0	90,000	90,000
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>90,000</u>	<u>375,000</u>
8			
9 Expenditures			
10 Spending plan (page S-11)	<u>320,000</u>	<u>128,100</u>	<u>448,100</u>
11			
12 Revenues over expenditures	(35,000)	(38,100)	(73,100)
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>(\$38,100)</u>	<u>\$1,747,025</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
Additional Nimble Storage Array					
Apporto (Virtual Desktop)			100,000	100,000	130,000
Cloud Expansion				50,000	50,000
Tandem Cyber Security			160,000		
Microsoft			158,550		
Adobe Creative Campus License *					450,000
Data Center Core Technology			180,000		
Network (Wired and WiFi					
PC Replacement		294,474			
Miscellaneous Expenditures		1,507			
Gaming Lounge Equipment		60,674			
Campus Logic		11,445			
HyFlex Expansion			50,000	50,000	
ISP Expansion			15,000	15,000	15,000
General Escalators (Est 5% avg)		80,000	84,000	88,200	92,610
Total	\$75,000	\$448,100	\$747,550	\$328,200	\$762,610

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	
Cloud Expansion	70,000	70,000	70,000	70,000	
Adobe Creative Campus License				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
Capital Outlay Fund
Presented April 24, 2023

	<u>FY2023</u> Nov 28 <u>Estimate</u>		<u>FY2023</u> April 24 <u>Estimate</u>
1 Sources of Funds:			
2 Local Sources	<u>\$73,620</u>	<u>57,962</u>	<u>\$131,582</u>
3 Total	<u>73,620</u>	<u>57,962</u>	<u>131,582</u>
4			
5 Expenditures			
6 500 Bldg Audio	0	110,988	110,988
7 Oracle Server and Storage	<u>0</u>	<u>912,796</u>	<u>912,796</u>
8			
9 Total Expenditures	<u>0</u>	<u>1,023,784</u>	<u>1,023,784</u>
10			
11 Revenues over expenditures	73,620	<u>(965,822)</u>	(892,202)
12 Beginning unencumbered cash	<u>1,331,035</u>	<u>0</u>	<u>1,331,035</u>
13			
14 Ending unencumbered cash	<u><u>\$1,404,655</u></u>	<u><u>(965,822)</u></u>	<u><u>\$438,833</u></u>
Potential uses include:			
Dorm Access Controls	270,000		
ClearPass	30,000		
El Dorado Core Switch	150,000		

Butler Community College
Insurance Deductible Designated Reserve - FY23 Estimate
Presented April 24, 2023

	<u>FY 2023</u>		<u>FY 2023</u>
	Nov 28		April 24
	<u>Estimate</u>		<u>Estimate</u>
1 Revenues: Transfer from HEERF Indirect	\$0	0	\$0
2 Expenditures	<u>20,000</u>	<u>0</u>	<u>20,000</u>
3 Revenues over expenditures	(20,000)	0	(20,000)
4 Beginning unencumbered cash	<u>500,000</u>	<u>0</u>	<u>500,000</u>
5 Ending unencumbered cash	<u><u>\$480,000</u></u>	<u>0</u>	<u><u>\$480,000</u></u>

Butler Community College
Campus Life/Bookstore Funds - FY 2023 Budget Estimate
Presented April 24, 2023

FY 2023 - April 24, 2023 Budget Estimate					
	<u>Total</u>	<u>Book Store</u>	<u>Food Service</u>	<u>Residence Hall</u>	<u>Student Union</u>
Revenues	4,834,475	2,459,500	760,635	1,334,340	280,000
Expenditures	<u>5,017,410</u>	<u>2,289,490</u>	<u>860,700</u>	<u>1,444,065</u>	<u>423,155</u>
Rev over (under) exp	<u>(182,935)</u>	<u>170,010</u>	<u>(100,065)</u>	<u>(109,725)</u>	<u>(143,155)</u>
Intrafund transfer	0	(135,258)	100,065	(100,065)	135,258
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>\$4,418,361</u>	<u>\$3,818,494</u>	<u>\$0</u>	<u>\$599,867</u>	<u>\$0</u>

Butler Community College
Bookstore Fund - FY 2023 Estimate
Presented April 24, 2023

	<u>FY 2023</u> Nov 28 <u>Estimate</u>	<u>Change</u>	<u>FY 2023</u> Apr 24 <u>Estimate</u>
1 <u>Revenues</u>			
2 Book Sales	\$2,200,000	0	\$2,200,000
3 Merchandise Sales	250,000	(18,000)	232,000
4 Other Income	<u>30,000</u>	<u>(2,500)</u>	<u>27,500</u>
5			
6 Total Revenues	<u>2,480,000</u>	<u>(20,500)</u>	<u>2,459,500</u>
7			
8 <u>Expenditures</u>			
9 Salaries & Benefits	448,470	0	448,470
10 Purchases - Books	1,900,000	(300,000)	1,600,000
11 Purchases - Merchandise	162,000	(10,000)	152,000
12 Operating & General	94,350	(23,680)	70,670
13 Utilities	7,000	(1,850)	5,150
14 Equipment & Facilities Projects	27,300	(14,100)	13,200
17			
18 Total Expenditures	<u>2,639,120</u>	<u>(349,630)</u>	<u>2,289,490</u>
19			
20 Revenue over Expenditures	<u>(159,120)</u>	<u>329,130</u>	<u>170,010</u>
21 Intrafund transfer - to Capital Reserve	0		0
22 Intrafund transfer - to Student Union *	(10,000)	(125,258)	(135,258)
23 Beginning Unencumbered Cash	<u>3,783,742</u>	<u>0</u>	<u>3,783,742</u>
24			
25 Ending Unencumbered Cash	<u>\$3,614,622</u>	<u>\$203,872</u>	<u>\$3,818,494</u>

*Transfer to Student Union for Game Room Construction in El Dorado & Andover

Butler Community College
Food Service Fund - FY 2023 Estimate
Presented April 24, 2023

	<u>FY 2023</u>		<u>FY 2023</u>
	Nov 28		Apr 24
	<u>Estimate</u>	<u>Change</u>	<u>Estimate</u>
1 <u>Revenues</u>			
2 Meal Contracts	\$700,000	\$0	\$700,000
3 Summer Camps	37,000	2,000	39,000
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>758,635</u>	<u>2,000</u>	<u>760,635</u>
7			
8 <u>Expenditures</u>			
9 Salaries & Benefits	1,000	0	1,000
10 Cost of Sales - Meal Contracts	670,000	(5,000)	665,000
11 Cost of Sales - Summer Camps	32,500	0	32,500
12 Operating & General	20,367	18,333	38,700
13 Utilities	8,000	200	8,200
14 Equipment & Facilities*	<u>20,104</u>	<u>95,196</u>	<u>115,300</u>
15			
16 Total Expenditures	<u>751,971</u>	<u>108,729</u>	<u>860,700</u>
17			
18 Revenues over Expenditures	<u>6,664</u>	<u>(106,729)</u>	<u>(100,065)</u>
19 Intrafund transfer from Residence Hall	0	100,065	100,065
20 Beginning Unencumbered Cash	<u>0</u>	<u>0</u>	<u>0</u>
21			
22 Ending Unencumbered Cash	<u>\$6,664</u>	<u>(\$6,664)</u>	<u>\$0</u>

*Increase due to Starbucks and Hot Water Heater Replacement

Butler Community College
Residence Hall Fund - FY 2023 Estimate
Presented April 24, 2023

	<u>FY 2023</u>		<u>FY 2023</u>
	<u>Nov 28</u>		<u>Apr 24</u>
	<u>Estimate</u>	<u>Change</u>	<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	27,950	310,620
10 Utilities	145,500	26,000	171,500
11 Facilities Projects (see next page)	334,170	(131,470)	202,700
12 Debt Service	294,650	0	294,650
13 Total Expenditures	<u>1,521,585</u>	<u>(77,520)</u>	<u>1,444,065</u>
14			
15 Revenue over Expenditures	<u>(187,245)</u>	<u>77,520</u>	<u>(109,725)</u>
16 Intrafund transfer to Food Service*	0	(100,065)	(100,065)
17 Beginning Unencumbered Cash	<u>809,657</u>	<u>0</u>	<u>809,657</u>
18			
19 Ending Unencumbered Cash	<u>\$622,412</u>	<u>(\$22,545)</u>	<u>\$599,867</u>

*Increase due to Starbucks and Hot Water Heater Replacement

Butler Community College
Residence Hall Fund - FY 2023 Estimate (Continued)
Presented April 24, 2023

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	Epoxy in Showers \$10,000/yr through FY25	10,000
12	West Dorm Main Sewer Replacement just for FY23	28,500
13	1300-HVAC Pipe Replacement \$25,000 per year x 5 years	25,000
14	Bathroom Sinks in 1300 Bldg \$16,000/yr until FY26	16,000
15	Bathroom Sinks Bases 1800 Bldg \$15,000/yr until FY25	15,000
16	Picnic Tables for Large Concrete Patio \$6,000/yr through FY24	<u>6,000</u>
17		
18	Total planned projects FY 2023	<u>100,500</u>
19		
20	Total Facilities Projects	<u>\$202,700</u>

Butler County Community College
Student Union Fund - FY 2023 Estimate
Presented April 24, 2023

	<u>FY 2023</u> Nov 28 <u>Estimate</u>	<u>Change</u>	<u>FY 2023</u> Apr 24 <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	162,303	275	162,578
9 Utilities	10,500	(3,300)	7,200
10 General Operating	10,000	(7,100)	2,900
11 Equipment & Facilities*	12,000	40,277	52,277
12 Facilities-Remodeling/Renovation*	5,000	86,200	91,200
13 Snack Bar Operations	<u>97,000</u>	<u>10,000</u>	<u>107,000</u>
14			
15 Total Expenditures	<u>296,803</u>	<u>126,352</u>	<u>423,155</u>
16			
17 Revenues over (under) Expenditures	<u>(16,803)</u>	<u>(126,352)</u>	<u>(143,155)</u>
18 Intrafund transfer - from Bookstore	10,000	125,258	135,258
19 Beginning Unencumbered Cash	<u>7,897</u>	<u>0</u>	<u>7,897</u>
20			
21 Ending Unencumbered Cash	<u>\$1,094</u>	<u>(\$1,094)</u>	<u>\$0</u>

*Transfer from Bookstore for Game Room Construction on El Dorado & Andover Campus

Butler Community College
Adult Basic Education Fund - FY 2023 Estimate
Presented April 24, 2023

		<u>FY 2023</u>		<u>FY 2023</u>
		<u>Nov 28</u>		<u>April 24</u>
		<u>Estimate</u>	<u>Change</u>	<u>Estimate</u>
1	<u>Revenues</u>			
2	Federal Grant	\$223,701	\$600	\$224,301
3	State Grant	80,591	600	81,191
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>464,292</u>	<u>1,200</u>	<u>465,492</u>
8				
9	<u>Expenditures</u>			
10	Personnel	414,666	(9,102)	405,564
11	Operating and General Expense	<u>49,626</u>	<u>10,302</u>	<u>59,928</u>
12				
13				
14	Total Expenditures	<u>464,292</u>	<u>1,200</u>	<u>465,492</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 April 24, 2023

	<u>FY 2023</u> Nov 28 <u>Estimate</u>	<u>Change</u>	<u>FY 2023</u> Apr 24 <u>Estimate</u>
1 <u>Revenues</u>			
2 BETA Income	\$303,000	\$0	\$303,000
3 Grizzly Adventures Income	8,000	0	8,000
4 Transfer from Operating Funds	<u>64,300</u>	<u>(18,556)</u>	<u>45,744</u>
5			
6 Total Revenues	<u>375,300</u>	<u>(18,556)</u>	<u>356,744</u>
7			
8 <u>Expenditures</u>			
9 Personnel	110,800	0	110,800
10 Operating and General Expense	258,000	(15,456)	242,544
11 Equipment	6,500	(3,100)	3,400
12			
13			
14 Total Expenditures	<u>375,300</u>	<u>(18,556)</u>	<u>356,744</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 April 24, 2023

		<u>FY 2023</u>
		<u>Awarded as of 3.31.23</u>
1	2101 Federal Work Study	\$143,621
2	210223 Federal SEOG FY23	229044
3	210422 Federal PELL FY22	35419
4	210423 Federal PELL FY23	8461033
5	210822 William D Ford Direct Loans FY22	22952
6	210823 William D Ford Direct Loans FY23	8313644
7	210623-310 Carl Perkins Program Improvement	180349
8	210623-334 Carl Perkins AE & CTE Grant-ABE/CP	1500
9	2106-312 Carl Perkins V Incentive Program	4700
10	2106-336 Carl Perkins Corrections Grant	11758
11	2112 ARPA Grant	572269
12	2115 GEER 2 Grant - Campus Pantry	100000
13	2131 HEERF III (ARP) Student	28236
14	2132 HEERF III (ARP) Inst	1806632
15	2213 South Central Kansas Library System	15400
16	223923 KS Department of Corrections FY23	417124
17	224023 KS Department of Commerce (JIIST)	28750
18	2250 State Technology Equip Funds	24794
19	2280 KBOR Lumina Grant	1000
20	2290 KS Promise Scholarship	<u>558580</u>
21		
22		<u>\$20,956,804</u>

Self Funded Health Insurance
Presented April 24, 2023

Health Insurance Self Funded Restricted Account
Information for the Plan-Year October 1, 2022 to March 31, 2023

1	Net contributions less self-funded claims plus Butler Investment: October 1, 2022	\$1,230,408
2		
3	Sources: Net contributions (Note 1)	2,053,699
4		
5	Uses: Self funded-claims paid	<u>2,047,064</u>
6		
7	Net contributions less self-funded claims paid for the plan year	6,635
8		
9	Butler Investment (Note 2)	<u>500,000</u>
10		
11	Net contributions less self-funded claims plus Butler Investment: March 31, 2023	<u>\$1,737,044</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.

Butler Community College
Agency Accounts
Revenues, Expenditures, and Balances - FY 2023
Presented April 24, 2023

		7/1/2022			3/31/2023
		<u>Balance</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Balance</u>
1	370	Friends of the Arts	\$2,000	-	\$2,000
2	376	Great Plains Acceleration Confr	8,249	-	8,249
3	595	Diversity Kansas	2,105	26,400	23,908
4	596	The Cave	200	-	200
5	797	Black Student Association (BSA)	643	1,247	1,052
6	815	Butler Notables	646	-	646
7	818	EduCare Fundraiser	129	-	-
8	823	Campus for Crusades (CRU)	336	250	(63)
9	826	So Psyched	-	2,250	1,387
10	834	Flint Hills Classic - Livestock Jud	30,380	-	30,380
11	837	Butler Student Food Pantry	849	-	833
12	842	DECA	3,833	250	4,083
13	849	Future Business Leaders of America	739	2,646	1,768
14	855	Student Nurse Association	7,188	5,638	6,293
15	857	Music Club Instrumental	7,141	1,638	7,757
16	858	Music Club Vocal	22,971	3,364	13,843
17	866	English Dept Royalties	6,891	-	6,891
18	867	Student Government Association	51,689	(5)	44,139
19	868	Delta Psi Omega	7,482	(89)	238
20	869	A Cappella Choir	350	-	350
21	871	Op Staff Activities Fund	2,547	978	1,412
22	873	International Student Association	1,757	600	557
23	874	Art Club	767	-	767
24	878	Football Fundraiser	39,886	32,139	39,965
25	882	Life Enrichment Program	5,711	-	659
26	889	BEACIN Fund	6,783	585	1,956
27	894	Cross County/Track Fundraising	5,135	-	5,630
28	895	BCC Assoc for Early Childhood Ed	667	129	-
29	897	America Reads	6	-	750
30	898	AKCCOP Workshop	617	2,600	1,451
31	905	Phi Theta Kappa	55,248	3,450	4,281
32	907	C.H.O.M.P.	6,441	2,203	4,253
33	908	CTE Workshops	13,974	-	-
34	914	Contemporary Music & Recording Clu	-	250	-
35	915	National Assoc of Music Educators	840	400	-
36	925	Spirit Squad	19,143	-	-
37	926	Employment Career/Fair	2,187	-	-
38	934	HALO-Hispanic Am Leadership Orgr	913	-	83
39	935	KCSAA - KS Student Affair Admins	371	-	-
40	943	Butler-Care Team-Cancer Asst Fund	6,590	-	-
41	945	Accessibility Training	5,238	-	1,643
42	961	Men's Basketball Fundraiser	9,783	-	7,490
43	962	Library Coffee Shop	-	3,450	3,986
44	963	Butler Grizzly Ambassadors	1,190	-	-
45	964	Smorgaschords	1,240	-	-
46	967	Baseball Agency	48	-	-
47	976	Philosophy Club	200	500	-
48	977	Butler Gaming Association	96	250	-
49	978	Ctrl-Alt-Elite	-	250	-
50	979	Society of Women Engineers	214	250	70
51	982	Kids Football Camp	3,268	-	18,253
52	984	Radio/TV Club	746	-	-
53	987	Women's Basketball Fundraiser	1,801	-	-
54	991	Women's Soccer Fundraiser	60,729	1,216	40,021
55	992	Women's Softball Fundraiser	15,127	100	-
56	994	National Technical Honor Socieity	260	30	-
57	995	Volleyball Fundraiser	23,397	6,783	286
58	997	Athletic Training Fundraiser	(75)	-	-
59	381	Grizzlybacker Organization	145,368	141,477	199,375
60					
61		Total Agency	<u>\$592,031</u>	<u>\$241,231</u>	<u>\$407,129</u>
					<u>\$426,132</u>

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

Presented April 24, 2023

	<u>FY 2023</u> Nov 28 Estimate	<u>FY 2023</u> April 24 Estimate	Increase (Decrease)
Academic Scholarships	\$488,008	\$428,896	(\$59,112)
Activity Scholarships	623,265	642,541	19,276
Other Scholarships	<u>660,560</u>	<u>613,394</u>	<u>(47,166)</u>
Subtotal	1,771,833	1,684,831	(87,002)
Athletic Scholarships	<u>1,458,613</u>	<u>1,489,089</u>	<u>30,476</u>
Total	<u>\$3,230,447</u>	<u>\$3,173,921</u>	<u>(\$56,526)</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	3,105,127
Scholarship Expense for FY2023	<u>3,173,921</u>
Ending Balance 6/30/2023	<u>\$460,216</u>

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

Presented April 24, 2023

	<u>FY 2023</u>	<u>FY 2023</u>	
	Nov 28	April 24	Increase
	Estimate	Estimate	(Decrease)
<u>Academic</u>			
1 Academic Excellence Scholarship	\$46,355	\$46,723	\$367
2 Access Scholarship	9,769	9,841	72
3 Deans Scholarship	82,875	64,503	(18,372)
4 Presidential Scholarship	238,388	198,813	(39,575)
5 Technical Scholarship	41,925	41,825	(100)
6 Val/Sal Scholarship	68,696	67,191	(1,505)
Total	<u>\$488,008</u>	<u>\$428,896</u>	<u>(\$59,112)</u>
<u>Activity</u>			
7 Lantern Scholarship	\$11,343	\$7,562	(\$3,781)
8 Grizzly Magazine Scholarship	15,019	14,626	(393)
9 Livestock Judging Scholarship	109,390	130,160	20,770
10 Instrumental Music Scholarship	142,958	147,912	4,954
11 Vocal Music Scholarship	225,977	224,559	(1,418)
12 Radio/TV Production Scholarship	23,607	21,379	(2,228)
13 Sports Media Scholarship	19,182	22,185	3,003
14 Student Government Scholarship	2,647	2,976	330
15 Theater Scholarship	51,984	39,146	(12,837)
16 Video Production Scholarship	0	13,128	13,128
17 Visual Arts Scholarship	21,160	18,908	(2,252)
Total	<u>\$623,265</u>	<u>\$642,541</u>	<u>\$19,276</u>
<u>Other</u>			
18 Admissions MVP/Ambassador	\$8,129	\$6,898	(\$1,231)
19 Butler 2000	38,652	36,587	(2,065)
20 Latino Scholarship	1,243	1,307	64
21 Computer Lab	2,832	1,525	(1,307)
22 Dependents Scholarship (McConnell)	54,390	44,993	(9,397)
23 Recognition Scholarship	43,832	30,340	(13,493)
24 Tutor Ambassador	26,599	23,660	(2,939)
25 Tec-E Scholarship	0	3,197	3,197
26 OER Book Scholarships	307,328	287,855	(19,473)
27 Summer + 2020	177,554	177,033	(521)
Total	<u>\$660,560</u>	<u>\$613,394</u>	<u>(\$47,166)</u>
28 Totals	<u>\$1,771,833</u>	<u>\$1,684,831</u>	<u>(\$87,002)</u>

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

Presented April 24, 2023

	<u>FY 2023</u> Nov 28 Estimate	<u>FY 2023</u> April 24 Estimate	Increase (Decrease)
1 Athletic Management Scholarship	\$24,748	\$14,738	(\$10,009)
2 Athletic Scholarship Books	65,002	56,453	(8,549)
3 Athletic Trainer Scholarship	22,340	22,107	(233)
4 Baseball Scholarship	71,242	102,193	30,951
5 Football Scholarship	365,346	392,019	26,673
6 In State Portion of Out of State Scholarships	259,989	191,589	(68,399)
7 Men's Basketball Scholarship	92,909	112,295	19,386
8 Men's Cross Country	32,264	33,251	987
9 Men's Track Scholarship	84,972	94,984	10,012
10 Softball Scholarship	72,319	89,720	17,400
11 Spirit Squad Scholarship	42,204	37,442	(4,762)
12 Volleyball Scholarship	52,498	62,789	10,291
13 Women's Basketball Scholarship	89,397	107,594	18,197
14 Women's Cross Country	23,622	22,758	(864)
15 Women's Soccer Scholarship	85,010	81,207	(3,803)
16 Women's Track Scholarship	<u>74,752</u>	<u>67,949</u>	<u>(6,802)</u>
17 Totals	<u>\$1,458,613</u>	<u>\$1,489,089</u>	<u>\$30,476</u>

Butler Community College
Analysis of Debt Service
Presented April 24, 2023

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

\$52,557,012

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%.

