

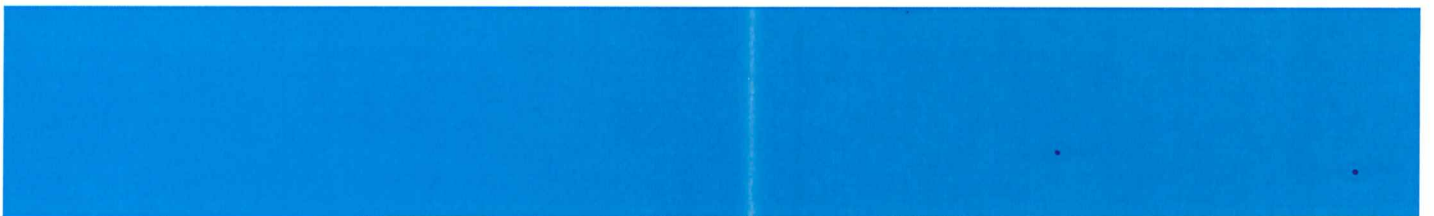


2023/2024 Administrative Budget
Recommendation

Presented to the Board of Trustees
August 8, 2023

Compiled by:

Kent Williams, Kerry Potter, Candice Sullivan & Jennifer Kirkhart



Butler Community College

FY2024 Legal Budget

Presented to the Board of Trustees
August 8, 2023

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

**NOTICE OF HEARING TO EXCEED THE REVENUE NEUTRAL RATE AND BUDGET HEARING
2023-2024 BUDGET**

The governing body of Butler Community College in Butler County will meet on September 12, 2023 at 4:30 pm at the Hubbard Welcome Center, El Dorado, Kansas for the purpose of answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to be levied, the revenue neutral rate, and to consider amendments. Detailed budget information is available at the office of the Vice President for Finance and will be available at this hearing.

BUDGET SUMMARY

The Expenditures and the Amount of 2023 Tax to be Levied (as shown below) establish the maximum limits of the 2023-2024 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to change depending on final assessed valuation.

	2021-2022		2022-2023		Proposed Budget 2023-2024		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2023 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted							
General Fund	48,657,394	15.262	47,183,107	13.855	63,426,927	12,928,138	12.606
Postsecondary Tech Ed	14,333,544		14,891,866		18,443,432	xxxxxxxxx	xxx
Adult Education	429,195		478,196		700,350	0	0.000
Adult Supp Education	215,252	xxx	332,712	xxx	698,500	xxxxxxxxx	xxx
Motorcycle Driver	3,840	xxx	6,316	xxx	20,000	xxxxxxxxx	xxx
Truck Driver Training	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Auxiliary Enterprise	4,699,256	xxx	4,807,565	xxx	6,000,000	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	9,214		1,023,784		489,511	0	0.000
Bond and Interest	0		0		0	0	0.000
Special Assessment	0		0		0	0	0.000
No Fund Warrants	0		0		0	0	0.000
Revenue Bonds	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Total All Funds	68,347,694	15.262	68,723,547	13.855	89,778,720	xxxxxxxxx	12.606
Revenue Neutral Rate**							12.431
Total Tax Levied	12,928,138		12,928,138		xxxxxxxxx	12,928,138	
Assessed Valuation	847,096,495		933,088,928		1,025,553,817		

Outstanding Indebtedness, July 1

	2021	2022	2023
G.O. Bonds			
Capital Outlay Bonds	645,000	0	0
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	13,668,869	12,750,537	11,614,667
Total	14,313,869	12,750,537	11,614,667

* Tax Rates are expressed in mills.

**Revenue Neutral Rate as defined by
KSA 79-2988

Board Chair, Butler Community College

CERTIFICATETO THE CLERK OF Butler COUNTY, STATE OF KANSAS

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

Butler Community College

certify that: (1) the hearing mentioned in the attached proof of publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2023-2024; and (3) the Amount(s) of 2023 Tax to be Levied are within statutory limitations.

Table of Contents:			2023-2024 Adopted Budget		
Adopted Budget and Financial Statements	K.S.A.	Page No.	Expenditures & Transfers	Amount of 2023 Tax to be Levied	County Clerk's Use Only
Statement of Indebtedness		3			
Statement of Conditional Lease, etc.		4			
Current Funds Unrestricted:					
General	71-204	5-6	63,426,927	12,928,138	
Postsecondary Technical Education		7-8	18,443,432	XXXXXXXXXX	
Adult Education	71-617	9-10	700,350	0	
Adult Supplementary Education	74-32,261	11-12	698,500	XXXXXXXXXX	
Motorcycle Driver Safety	71-1508	13-14	20,000	XXXXXXXXXX	
Truck Driver Training Course	71-1509		0	XXXXXXXXXX	
Auxiliary Enterprise		15	6,000,000	XXXXXXXXXX	
Total Current Funds Unrestricted			89,289,209	12,928,138	
Plant Funds					
Capital Outlay	71-501	16-17	489,511	0	
Bond and Interest	10-113			0	
Special Assessment				0	
No Fund Warrants				0	
Revenue Bonds	10-113			XXXXXXXXXX	
Total Plant Funds			489,511	0	
Total – All Funds		XXXXXXXXXX	89,778,720	12,928,138	
Hearing Notice				Final Assessed Valuation	

Assisted by:

Revenue Neutral Rate: 12.431

Attest: _____, 2023

County Clerk_____
Signature and Title of Elected Official

STATEMENT OF INDEBTEDNESS

Page No. 3

STATE OF KANSAS

Adopted Budget

Budget Form CC-B

2023-2024

Current Funds Unrestricted General Fund	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Unencumbered Cash Balance July 1	1	18,965,953	22,882,714	21,424,373
Transfer of Fund Balances, July 1 *	2	XXXXXXXXXX	XXXXXXXXXX	0
Adjusted Unencumbered Cash Balance, July 1	3	18,965,953	22,882,714	21,424,373
Revenues				
Student Sources:				
Tuition	4	9,010,041	8,427,192	10,329,067
Fees	5	4,574,076	4,448,345	5,452,262
Total Student Income	9	13,584,118	12,875,537	15,781,330
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Non-Tiered State Aid (Form 108)	20	11,259,383	14,265,276	14,515,023
LAVTR	21			0
State Grants and Contracts	22			
State Retirement Contributions **	23			3,264,353
Other State Income	24			
Total State Income	29	11,259,383	14,265,276	17,779,376
Local Sources:				
Prior Year Ad Valorem Property Tax	30	12,181,141	12,197,773	342,521
Current Year Ad Valorem Property Tax	31	299,397	345,077	XXXXXXXXXX
Motor Vehicle Tax	32	1,392,457	1,441,529	1,392,457
Recreational Vehicle Tax	33	23,572	24,930	24,930
Delinquent Tax	34	377,925	243,452	193,903
In Lieu of Tax - Industrial Revenue Bond	35			
Other Local Income	36	28,205	32,563	32,452
Total Local Income	39	14,302,698	14,285,323	1,986,263
Other Sources:				
Gifts	40			
Interest	41	(1,567)	627,560	627,560
All Other Income	42	13,398,372	3,619,913	4,619,913
Cancellation of Prior Year Encumbrances	43	31,151	51,157	XXXXXXXXXX
Total Other Income	49	13,427,956	4,298,631	5,247,474
Total Revenues (9 + 19 + 29 + 39 + 49)	60	52,574,155	45,724,767	40,794,443
Total Resources Available (3 + 60)	62	71,540,108	68,607,480	62,218,816

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

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

STATE OF KANSAS

Budget Form CC-B

2023-2024

Adopted Budget

CURRENT FUNDS UNRESTRICTED General Fund	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Total Resources Available	62	71,540,108	68,607,480	62,218,816
EXPENDITURES				
Education and General:				
Instruction	63	12,727,086	13,382,203	18,900,435
Research	64			
Public Service	65			
Academic Support	66	2,378,781	2,475,005	3,403,114
Student Services	67	6,037,906	6,546,226	9,001,015
Institutional Support	68	8,786,889	10,355,173	14,738,289
Operation and Maintenance	69	4,773,352	5,101,853	7,015,012
Scholarships	70	2,960,257	2,886,606	3,969,063
Total Expenditures	79	37,664,271	40,747,065	57,026,927
Transfers				
Transfer to Vocational	81	1,800,000	4,000,000	4,000,000
Non-Mandatory Transfers	82	7,904,617	1,029,399	1,000,000
Mandatory Transfers	83	1,288,506	1,406,643	1,400,000
Total Transfers	89	10,993,123	6,436,042	6,400,000
Total Expenditures & Transfers (79 + 89)	90	48,657,394	47,183,107	63,426,927
Unencumbered Cash Balance June 30 (62 - 90)	91	22,882,714	21,424,373	xxxxxxxx
		(0)	0	
Tax Computation				
Unencumbered Cash Balance (3)	94			21,424,373
Tax in Process (30)	95			342,521
Total Resources less tax-in-process (60 - 30)	96			40,451,921
Six Month Resources (50% of 96) *	97			20,225,961
Total Resources (94 thru 97)	98			82,444,777
Total Expenditures & Transfers (90)	99			63,426,927
Six Month Expenditures (50% of 99) *	100			31,713,464
Total 18 Month Expenditures (99 + 100)	101			95,140,390
Tax Required Prior to Operating Grant (101- 98)	102			12,695,614
Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4)	103			155,320
Tax Required (102 - 103)	104			12,540,294
Delinquent Tax Estimate	105	3.0%		387,844
Taxes Levied (104 + 105)	106			12,928,138

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

Adopted Budget

STATE OF KANSAS
Budget Form CC-C 2023-2024

Current Funds Unrestricted Postsecondary Technical Education	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Unencumbered Cash Balance July 1	1	2,191,628	470,732	524,289
Transfer to General Fund	2	xxxxxxxx	xxxxxxxx	
Adjusted Unencumbered Cash Balance, July 1	3	2,191,628	470,732	524,289
Revenues				
Student Sources:				
Tuition	4	3,582,751	3,501,383	5,511,185
Fees	5	2,149,293	2,216,524	3,575,865
Total Student Income	9	5,732,044	5,717,908	9,087,050
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Tiered State Aid (Form 108)	20	5,002,968	4,986,455	4,492,663
LAVTR	21			0
State Grants and Contracts	22			
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	5,002,968	4,986,455	4,492,663
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31		0	xxxxxxxx
Motor Vehicle Tax	32			0
Recreational Vehicle Tax	33			0
Delinquent Tax	34			0
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42	1,857,567	228,386	1,000,000
Cancellation of Prior Year Encumbrances	43	20,069	12,674	xxxxxxxx
Transfer from General Fund	44		4,000,000	4,000,000
Total Other Income	49	1,877,637	4,241,061	5,000,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	12,612,649	14,945,423	18,579,713
Total Resources Available (3 + 60)	62	14,804,276	15,416,155	19,104,002

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

Current Funds Unrestricted Postsecondary Technical Education	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Total Resources Available	62	14,804,276	15,416,155	19,104,002
EXPENDITURES				
Education and General:				
Instruction	63	5,198,946	5,675,735	7,172,126
Research	64			0
Public Service	65			0
Academic Support	66	1,374,248	1,478,500	1,868,302
Student Services	67	1,396,333	1,471,410	1,859,343
Institutional Support	68	3,391,575	3,858,711	4,876,049
Operation and Maintenance	69	1,002,069	1,159,513	1,465,215
Scholarships	70	552,231	555,849	702,397
Total Expenditures	79	12,915,402	14,199,718	17,943,432
Transfers				
Non-Mandatory Transfers	82	1,018,802	346,151	500,000
Mandatory Transfers	83	399,340	345,997	
Total Transfers	89	1,418,142	692,148	500,000
Total Expenditures & Transfers (79 + 89)	90	14,333,544	14,891,866	18,443,432
Unencumbered Cash Balance June 30 (62 - 90)	93	470,732	524,289	xxxxxxxx

STATE OF KANSAS

Budget Form CC-D

2023-2024

Adopted Budget

Current Funds Unrestricted Adult Education	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Unencumbered Cash Balance July 1	3	0	0	250
Revenues				
Student Sources:				
Tuition	4			
Fees	5			
Total Student Income	9	0	0	0
Federal Sources:				
Federal Grants	10	208,087	240,700	350,000
Other Federal Income	11			
Total Federal Income	19	208,087	240,700	350,000
State Sources:				
LAVTR	21			0
State Grants and Contracts	22	82,639	78,191	100,000
State Retirement Contributions**	23			
Other State Income	24			
Total State Income	29	82,639	78,191	100,000
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31		0	xxxxxxxxxx
Motor Vehicle Tax	32			0
Recreational Vehicle Tax	33			0
Delinquent Tax	34			0
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42	138,469	156,982	250,183
Cancellation of Prior Year Encumbrances	43		2,572	xxxxxxxxxx
Total Other Income	49	138,469	159,555	250,183
Total Revenues (9 + 19 + 29 + 39 + 49)	60	429,195	478,446	700,183
Total Resources Available (3 + 60)	62	429,195	478,446	700,433

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

STATE OF KANSAS

Budget Form CC-D

2023-2024

Adopted Budget

Current Funds Unrestricted Adult Education	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Total Resources Available	62	429,195	478,446	700,433
Expenditures				
Education and General:				
Instruction	63	429,195	478,196	700,000
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	429,195	478,196	700,350
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures and Transfers (79 + 89)	90	429,195	478,196	700,350
Unencumbered Cash Balance June 30 (62 - 90)	93	0	250	xxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			250
Tax in Process (30)	95			0
Total Resources (60 - 30)	96			700,183
Six Month Resources (50% of 96)	97			350,092
Total Resources (94 thru 97)	98			1,050,525
Total Expenditures & Transfers (90)	99			700,350
Six Month Expenditures (50% of 99) *	100			350,175
Total 18 Month Expenditures (99 + 100)	101			1,050,525
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	0.0000%		0
Taxes Levied (102 + 103)	104			0

* Recommended

Adopted Budget

Current Funds Unrestricted Adult Supplementary Education Fund	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Unencumbered Cash Balance July 1	3	0	0	0
Revenues				
Student Sources:				
Tuition	4			
Fees	5			
Total Student Income	9	0	0	0
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
State Grants and Contracts	22			
Other State Income	24			
Total State Income	29	0	0	0
Local Sources:				
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42	215,252	331,597	700,000
Cancellation of Prior Year Encumbrances	43		1,115	xxxxxxxx
Total Other Income	49	215,252	332,712	700,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	215,252	332,712	700,000
Total Resources Available (3 + 60)	62	215,252	332,712	700,000

Adopted Budget

STATE OF KANSAS
Budget Form CC-E
2023-2024

Current Funds Unrestricted Adult Supplementary Education Fund	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Total Resources Available	62	215,252	332,712	700,000
EXPENDITURES				
Education and General:				
Instruction	63	215,252	332,712	698,500
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	215,252	332,712	698,500
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	215,252	332,712	698,500
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	xxxxxxxxx

STATE OF KANSAS
Budget Form CC-F
2023-2024

Adopted Budget

Current Funds Unrestricted Motorcycle Driver Safety Fund	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Unencumbered Cash Balance July 1	3	0	0	0
Revenues				
Student Sources:				
Tuition	4			
Fees	5			
Total Student Income	9	0	0	0
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
State Grants and Contracts	22	3,840	6,316	20,000
Other State Income	24			
Motorcycle Driver Safety	25			
Total State Income	29	3,840	6,316	20,000
Local Sources:				
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			
Cancellation of Prior Year Encumbrances	43			xxxxxxxxxx
Total Other Income	49	0	0	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	3,840	6,316	20,000
Total Resources Available (3 + 60)	62	3,840	6,316	20,000

Adopted Budget

STATE OF KANSAS
Budget Form CC-F
2023-2024

Current Funds Unrestricted Motorcycle Driver Safety Fund	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Total Resources Available	62	3,840	6,316	
Expenditures				
Education and General:				
Instruction	63			
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68	3,840	6,316	20,000
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	3,840	6,316	20,000
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	3,840	6,316	20,000
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	xxxxxxxx

STATE OF KANSAS
Worksheet CC-H
2023-2024

Current Funds Unrestricted		2023-2024 Proposed Budget					2022-2023	2021-2022	2023-2024 Proposed Budget					2023-2024
Auxiliary Enterprise Funds		Line	Audited Actual	Unaudited Actual	Campus Life Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Proposed Budget
Unencumbered Cash		3	4,453,055	4,601,295	4,631,941									4,631,941
Balance July 1														
Revenues														
Student Sources		9	265,838	242,700	300,979									300,979
Federal Sources		15												0
Gifts and Grants		50												0
Sales		53	4,475,680	4,261,418	5,284,704									5,284,704
Other Income		52	61,386	318,494	394,974									394,974
Cancel of Prior Year Encumbrances		51	44,592	15,598	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Revenues		54	4,847,496	4,838,210	5,980,657	0	0	0	0	0	0	0	0	5,980,657
Expenditures														
Salaries & Benefits		69	884,967	786,634	998,511									998,511
General Operating Expenses		70	582,309	661,479	839,646									839,646
Supplies		71	82,877	77,752	98,695									98,695
Cost of Goods Sold		72	2,748,029	2,383,449	3,025,423									3,025,423
Equipment		73	173,417	344,843	437,726									437,726
		74												0
		75												0
		76												0
		77												0
Total Expenditures		78	4,471,598	4,254,158	5,400,000	0	0	0	0	0	0	0	0	5,400,000
Transfers														
Mandatory Transfers		80	208,554	299,045	300,000									300,000
Non-Mandatory Transfers		81	19,103	254,362	300,000									300,000
Total Transfers		89	227,657	553,407	600,000	0	0	0	0	0	0	0	0	600,000
Total Expenditures & Transfers (78 + 89)		90	4,699,256	4,807,565	6,000,000	0	0	0	0	0	0	0	0	6,000,000
Unencumbered Cash Balance June 30 (3 + 54 - 90)		92	4,601,295	4,631,941	4,612,597	0	0	0	0	0	0	0	0	4,612,597

STATE OF KANSAS
Budget Form CC-I
2023-2024

Adopted Budget

Plant Funds		2021-2022	2022-2023	2023-2024
Capital Outlay	Line	Audited Actual	Unaudited Actual	Proposed Budget
Unencumbered Cash Balance July 1	3	1,107,650	1,331,035	439,511
Revenues				
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
LAVTR	21			0
Other State Income	24			
PEI Loan Program Income	25			
Total State Income	29	0	0	0
Local Sources:				
Prior Year Ad Valorem Property Tax	30	-606	-35	0
Current Year Ad Valorem Property Tax	31	34,556	28	xxxxxxxx
Motor Vehicle Tax	32	155,547	115,477	50,000
Recreational Vehicle Tax	33	2,485	2,009	0
Delinquent Tax	34	40,617	14,781	0
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36			
Total Local Income	39	232,599	132,261	50,000
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			
Cancellation of Prior Year Encumbrances	43			xxxxxxxx
Tax Credit Donations Income	44			
Total Other Income	49	0	0	0
Total Revenues (19 + 29 + 39 + 49)	60	232,599	132,261	50,000
Total Resources Available (3 + 60)	62	1,340,249	1,463,295	489,511

STATE OF KANSAS
Budget Form CC-I
2023-2024

Adopted Budget

Plant Funds Capital Outlay	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Total Resources Available	62	1,340,249	1,463,295	489,511
Expenditures				
Plant Equipment and Facility	71	9,214	1,023,784	450,000
Principal on Bonds	72			
Interest and Fees	73			
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	9,214	1,023,784	489,511
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	9,214	1,023,784	489,511
Unencumbered Cash Balance June 30 (62 - 90)	93	1,331,035	439,511	xxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			439,511
Tax in Process (40)	95			0
Total Resources (60 - 40)	96			50,000
Six month Resources (50% of 96)	97			0
Total Resources (94 thru 97)	98			489,511
Total Expenditures & Transfers (90)	99			489,511
Six Month Expenditures (50% of 99) *	100			0
Total 18 Month Expenditures (99 + 100)	101			489,511
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	0.0%		0
Taxes Levied (102 + 103)	104			0

* Recommended



Butler Community College

Operating Fund Budget
FY2024

Presented August 8, 2023

Prepared by

Kerry Potter, Jennifer Kirkhart, Candice Sullivan, Kent Williams



Butler Community College
Notes to the Operating Fund Budget Update
August 8, 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 in 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 unencumbered cash goal of the Operating Fund. Summary information for the various designated reserves is presented in the Supplemental Information.

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	\$1,025.6
Valuation incr (decr) %	4.6%	3.4%	5.8%	10.1%	9.9%
Mill Levy General Fund	17.409	16.144	15.262	13.855	12.606
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	12.606
Mill Levy incr (decr) %	-3.6%	-6.9%	-15.2%	-9.2%	-9.0%
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) %		-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%	6.0%
Health insurance increase	0.0%	6.0%	0.0%	0.0%	20.3%

Butler Community College
Operating Budget Estimate - FY2023 Summary
August 8, 2023

FY2023			
	FY2023 <u>Apr Update</u>	Incr <u>(Decr)</u>	FY2023 <u>Aug Update</u>
1 Operating Revenues	<u>\$52,557,012</u>	<u>\$16,761</u>	<u>\$52,573,773</u>
2			
3 Expenditure Budget	54,387,669	0	54,387,669
4 Unspent Budget Estimate	<u>3,000,000</u>	<u>(438,907)</u>	<u>2,561,093</u>
5 Net Expenditures	<u>51,387,669</u>	<u>438,907</u>	<u>51,826,576</u>
6			
7 Revenues Over (Under) Expenditures	1,169,343	(422,146)	747,197
8			
9 Beginning Unencumbered Cash	<u>10,119,357</u>	<u>(244,028)</u>	<u>9,875,329</u>
10 Ending Unencumbered Cash	<u>\$11,288,700</u>	<u>(\$666,174)</u>	<u>\$10,622,526</u>
11			
12 10.5% of Expenditures	<u>\$5,710,705</u>	<u>\$0</u>	<u>\$5,710,705</u>
13 Unencumbered cash over (under) target	<u>\$5,577,995</u>	<u>(\$666,174)</u>	<u>\$4,911,820</u>

Note: For legal budget purposes there is a transfer of \$4,000,000 from the General Fund to the PTE Fund for FY2023. That transfer has been eliminated from the Operating Budget since it combines the undesignated portion of both the General and PTE Funds.

Butler Community College
Estimated Revenue Summary FY2023
August 8, 2023

	FY2023		
	FY2023 Revenues Apr Update	Change	FY2023 Revenues Aug Update
1 In District Tuition	\$2,055,105	(\$15,038)	\$2,040,067
2 Out District Tuition	9,027,545	(106,527)	8,921,018
3 Out-State Tuition	1,395,393	(11,554)	1,383,839
4 International Tuition	598,184	(787)	597,397
5 Technology Fee	2,539,369	63,390	2,602,759
6 Scholarship Fee	3,148,689	(36,846)	3,111,843
7 Other Fees	<u>216,262</u>	<u>(16,829)</u>	<u>199,433</u>
8 Total Student Sources	<u>18,980,547</u>	<u>(124,191)</u>	<u>18,856,355</u>
9 Tuition Waivers	(1,015,623)	1,877	(1,013,746)
10 Student Sources Net of Waivers	<u>17,964,924</u>	<u>(122,314)</u>	<u>17,842,609</u>
11 State Operating Grant	18,813,536	0	18,813,536
12 Excel in CTE	<u>438,195</u>	<u>0</u>	<u>438,195</u>
13 Total State Sources	<u>19,251,731</u>	<u>0</u>	<u>19,251,731</u>
14 Current Ad Valorem Tax	12,181,141	16,632	12,197,773
15 Tax-in-Process	344,996	81	345,077
16 Delinquent Tax	279,665	(36,213)	243,452
17 Motor Vehicle Tax	1,392,457	49,072	1,441,529
18 Other Local Taxes	51,778	<u>5,715</u>	<u>57,493</u>
19 Total Local Sources	<u>14,250,037</u>	<u>35,286</u>	<u>14,285,323</u>
20 Reimbursements	31,000	7,602	38,602
21 Other Income (Note 1)	977,186	96,187	1,073,373
22 Total Other Revenue	<u>1,008,186</u>	<u>103,789</u>	<u>1,111,975</u>
23 Transfers	<u>82,134</u>	0	<u>82,134</u>
24			
25 Total Revenues	<u>\$52,557,012</u>	<u>\$16,760</u>	<u>\$52,573,773</u>

Butler Community College
FY2023 Expenditure Budget
August 8, 2023

FY2023

1 Adjusted FY2023 expenditure budget, April 24, 2023

54,387,669

Butler Community College
Operating Budget Recommendation - FY2024 Summary
August 8, 2023

FY2024			
	FY2023 <u>Aug Update</u>		FY2024 <u>Aug Update</u>
1 Operating Revenues	<u>\$52,573,773</u>	<u>\$711,895</u>	<u>\$53,285,668</u>
2			
3 Expenditure Budget	<u>54,387,669</u>	<u>3,773,246</u>	<u>58,160,915</u>
4 Unspent Budget Estimate @ 5%	<u>2,561,093</u>	<u>346,953</u>	<u>2,908,046</u>
5 Net Expenditures	<u>51,826,576</u>	<u>3,426,293</u>	<u>55,252,869</u>
6			
7 Revenues Over (Under) Expenditures	<u>747,197</u>	<u>(2,714,397)</u>	<u>(1,967,201)</u>
8			
9 Beginning Unencumbered Cash	<u>9,875,329</u>	<u>747,197</u>	<u>10,622,526</u>
10 Ending Unencumbered Cash	<u>\$10,622,526</u>	<u>(\$1,967,201)</u>	<u>\$8,655,325</u>
11			
12 Recommended target 10.5% of expenditures	\$5,710,705	\$396,191	\$6,106,896
13 Unencumbered cash over (under) target	\$4,911,820	(\$2,363,392)	\$2,548,429

Butler Community College
Estimated Revenue Summary FY 2024
August 8, 2023

FY2024

	FY2023 Revenues <u>Aug Update</u>		FY2024 Revenues <u>Aug Update</u>
1 In District Tuition	\$2,040,067	(\$77,704)	\$1,962,363
2 Out District Tuition	\$8,921,018	251,145	9,172,163
3 Out-State Tuition	\$1,383,839	65,343	1,449,182
4 International Tuition	\$597,397	(32,322)	565,075
5 Technology Fee	\$2,602,759	(38,050)	2,564,709
6 Scholarship Fee	\$3,111,843	118,329	3,230,172
7 Other Fees	<u>\$199,433</u>	<u>16,829</u>	<u>216,262</u>
8 Total Student Sources	18,856,355	303,572	19,159,927
9 Tuition Waivers	<u>(\$1,013,746)</u>	<u>(32,346)</u>	<u>(1,046,092)</u>
10 Student Sources Net of Waivers	<u>\$17,842,609</u>	<u>271,227</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	\$12,197,773	(16,632)	12,181,141
15 Tax-in-Process	\$345,077	(81)	344,996
16 Delinquent Tax	\$243,452	36,213	279,665
17 Motor Vehicle Tax	\$1,441,529	(49,072)	1,392,457
18 Other Local Taxes	\$57,493	(5,715)	51,778
19 Total Local Sources	<u>14,285,323</u>	<u>(35,286)</u>	<u>14,250,037</u>
20 Reimbursements	\$38,602	0	38,602
21 Other Income	<u>\$1,073,373</u>	0	1,073,373
22 Total Other Revenue	<u>1,111,975</u>	<u>0</u>	<u>1,111,975</u>
23 Transfers	<u>\$82,134</u>	<u>0</u>	<u>82,134</u>
24			
25 Total Revenues	<u>\$52,573,773</u>	\$711,895	<u>\$53,285,668</u>

Butler Community College
FY2024 Recommended Expenditure Budget
August 8, 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 April 24 2023 - Adjustments for FY2024 expenditure budget	<u>2,660,683</u>
28 Preliminary FY2024 expenditure budget at April 24, 2023	<u>57,048,352</u>
29 Adjustments to FY2024 budget recommendation	
30 Increase budgeted salary increase from 5% to 6%	332,563
31 Increase board contribution to employee health insurance	400,000
32 Increase Enrollment Management for Motimatic	110,000
33 Increase budget for property and liability insurance	110,000
34 Increase FM budget for utilities	<u>160,000</u>
35 Total adjustments since April 24, 2023 report	<u>1,112,563</u>
36	
37 FY2024 recommended Expenditure Budget	<u>\$58,160,915</u>

Butler Community College

Supplemental Budget Information

Presented to the Board of Trustees
August 8, 2023

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

**Butler Community College
Supplemental Budget Information
Presented August 8, 2023**

TABLE OF CONTENTS

Page S-1 & S-2	Assets, Liabilities and Fund Balances - Cash Basis
Page S-3	Revenue, Expense, Unencumbered Cash - All Funds (Gen & PTE Details)
Page S-4	Operating Funds
Page S-5	Description of Designated Reserve Funds
Page S-6	General Designated Reserve Funds
Page S-7	HEERF Indirect Designated Fund
Page S-8	PTE Designated Reserve Funds
Page S-9	Academic Program Development Designated Reserve
Page S-10	Strategic Initiatives Designated Reserve
Page S-11	Facilities Fund Designated Reserve
Page S-12 & S-13	Deferred Maintenance Designated Reserve
Page S-14	Capital Project Designated Reserve
Page S-15 & S-16	Technology Fund Designated Reserve
Page S-17	Insurance Deductible Designated Reserve
Page S-17	Capital Outlay Fund
Page S-18	Campus Life Fund - Summary
Page S-19	Bookstore Fund
Page S-20	Food Service Fund
Page S-21	Residence Hall Fund
Page S-22	Student Union Fund
Page S-23	Adult Basic Ed Fund & Adult Supplementary Ed Fund
Page S-24	Restricted Funds
Page S-25	Self Funded Health Insurance
Page S-26	Agency Accounts
Page S-27	Scholarship Summary
Page S-28	General Fund Activity and Other Scholarships
Page S-29	Activity Fee Supported Athletic Scholarship
Page S-30	Legal Budget Reconciliation FY23
Page S-31	Debt Service Analysis

Butler Community College
Assets, Liabilities and Fund Balances - Cash Basis
Presented August 8, 2023

Cash Basis Balance Sheet at June 30, 2023

Total Cash and Investments (S-2)	\$31,181,922
Less Liabilities, Encumbrances & Receivables (S-2)	<u>2,731,851</u>
Fund Balances (see below)	<u>\$28,450,070</u>

Fund Balance Summary at June 30, 2023

General Fund Operating - Undesignated (S-4)		\$10,578,384
General Fund Designated Reserves		
General Designated Accounts (S-6)	\$1,893,442	
Program Development Designated Reserve (S-9)	204,707	
Strategic Initiatives Designated Reserve (S-10)	1,845,990	
Facilities Fund Designated Reserve (S-11)	273,083	
Deferred Maintenance Designated Reserve (S-12)	3,012,002	
Capital Projects Designated Reserve (S-14)	1,119,278	
Technology Fund Designated Reserve (S-15)	2,051,071	
Insurance Deductible Designated Reserve (S-17)	<u>446,415</u>	
Total General Fund Designated Reserves		<u>10,845,988</u>
Total General Fund		\$21,424,372
Post-Secondary Tech Ed Fund - Undesignated (S-4)	44,142	
PTE Designated Accounts (S-4)	<u>480,148</u>	
Total Post-Secondary Technical Education Fund		524,290
Capital Outlay Fund (S-17)		439,511
Auxillary Funds (S-18)		4,631,941
Adult Basic Education Fund (S-23)		250
Non-Credit Education Fund (S-23)		0
Restricted Funds (S-24)		980,976
Agency Funds (S-26)		<u>448,730</u>
Total Fund Balances (S-3)		<u>\$28,450,070</u>

Butler Community College
Assets, Liabilities and Fund Balances - Cash Basis (Continued)
Presented August 8, 2023

Cash and Investment Details

Investments - Bank CDs			\$23,456,515
Bank Balances			
Commerce Bank - Claims	B101	4,223,435	
Commerce Bank - Repo Sweep	B121	2,219,286	
Commerce Bank - Payroll	B102	0	
Commerce Bank - Federal Fund and Escrow	B104	0	
Commerce Bank - Electronic Purchase Card	B105	(29,251)	
Commerce Bank - Flex Spending	B106	76,308	
Health Insurance Self Funding Account	B107	923,849	
Andover State Bank	B118	236,188	
The Central Bank - Marion	B119	5,583	
Freedom First Bank - McConnell	B120	20,755	
Stanfield Warranty Escrow - Roofs	B123	25,387	
Emprise Bank - Council Grove	B126	10,477	
American State Bank - RoseHill	B129	7,921	
Cash on hand - cash boxes		<u>5,468</u>	
Total (page S-1)			<u>\$31,181,921</u>

Liabilities, Encumbrances, Receivables & Prepaid Expense Details

Total payroll encumbrances		1,366,238	
Encumbrances		903,891	
General Accounts Payable	201	62,172	
Self Funded Liability Account (S-25)		438,371	
Payroll taxes and annuities payable	202-212/222	69,261	
Flex Spending Payable		66,517	
Sales Tax Payable/Comp Use Tax	216/219	519	
Deferred Revenue	226	20,000	
Deposits held for others	241/217/246	107,685	
Electronic Purchase Card payable	232/233	117,156	
Federal/State Restricted Receivable	143/144	0	
Accounts Receivable-Other	147	(153,582)	
Foundation accounts receivable	147A	(60,774)	
Prepaid expenses - insurance/utilities	161	<u>(205,603)</u>	
Total (page S-1)			<u>\$2,731,851</u>

Butler Community College
Revenue, Expense and Unencumbered Cash for the Year Ended June 30, 2023
Presented August 8, 2023

All Funds					
	Ref	Beginning Balance	FY2023 Revenue	FY2023 Expense	Ending Balance
General Fund	S-3	\$22,882,714	\$45,724,767	\$47,183,107	\$21,424,373
Postsecondary Tech Ed Fund	S-3	470,732	14,945,423	14,891,866	524,289
Adult Basic Education Fund	S-23	0	478,446	478,196	250
Non-Credit Education Fund	S-23	0	332,712	332,712	0
Auxiliary Enterprise Funds	S-18	4,601,296	4,838,210	4,807,565	4,631,941
Motorcycle Training Fund		0	6,316	6,316	0
Restricted Funds	S-24	1,254,771	25,875,067	26,148,862	980,976
Capital Outlay Fund	S-17	1,331,035	132,261	1,023,784	439,511
Agency Accounts	S-26	592,031	459,532	602,833	448,730
Totals		\$ 31,132,578	\$ 92,792,734	\$ 95,475,242	\$ 28,450,070

General Fund Details					
	Ref	Beginning Balance	FY2023 Revenue	FY2023 Expense	Ending Balance
Gen Fd Operating - Undesignated	S-5	\$9,865,015	\$42,382,572	\$41,669,203	\$10,578,384
Gen Designated Reserve Funds	S-6	1,992,481	2,299,927	2,398,966	1,893,442
Program Dev Designated Reserve	S-9	329,513	40,000	164,806	204,707
General Fund Strategic Innovation	S-10	2,100,000	0	254,010	1,845,990
Facilities Fd Designated Reserve	S-11	433,792	439,462	600,170	273,083
Deferred Maint Designated Reserve	S-12	4,722,510	0	1,710,508	3,012,002
Capital Projects Designated Reserve	S-14	1,119,278	0	0	1,119,278
Tech Fund Designated Reserve	S-15	1,820,125	562,806	331,861	2,051,071
Ins Deductible Designated Reserve	S-17	500,000	0	53,585	446,415
Total General Fund		\$22,882,714	\$45,724,767	\$47,183,107	\$21,424,373

Post-Secondary Technical Education Fund Details					
	Ref	Beginning Balance	FY2023 Revenue	FY2023 Expense	Ending Balance
PTE Fund - Undesignated	S-5	\$10,314	\$14,191,201	\$14,157,374	\$44,142
PTE Designated Resreve Funds	S-8	\$460,418	\$754,222	\$734,492	\$480,148
Total PTE Fund		\$470,732	\$14,945,423	\$14,891,866	\$524,289

Butler Community College
Operating Funds for the Year Ended June 30, 2023
Presented August 8, 2023

	Ref	Beginning Balance	FY2023 Revenue	FY2023 Expense	Ending Balance
Gen Fd Operating - Undesignated	S-3	\$9,865,015	\$42,382,572	\$41,669,203	\$10,578,384
PTE Fund - Undesignated	S-3	\$10,314	\$14,191,201	\$14,157,374	\$44,142
Less intrafund transfer			(\$4,000,000)	(\$4,000,000)	
Total Operating Fund		\$9,875,329	\$52,573,773	\$51,826,576	\$10,622,526

Description of Operating Funds

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

For many years the board of trustees have maintained a target goal for the year-end unencumbered cash of the Operating Funds 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.**

Expenditures from the designated reserve are subject to the same approval process as other General and PTE Fund expenditures. The administration updates the trustees on the activity of each of the designated reserves with the annual summer, fall and spring budget update reports.

Butler Community College
Description of Designated Reserves Funds
Presented August 8, 2023

General and PTE Designated Reserves (S-6 to S-8): These reserves have revenue from specific source intended for specific uses. It has been deemed useful to allow these balances to be carried from year to year in contrast to Operating Fund budgets that do not carry over.

Academic Program Development Designated Reserve (S-9): The Program Development reserve is funded through an annual internal transfer from the Operating Funds and managed by the Vice President of Academics. It is intended to strengthen academic programs and support innovation. A formal documented approval process has been created for this reserve.

Strategic Initiatives Designated Reserve (S-10): This reserve was established in FY2022 with a \$2,000,000 transfer from the Operating Funds and a \$100,000 transfer from the HEERF Indirect Designated Reserve. The purpose is to provide a source for future Strategic Plan priorities.

Facilities Fund Designated Reserve (S-11): This reserve is funded through an annual internal transfer from the Operating Funds and is managed by the Director of Facilities Management. It is used for maintenance, repair and remodeling projects.

Deferred Maintenance Designated Reserve (S-12 & S13): This Reserve was established in FY2021 and has been funded by the indirect HEERF funds. The purpose of this reserve is to provide for deferred maintenance expenditures.

Capital Project Designated Reserve (S-14): This reserve has been funded by transfers from the Operating Funds at the direction of the trustees when there has been excess year-end unspent budget. Expenditures of this reserve have generally been used for major renovation or remodeling projects.

Technology Fund Designated Reserve (S-15 & S-16): This reserve is funded through an annual internal transfer from the Operating Funds and allows the IT division to plan for significant future expenditures.

Insurance Deductible Designated Reserve (S-17): This reserve has been funded from the HEERF indirect revenues for the contingency of a large property damage event.

Capital Outlay Fund(S-17): The Capital Outlay Fund is a separate statutory fund, not a designated reserve of the General or PTE Fund. This fund was established through local property taxes for specific capital improvements. The remaining funds are available for completion of the original improvement projects, upgrades to the original projects, maintenance, deferred maintenance, or other capital improvements.

Butler Community College
General Designated Accountss
Revenues, Expenditures, and Balances - FY 2023
Presented August 8, 2023

		July 1, 2022			June 30, 2023	
		<u>Balance</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Balance</u>	
1	777	HEERF Indirect Fund (page S-7)	704,943	1,815,955	1,906,019	614,878
2	380	Butler Radio	38,665	4,999	20,964	22,700
3	387	Butler Television	40,595	20,345	31,268	29,671
4	407	Software Development Fees	34,725	41,700	47,305	29,120
5	412	Art Project/Ceramics Fee Account	15,323	4,300	3,948	15,675
6	414	Instrumental Music Fee Account	1	510	0	511
7	415	Vocal Music Fee Account	15,921	2,280	1,345	16,856
8	416	Athletic Conditioning Fee Account	47,666	3,751	0	51,417
9	417	PE Conditioning Fee Account	9,341	740	0	10,081
10	426	Fitness/Wellness Fee	4,008	0	0	4,008
11	427	Education Course Fees	5,950	2,870	0	8,820
12	509	Indirect Charges	70,580	16,044	0	86,624
13	590	Garnishment Fee Account	6,981	238	0	7,219
14	719	Workroom	220,632	27,797	18,782	229,647
15	760	KCCLI - CC Leadership Institute	4,014	18,914	21,959	968
16	770	Science Lab Fees	161,819	54,802	54,649	161,972
17	771	Biology Dept Royalties	15,824	606	0	16,430
18	793	Academic Testing Non-Butler Student	24,460	695	0	25,155
19	814	Safety and Security	10,025	0	0	10,025
20	820	V A Activities	29,988	3,168	2,666	30,490
21	828	ACT Test Preparation	3,697	0	0	3,697
22	830	Presidents Project Car	49,149	0	0	49,149
23	831	Admissions Designated	526	0	0	526
24	832	Property Insurance Deductibles	(19,585)	0	(19,585)	0
25	840	Grizzly Magazine	26,518	11,498	1,777	36,239
26	841	Cap & Gown	78,433	15,913	27,199	67,146
27	846	Lantern	38,139	16,497	6,278	48,359
28	850	Library	17,354	1,276	3,570	15,060
29	852	Theatre Designated	(1,080)	1,233	153	0
30	864	Transcript Fee Account	84,988	58,309	121,041	22,255
31	870	ABE Student Fees Account	(800)	5,900	4,861	239
32	924	ABE Project Account	46,838	59,763	31,145	75,456
33	965	Student Health Center	117,918	83,239	90,734	110,422
34	975	Hospitality Management Events	(563)	563	0	0
35	988	Placement Testing	73,730	19,703	11,000	82,433
36	996	Disciplinary Housing Fines	15,761	6,320	11,888	10,193
37						
38	Total General Designated Accounts (S-3)		<u>\$ 1,992,481</u>	<u>\$ 2,299,927</u>	<u>\$ 2,398,966</u>	<u>\$ 1,893,442</u>

Butler Community College
HEERF Indirect Designated Account
Presented August 8, 2023

	<u>FY21-FY23</u>	<u>FY 2024</u>
		Budget
	<u>Actual</u>	<u>Estimate</u>
1 Sources of Funds:		
2 HEERF I - indirect costs	\$139,878	
3 HEERF II - miscellaneous revenue loss	213,708	
4 HEERF II - indirect Costs	248,701	
5 HEERF II FY2021 revenue loss	3,344,802	
6 HEERF III - FY22 Fall/Summer 2021 revenue loss	2,402,719	
7 HEERF III - FY22 Spring 2022 revenue loss	1,575,597	
8 HEERF III - indirect costs	237,861	
9 Prior Year Claims Cancelled	2,497	
10 Total Sources	<u>8,165,763</u>	<u>0</u>
11		
12 Use of Funds - spending plan:		
13 Prepaid IT contracts and Software	771,670	240,104.00
14 Microsoft Licenses-For Teams Upgrade Year 3		140,928.00
15 Adobe Year 3		227,346.00
16 BKD financial analysis tools	60,827	
17 Equipment	201,479	
18 Service Recognition Awards	791,454	
19 Transfer to Def Maint Des Acct - Simpson projects (S-12)	3,412,469	
20 Transfer to Def Maint Des Acct - electrical infrastructure (S-12)	862,986	
21 Transfer to Def Maint Des Acct - final balance transfer (page S-12)	0	
22 Transfer to self-funded health insurance reserve	500,000	
23 Transfer to Insurance Deductible Des Acct (page S-16)	500,000	
24 Transfer to Academic Program Development Des Acct	100,000	
25 Transfer to Strategic Innovation Des Acct	100,000	
26 Transfer to Facilities Fund Des Acct	<u>250,000</u>	<u>0</u>
27 Total Use of Funds	<u>7,550,884</u>	<u>608,378</u>
33		
34 Revenues over expenditures	614,878	(608,378)
35 Beginning unencumbered cash	<u>0</u>	<u>614,878</u>
36		
37 Ending unencumbered cash (page S-6)	<u>614,878</u>	<u>6,500</u>

Butler Community College
PTE Designated Accounts
Revenues, Expenditures, and Balances - FY 2023
Presented August 8, 2023

	7/1/22			6/30/23
	<u>Balance</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Balance</u>
1 400 Fire Supply Fee Account	25,982	19,060	9,838	35,204
2 401 Collision Repair Fee Account	550	0	550	0
3 402 Auto Technology Fee Account	26,154	4,338	21,485	9,007
4 403 Engineering Technology Fee Account	13,541	7,150	0	20,691
5 404 Cyber Sec/ Internetworking Man Fees	84,619	168,498	143,311	109,805
6 405 Hospitality Management Fee Account	32,781	53,105	68,317	17,569
7 406 Manufacturing Technology Fee	14,657	0	0	14,657
8 407 Software Development Fees	0	75	0	75
9 408 Academy Fee	18,830	2,820	0	21,650
10 409 Welding Fee Account	65,182	24,600	16,936	72,846
11 410 EMT Fee Account	20,164	12,607	16,220	16,551
12 411 Business Student Fee	20,950	10,710	13,542	18,118
13 418 Allied Health State Test Fee	22,381	8,008	8,616	21,773
14 421 Nursing Digital Resource Fee	161,667	127,999	289,582	84
15 422 KAPLAN Program Nursing	-163,863	238,629	74,766	0
16 424 Allied Health Course Fee	35,165	2,010	244	36,931
17 429 Diesel Technology Fees	75	1,475	580	971
18 430 Agriculture Course Fee	-58	805	0	747
19 483 NREMT Exam Site	9,765	11,425	5,750	15,440
20 521 CPR Cards	-1,051	14,278	14,942	-1,715
21 791 Nurse Entrance Testing Fees	21,262	19,381	16,619	24,023
22 856 Nursing Senior Fee	21,483	9,840	19,306	12,017
23 875 Diesel Tech Repairs	0	0	1,123	-1,123
24 876 Auto Mechanics	18,168	869	10,560	8,476
25 877 Auto Body	27	341	43	325
26 879 Construction Technology Fees	11,988	16,200	2,162	26,026
27				
28 Total PTE Designated (S-3)	\$ 460,418	\$ 754,222	\$ 734,492	\$ 480,148

Butler Community College
Academic Program Development Designated Reserve
Presented August 8, 2023

	<u>FY 2023</u> Actual <u>Unaudited</u>	<u>FY 2024</u> Budget <u>Estimate</u>
Insitutional Development Reserve		
1 Revenues		
2 Transfer from operating fund	\$40,000	\$40,000
3 Expenditures		
4 Development Expenditures	30,510	
5 Equipment and Computers		40,000
6 Marketing - Direct Enroll		50,000
7 IR Student Data Dashboard		25,000
8 OER next phase		30,000
9 Diesel Tech equipment		16,000
10 Simulation software upgrade for Nursing	<u>134,296</u>	<u>0</u>
11 Total Expenditures	<u>164,806</u>	<u>161,000</u>
12 Revenues over expenditures	(124,806)	(121,000)
13 Beginning unencumbered cash	<u>329,513</u>	<u>204,707</u>
14 Ending unencumbered cash (S-3)	<u>\$204,707</u>	<u>\$83,707</u>
State Workforce Development Grant		
15 Revenues		
16 State Apprenticeship Grant		<u>1,411,763</u>
17 Expenditures		<u>1,411,763</u>
18 Revenues over expenditures		0
19 Beginning unencumbered cash		<u>0</u>
20 Ending unencumbered cash		<u>\$0</u>

Butler Community College
Strategic Initiatives Designated Reserve
Presented August 8, 2023

	<u>FY 2023</u> Actual <u>Unaudited</u>	<u>FY 2024</u> Budget <u>Estimate</u>
1 Sources of Funds:		
2 Transfer from Operating Funds	\$0	\$0
3 Transfer from HEERF Indirect	<u>0</u>	<u>0</u>
4 Total	<u>0</u>	<u>0</u>
5		
6 Expenditures		
7 Process improvement consulting and software*	0	0
8 Fine Arts Lighting	141,375	0
9 Campus Logic	72,234	271,266
10 Fine Arts Sound System	40,401	0
11 Commitment for Purchase of Redler Culinary Bldg	<u>0</u>	<u>700,000</u>
12 Total	<u>254,010</u>	<u>971,266</u>
13		
14 Revenues over expenditures	(254,010)	(971,266)
15 Beginning unencumbered cash	<u>2,100,000</u>	<u>1,845,990</u>
16		
17 Ending unencumbered cash (S-3)	<u><u>\$1,845,990</u></u>	<u><u>\$874,724</u></u>

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

Butler Community College
Facilities Fund Designated Reserve
Presented August 8, 2023

	<u>FY 2023</u>	<u>FY 2024</u>
	<u>Actual</u>	<u>Estimate</u>
1 Sources of Funds:		
2 Other Income- Prior Year Claims Cancelled	\$17,710	20,000
3 Miscellaneous Revenue	1,478	6,200
4 Transfer for Annual and Deferred Maintenance	349,273	349,273
5 Transfer for Parking	56,000	56,000
6 Transfer for Stadium	15,000	15,000
7 Beginning Unencumbered Cash	<u>433,792</u>	<u>273,083</u>
8 Total Sources	<u>873,253</u>	<u>719,556</u>
9 Uses of Funds:		
10 Uses of Funds - projects below	<u>600,170</u>	<u>719,556</u>
11 Sources over Uses:	<u>273,083</u>	<u>0</u>
12		
13 Ending unencumbered cash (S-3)	<u>\$273,083</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	Parking Lot Repair - additional \$160,000	959	6	221,000
19	Asbestos Removal and Insulation	864	7	20,000
20	Classroom Carpet Replacement	984	8	30,000
21	ADA Issues and Repairs	978	9	10,000
22	2000 Building Clifford Stone Room Carpet Replacement			60,000
23	1500 Building Sewer & Tile Replacement	870	11	50,000
24	Stadium Deferred Maintenance (Accumulates with Transfer)		12	45,000
25	ARK Flash Assessment	800	13	19,630
26	900 Bldg Bathroom Remodel	979		1,171
27	1900 Bldg Replacement Sewage Ejector Pumps	857		20,000
28	700 Building Electrical Panel for Theatre			9,000
29	Contingency			<u>5,755</u>
30				
31	Total			\$719,556

Butler Community College
Deferred Maintenance Designated Reserve
Presented August 8, 2023

	<u>FY 2023</u>	<u>FY 2024</u>
	<u>Actual</u>	<u>Budget</u>
	<u>Unaudited</u>	<u>Estimate</u>
1 Sources of Revenue:		
2 Transfer from Indirect HEERF - Simpson Projects (S-7)	0	0
3 Transfer from Indirect HEERF - Electrical (S-7)	0	0
4 Transfer from HEERF Indirect (page S-7)	0	0
5 State CC Capital Outlay Funds	0	1,376,395
6 Sale of the 9100 Andover Building	<u>0</u>	<u>0</u>
7		
8 Total Revenue	<u>0</u>	<u>1,376,395</u>
9		
10 Expenditures		
11 Electrical Infrastructure Upgrade-El Dorado Campus	238,800	19,630
12 Simpson Projects	1,039,936	335,872
13 Culinary Bldg Cleaning Equipment	0	0
14 Various Projects (page S-13)	<u>431,772</u>	<u>1,690,237</u>
15		
16 Total Expenditures	<u>1,710,508</u>	<u>2,045,739</u>
17		
18 Revenues over expenditures	(1,710,508)	(669,344)
19 Beginning unencumbered cash	<u>\$4,722,510</u>	<u>\$3,012,002</u>
20		
21 Ending unencumbered cash (S-3)	<u>\$3,012,002</u>	<u>\$2,342,658</u>

Butler Community College
Deferred Maintenance/Major Facilities Projects - Spending Plan
August 8, 2023

Level 1 Deferred Maintenance Projects				
	FY2024	FY2025	FY2026	FY2027
BG Stadium HVAC Controls	25,000			
200 ADA Restroom Main Sewer Replacement	77,000			
Replacement 30 year old forklift-BOA	34,000			
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 Poxo 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			
Athletic's Hall of Fame Remodel	100,000			
2000 Bldg Basement Water Issues	40,000			
700 Bldg Steam Boiler Replacement	35,000			
300 Bldg Main Chill Plant Boilers Replaced	40,000			
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>\$1,690,237</u>	<u>\$2,009,697</u>	<u>\$1,593,531</u>	<u>\$0</u>
Four-year total				<u>\$5,293,465</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
Utility Underground GPS Location Services				\$25,000
900 HVAC Upgrade				\$400,000
Total				\$4,728,347

Butler Community College
Capital Project Designated Reserve
Presented August 8, 2023

	<u>FY 2023</u> Actual <u>Unaudited</u>	<u>FY 2024</u> Budget <u>Estimate</u>
1 Sources of Funds:		
2 Prior Year Claims Cancelled	<u>0</u>	<u>0</u>
3 Total	\$0	\$0
4		
5 Expenditures		
6 Other Projects *	<u>0</u>	<u>0</u>
7	0	0
8 Total Expenditures	<u>\$0</u>	<u>\$0</u>
9		
10 Revenues over expenditures	\$0	\$0
11 Beginning unencumbered cash	<u>\$1,119,278</u>	<u>\$1,119,278</u>
12		
13 Ending unencumbered cash (S-3)	<u><u>\$1,119,278</u></u>	<u><u>\$1,119,278</u></u>

* FY24 spending plan will be considered by the Capital Project Team

Butler Community College
Technology Fund Designated Reserve
Presented August 8, 2023

	<u>FY 2023</u>	<u>FY 2024</u>
	Actual	Budget
	<u>Unaudited</u>	<u>Estimate</u>
1 Sources of Funds:		
2 Sprint Lease Renewal	\$6,024	\$0
3 Computer Recycle	5,756	10,000
4 Miscellaneous Revenue- Laptop Program	78,130	0
5 State Cybersecurity Funds		250,000
6 Budgeted transfer from Operating Funds	75,000	75,000
7 Transfer unspent budget from Operating	<u>397,896</u>	<u>200,000</u>
8 Total	<u>562,806</u>	<u>\$535,000</u>
9		
10 Expenditures		
11 Various Expenditures and Computers	331,861	0
12 Spending plan (page S-16)	<u>0</u>	<u>714,000</u>
13 Total	<u>331,861</u>	<u>714,000</u>
14		
15 Revenues over expenditures	230,945	(179,000)
16 Beginning unencumbered cash	<u>1,820,125</u>	<u>2,051,071</u>
17		
18 Ending unencumbered cash (S-3)	<u>\$2,051,071</u>	<u>\$1,872,071</u>

See following page for Technology Fund spending plan.

Technology Plan Spending Plan

Project	2024	2025	2026	2027	2028
IS Strategic Master Plan			\$70,000		
Disaster Recovery & Backups	\$25,000	\$25,000	\$25,000	\$25,000	
Additional Nimble Storage Array	\$150,000				
Apporto (Virtual Desktop)	\$30,000	\$30,000	\$30,000	\$130,000	\$130,000
Cloud Expansion	\$180,000	\$180,000	\$180,000	\$180,000	\$200,000
Adobe Creative Campus License		\$400,000			
Student Laptop Program			\$250,000		\$250,000
Data Center Core Technology	\$180,000	\$180,000	\$180,000		
Network (Wired and WiFi)					\$350,000
HyFlex Expansion	\$50,000	\$50,000	\$50,000		
ISP Expansion	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
General Escalators (Est 5% avg)	\$84,000.00	\$88,200.00	\$92,610.00	\$97,241	\$102,103
Total	\$714,000	\$968,200	\$892,610	\$447,241	\$1,047,103

Project	2029	2030	
IS Strategic Master Plan			
Disaster Recovery & Backups			
Additional Nimble Storage Array			
Apporto (Virtual Desktop)	\$160,000	\$160,000	
Cloud Expansion	\$200,000	\$200,000	
Adobe Creative Campus License		\$500,000	
Student Laptop Program		\$250,000	
Data Center Core Technology		\$200,000	
Network (Wired and WiFi)			
HyFlex Expansion			
ISP Expansion	\$15,000	\$15,000	
General Escalators (Est 5% avg)	\$107,208	\$112,568	
Total	\$482,208	\$1,437,568	
Grand Total			\$5,988,929

Butler Community College
Insurance Deductible Designated Reserve
Presented August 8, 2023

	FY 2023 Actual <u>Unaudited</u>	FY 2024 Budget <u>Estimate</u>
Revenues: Transfer from HEERF Indirect (page S-7)	\$0	\$0
Expenditures	<u>53,585</u>	<u>0</u>
Revenues over expenditures	(53,585)	0
Beginning unencumbered cash	<u>500,000</u>	<u>446,415</u>
Ending unencumbered cash (S-3)	<u><u>\$446,415</u></u>	<u><u>\$446,415</u></u>

Butler Community College
Capital Outlay Fund
Presented August 8, 2023

	FY 2023 Actual <u>Unaudited</u>	FY 2024 Budget <u>Estimate</u>
Revenue - Taxes in Process and Delinquent Taxes	\$132,261	\$0
Less Expenditures - Oracle		
Oracle	1,023,784	0
500 Bldg Audio	0	110,988
Total	<u>1,023,784</u>	<u>110,988</u>
Revenues over expenditures	(891,524)	(110,988)
Beginning Fund Balance - July 1, 2022	<u>\$1,331,035</u>	<u>\$439,511</u>
Ending Fund Balance, June 30, 2023 (S-3)	<u><u>\$439,511</u></u>	<u><u>\$328,523</u></u>

Potential Uses:

- Dorm Access Controls
- ClearPass
- El Dorado Core Switch

Butler Community College
Campus Life Funds - FY 2023 Actual & FY 2024 Estimate
Presented August 8, 2023

	FY2023				
	Book Store (S-19)	Food Service (S-20)	Residence Hall (S-21)	Student Union (S-22)	Total
Revenues	\$2,404,202	\$721,916	\$1,212,081	\$245,650	\$4,583,848
Expenditures	<u>2,095,617</u>	<u>870,423</u>	<u>1,215,176</u>	<u>359,391</u>	<u>4,540,608</u>
Rev over (under) exp	308,584	(148,507)	(3,096)	(113,741)	43,241
Intrafund transfer	(105,855)	148,507	(148,507)	105,855	0
Beginning unencumb cash	<u>3,783,742</u>	<u>0</u>	<u>809,657</u>	<u>7,897</u>	<u>4,601,296</u>
Ending unencumb (S-3)	<u>\$3,986,471</u>	<u>\$0</u>	<u>\$658,054</u>	<u>\$11</u>	<u>\$4,644,536</u>

	FY2024				
	Book Store	Food Service	Residence Hall	Student Union	Total
Revenues	\$2,469,500	\$781,635	\$1,514,000	\$280,000	\$5,045,135
Expenditures	<u>2,324,629</u>	<u>778,400</u>	<u>1,512,100</u>	<u>309,350</u>	<u>4,924,479</u>
Rev over (under) exp	144,871	3,235	1,900	(29,350)	120,656
Intrafund transfer	(29,339)	0	0	29,339	0
Beginning unencumb cash	<u>3,986,471</u>	<u>0</u>	<u>658,054</u>	<u>11</u>	<u>4,644,536</u>
Est ending unencumb cash	<u>\$4,102,003</u>	<u>\$3,235</u>	<u>\$659,954</u>	<u>\$0</u>	<u>\$4,765,192</u>

Butler Community College
Bookstore Fund - FY 2023 and FY 2024 Estimate
Presented August 8, 2023

	<u>FY 2023</u>	<u>FY 2024</u>
	<u>Actual</u>	<u>Budget</u>
	<u>Unaudited</u>	<u>Estimate</u>
1 <u>Revenues</u>		
2 Book Sales	\$2,145,237	\$2,200,000
3 Merchandise Sales	234,684	242,000
4 Other Income	<u>24,281</u>	<u>27,500</u>
5		
6 Total Revenues	<u>2,404,202</u>	<u>2,469,500</u>
7		
8 <u>Expenditures</u>		
9 Salaries & Benefits	330,250	468,929
10 Purchases - Books	1,543,668	1,600,000
11 Purchases - Merchandise	136,529	158,500
12 Operating & General	74,811	83,350
13 Utilities	3,262	3,850
14 Equipment & Facilities Projects	7,097	10,000
17		
18 Total Expenditures	<u>2,095,617</u>	<u>2,324,629</u>
19		
20 Revenue over Expenditures	308,584	144,871
21 Intrafund transfer - to Capital Reserve		
22 Intrafund transfer - to Student Union	(105,855)	(29,339)
23 Beginning Unencumbered Cash	<u>3,783,742</u>	<u>3,986,471</u>
24		
25 Ending Unencumbered Cash	<u>\$3,986,471</u>	<u>\$4,102,003</u>

Butler Community College
Food Service Fund - FY 2023 and FY 2024 Estimate
Presented August 8, 2023

	<u>FY 2023</u>	<u>FY 2024</u>
	Actual	Budget
	<u>Unaudited</u>	<u>Estimate</u>
1 <u>Revenues</u>		
2 Meal Contracts	\$669,517	\$720,000
3 Summer Camps	39,328	40,000
4 Rebates	4,460	6,000
5 Other Income	<u>8,612</u>	<u>15,635</u>
6 Total Revenue	<u>721,916</u>	<u>781,635</u>
7		
8 <u>Expenditures</u>		
9 Salaries & Benefits	0	1,000
10 Cost of Sales - Meal Contracts	662,376	692,500
11 Cost of Sales - Summer Camps	40,876	32,500
12 Operating & General	42,894	26,400
13 Utilities	5,816	7,000
14 Equipment & Facilities	<u>118,461</u>	<u>19,000</u>
15		
16 Total Expenditures	<u>870,423</u>	<u>778,400</u>
17		
18 Revenues over Expenditures	(148,507)	3,235
19 Intrafund transfer from Residence Hall	148,507	0
20 Beginning Unencumbered Cash	<u>0</u>	<u>0</u>
21		
22 Ending Unencumbered Cash	<u>\$0</u>	<u>\$3,235</u>

Butler Community College
Residence Hall Fund - FY 2023 and FY 2024 Estimate
Presented August 8, 2023

	<u>FY 2023</u>	<u>FY 2024</u>
	Actual	Budget
1 <u>Revenues</u>	<u>Unaudited</u>	<u>Estimate</u>
2 Residence Hall Contracts	\$1,180,590	\$1,470,000
3 Summer Camps	21,854	35,000
4 Other Income (application fees & commissions)	<u>9,636</u>	<u>9,000</u>
5 Total Revenues	<u>1,212,081</u>	<u>1,514,000</u>
6 <u>Expenditures</u>		
7 Salaries & Benefits	370,716	498,550
8 Operating & General	306,441	344,850
9 Utilities	160,577	177,300
10 Facilities Projects (see next page)	90,992	202,700
11 Debt Service	286,450	<u>288,700</u>
12 Total Expenditures	<u>1,215,176</u>	<u>1,512,100</u>
13		
14 Revenue over Expenditures	(3,096)	1,900
15 Intrafund transfer to Food Service	(148,507)	0
16 Beginning Unencumbered Cash	<u>809,657</u>	<u>658,054</u>
17		
18 Ending Unencumbered Cash	<u>\$658,054</u>	<u>\$659,954</u>

Project Summary - FY 2024 Estimates		
19	Recurring projects	
20	Mattress replacement - (65 per year)	\$9,700
21	Chair replacement (30 per year)	4,500
22	Lock Replacement	3,000
23	Refrigerator Replacement	1,000
24	Roof,doors,carpet,tile,paint,plumbing,etc	<u>84,000</u>
25	Total Recurring projects	<u>102,200</u>
26	Planned Projects FY 2024	
27	Epoxy in Showers \$10,000/yr through FY25	10,000
28	West Dorm Main Sewer Replacement just for FY23	28,500
29	1300-HVAC Pipe Replacement \$25,000 per year x 5 years	25,000
30	Bathroom Sinks in 1300 Bldg \$16,000/yr until FY26	16,000
31	Bathroom Sink Bases in 1800 Bldg \$15,000/yr until FY25	15,000
32	Picnic Tables for Large Concrete Patio \$6,000/yr through FY24	<u>6,000</u>
33		
34		
35	Total planned projects FY 2021	<u>100,500</u>
36	Total Facilities Projects	<u>\$202,700</u>

Butler County Community College
Student Union Fund - FY 2023 and FY 2024 Estimate
Presented August 8, 2023

	<u>FY 2023</u>	<u>FY 2024</u>
	<u>Actual</u>	<u>Budget</u>
	<u>Unaudited</u>	<u>Estimate</u>
1 <u>Revenues</u>		
2 Student Fees	\$242,700	\$270,000
3 Other Income	<u>2,950</u>	<u>10,000</u>
4		
5 Total Revenues	<u>245,650</u>	<u>280,000</u>
6		
7 <u>Expenditures</u>		
8 Salaries & Benefits	85,667	174,423
9 Utilities	5,828	7,250
10 General Operating	2,231	2,900
11 Equipment & Facilities	49,196	8,777
12 Facilities-Remodeling/Renovation	83,350	6,000
13 Snack Bar Operations	133,119	110,000
14		
15 Total Expenditures	<u>359,391</u>	<u>309,350</u>
16		
17 Revenues over (under) Expenditures	(113,741)	(29,350)
18 Intrafund transfer - from Bookstore	105,855	29,339
19 Beginning Unencumbered Cash	<u>7,897</u>	<u>11</u>
20		
21 Ending Unencumbered Cash	<u>\$11</u>	<u>\$0</u>

Butler Community College
Adult Basic Education Fund - FY 2023 and FY 2024 Estimate
Presented August 8, 2023

	FY 2023	FY 2024
	Actual	Budget
1 <u>Revenues</u>	<u>Unaudited</u>	<u>Estimate</u>
2 Federal Grant	\$240,700	\$232,530
3 State Grant	78,191	81,537
4 Other Revenue	2,572	0
5 Transfer from Operating Funds	<u>156,982</u>	<u>160,000</u>
6 Total Revenues	<u>478,446</u>	<u>474,067</u>
7 <u>Expenditures</u>		
8 Personnel	420,396	339,152
9 Operating and General Expense	57,800	135,165
10 Total Expenditures	<u>478,196</u>	<u>474,317</u>
11 Revenues over expenditures	250	(250)
12 Beginning unencumbered cash	<u>\$0</u>	<u>\$250</u>
13 Ending unencumbered cash (S-3)	<u>\$250</u>	<u>(\$0)</u>

Butler Community College
Adult Supplementary Education Fund - FY 2023 and FY 2024 Estimate
(Career and Workforce Education)
Presented August 8, 2023

	FY 2023	FY 2024
	Actual	Budget
1 <u>Revenues</u>	<u>Unaudited</u>	<u>Estimate</u>
2 BETA Income	\$307,994	\$319,000
3 Grizzly Adventures Income	2,700	0
4 Transfer from Operating Funds	<u>22,018</u>	<u>45,764</u>
5 Total Revenues	<u>332,712</u>	<u>364,764</u>
6 <u>Expenditures</u>		
7 Personnel	113,087	119,760
8 Operating and General Expense	216,260	245,004
9 Equipment	3,364	0
10 Total Expenditures	<u>332,712</u>	<u>364,764</u>
11 Revenues over expenditures	0	0
12 Beginning unencumbered cash	<u>\$0</u>	<u>\$0</u>
13 Ending unencumbered cash (S-3)	<u>\$0</u>	<u>\$0</u>

Butler Community College
Restricted Funds
For the Year Ended June 30, 2023
Presented August 8, 2023

	7/1/2022			6/30/2023
	<u>Balance</u>	<u>Revenue</u>	<u>Expense</u>	<u>Balance</u>
1 Federal Work Study	0	143,945	143,945	0
2 Federal SEOG FY23	0	228,704	228,704	0
3 Federal PELL FY22	0	35,390	35,390	0
4 Federal PELL FY23	0	9,213,537	9,213,537	0
5 William D Ford Direct Loans FY22	0	22,952	22,952	0
6 William D Ford Direct Loans FY23	0	8,836,630	8,836,630	0
7 Carl Perkins Program Improvement	0	564	0	564
8 Carl Perkins AE & CTE Grant-	0	637	0	637
9 Carl Perkins Program Improvement	0	180,349	188,479	(8,130)
10 Carl Perkins AE & CTE Grant-	0	1,500	1,500	0
11 Carl Perkins V Incentive Program	7,500	2,500	695	9,305
12 Carl Perkins Corrections Grant	1,375	10,383	8,240	3,518
13 ARPA Grant	0	286,134	572,268	(286,134)
14 GEER 2 Grant- Campus Pantry	0	21,936	21,901	35
15 WSU NASA Subward	0	0	1,121	(1,121)
16 US DOE HEERF II CRRSSA INST	158,103	0	149,965	8,138
17 HEERF III (ARP) Student	28,236	0	28,236	0
18 HEERF III (ARP) Inst	1,843,754	0	1,843,754	0
19 South Central Kansas Library System	7,980	12,636	12,212	8,405
20 Nursing Initiative Grant	4,907	3,849	0	8,756
21 KS Department of Corrections FY22	0	4,656	0	4,656
22 KS Department of Corrections	0	417,124	411,006	6,118
23 KS Department of Commerce (JIIST)	0	0	11,289	(11,289)
24 State Technology Equip Funds	0	24,794	24,794	0
25 KBOR Lumina Grant (Carryover)	1,000	0	0	1,000
26 KS Promise Scholarship	(373)	606,678	615,306	(9,000)
27 Health Insurance-Self Funding (S-25)	1,073,650	3,948,163	3,776,296	1,245,518
28				
29 Totals (S-3)	<u>\$ 3,126,133</u>	<u>\$ 24,003,061</u>	<u>\$ 26,148,218</u>	<u>\$ 980,976</u>

Self Funded Health Insurance
Presented August 8, 2023

Health Insurance Self Funded Restricted Account
Information for the Plan-Year October 1, 2022 to June 30, 2023

1	Net contributions less self-funded claims plus Butler Investment: October 1, 2022	\$1,230,408
2		
3	Sources: Net contributions (Note 1)	2,549,858
4		
5	Uses: Self funded-claims paid	<u>3,034,748</u>
6		
7	Net contributions less self-funded claims paid for the plan year	(484,890)
8		
9	Butler Investment (Note 2)	<u>500,000</u>
10		
11	Ending Unencumbered Cash Balance June 30, 2023	<u>\$1,245,518</u>
12		
13	Contributions not yet Transferred	<u>438,371</u>
14		
15	Net contributions less self-funded claims plus Butler Investment: June 30, 2023	<u><u>\$1,683,889</u></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 - Presented August 8, 2023

		7/1/2022			6/30/2023
		<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 Plains Acceleration Confr	8,249	125	0	8,374
3	381 Grizzlybacker Funds	145,368	279,561	269,579	155,350
4	595 Diversity Kansas	2,105	33,534	65,081	(29,442)
5	596 The Cave	200	0	0	200
6	797 Black Student Association (BSA)	643	1,247	909	981
7	815 Butler Notables	646	0	0	646
8	818 EduCare Fundraiser	129	0	129	0
9	823 Campus for Crusades (CRU)	336	313	649	0
10	826 So Psyched	0	2,913	2,913	0
11	834 Flint Hills Classic - Livestock Jud	30,380	0	0	30,380
12	837 Butler Student Food Pantry	849	0	16	833
13	842 DECA	3,833	250	0	4,083
14	849 Future Business Leaders of America	739	2,998	2,607	1,130
15	855 Student Nurse Association	7,188	6,088	10,236	3,039
16	857 Music Club Instrumental	7,141	3,621	1,941	8,821
17	858 Music Club Vocal	22,971	9,750	14,498	18,223
18	866 English Dept Royalties	6,891	0	0	6,891
19	867 Student Government Association	51,689	32,995	53,030	31,653
20	868 Delta Psi Omega	7,482	533	1,471	6,544
21	869 A Cappella Choir	350	0	0	350
22	871 Op Staff Activities Fund	2,547	2,945	1,791	3,702
23	873 International Student Association	1,757	600	599	1,758
24	874 Art Club	767	0	0	767
25	878 Football Fundraiser	39,886	32,139	72,024	1
26	882 Life Enrichment Program	5,711	54	810	4,955
27	889 BEACIN Fund	6,783	750	1,956	5,577
28	890 Kids College	0	0	0	0
29	894 Cross County/Track Fundraising	5,135	1,764	6,898	0
30	895 BCC Assoc for Early Childhood Ed	667	129	0	797
31	897 America Reads	6	0	0	6
32	898 AKCCOP Workshop	617	2,600	3,591	(374)
33	905 Phi Theta Kappa	55,248	6,460	4,483	57,225
34	907 C.H.O.M.P.	6,441	2,203	7,448	1,195
35	908 CTE Workshops	13,974	0	0	13,974
36	914 Contemporary Music & Recording Clut	0	250	0	250
37	915 National Assoc of Music Educators	840	400	0	1,240
38	925 Spirit Squad	19,143	0	3,096	16,048
39	926 Employment Career/Fair	2,187	0	0	2,187
40	934 HALO-Hispanic Am Leadership Orgn	913	0	83	830
41	935 KCSAA - KS Student Affair Admins	371	0	0	371
42	943 Butler-Care Team-Cancer Asst Fund	6,590	0	0	6,590
43	945 Accessibility Training	5,238	0	1,643	3,596
44	961 Men's Basketball Fundraiser	9,783	0	7,490	2,293
45	962 Library Coffee Shop	-	6,035	5,883	152
46	963 Butler Grizzly Ambassadors	1,190	0	0	1,190
47	964 Smorgaschords	1,240	0	0	1,240
48	967 Baseball Agency	48	0	0	48
49	976 Philosophy Club	200	500	8	692
50	977 Butler Gaming Association	96	250	0	346
51	978 Ctrl-Alt-Elite	0	250	0	250
52	979 Society of Women Engineers	214	250	70	394
53	982 Kids Football Camp	3,268	14,985	18,854	(601)
54	984 Radio/TV Club	746	0	0	746
55	987 Women's Basketball Fundraiser	1,801	0	0	1,801
56	991 Women's Soccer Fundraiser	60,729	1,466	40,434	21,761
57	992 Women's Softball Fundraiser	15,127	100	0	15,227
58	994 National Technical Honor Society	260	30	0	290
59	995 Volleyball Fundraiser	23,397	11,443	2,614	32,227
60	997 Athletic Training Fundraiser	(75)	0	0	(75)
61	Totals (S-3)	\$ 592,031	\$ 459,532	\$ 602,833	\$ 448,730

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

Presented August 8, 2023

	<u>FY 2022/23</u>	<u>FY 2023/24</u>	<u>Increase</u>
	<u>Unaudited</u>	<u>Estimate</u>	<u>(Decrease)</u>
Academic Scholarships	424,181	449,307	25,126
Activity Scholarships	645,151	587,455	(57,696)
Other Scholarships	<u>622,601</u>	<u>623,846</u>	<u>1,245</u>
Subtotal	\$ 1,691,933	\$ 1,660,608	\$ (31,325)
Athletic Scholarships	<u>\$ 1,564,782</u>	<u>\$ 1,594,796</u>	<u>\$ 30,014</u>
Total	<u>\$ 3,256,715</u>	<u>\$ 3,255,404</u>	<u>\$ (1,311)</u>

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

Beginning Balance 7/1/2022	\$ 529,010
Activity Fee Revenue for Scholarships FY2023	\$ 3,199,259
Scholarship Expense for FY2023	<u>\$ 3,256,715</u>
Ending Balance 6/30/2023	<u>\$ 471,554</u>

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

Presented August 8, 2023

		<u>FY 2022/23</u>	<u>FY 2023/24</u>	Increase
		Unaudited	Estimate	(Decrease)
1	<u>Academic</u>			
1	Academic Excellence Scholarship	47,685	42,647	(5,038)
2	Access Scholarship	12,863	8,988	(3,875)
3	Deans Scholarship	62,378	76,027	13,648
4	Presidential Scholarship	192,700	219,227	26,527
5	Technical Scholarship	40,250	38,571	(1,679)
6	Val/Sal Scholarship	68,304	63,848	(4,455)
7	Total	\$ 424,180	\$ 449,307	25,128
8	<u>Activity</u>			
9	Lantern Scholarship	7,271	8,175	903
10	Grizzly Magazine Scholarship	14,241	14,229	(12)
11	Livestock Judging Scholarship	131,906	101,724	(30,183)
12	Instrumental Music Scholarship	147,679	131,695	(15,984)
13	Vocal Music Scholarship	226,187	208,073	(18,114)
14	Radio/TV Production Scholarship	21,024	21,718	694
15	Sports Media Scholarship	21,922	17,647	(4,275)
16	Student Government Scholarship	2,812	2,435	(377)
17	Theater Scholarship	37,814	48,347	10,533
18	Tec-e Scholarship	3,045	2,731	(314)
19	Video Scholarship	12,503	11,215	(1,288)
20	Visual Arts Scholarship	18,747	19,467	720
21	Total	\$ 645,151	\$ 587,455	\$ (57,695)
22	<u>Other</u>			
23	Admissions MVP/Ambassador	6,690	7,479	789
24	Butler 2000	38,501	35,423	(3,078)
25	Latino Scholarship	1,275	1,144	(131)
26	Computer Lab	1,453	2,606	1,153
27	Dependents Scholarship (McConnell)	50,327	50,038	(288)
28	Recognition Scholarship	30,929	40,326	9,397
29	Tutor Ambassador	23,589	24,473	883
30	OER Book Scholarships	293,094	290,360	(2,734)
31	Summer +	176,743	171,997	(4,745)
32	Total	\$ 622,601	\$ 623,846	\$ 1,245
33				
34	Totals	<u>\$ 1,691,931</u>	<u>\$ 1,660,608</u>	<u>\$ (31,323)</u>

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

Presented August 8, 2023

	<u>FY 2022/23</u>	<u>FY 2023/24</u>	<u>Increase</u>
	<u>Unaudited</u>	<u>Estimate</u>	<u>(Decrease)</u>
1 Athletic Management Scholarship	14,120	24,616	10,497
2 Athletic Scholarship Books	56,929	72,172	15,243
3 Athletic Trainer Scholarship	21,597	25,693	4,096
4 Baseball Scholarship	103,954	73,227	(30,727)
5 Football Scholarship	420,902	408,015	(12,887)
6 In State Portion of Out of State Scholarships	200,211	249,648	49,437
7 Men's Basketball Scholarship	121,767	109,948	(11,819)
8 Men's Cross Country	36,601	35,414	(1,188)
9 Men's Track Scholarship	101,999	102,776	777
10 Softball Scholarship	92,873	83,773	(9,100)
11 Spirit Squad Scholarship	36,654	41,980	5,326
12 Volleyball Scholarship	64,454	57,964	(6,490)
13 Women's Basketball Scholarship	113,060	106,639	(6,421)
14 Women's Cross Country	23,484	25,635	2,151
15 Women's Soccer Scholarship	85,588	91,578	5,991
16 Women's Track Scholarship	70,588	85,716	15,127
17			
18 Totals	<u>\$ 1,564,782</u>	<u>\$ 1,594,796</u>	<u>\$ 30,014</u>

Butler County Community College
Reconciliation of Legal Budget Expenditures and Operating Budget Expenditures
Presented to the Board of Trustees, August 8, 2023

<u>Funds:</u>	<u>Unaudited Expenditures FY 2023</u>	<u>Difference</u>	<u>Operating Budget FY 2023</u>	<u>Difference</u>	<u>Operating Budget FY 2024</u>	<u>Difference</u>	<u>Legal Budget FY 2024</u>
General Fund:							
Operating	37,669,203	1,861,483	39,530,686	2,772,564	42,303,250	4,335,520	46,638,769
Transfer to PTE fund	4,000,000	(4,000,000)	0	0	0	4,000,000	4,000,000
Designated Accounts	2,398,966	(2,398,966)	0	0	0	1,900,000	1,900,000
Capital Projects	0	0	0	0	0	1,100,000	1,100,000
Strategic Inovation	254,010	(254,010)	0	0	0	1,000,000	1,000,000
Technology Fund	331,860	(331,860)	0	0	0	1,000,000	1,000,000
Development	164,805	(164,805)	0	0	0	300,000	300,000
Facilities Fund	600,170	(600,170)	0	0	0	1,000,000	1,000,000
State Capital Outlay	0	0	0	0	0	1,376,395	1,376,395
State Workforce Dev	0	0	0	0	0	1,411,763	1,411,763
State Cyber Security	0	0	0	0	0	250,000	250,000
Ins deductible reserve	53,585	(53,585)	0	0	0	450,000	450,000
Deferred Maintenance	<u>1,710,508</u>	<u>(1,710,508)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,000,000</u>	<u>3,000,000</u>
Total General	<u>47,183,107</u>	<u>(7,652,421)</u>	<u>39,530,686</u>	<u>2,772,564</u>	<u>42,303,250</u>	<u>21,123,678</u>	<u>63,426,927</u>
PTE Operating	14,157,374	699,609	14,856,983	1,000,682	15,857,665	1,585,767	17,443,432
PTE Designated	<u>734,492</u>	<u>(734,492)</u>	0	0	0	1,000,000	1,000,000
Total PTE	<u>14,891,866</u>	<u>(34,883)</u>	<u>14,856,983</u>	<u>1,000,682</u>	<u>15,857,665</u>	<u>2,585,767</u>	<u>18,443,432</u>
Adult Basic Ed	478,196	(478,196)	0	0	0	700,350	700,350
Adult Supp	332,712	(332,712)	0	0	0	698,500	698,500
Campus Life Funds	4,807,565	(4,807,565)	0	0	0	6,000,000	6,000,000
Capital Outlay	1,023,785	(1,023,785)	0	0	0	489,511	489,511
Motorcycle Training	<u>6,316</u>	<u>(6,316)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,000</u>	<u>20,000</u>
Total Other	<u>6,648,574</u>	<u>(6,648,574)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,908,361</u>	<u>7,908,361</u>
Grand Total	<u>68,723,547</u>	<u>(14,335,878)</u>	<u>54,387,669</u>	<u>3,773,246</u>	<u>58,160,915</u>	<u>31,617,805</u>	<u>89,778,720</u>

Reconciliation of Unaudited Expenditures to YE 2024 Budget Summary of Operating Funds

General Fund Operating	\$37,669,203	1,861,483	\$39,530,686	2,772,564	42,303,250
PTE Operating	14,157,374	699,609	<u>14,856,983</u>	1,000,682	<u>15,857,665</u>
Totals	<u>51,826,577</u>	2,561,092	<u>54,387,669</u>	3,773,246	<u>58,160,915</u>

**Butler Community College
Analysis of Debt Service
Presented August 8, 2023**

Description of Debt	Year Purchased	Final Payment Year	Interest Rate	FY 2024 Debt Service Payments	Outstanding Balance June 30, 2023
Cummins Hall/Energy Cons COPs	2021	2028	2.0%	785,600	3,640,000
Fire Science Training Facility	2013	2033	2.8%	120,763	1,004,667
5000 Building Remodel	2019	2039	2.9%	<u>554,381</u>	<u>6,970,000</u>
Total Annual Debt Service				<u>\$1,460,744</u>	<u>\$11,614,667</u>

Anticipated Unrestricted Fund Revenues for FY 2024 \$53,285,668
Debt Service as a Percentage of Revenue 2.7%

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%.

