

Butler Community College

FY2023 Legal Budget  
Notice of Public Hearing  
Notice of Revenue Neutral Hearing

Presented on July 25, 2022

Prepared by

Kerry Potter, Jennifer Kirkhart, Candice Sullivan, Kent Williams

**NOTICE OF HEARING TO EXCEED THE REVENUE NEUTRAL RATE AND BUDGET HEARING  
2022-2023 BUDGET**

The governing body of Butler Community College in Butler County will meet on September 13, 2022 at 4:30 pm, at the BCC Welcome Center, 901 S. Haverhill, El Dorado, KS for the purpose of answering objections of taxpayers relating to the proposed use of all funds, and the amount of **tax to be levied, the revenue neutral rate**, and to consider amendments. Detailed budget information is available at Office of the Vice President Finance and will be available at this hearing.

**BUDGET SUMMARY**

The Expenditures and the Amount of 2022 Tax to be Levied (as shown below) establish the maximum limits of the 2022-2023 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to change depending on final assessed valuation.

	2020-2021		2021-2022		Proposed Budget 2022-2023		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2021 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted							
General Fund	40,115,121	16.144	48,591,200	15.262	58,680,538	12,928,138	13.774
Postsecondary Tech Ed	12,817,588		14,187,190		18,308,353	xxxxxxxxx	xxx
Adult Education	417,031		411,269		531,882	0	0.000
Adult Supp Education	186,893	xxx	215,107	xxx	500,000	xxxxxxxxx	xxx
Motorcycle Driver	1,950	xxx	3,840	xxx	10,000	xxxxxxxxx	xxx
Truck Driver Training	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Auxiliary Enterprise	4,263,071	xxx	4,669,407	xxx	6,500,000	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	790,635	1.863	656,036		1,331,035	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	58,592,288	18.007	68,734,049	15.262	85,861,808	xxxxxxxxx	13.774
					<b>Revenue Neutral Rate**</b>		<b>13.795</b>
Total Tax Levied	14,420,075		12,928,138		xxxxxxxxxxx	12,928,138	
Assessed Valuation	800,817,691		847,096,495		938,614,247		

**Outstanding Indebtedness, July 1**

	2020	2021	2022
G.O. Bonds			
Capital Outlay Bonds	1,285,000	645,000	0
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	14,719,734	13,668,869	12,750,537
Total	16,004,734	14,313,869	12,750,537

\* Tax Rates are expressed in mills.

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

Butler Community College, Board Chair

# Butler Community College

## FY2022 Operating Budget Update and FY2023 Budget Recommendation

Preliminary Report  
Presented on July 25, 2022

Prepared by

Kerry Potter, Jennifer Kirkhart, Candice Sullivan, Kent Williams

Butler Community College  
Notes to the Operating Funds Budget Update  
July 25,2022

**1. Student Revenues - Credit Hours**

Fiscal Year Credit Hours Used for Budgeting					
Credit Hour	FY2019	FY2020	FY2021	FY2022	FY2023
In-State In-District	33,895	30,305	27,412	26,577	26,933
In-State Out-Dist	115,785	110,363	101,617	97,404	96,981
Out-State	9,133	10,121	9,056	9,118	9,110
International	5,238	3,970	3,124	3,035	3,549
<b>Total</b>	<b>164,051</b>	<b>154,759</b>	<b>141,209</b>	<b>136,133</b>	<b>136,573</b>
Increase ( Decrease) %	-6.2%	-5.7%	-8.8%	-3.6%	0.3%

**2. Local Taxes**

The valuation, mill rates and taxes levied in the table below are taken from the County Clerk's November Certificate for FY2019, FY2020, FY2021, and FY2022.

	FY2019	FY2020	FY2021	FY2022	FY2023
Valuation (millions)	\$746.2	\$774.2	\$800.8	\$847.1	\$938.6
Valuation incr (decr) %	6.0%	4.6%	3.4%	5.8%	10.8%
Mill Levy General Fund	18.068	17.409	16.144	15.262	13.774
Mill Levy Capital Outlay	2.000	1.927	1.863	0.000	0.000
<b>Total Mill Levy</b>	<b>20.068</b>	<b>19.336</b>	<b>18.007</b>	<b>15.262</b>	<b>13.774</b>
Mill Levy incr (decr) %	0.0%	-3.6%	-6.9%	-15.2%	-9.8%
Tax Levied General Fund	\$13,478,192	\$13,478,192	\$12,928,138	\$12,928,138	\$12,928,138
Tax Levied Capital Outlay	\$1,492,370	\$1,491,937	\$1,491,937	\$0	\$0
<b>Tax Levied Total</b>	<b>\$14,970,562</b>	<b>\$14,970,129</b>	<b>\$14,420,075</b>	<b>\$12,928,138</b>	<b>\$12,928,138</b>
Tax Levied inc (decr) %	6.0%	0.0%	-3.7%	-10.3%	0.0%

**FY2022 Beginning Balance**

The beginning balance has been adjusted \$3,000,000 to adjust Strategic Innovation transfer as an expenditure rather than a beginning balance reduction, and \$100,882 for the FY2021 year-end audit adjustment.

**4. Compensations**

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

**5. Operating Funds**

The Operating Budget addressed in this report includes the undesignated portion of the General Fund and the Post-Secondary Technical Education Fund.

Butler Community College  
 Operating Budget Summaries - FY2022 and FY2023  
 Compared to March 28, 2022 Budget Update  
 July 25, 2022

	FY2022 3/28/22 Estimate	Increase (Decrease)	FY2022 7/25/22 Actual
1 Operating Revenues	\$49,460,554	\$327,364	\$49,787,918
2			
3 Expenditure Budget - Operations	\$53,295,280	\$3,000,000	\$56,295,280
4 Anticipated Unspent Budget	<u>\$2,130,326</u>	<u>\$1,948,584</u>	<u>\$4,078,910</u>
5 Anticipated Expenditures	<u>\$51,164,954</u>	<u>\$1,051,416</u>	<u>\$52,216,370</u>
6			
7 Revenues Over (Under) Expenditures	(\$1,704,400)	(\$724,052)	(\$2,428,452)
8			
9 Beginning Unencumbered Cash	<u>\$9,446,927</u>	\$3,100,882	<u>\$12,547,809</u>
10			
11 Ending Unencumbered Cash	<u>\$7,742,527</u>	<u>\$2,376,830</u>	<u>\$10,119,357</u>
12			
13 10.5% of Expenditures	<u>\$5,596,004</u>	<u>\$315,000</u>	<u>\$5,911,004</u>
14 Unencumbered cash over (under) target	<u>\$2,146,523</u>	<u>\$2,061,830</u>	<u>\$4,208,352</u>

	FY2023 3/28/22 Budget	Increase (Decrease)	FY2023 7/25/22 Budget
1 Operating Revenues	\$54,253,211	(\$1,399,584)	\$52,853,628
2			
3 Expenditure Budget - Operations	\$55,777,147	\$500,000	\$56,277,147
4 Anticipated Unspent Budget	<u>\$1,115,543</u>	<u>\$1,135,543</u>	<u>\$2,251,086</u>
5 Anticipated Expenditures	<u>\$54,661,604</u>	<u>(\$635,543)</u>	<u>\$54,026,061</u>
6			
7 Revenues Over (Under) Expenditures	(\$408,393)	(\$764,041)	(\$1,172,434)
8			
9 Beginning Unencumbered Cash	<u>\$7,742,527</u>	<u>\$2,376,830</u>	<u>\$10,119,357</u>
10			
11 Ending Unencumbered Cash	<u>\$7,334,134</u>	<u>\$1,612,789</u>	<u>\$8,946,923</u>
12			
13 10.5% of Expenditures	<u>\$5,856,600</u>	<u>\$52,500</u>	<u>\$5,909,100</u>
14 Unencumbered cash over (under) target	<u>\$1,477,534</u>	<u>\$1,560,289</u>	<u>\$3,037,823</u>

Butler Community College  
 Estimated Revenue Summary FY2022  
 July 25, 2022

	<b>FY2022</b>		<b>FY2022</b>
	<b>Est @ 3/28</b>		<b>Actual- YE close</b>
	<u>Update</u>	<u>Change</u>	<u>Update</u>
1 In District Tuition	\$2,050,917	(\$3,878)	\$2,047,039
2 Out District Tuition	\$9,373,262	\$264,882	\$9,638,144
3 Out-State Tuition	\$1,427,105	(\$8,110)	\$1,418,995
4 International Tuition	\$548,920	(\$1,929)	\$546,991
5 Technology Fee	2,412,289	\$123,298	\$2,535,587
6 Scholarship Fee	\$3,260,612	\$50,397	\$3,311,009
7 Other Fees	<u>\$197,335</u>	<u>\$18,927</u>	<u>\$216,262</u>
8 Total Student Sources	\$19,270,440	\$443,587	\$19,714,027
9 Tuition Waivers	<u>(\$1,121,623)</u>	<u>\$53,272</u>	<u>(\$1,068,351)</u>
10 Student Sources Net of Waivers	<u>\$18,148,817</u>	\$496,859	<u>\$18,645,676</u>
11 Federal Sources	<u>\$0</u>	\$0	<u>\$0</u>
12 State Operating Grant	\$15,456,802	\$0	\$15,456,802
13 Excel in CTE	<u>\$792,334</u>	<u>\$0</u>	<u>\$792,334</u>
14 Total State Sources	<u>\$16,249,136</u>	<u>\$0</u>	<u>\$16,249,136</u>
15 Current Ad Valorem Tax	\$12,023,168	\$157,973	\$12,181,141
16 Tax-in-Process	\$299,317	\$80	\$299,397
17 Delinquent Tax	\$380,004	(\$2,079)	\$377,925
18 Motor Vehicle Tax	\$1,632,192	(\$239,735)	\$1,392,457
19 Other Local Taxes	\$48,798	\$2,980	\$51,778
20 Total Local Sources	<u>\$14,383,479</u>	<u>(\$80,781)</u>	<u>\$14,302,698</u>
21 Reimbursements	\$36,000	\$0	\$36,000
22 Other Income	<u>\$560,988</u>	<u>(\$88,714)</u>	<u>\$472,274</u>
23 Total Other Revenue	<u>\$596,988</u>	<u>(\$88,714)</u>	<u>\$508,274</u>
24 Transfers	<u>\$82,134</u>	<u>\$0</u>	<u>\$82,134</u>
25			
26 Total Revenues	<u>\$49,460,554</u>	<u>\$327,364</u>	<u>\$49,787,918</u>
	0	0	0

Butler Community College  
 Estimated Revenue Summary FY2023  
 July 25, 2022

	<b>FY2023</b>		<b>FY2023</b>
	<b>3/28/22</b>		<b>7/25/22</b>
	<u>Update</u>	<u>Change</u>	<u>Update</u>
1 In District Tuition	\$2,050,917	\$0	\$2,050,917
2 Out District Tuition	\$9,373,262	\$0	\$9,373,262
3 Out-State Tuition	\$1,427,105	\$0	\$1,427,105
4 International Tuition	\$548,920	\$0	\$548,920
5 Technology Fee	\$2,612,289	\$123,298	\$2,735,587
6 Scholarship Fee	\$3,260,612	\$50,397	\$3,311,009
7 Other Fees	<u>\$197,335</u>	<u>\$18,927</u>	<u>\$216,262</u>
8 Total Student Sources	<u>\$19,470,440</u>	<u>\$192,622</u>	<u>\$19,663,062</u>
9 Tuition Waivers	(\$1,121,623)	\$0	(\$1,121,623)
10 Student Sources Net of Waivers	<u>\$18,348,817</u>	<u>\$192,622</u>	<u>\$18,541,439</u>
11 Federal Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
12 State Operating Grant	\$18,813,537	(\$1)	\$18,813,536
13 Excel in CTE	<u>\$792,334</u>	<u>\$0</u>	<u>\$792,334</u>
14 Total State Sources	<u>\$19,605,871</u>	<u>(\$1)</u>	<u>\$19,605,870</u>
15 Current Ad Valorem Tax	\$13,225,633	(\$1,044,492)	\$12,181,141
16 Tax-in-Process	\$299,317	(\$88,447)	\$210,870
17 Delinquent Tax	\$364,496	(\$84,832)	\$279,665
18 Motor Vehicle Tax	\$1,681,157	(\$288,700)	\$1,392,457
19 Other Local Taxes	<u>\$48,798</u>	<u>\$2,980</u>	<u>\$51,778</u>
20 Total Local Sources	<u>\$15,619,401</u>	<u>(\$1,503,491)</u>	<u>\$14,115,911</u>
21 Reimbursements	\$36,000	\$0	\$36,000
22 Other Income	<u>\$560,988</u>	<u>(\$88,714)</u>	<u>\$472,274</u>
23 Total Other Revenue	<u>\$596,988</u>	<u>(\$88,714)</u>	<u>\$508,274</u>
24 Transfers	<u>\$82,134</u>	<u>\$0</u>	<u>\$82,134</u>
25			
26 Total Revenues	<u>\$54,253,211</u>	<u>(\$1,399,584)</u>	<u>\$52,853,628</u>
	0	0	0

Butler Community College  
Expenditure Budget Summary - Presented July 25, 2022

	Total	
1	FY2022 Operating Budget - July 2021 BOT	\$56,197,706
2	Two PT Testing Center Assistant Positions	\$34,648
3	PT Benefits Specialist	\$26,001
4	Assistant Track Coach - Temporary FY2022	\$23,263
5	Visual Graphics Designer	\$67,583
6	Foundation reimbursement Adjustment	\$29,870
7	Employee Benefit adjustment	\$72,500
8	Debt service reduction from refinance - FY2022 only	(\$193,414)
9	Presented without Transfer to Designated Accounts	(\$3,000,000)
10	<b>FY2022 Operating Budget - November 2021 BOT</b>	<b>\$53,258,157</b>
11	Closing costs on FY2022 refinance COPs	\$240,239
12	Adjust Scholarship estimate	(\$133,116)
13	Adjust employee benefit estimate	(\$70,000)
14	<b>FY2022 Operating Budget - March 2022 BOT</b>	<b>\$53,295,280</b>
15	<b>Reverse balance transfer above - Strategic Innovation Reserve</b>	<b>\$3,000,000</b>
16	<b>FY2022 Operating Budget - July 25 2022 BOT WS</b>	<b>\$56,295,280</b>
17	FY2023 Changes	
18	Adjust one-time savings on 2022 refinancing COPs	\$210,550
19	Financial Aid Counselor	\$66,547
20	Increase vehicle purchase budget	\$11,000
21	Estimated increase in property and liability insurance premiums.	\$50,000
22	HR- service and software - see March2022 report for details	\$6,400
23	3.0% Increase in salaries - college-wide	\$990,000
24	.05% Equity/Market Increases - salaries college-wide as appropriate	\$160,000
25	Health Insurance Increase (Fees/Stop Loss Prem)	\$220,000
26	Subscription Costs EMSI - Institutional Research	\$1,500
27	Part Time Counselor	\$15,870
28	Marketing - reinstate Content Strategiest	\$70,000
29	Additonal energy costs - vehicle fuel and utilities - current estimate	\$25,000
30	Marketing - Social Media Coordinator	\$60,000
31	Legal fees - negotiations	\$15,000
32	Marketing - advertising for recruitment and public relations	\$365,000
33	ACCT/AACC Training	\$15,000
34	IT improvements for students from Technology Access Charge	\$200,000
35	Eliinate transfer to Strategic Innovation reseve for FY2023	(\$3,000,000)
36	<b>FY2023 Preliminary Operating Budget - March 2022 BOT</b>	<b>\$55,777,147</b>
37	Additional Athletic budget	\$160,000
38	Reduce property and casualty insurance costs	(\$100,000)
39	Reverse Health Insurance Increase (Fees/Stop Loss Prem) -see above	(\$220,000)
40	2.0% additional salary increase (from 3% above to 5%)	\$660,000
41	<b>FY2023 Operating Budget - July 25, 2022 BOT WS</b>	<b>\$56,277,147</b>



# Butler Community College

Supplemental Information Update  
For the Year Ending June 30, 2022

**Preliminary Presentation July 25, 2022**

Presented to the Board of Trustees  
August 9, 2022

Compiled by:

Kerry Potter, Candice Sullivan, Jennifer Kirkhart & Kent Williams

**Butler Community College**  
**Supplemental Budget Information**  
**Presented August 9, 2022**

**TABLE OF CONTENTS**

Page (S-01)-(S-04)	Summary of All Current Funds Workbook
Page (S-05)-(S-06)	Designated Accounts FY 2022 and FY 2023 Estimate
Page S-07	Campus Life/Bookstore Funds-FY2022 and FY 2023 Budget
Page S-08	Bookstore Fund- FY 2022 and FY 2023 Estimate
Page S-09	Food Service Fund- FY 2022 and FY 2023 Estimate
Page (S-10)-(S-11)	Residence Hall Fund- FY 2022 and FY 2023 Estimate
Page S-12	Student Union Fund- FY 2022 and FY 2023 Estimate
Page S-13	HEERF Indirect Designated Fund
Page S-14	Adult Basic Education FY 2022 and FY 2023 Estimate
Page S-15	BETA and Grizzly Adventures- FY 2022 and FY 2023 Estimate
Page S-16	Development Fund- FY 2022 and FY 2023 Estimate
Page S-17	Capital Reserve Fund- FY 2022 and FY 2023 Estimate
Page S-18	Capital Outlay Mill Fund FY 2022
Page S-19	Facilities Fund- FY 2022 and FY 2023 Estimate
Page S-20	Technology Fund- FY 2022 and FY 2023 Estimate
Page S-20a	Technology Spending Plan
Page S-21	Deferred Maintenance
Page 21a	Deferred Maintenance Level 21 Projects and Campus Live Projects
Page 21b	Deferred Maintenance Level 1 Projects
Page S-22	Scholarship Summary- FY 2022
Page S-23	Estimated General Fund Activity and Other Scholarships- FY 2022
Page S-24	Activity Fee Supported Athletic Scholarship- FY 2022
Page S-25	Restricted Funds
Page S-26	Agency Accounts
Page S-27	Legal Budget Reconciliation FY23
Page S-28	Cash Reconciliation as of June 30, 2022
Page S-29	Cash Balance Detail as of June 30, 2022
Page S-30	Liability & Encumbrance Detail as of June 30, 2022
Page S-31	Fund Balance Summary as of June 30, 2022
Page S-32	Debt Service Analysis

Butler Community College  
 Summary of All Cash Funds and Deposits Held for Others  
 for the Year Ended June 30, 2022  
 Presented August 9, 2022

		FY 21 Unenc Cash	FY 22 Revenue	FY 22 Expense	YE 22 Unenc Cash
Unrestricted Current Funds					
General Fund	Pg S-02	\$18,965,953	\$52,574,620	\$48,591,280	\$22,949,293
Postsecondary Tech Ed Fund		2,191,628	12,606,124	14,187,331	610,420
Adult Basic Education Fund	Pg S-14	0	417,640	417,640	0
Non-Credit Education Fund	Pg S-15	0	215,107	215,107	0
Auxiliary Enterprise Funds	Pg S-04	4,453,054	4,846,979	4,669,406	4,630,627
Totals - Unrestricted Current Funds		25,610,634	70,660,470	68,080,763	28,190,340
Restricted Current Funds	Pg S-04	190,638	35,809,581	35,213,941	786,278
Capital Outlay Fund	Pg S-18	1,107,650	232,598	9,214	1,331,035
Totals - All Current Funds		\$26,908,922	\$106,702,649	\$103,303,918	\$30,307,653

Deposits Held for Others					
Agency Accounts		\$425,159	\$161,714	\$137,865	\$449,008
Grizzly Backers Agency Acct		226,523	156,510	238,395	144,639
Total	Pg S-25	651,682	318,224	376,260	593,646
Totals	Pg S-27	\$27,560,604	\$107,020,873	\$103,680,178	\$30,901,299

Note: Deposits Held for Others are not considered to be a part of the College's Unencumbered Cash.

Butler Community College  
 General Fund - Details  
 for the Year Ended June 30, 2022  
 Presented August 9, 2022

	YE 21 Unenc Cash	YE 22 Revenue	YE 22 Expense	YE 22 Unenc Cash
General Fund - Operating	\$10,739,111	\$39,486,527	\$40,246,821	\$9,978,816
General Fund - Designated Accounts (pg 5&6)	5,172,685	2,812,831	6,220,819	\$1,764,698
General Fund- Insurance Deductible Reserve	0	500,000	0	500,000
General Fund - Technology Fund (pg 21)	1,155,881	664,244	0	1,820,125
General Fund - Program Dev Fund (pg 17)	274,243	100,000	44,729	329,514
General Fund - Facilities Fund (pg 20)	365,051	735,977	662,492	438,536
General Fund - Capital Reserve (pg 18)	1,258,981	3,500	143,203	1,119,278
General Fund- Strategic Innovation	0	2,100,000	0	2,100,000
General Fund- Deferred Maintenance	0	6,171,542	1,273,216	4,898,326
Total General Fund	\$18,965,953	\$52,574,620	\$48,591,280	\$22,949,293

**General Fund Designated Reserves**

The General Fund includes the following designated reserves: Designated Accounts, Technology Fund, Program Development Fund, Technology Fund, Facilities Fund, and Capital Reserve. These designated reserves allow portions of the General Fund unencumbered cash to be carried over from year to year and tracked for specified purposes.

**Designated Accounts:** At June 30, 2020 there were seventy one Designated Accounts. Most of these accounts consist of course fee revenue used to purchase consumables for each related course.

**Technology Fund:** The Technology Fund is funded through an annual internal transfer. In recent years the transfer has normally been \$75,000. This reserve was implemented to allow the IT division to plan for significant expenditures outside the normal base budget process.

**Program Development Fund:** The Program Development Fund is funded through an annual internal transfer. This fund is managed by the Vice President of Academics and is intended to strengthen academic programs and support innovation. The normal transfer in recent years for this fund has been \$40,000.

**Facilities Fund:** The Facilities Fund is funded through an annually budgeted internal transfer. This fund is managed by the Director of Facilities Management and is used for maintenance, repair and remodeling projects. Beginning with FY2019 this designated account will be used for parking lot maintenance expenditures.

**Capital Reserve:** The Capital Reserve has been funded through periodic internal transfers as directed by the Board of Trustees. The current plan is to use this reserve for the BOA 5000 Building improvement project.

**General Fund Operating**

The portion of the General Fund that is not a designated reserve is referred to as the Operating section of the General Fund. Unspent departmental budgets within the Operating section of the General Fund are not assigned to a specific department at year end, but instead are added to the year-end unencumbered cash of the Operating Fund. The year-end unencumbered cash of the Operating Fund provides for adequate cash flow throughout the year and is a cushion for unexpected financial exigencies. The Board of Trustees has set a targeted year-end unencumbered cash balance for the Operating Fund at 10.5% of expenditures.

Butler Community College  
 Operating Funds  
 for the Year Ended June 30, 202  
 Presented August 9, 2022

	FY 21 Unenc Cash	FY 22 Revenue	FY 22 Expense	FY 22 Unenc Cash
General Fund - Operating (page 2)	\$10,739,111	\$39,486,527	\$40,246,821	\$9,978,816
Postsecondary Tech Ed Fund - less PTE Designated	\$1,808,699	\$12,101,392	\$13,769,550	\$140,540
Less intrafund transfer		(\$1,800,000)	(\$1,800,000)	
Total Operating Fund	\$12,547,809	\$49,787,919	\$52,216,371	\$10,119,357

The term Operating Funds has been used over the years to identify the funds, or fund segments, that make up the Operating Budget. In addition to identifying the funds shown above the term Operating Budget is also used to differentiate the board approved spending budget from the Legal Budget. The legal budget provides contingency amounts so that the Operating Budget can be increased during the year if necessitated by unforeseen circumstances.

The rationale for the funds that are included in the Operating Budget may best be explained by considering the funds that are not included, which are: the Designated Accounts, the Technology Fund, the Program Development Fund, the Facilities Fund, the Capital Reserve, the Auxiliary Enterprise Funds, and the Restricted Funds. Additionally beginning with the current budget year the Capital Outlay Fund will not be included in the Operating Funds.

**Current Funds Not Included in the Operating Budget**

**General Fund Designated Reserves:** The General Fund Designated Reserves (Designated Accounts, Technology Fund, Program Development Fund, Facilities Fund and Capital Reserve) have been established to carry over balances from year to year for specific purposes and are funded from specific revenue sources. It has been tacitly agreed upon that these funds will be managed by specific institutional personnel. These funds are internally restricted and can be undesignated by the President or Board of Trustees.

**Auxiliary Enterprise Funds:** These funds also have specific revenue sources that are intended to support specific expenditures. Most of this money is in the group we refer to as the Campus Life Funds: Bookstore, Student Union, Residence Halls and Food Service. Since there are currently no bond covenants the unencumbered cash in these funds can be used to support College expenditure outside the Campus Life System. However, senior management has consistently deemed it appropriate to keep the revenue of these funds within the system to provide for student needs associated with these operations.

**Restricted Funds:** These funds have external restrictions that preclude the College from using them for the Operating Budget. Generally the revenue received for these funds is spent within the fiscal year it is received for specific purposes defined by the granting authority.

Butler Community College  
 Auxiliary Enterprise Funds and Current Restricted Funds  
 for the Year Ended June 30, 2022  
 Presented August 9, 2022

Auxiliary Enterprise Funds				
	FY 21 Unenc Cash	FY 22 Revenue	FY 22 Expense	FY 22 Unenc Cash
Bookstore Fund (page 7)	\$3,695,169	\$2,564,658	\$2,472,328	\$3,787,499
Cafeteria Fund (page 7)	\$37,393	733,086	770,479	0
Residence Hall Fund (pae 7)	720,492	1,274,508	1,159,770	835,230
Student Union Fund (page 7)	0	274,727	266,829	7,897
Totals	\$4,453,054	\$4,846,979	\$4,669,406	\$4,630,627

Current Restricted Funds				
Current Restricted Funds ( page 24)	190,638	35,809,581	35,213,941	786,278

**Butler Community College**  
**General Designated Funds**  
**Revenues, Expenditures, and Balances - FY 2022**  
**Presented August 9, 2022**

		<u>7/1/21</u>			<u>6/30/22</u>
		<u>Balance</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Balance</u>
1	777 HEERF Indirect Fund	3,947,089	2,402,719	5,884,970	464,838
2	380 Butler Radio	33,933	5,041	310	38,665
3	387 Butler Television	35,595	4,999	-	40,594
4	405 Hospitality Management Fee Account	(6,520)	6,520	-	-
5	407 Inter Design/ Soft Dev Tech Fee	-	34,725	-	34,725
6	412 Art Projects/Ceramics Fee	10,673	4,650	-	15,323
7	414 Instrumental Music Fee	1	-	-	1
8	415 Vocal Music Fee	13,205	2,716	-	15,921
9	416 Athletic Conditioning Fee	43,860	3,806	-	47,666
10	417 PE Conditioning Fee	8,021	1,320	-	9,341
11	426 Fitness/Wellness Fee	3,896	112	-	4,008
12	427 Education Course Fee	2,380	3,570	-	5,950
13	509 Grant Administration (Indirect Charges)	70,580	-	-	70,580
14	524 Allied Health/ Nursing	(1,960)	1,960	-	-
15	590 Garnishment Fee	6,673	308	-	6,981
16	719 Secretarial Center	214,893	24,521	18,782	220,632
17	760 KCCLI-CC Leadership Institute	4,291	6,200	6,478	4,014
18	770 Science Lab Fees	134,382	57,064	29,627	161,819
19	771 Biology Dept Royalties	15,356	468	-	15,824
20	793 Academic Testing Non-Butler Student	24,225	235	-	24,460
21	814 Safety and Security	9,359	666	-	10,025
22	820 V A Activities	27,572	3,212	146	30,633
23	828 ACT Test Preparation	3,697	-	-	3,697
24	830 President's Project Car	49,149	-	-	49,149
25	831 Admissions Office	526	-	-	526
26	832 Property Insurance Deductibles	-	-	19,585	(19,585)
27	840 Grizzly Magazine	22,373	11,499	7,353	26,518
28	841 Cap & Gown	76,853	19,277	17,697	78,433
29	846 Lantern	25,170	16,498	3,529	38,139
30	850 Library	17,087	1,738	1,399	17,426
31	852 Theatre Designated	(1,080)	-	-	(1,080)
32	864 Transcript Fee	134,963	60,938	99,313	96,588
33	870 ABE Student Fees	-	4,274	5,074	(800)
34	924 ABE Project	58,517	21,885	33,564	46,838
35	965 Student Health Center	120,727	85,618	88,427	117,918
36	975 Hospitality Management Events	-	-	563	(563)
37	988 Placement Testing	50,944	22,786	-	73,730
38	996 Disciplinary Housing	<u>16,256</u>	<u>3,505</u>	<u>4,000</u>	<u>15,761</u>
39					
40	Total General Designated	<u>\$ 5,172,685</u>	<u>\$ 2,812,831</u>	<u>\$ 6,220,819</u>	<u>\$ 1,764,698</u>

**Butler Community College**  
**PTE Designated Funds**  
**Revenues, Expenditures, and Balances - FY 2022**  
**Presented August 9, 2022**

		7/1/21			6/30/22	
		<u>Balance</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Balance</u>	
1	400	Fire Supply Fee	11,395	17,665	2,438	26,622
2	401	Collison Repair Fee	-	550	-	550
3	402	Auto Technology Fee	23,477	5,285	2,609	26,154
4	403	Engineering Tech Fee	6,641	6,900	-	13,541
5	404	Information Tech Fee	43,057	142,041	95,448	89,650
6	405	Hospitality Mgmt Fee	46,576	19,403	33,197	32,781
7	406	Manufacturing Tech Fee	14,657	-	-	14,657
8	408	Academy Fee	15,965	2,865	-	18,830
9	409	Welding Fee	50,530	25,350	10,829	65,052
10	410	EMT Fee	19,906	8,645	8,387	20,164
11	411	Business Student Fee	21,847	6,630	7,527	20,950
12	418	Allied Health State Test Fee	22,159	7,089	6,451	22,797
13	421	Nursing Digital Resource Fee	108,381	124,685	71,399	161,667
14	422	KAPLAN Program	(102,086)	72,790	134,568	(163,863)
15	424	Allied Health Course Fee	33,185	1,980	-	35,165
16	429	Diesel Technology Fees	-	75	-	75
17	430	Agriculture Course Fees	-	630	688	(58)
18	483	NREMT Exam Site	5,720	10,775	6,730	9,765
19	521	CPR Cards	1,414	10,566	13,031	(1,051)
20	791	Nurse Entrance Testing Fees	20,083	20,450	15,766	24,767
21	856	Nursing Senior Fee	19,766	10,320	8,603	21,483
22	876	Auto Mechanics	17,753	415	-	18,168
23	877	Auto Body	3	24	-	27
24	879	Construction Technology Fees	2,500	9,600	112	11,988
25		Total PTE Designated	<u>\$ 382,929</u>	<u>\$ 504,732</u>	<u>\$ 417,782</u>	<u>\$ 469,880</u>



**Butler Community College**  
**Campus Life/Bookstore Funds -FY 2022 Actual Unaudited & FY 2023 Budget Estimate**  
**Presented August 9th, 2022**

FY 2022 - Actual Unaudited July 15, 2022					
	Book Store	Food Service	Residence Hall	Student Union	Total
Revenues	\$2,564,658	\$714,501	\$1,274,508	\$274,727	\$4,828,394
Expenditures	<u>2,472,328</u>	<u>770,479</u>	<u>1,141,185</u>	<u>266,829</u>	<u>4,650,821</u>
Rev over (under) exp	92,331	(55,978)	133,322	7,897	177,573
Intrafund transfer	0	18,585	(18,585)	0	0
Beginning unencumb cash	<u>3,695,169</u>	<u>37,393</u>	<u>720,492</u>	<u>0</u>	<u>4,453,054</u>
Est ending unencumb cash	<u>\$3,787,499</u>	(\$0)	<u>\$835,230</u>	<u>\$7,897</u>	<u>\$4,630,627</u>

FY 2023 - August 9th, 2022 Budget Recommendation					
	Book Store	Food Service	Residence Hall	Student Union	Total
Revenues	\$2,480,000	\$829,035	\$1,334,340	\$280,000	\$4,923,375
Expenditures	<u>2,639,120</u>	<u>816,507</u>	<u>1,507,085</u>	<u>274,295</u>	<u>5,237,006</u>
Rev over (under) exp	(159,120)	12,528	(172,745)	5,706	(313,631)
Intrafund transfer	0	0	0	0	0
Beginning unencumb cash	<u>3,787,499</u>	(0)	<u>835,230</u>	<u>7,897</u>	<u>4,630,627</u>
Est ending unencumb cash	<u>\$3,628,380</u>	<u>\$12,528</u>	<u>\$662,485</u>	<u>\$13,603</u>	<u>\$4,316,995</u>

**Butler Community College**  
**Bookstore Fund-FY 2022 and FY 2023 Estimate**  
**Presented August 9th, 2022**

	<u>FY 2022</u>	<u>FY 2023</u>
	Actual	Budget
	<u>Unaudited</u>	<u>Estimate</u>
1 <u>Revenues</u>		
2 Book Sales	\$2,294,182	\$2,200,000
3 Merchandise Sales	247,332	250,000
4 Other Income	<u>23,144</u>	<u>30,000</u>
5		
6 Total Revenues	<u>2,564,658</u>	<u>2,480,000</u>
7		
8 <u>Expenditures</u>		
9 Salaries & Benefits	350,334	448,470
10 Purchases - Books	1,902,096	1,900,000
11 Purchases - Merchandise	159,021	162,000
12 Operating & General	56,216	94,350
13 Utilities	3,342	7,000
14 Equipment & Facilities Projects	1,320	27,300
15 Mandatory Transfer - Debt Service	<u>0</u>	<u>0</u>
16		
17 Total Expenditures	<u>2,472,328</u>	<u>2,639,120</u>
18		
19 Revenue over Expenditures	92,331	(159,120)
20 Intrafund transfer - to Capital Reserve		
21 Intrafund transfer - to Student Union	0	0
22 Beginning Unencumbered Cash	<u>3,695,169</u>	<u>3,787,499</u>
23		
24 Ending Unencumbered Cash	<u>\$3,787,499</u>	<u>\$3,628,380</u>

**Butler Community College**  
**Food Service Fund-FY 2022 and FY 2023 Estimate**  
**Presented August 9th, 2022**

	<u>FY 2022</u>	<u>FY 2023</u>
	Actual	Budget
	<u>Unaudited</u>	<u>Estimate</u>
1 <u>Revenues</u>		
2 Meal Contracts	\$661,872	\$770,400
3 Summer Camps	27,236	37,000
4 Rebates	4,653	6,000
5 Other Income	<u>20,740</u>	<u>15,635</u>
6 Total Revenue	<u>714,501</u>	<u>829,035</u>
7		
8 <u>Expenditures</u>		
9 Salaries & Benefits	0	1,000
10 Cost of Sales - Meal Contracts	629,505	736,640
11 Cost of Sales - Summer Camps	53,673	32,500
12 Operating & General	27,195	20,367
13 Utilities	8,767	8,000
14 Equipment & Facilities *	<u>51,338</u>	<u>18,000</u>
15		
16 Total Expenditures	<u>770,479</u>	<u>816,507</u>
17		
18 Revenues over Expenditures	(55,978)	12,528
19 Intrafund transfer from Residence Hall	18,585	0
20 Beginning Unencumbered Cash ***	<u>37,393</u>	<u>(0)</u>
21		
22 Ending Unencumbered Cash	<u>(\$0)</u>	<u>\$12,528</u>

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

**Butler Community College**  
**Residence Hall Fund- FY 2022 and FY 2023 Estimate**  
**Presented August 9th, 2022**

	<u>FY 2022</u>	<u>FY 2023</u>
	Actual	Budget
	<u>Unaudited</u>	<u>Estimate</u>
1 <u>Revenues</u>		
2 Residence Hall Contracts	\$1,238,343	\$1,291,640
3 Summer Camps	11,856	35,000
4 Other Income (application fees & commissions )	<u>24,309</u>	<u>7,700</u>
5 Total Revenues	<u>1,274,508</u>	<u>1,334,340</u>
6		
7 <u>Expenditures</u>		
8 Salaries & Benefits	400,537	464,595
9 Operating & General	267,959	282,670
10 Utilities	144,768	145,500
11 Equipment & Facilities	56,818	172,470
12 Information Services - computer lab equipment		0
13 Facilities Projects (see next page)	62,549	147,200
14 Mandatory Debt Service Transfer	208,554	0
15 Debt Service	0	294,650
16 Non-Mandatory Transfer-Facilities Fund		<u>0</u>
17 Total Expenditures	<u>1,141,185</u>	<u>1,507,085</u>
18		
19 Revenue over Expenditures	133,322	(172,745)
20 Intrafund transfer to Food Service	(18,585)	0
21 Beginning Unencumbered Cash	<u>720,492</u>	<u>835,230</u>
22		
23 Ending Unencumbered Cash	<u>\$835,230</u>	<u>\$662,485</u>

**Butler Community College**  
**Residence Hall Fund- FY 2023 Estimate (Continued)**  
**Presented August 9th, 2022**

Project Summary - FY 2023 Estimates

1	Recurring projects	
2	Mattress replacement - (65 per year)	\$9,700
3	Chair replacement (30 per year)	4,500
4	Lock Replacement	3,000
5	Refrigerator Replacement	1,000
6	Roof,doors,carpet,tile,paint,plumbing,etc	<u>84,000</u>
7	Total Recurring projects	<u>102,200</u>
8		
9	Planned Projects FY 2021	
10		
11	Epoxy in Showers \$4,000/yr for 4 yrs	4,000
12	1300-HVAC Pipe Replacement \$25,000 per year x 5 years	25,000
13	1300 Hot water Replacement	0
14	Light Fixtures	0
15	Bathroom Sinks	16,000
16		
17		
18	Total planned projects FY 2021	<u>45,000</u>
19		
20	Total Facilities Projects	<u>\$147,200</u>

**Butler County Community College**  
**Student Union Fund-FY 2022 and FY 2023 Estimate**  
**Presented August 9th, 2022**

	<u>FY 2022</u>	<u>FY 2023</u>
	Actual	Budget
	<u>Unaudited</u>	<u>Estimate</u>
1 <u>Revenues</u>		
2 Student Fees	\$265,838	\$270,000
3 Other Income	<u>8,888</u>	<u>10,000</u>
4		
5 Total Revenues	<u>274,727</u>	<u>280,000</u>
6		
7 <u>Expenditures</u>		
8 Salaries & Benefits	134,097	139,795
9 Utilities	5,992	10,500
10 General Operating	2,624	10,000
11 Equipment & Facilities	7,870	12,000
12 Facilities-Remodeling/Renovation	0	5,000
13 Snack Bar Operations	116,247	97,000
14		
15 Total Expenditures	<u>266,829</u>	<u>274,295</u>
16		
17 Revenues over (under) Expenditures	7,897	5,706
18 Intrafund transfer - from Bookstore	0	0
19 Beginning Unencumbered Cash	<u>0</u>	<u>7,897</u>
20		
21 Ending Unencumbered Cash	<u>\$7,897</u>	<u>\$13,603</u>

**Butler Community College**  
**HEERF Indirect Designated Fund FY 2022 Estimate**  
**Presented August 9, 2022**

	<u>FY21-FY22</u>	<u>FY 2023</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	-	\$1,511,494
8 HEERF III - indirect costs	-	238,693
9 Total Sources	<u>6,349,808</u>	<u>1,750,187</u>
10		
11 Use of Funds - spending plan:		
12 Prepaid IT contracts	555,630	
13 BKD financial analysis tools	40,352	74,648
14 Equipment	63,534	
15 Service Recognition Awards		800,000
16 Transfer to Def Maint Des Acct - Simpson projects	3,412,469	
17 Transfer to Def Maint Des Acct - electrical infrastructure	862,986	
18 Transfer to self-funded health insurance reserve		500,000
19 Transfer to Property Insurance Deductible Des Acct	500,000	
20 Transfer to Academic Program Development Des Acct	100,000	
21 Transfer to Strategic Innovation Des Acct	100,000	
22 Transfer to Facilities Fund Des Acct	250,000	
23 Total Use of Funds	<u>5,884,970</u>	<u>1,374,648</u>
29		
30 Revenues over expenditures	464,838	375,539
31 Beginning unencumbered cash	<u>0</u>	<u>464,838</u>
32		
33 Ending unencumbered cash	<u>464,838</u>	<u>840,377</u>

Butler Community College  
 Adult Basic Education Fund - FY 2022 and FY 2023 Estimate  
 Presented August 9, 2022

	<u>FY 2022</u>	<u>FY 2023</u>
	Actual	Budget
	<u>Unaudited</u>	<u>Estimate</u>
1 <u>Revenues</u>		
2       Federal Grant	\$204,787	\$214,251
3       State Grant	80,339	76,091
4       Other Revenue	0	0
5       Transfer from Operating Funds	<u>132,514</u>	<u>160,000</u>
6		
7 Total Revenues	<u>417,640</u>	<u>450,342</u>
8		
9 <u>Expenditures</u>		
10       Personnel	354,155	339,342
11       Operating and General Expense	63,485	111,000
12		
13		
14 Total Expenditures	<u>417,640</u>	<u>450,342</u>
15		
16 Revenues over expenditures	0	0
17 Beginning unencumbered cash	<u>0</u>	<u>\$0</u>
18		
19 Ending unencumbered cash	<u>\$0</u>	<u>\$0</u>



**Butler Community College**  
**Adult Supplemental Education Fund - FY 2022 and FY 2023 Estimate**  
**(BETA and Grizzly Adventures)**  
**Presented August 9, 2022**

	<u>FY 2022</u>	<u>FY 2023</u>
	Actual	Budget
	<u>Unaudited</u>	<u>Estimate</u>
1 <u>Revenues</u>		
2       BETA Income**	\$189,434	\$206,650
3       Grizzly Adventures Income	4,440	8,000
4       Transfer from Operating Funds*	<u>21,233</u>	<u>45,744</u>
5		
6 Total Revenues	<u>215,107</u>	<u>260,394</u>
7		
8 <u>Expenditures</u>		
9       Personnel **	109,509	153,994
10       Operating and General Expense	105,598	105,000
11       Equipment	0	1,400
12		
13		
14 Total Expenditures	<u>215,107</u>	<u>260,394</u>
15		
16 Revenues over expenditures	0	0
17 Beginning unencumbered cash	<u>0</u>	<u>\$0</u>
18		
19 Ending unencumbered cash	<u>\$0</u>	<u>\$0</u>

**Butler Community College**  
**Program Development Fund FY 2022 and FY 2023 Estimate**  
**Presented August 9, 2022**

	<u>FY 2022</u>	<u>FY 2023</u>
	Actual	Budget
	<u>Unaudited</u>	<u>Estimate</u>
1 <b>Sources of Funds:</b>		
2     Transfer from operating fund	\$0	\$0
3     Transfer from HEERF Indirect	<u>100,000</u>	<u>0</u>
4 <b>Total</b>	100,000	0
5		
6 <b>Expenditures</b>		
7     Development Expenditures	44,729	
Marketing - Ddirect Enroll		50,000
IR Student Data Dashboard		25,000
OER next phase		30,000
Diesel Tech equipment		16,000
Targeted signage		36,000
8     Simulation software upgrade for nursing	<u>0</u>	<u>130,000</u>
9		
10 <b>Total Expenditures</b>	<u>44,729</u>	<u>287,000</u>
11		
12 Revenues over expenditures	55,271	(287,000)
13 Beginning unencumbered cash	<u>274,243</u>	<u>329,514</u>
14		
15 Ending unencumbered cash	<u>\$329,514</u>	<u>\$42,514</u>

**Butler Community College**  
**Capital Project Fund FY 2022 and FY 2023 Estimate**  
**Presented August 9, 2022**

	<u>FY 2022</u>	<u>FY 2023</u>
	Actual	Budget
	<u>Unaudited</u>	<u>Estimate</u>
1 Sources of Funds:		
2     Donations for Snackbar in Andover	-	-
3     Prior Year Claims Cancelled	3,500	-
4     Total	\$ 3,500	\$ -
5		
6 Expenditures		
7     Andover 5000 Building Project*	143,203	-
8     Other Projects	-	-
9	-	-
10    Total Expenditures	\$ 143,203	\$ -
11		
12 Revenues over expenditures	\$ (139,703)	\$ -
13 Beginning unencumbered cash	\$ 1,258,981	\$ 1,119,278
14		
15 Ending unencumbered cash	<u>\$ 1,119,278</u>	<u>\$ 1,119,278</u>

**Butler Community College**  
**Capital Outlay Mill Fund - Presented August 9, 2022**

<u>Capital Outlay Bond Proceeds Fund</u>	
Fund Balance, July 1, 2016	\$0
Bond proceeds	\$6,216,462
Cost of Issuance	(\$67,408)
Investment Income as of June 30, 2021	<u>\$112,982</u>
Amount available at June 30, 2021	\$6,262,035
Expenditures as of June 30, 2021	<u>(\$6,262,035)</u>
Fund Balance, June 30, 2021 (no change after 6/30/21)	\$0

<u>Capital Outlay Fund</u>	
Fund Balance, July 1, 2016	\$0
Tax Revenue	\$7,849,664
Debt Service Payments (paid in full)	(6,397,729)
Expenditures to Date	<u>(\$120,900)</u>
Fund Balance, June 30, 2022	\$1,331,035

<u>Capital Project Fund - Expenditures to Date</u>	
<u>Capital Project Items</u>	<u>Expenses to Date</u>
Converged Infrastructure	\$1,039,203
Network Infrastructure	\$2,519,985
Hardened Data Center	\$882,128
Physical Security	\$1,672,414
Digital Signage	\$113,955
Campus Security Lighting	<u>\$155,250</u>
Total	\$6,382,935

**Butler Community College**  
**Facilities Fund FY 2022 and FY 2023 Estimate**  
**Presented August 9, 2022**

	<u>FY 2022</u> Unaudited <u>Actual</u>	<u>FY 2023</u> Budget <u>Estimate</u>
1 Sources of Funds:		
2 Other Income- Prior Year Claims Cancelled	\$25,704	20,000
3 Miscellaneous Revenue	-	6,200
4 Transfer for Annual and Deferred Maintenance	639,273	389,273
5 Transfer for Parking	56,000	56,000
6 Transfer for Stadium	15,000	15,000
7		
8 Beginning Unencumbered Cash	<u>365,051</u>	<u>438,536</u>
9 Total Sources	<u>1,101,028</u>	<u>925,009</u>
10 Uses of Funds:		
11 Various Projects- See Below	662,492	925,009
12	<u>0</u>	-
13 Total Expenditures	<u>662,492</u>	<u>925,009</u>
14 Sources over Uses:	<u>438,536</u>	<u>0</u>
15		
16 Ending unencumbered cash	<u>\$438,536</u>	<u>\$0</u>
17		

18 Items below are placed in order of Priority

Plan Item	Activity Code	Priority	Planned Expenditures
FACILITIES PLAN			
Vehicle Repair And Purchase	854	1	28,000
Deferred Maintenance	991	2	150,000
2000 Building Basement Water Issues		3	25,000
700 Building Basement Backup Sump		4	10,000
700 Building Steam Boiler Replacement		5	35,000
Parking Lot Repair	959	6	325,000
Asbestos Removal and Insulation	864	7	20,000
Classroom Carpet Replacement	984	8	30,000
ADA Issues and Repairs		9	10,000
2000 Building Clifford Stone Room Carpet Replacement		10	40,000
Stadium Deferred Maintenance (Accumulates with Transfer)		11	45,000
ARK Flash Assessment	800	12	72,500
900 Bldg Bathroom Remodel	979		2,450
2600 Building Fire Station			3,242
600 Downstairs Restroom New Counter Tops			2,200
Facilities Box Trailer			9,000
1500 Building Main Lobby Tile Replacement			45,000
Contingency			<u>72,617</u>
41 Total			\$925,009

**Butler Community College**  
**Technology Fund - FY 2022 and FY 2023 Estimate**  
**Presented August 9, 2022**

	<u>FY 2022</u>	<u>FY 2023</u>
	Actual	Budget
	<u>Unaudited</u>	<u>Estimate</u>
1 <b>Sources of Funds:</b>		
2     Sprint Lease Renewal	\$0	\$0
3     Computer Recycle	1,350	10,000
4     Miscellaneous Revenue	26,164	0
5     Budgeted transfer from Operating Funds	75,000	75,000
6     Transfer unspent budget from Operating	561,730	200,000
7 <b>Total</b>	<u>664,244</u>	<u>285,000</u>
8		
9 <b>Expenditures</b>		
10    Software Licensing	\$0	65,000
11    AV Supplies/Computers	0	20,000
12    Fiber Hardening Project	0	-
13    Other	-	50,000
14		
15 <b>Total Expenditures</b>	<u>0</u>	<u>135,000</u>
16		
17 Revenues over expenditures	664,244	150,000
18 Beginning unencumbered cash	<u>1,155,881</u>	<u>1,820,125</u>
19		
20 Ending unencumbered cash	<u>\$1,820,125</u>	<u>\$1,970,125</u>

See following page for Technology Fund spending plan.

Technology Plan Spending Plan

Project	2022	2023	2024	2025	2026
IS Strategic Master Plan	\$75,000				
Disaster Recovery & Backups		\$25,000	\$25,000	\$25,000	\$25,000
Additional Nimble Storage Array			\$150,000		
Apporto (Virtual Desktop)		\$100,000	\$100,000	\$100,000	\$130,000
Could Expansion		\$50,000	\$50,000	\$50,000	\$50,000
Adobe Creative Campus License			\$400,000		
Data Center Core Technology				\$180,000	
Network (Wired and WiFi)					
HyFlex Expansion		\$50,000		\$50,000	
ISP Expansion		\$15,000	\$15,000	\$15,000	\$15,000
General Escalators (Est 5% avg)		\$80,000	\$84,000.00	\$88,200.00	\$92,610.00
	\$75,000	\$320,000	\$824,000	\$508,200	\$312,610

Project	2027	2028	2029	2030	
IS Strategic Master Plan					
Disaster Recovery & Backups	\$25,000				
Additional Nimble Storage Array					
Apporto (Virtual Desktop)	\$130,000	\$130,000	\$160,000	\$160,000	
Could Expansion	\$70,000	\$70,000	\$70,000	\$70,000	
Adobe Creative Campus License	\$450,000			\$500,000	
Data Center Core Technology				\$200,000	
Network (Wired and WiFi)		\$350,000			
HyFlex Expansion	\$50,000				
ISP Expansion	\$15,000	\$15,000	\$15,000	\$15,000	
General Escalators (Est 5% avg)	\$97,240.50	\$102,102.53	\$107,207.65	\$112,568.03	
	\$837,241	\$667,103	\$352,208	\$1,057,568	
<b>Total</b>					<b>\$4,953,929</b>

**Butler Community College**  
**Deferred Maintenance Fund -FY 2022 Estimate**  
**Presented August 9, 2022**

	<u>FY 2022</u>	<u>FY 2023</u>
	Actual	Budget
	<u>Unaudited</u>	<u>Estimate</u>
1 <b>Sources of Revenue:</b>		
2     Transfer from Indirect HEERF Funds - Simpson Projects	\$3,412,469	-
3     Transfer from Indirect HEERF Funds - Electrical Infrastructure	\$862,986	-
4     Sale of the 9100 Andover Building	<u>1,896,087</u>	<u>-</u>
5     Total Revenue	<u>6,171,542</u>	<u>0</u>
6		
7 <b>Expenditures</b>		
8     Electrical Infrastructure Upgrade-El Dorado Campus	540,200	322,786
9     Simpson Projects	733,016	2,679,453
10    Culinary Bldg Cleaning Equipment	0	9,391
11    Miscellaneous Projects- Per Kent Def Maint 6-7-22	<u>0</u>	<u>784,000</u>
12		
13		
14		
15		
16    Total Expenditures	<u>1,273,216</u>	<u>3,795,630</u>
17		
18 Revenues over expenditures	4,898,326	(3,795,630)
19 Beginning unencumbered cash	<u>0</u>	<u>\$4,898,326</u>
20		
21 Ending unencumbered cash	<u>\$4,898,326</u>	<u>\$1,102,696</u>



Butler Community College  
 Deferred Maintenance/Major Facilities Projects - Spending Plan  
 Prepared by Kent Williams for June 27, 2022 BOT Work Session

<b>Level 1 Deferred Maintenance Projects</b>				
	FY2023	FY2024	FY2025	FY2026
BG Stadium HVAC Controls (less for BCC share?)	\$25,000			
Campus Restroom flush valves repl.	\$18,000			
200 ADA Restroom Main Sewer Replacement	\$77,000			
400 BLD/Classroom/offices HVAC Units	\$30,000			
700 Bld- South sewer line replacement	\$20,000			
700 Bld- Scene shop/ Restroom sewer	\$25,000			
500 Building Media Center	\$35,000			
Softball Field Complex	\$362,000			
Replacement 30 year old forklift-BOA	\$32,000			
1600 Parking lot	\$160,000			
500 Bld South Sewage Pumps		\$24,000		
400 Compressor Replacement		\$30,000		
1900 Building Concrete Floor Repairs		\$25,000		
Campus Plaza-ADA sidewalks		\$286,796		
400 Shop HVAC - 2-Unit Replacements		\$50,000		
BOE West Parking lot		\$335,737		
BOE Campus Concrete Replacement		\$75,000		
700 Art Gallery Equipment			\$165,000	
700 Bld Complete Building HVAC Replacement			\$1,618,155	
600 Bld Complete Building HVAC Replacement				\$1,397,835
Annual totals	<u>\$784,000</u>	<u>\$826,533</u>	<u>\$1,783,155</u>	<u>\$1,397,835</u>
Four-year total				<u>\$4,791,523</u>

Butler Community College

Deferred Maintenance/Major Facilities Projects - Spending Plan

Prepared by Kent Williams for June 27, 2022 BOT Work Session - Page 2

<b>Level 2 Deferred Maintenance Projects - Currently Unfunded</b>		
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
<b>Total</b>		<b>\$4,303,347</b>

<b>Campus Life Fund Projects - Spending Plan</b>		
Student Union/Gaming Room	2022-2023	\$60,000
Starbucks/Snack Bar	2022-2023	\$75,000
Student Union Center AHU equipment	2024-2025	\$200,000
<b>Total</b>		<b>\$335,000</b>
West Residence Hall Info from 2017 Campus Master Plan		
Deferred maintenance		\$4,042,645
Replacement cost		\$7,115,647

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

Presented August 9, 2022

	<u>FY 2021/22</u>	<u>FY 2022/23</u>	Increase
	Unaudited	Estimate	(Decrease)
Academic Scholarships	492,933	522,240	29,307
Activity Scholarships	655,383	568,291	(87,092)
Other Scholarships	<u>640,510</u>	<u>594,054</u>	<u>(46,456)</u>
Subtotal	\$ 1,788,826	\$ 1,684,585	\$ (104,241)
Athletic Scholarships	<u>\$ 1,569,357</u>	<u>\$ 1,563,136</u>	<u>\$ (6,221)</u>
Total	<u>\$ 3,358,183</u>	<u>\$ 3,247,721</u>	<u>\$ (110,462)</u>

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

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

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

Presented August 9, 2022

	<u>FY 2021/22</u>	<u>FY 2022/23</u>	Increase
	Unaudited	Estimate	(Decrease)
<u>Academic</u>			
1 Academic Excellence Scholarship	59,590	49,787	(9,803)
2 Access Scholarship	13,055	11,410	(1,645)
3 Deans Scholarship	88,500	98,719	10,219
4 Presidential Scholarship	214,875	244,823	29,948
5 Technical Scholarship	32,250	30,713	(1,538)
6 Val/Sal Scholarship	84,663	86,790	2,126
Total	\$ 492,933	\$ 522,240	29,307
<u>Activity</u>			
7 Lantern Scholarship	11,619	9,941	(1,678)
8 Grizzly Magazine Scholarship	7,404	5,089	(2,315)
9 Livestock Judging Scholarship	126,790	96,826	(29,964)
10 Instrumental Music Scholarship	148,462	135,795	(12,667)
11 Vocal Music Scholarship	239,219	211,853	(27,366)
12 Radio/TV Production Scholarship	8,663	8,687	23
13 Sports Media Scholarship	20,417	16,623	(3,794)
14 Student Government Scholarship	4,688	5,089	401
15 Theater Scholarship	58,608	51,203	(7,405)
16 Visual Arts Scholarship	29,514	27,186	(2,328)
Total	\$ 655,383	\$ 568,291	\$ (87,092)
<u>Other</u>			
17 Admissions MVP/Ambassador	13,531	11,873	(1,658)
18 Butler 2000	37,747	35,328	(2,419)
19 Latino Scholarship	625	439	(186)
20 Computer Lab	2,706	2,375	(332)
21 Dependents Scholarship (McConnell)	42,656	39,945	(2,711)
22 Recognition Scholarship	21,664	21,813	148
23 Tutor Ambassador	18,488	13,616	(4,872)
24 OER Book Scholarships	298,827	284,155	(14,672)
25 Summer + 2020	204,266	184,512	(19,755)
Total	\$ 640,510	\$ 594,054	\$ (46,455)
26 Totals	<u>\$ 1,788,825</u>	<u>\$ 1,684,585</u>	<u>\$ (104,240)</u>

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

Presented August 9, 2022

	<u>FY 2021/22</u>	<u>FY 2022/23</u>	Increase
	Unaudited	Estimate	(Decrease)
1 Athletic Management Scholarship	21,509	19,994	(1,515)
2 Athletic Scholarship Books	90,469	108,067	17,598
3 Athletic Trainer Scholarship	31,221	27,512	(3,709)
4 Baseball Scholarship	122,296	106,395	(15,900)
5 Football Scholarship	445,507	471,145	25,638
6 In State Portion of Out of State Scholarships	155,630	223,854	68,224
7 Men's Basketball Scholarship	111,557	99,867	(11,690)
8 Men's Cross Country	19,373	16,358	(3,015)
9 Men's Track Scholarship	93,524	69,463	(24,061)
10 Softball Scholarship	99,371	82,224	(17,147)
11 Spirit Squad Scholarship	37,889	39,880	1,991
12 Volleyball Scholarship	63,519	45,469	(18,050)
13 Women's Basketball Scholarship	105,154	92,693	(12,461)
14 Women's Cross Country	12,275	13,773	1,498
15 Women's Soccer Scholarship	96,729	82,058	(14,671)
16 Women's Track Scholarship	63,334	64,384	1,050
17 Totals	<u>\$ 1,569,357</u>	<u>\$ 1,563,136</u>	<u>\$ (6,221)</u>

**Butler Community College**  
**Restricted Funds**  
**Revenues, Expenditures, and Balances**  
**For the Year Ended June 30, 2022**

Presented August 9, 2022

		7/1/2021			6/30/2022	
		<u>Balance</u>	<u>Revenue</u>	<u>Expense</u>	<u>Balance</u>	
1	2101	Federal Work-Study	0	148,703	148,703	0
2	2106-312	Carl Perkins V	0	11,500	4,000	7,500
3	2106-336	Carl Perkins Corrections Grant	0	10,034	8,659	1,375
4	2180	Kansas Humanities Council	25	2,225	2,200	50
5	2213	SCKLS Grant	12,592	11,682	14,299	9,975
6	2235	Nursing Initiative Grant	3,594	35,013	33,700	4,907
7	2239	KS Department of Corrections	0	281,973	405,212	(123,239)
8	2250	State Technology Equipment Grant	0	24,794	24,794	0
9	2280	KBOR Lumina Grant	0	1,000	0	1,000
10	2290	KS Promise Scholarship	0	320,539	320,911	(373)
11	2295	KBOR Maint of Effort	0	919,177	931,071	(11,894)
12	2340	Dollar General Literacy Grant	9,000	0	9,000	0
13	210222	Federal SEOG FY2022	0	242,605	242,605	0
14	210421	Federal Pell Grant FY2021	0	57,887	57,887	0
15	210422	Federal Pell Grant FY2022	0	8,681,619	8,681,619	0
16	210620	Carl Perkins Vocm Grants FY2020	664	0	0	664
17	210621	Carl Perkins Vocm Grants FY2021	(36)	0	0	(36)
18	210622	Carl Perkins Vocm Grants FY2022	0	199,129	201,213	(2,084)
19	210821	William D Ford Direct Loans FY21	0	263,345	263,345	0
20	210822	William D Ford Direct Loans FY22	0	8,530,815	8,530,815	0
21	2128	US Department of Ed - HEERF II (Inst)	187,379	1,351,506	1,538,885	0
22	2131	US Department of Ed - HEERF III (Student)	0	6,571,020	6,571,020	0
23	2132	US Department of Ed - HEERF III (Inst)	0	4,685,263	4,755,712	(70,449)
24	222019	AO-K @ Work	0	18,219	18,219	0
25	224021	KS Department of Commerce	(23,350)	23,488	0	138
26	233019	Kansas Health Foundation	770	330	1,100	0
27	2410	Health Insurance-Self Funding	0	<u>3,417,715</u>	<u>2,448,971</u>	968,743
28		Totals	<u>\$ 190,638</u>	<u>\$ 35,809,581</u>	<u>\$ 35,213,941</u>	<u>\$ 786,278</u>

**Butler Community College**  
**Agency Accounts**  
**Revenues, Expenditures, and Balances - FY 2022**  
**Presented August 9, 2022**

		7/1/2021			6/30/2022
		<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 Plain Acceleration Confr	7,730	2,370	1,851	8,249
3	381 Grizzlybacker Funds	226,523	156,510	238,395	144,639
4	595 Diversity Kansas	11,534	29,350	38,779	2,105
5	596 The Cave	-	200	-	200
6	797 Black Student Association	2,014	350	1,722	643
7	815 Butler Notables	646	-	-	646
8	818 Educare Fundraiser	129	-	-	129
9	823 Campus for Crusades (CRU)	-	900	564	336
10	834 Flint Hills Classic LiveStock Jud	30,380	-	-	30,380
11	837 Butler Student Food Pantry	1,128	180	459	849
12	842 DECA	3,833	-	-	3,833
13	849 Phi Beta Lambda Club	1,358	1,620	2,173	806
14	855 Student Nurse Association	4,823	3,081	716	7,188
15	857 Music Club Instrumental	6,624	3,271	2,754	7,141
16	858 Music Club Vocal	20,893	3,850	1,773	22,971
17	866 English Department Royalties	6,891	-	-	6,891
18	867 Student Government Association	57,263	33,256	38,415	52,104
19	868 Delta Psi Omega	7,419	1,269	1,206	7,482
20	869 A Cappella Choir	350	-	-	350
21	871 OP Staff Activities	1,616	2,893	1,944	2,565
22	873 International Student Association	1,436	800	479	1,757
23	874 Art Club	1,264	629	1,127	767
24	878 Football Fundrasier	32,385	15,259	6,389	41,255
25	882 Life Enrichment Program	5,516	1,000	805	5,711
26	889 BEACIN Fund	6,578	1,005	800	6,783
27	894 Cross Country Track Fundraiser	12,450	1,170	8,485	5,135
28	895 BCC Assoc for Early Childhood	814	-	146	667
29	897 America Reads	6	-	-	6
30	898 AKCCOP Workshop	617	-	-	617
31	905 Phi Theta Kappa	51,847	4,425	1,024	55,248
32	907 C.H.O.M.P.	6,908	839	1,306	6,441
33	908 CTE Workshops	13,974	-	-	13,974
34	915 National Assoc of Music Educators	350	520	30	840
35	925 Spirit Squad	19,143	-	-	19,143
36	926 Employment Career Fair	2,187	-	-	2,187
37	934 HALO-Hispanic Am Leadership	976	248	311	913
38	935 KCSAA-KS Student Affair Admins	371	-	-	371
39	943 Butler Care Team Cancer Asst Fund	6,590	-	-	6,590
40	945 Accessibility Training	5,238	-	-	5,238
41	961 Men's Basketball Fundraiser	6,179	4,404	800	9,783
42	962 Library Coffee Shop	310	2,293	2,603	-
43	963 Butler Grizzly Ambassadors	990	200	-	1,190
44	964 Smorgaschords	1,240	-	-	1,240
45	967 Baseball Agency	48	-	-	48
46	976 Philosophy Club	-	200	-	200
47	977 Butler Gaming Association	-	710	614	96
48	979 Society of Women Engineers	-	250	36	214
49	982 Kids Football Camp	3,268	-	-	3,268
50	984 Radio/TV Club	654	92	-	746
51	987 Women's Basketball Fundraiser	12,105	-	10,305	1,801
52	991 Women's Soccer Fundraiser	33,445	29,778	2,393	60,830
53	992 Women's Softball Fundrasier	10,041	5,460	-	15,501
54	994 National Technical Honor Society	-	260	-	260
55	995 Volleyball Fundraiser	21,673	9,583	7,858	23,397
56	997 Athletic Training Fundraiser	(75)	-	-	(75)
57	Totals	<u>\$ 651,682</u>	<u>\$ 318,224</u>	<u>\$ 376,260</u>	<u>\$ 593,646</u>

Butler County Community College  
 Reconciliation of Legal Budget Expenditures and Operating Budget Expenditures  
 Presented to the Board of Trustees, August 9, 2022

<u>Funds:</u>	<u>Unaudited Expenditures</u>		<u>Operating Budget</u>		<u>Operating Budget</u>		<u>Legal Budget</u>
	<u>FY 2022</u>	<u>Difference</u>	<u>FY 2022</u>	<u>Difference</u>	<u>FY 2023</u>	<u>Difference</u>	<u>FY 2023</u>
<b>General Fund:</b>							
Operating	38,446,741	3,003,463	41,450,204	(13,351)	41,436,853	4,143,685	45,580,538
Transfer to PTE fund	1,800,000	(1,800,000)		0		2,000,000	2,000,000
Designated Accounts	6,220,819	(6,220,819)	0	0	0	2,000,000	2,000,000
Capital Projects	143,203	(143,203)	0	0	0	1,200,000	1,200,000
Strategic Innovation	0	0	0	0	0	2,000,000	2,000,000
Technology Fund	0	0	0	0	0	2,000,000	2,000,000
Development	44,729	(44,729)	0	0	0	400,000	400,000
Facilities Fund	662,492	(662,492)	0	0	0	1,000,000	1,000,000
Ins deductible reserve	0	0	0	0	0	500,000	500,000
Deferred Maintenance	<u>1,273,216</u>	<u>(1,273,216)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,000,000</u>	<u>2,000,000</u>
<b>Total General</b>	<b><u>48,591,200</u></b>	<b><u>(7,140,995)</u></b>	<b><u>41,450,204</u></b>	<b><u>(13,351)</u></b>	<b><u>41,436,853</u></b>	<b><u>17,243,685</u></b>	<b><u>58,680,538</u></b>
Vocational/PTE	13,769,408	1,075,668	14,845,076	(4,782)	14,840,294	2,968,059	17,808,353
Designated	<u>417,782</u>	<u>(417,782)</u>	0	0	0	500,000	500,000
<b>Total Vocational/PTE</b>	<b><u>14,187,190</u></b>	<b><u>657,886</u></b>	<b><u>14,845,076</u></b>	<b><u>(4,782)</u></b>	<b><u>14,840,294</u></b>	<b><u>3,468,059</u></b>	<b><u>18,308,353</u></b>
Adult Basic Ed	411,269	(411,269)		0		531,882	531,882
Adult Supp	215,107	(215,107)		0		500,000	500,000
Campus Life Funds	4,669,406	(4,669,406)	0	0	0	6,500,000	6,500,000
Capital Outlay (note)	656,036	(656,036)	0	0	0	1,331,035	1,331,035
Motorcycle Training	<u>3,840</u>	<u>(3,840)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>10,000</u>
<b>Total Other</b>	<b><u>5,955,659</u></b>	<b><u>(5,955,659)</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>8,872,917</u></b>	<b><u>8,872,917</u></b>
<b>Grand Total</b>	<b><u>68,734,049</u></b>	<b><u>(12,438,769)</u></b>	<b><u>56,295,280</u></b>	<b><u>(18,133)</u></b>	<b><u>56,277,147</u></b>	<b><u>29,584,661</u></b>	<b><u>85,861,808</u></b>

Reconciliation of Unaudited Expenditures to YE 2021 Budget Summary of Operating Funds

General Fund Operating	\$38,446,741	\$41,450,204	41,436,853
Vocational	<u>13,769,408</u>	<u>14,845,076</u>	<u>14,840,294</u>
Subtotal	<u>52,216,149</u>	<u>56,295,280</u>	<u>56,277,147</u>



**Butler Community College**  
**Reconciliation of Cash and Investments to Fund Balances**  
**June 30, 2022**  
**Presented August 9, 2022**

Total Cash and Investments	(page 28)	\$33,717,206
Less Liabilities, Encumbrances & Receivables	(page 29)	<u>2,815,907</u>
Fund Balances	(page 1) (page 30)	<u>\$30,901,299</u>

See following pages for cash and investment detail, liability and encumbrance detail and fund balance detail.

**Butler Community College**  
**Reconciled Cash Balance Detail**  
**June 30, 2022**  
**Presented August 9, 2022**

Investments		
Investments	B122	\$25,540,611
Treasury Account	B130	<u>0</u>
Total investments 6/30/2022		25,540,611
Bank Balances		
Commerce Bank - Claims	B101	7,111,491
Commerce Bank - Payroll	B102	0
Commerce Bank - Federal Fund and Escrow	B104	0
Commerce Bank - Electronic Purchase Card	B105	(416,874)
Commerce Bank - Flex Spending	B106	71,375
Health Insurance Self Funding A	B107	778,645
Andover State Bank	B118	554,388
The Central Bank - Marion	B119	5,528
Freedom First Bank - McConnell	B120	23,304
Stanfield Warranty Escrow - Roofs	B123	25,381
Emprise Bank - Council Grove	B126	10,228
American State Bank - RoseHill	B129	<u>7,891</u>
Total bank balances 6/30/2022		8,171,357
Cash on hand - cash boxes	116	<u>5,238</u>
Total cash and investments 6/30/2022	(page 27)	<u>\$33,717,206</u>

**Butler Community College**  
**Liability, Encumbrances & Receivables Detail**  
**June 30, 2022**  
**Presented August 9, 2022**

Liability, Encumbrances, Receivables and Prepaid Expense	
Total payroll encumbrances	\$1,410,139
Total accounts payable encumbrances	1,096,874
General Accounts Payable	37,290
Payroll taxes and annuities payable	393,875
Flex Spending Payable	59,011
Sales Tax Payable/Comp Use Tax	(3,945)
Deferred Revenue	20,000
Deposits held for others	112,300
Electronic Purchase Card payable	8,468
Lease Obligation - Capital Outlay	0
Federal/State Restricted Receivable	(163,665)
Capital Outlay Receivable	0
Accounts Receivable-Other	(13,362)
Foundation accounts receivable	(13,209)
Prepaid expenses - insurance/utilities	(127,870)
Total liabilities, encumbrances, Receivable and Prepaid Expense (page 27)	<u>\$2,815,907</u>

**Butler Community College**  
**Fund Balance Summary**  
**June 30, 2022**  
**Presented August 9, 2022**

Operating Funds Unencumbered Cash	
General Fund (not including Designated Accounts, Development Funds and Comp Plan Funds)	\$9,978,816
Post Secondary Technical Education Fund	140,540
Total Operating Funds Unencumbered Cash	<u>\$10,119,357</u>
Other fund cash balances	
Student Life Funds	4,630,627
Restricted Funds	786,278
Agency Funds	593,646
Program Development Fund	329,513
Strategic Initiatives Fund	2,100,000
Facilities Fund	438,536
Deferred Maintenance	4,898,326
Capital Projects Fund	1,119,278
Technology Fund	1,820,125
Insurance Deductible Fund	500,000
Capital Outlay Fund	1,331,035
Adult Basic Education Fund	0
Non-Credit Education Fund	0
Designated Funds	<u>2,234,578</u>
Other funds cash balance	<u>20,781,942</u>
Total Fund Balances (page 27)	<u>\$30,901,299</u>

**Butler Community College**  
**Analysis of Debt Service**  
**Presented August 9, 2022**

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

Anticipated Unrestricted Fund Revenues for FY 2023 \$52,853,628  
 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%.

