



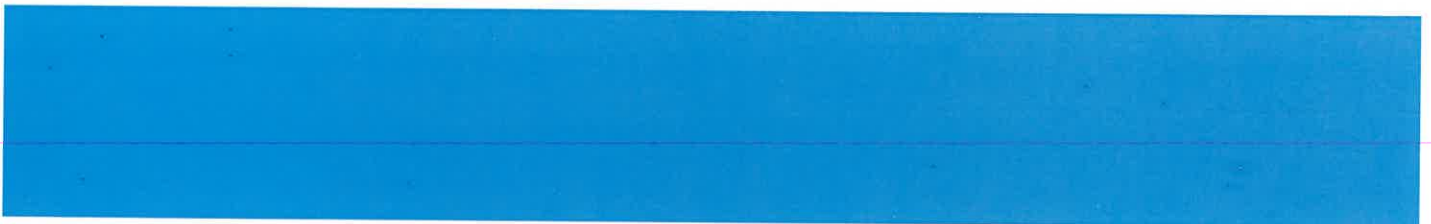
Butler
Community College

2022/2023 Administrative Budget
Recommendation

Presented to the Board of Trustees
August 9, 2022

Compiled by:

Kent Williams, Kerry Potter, Candice Sullivan & Jennifer Kirkhart



Butler Community College

FY2023 Legal Budget

Presented to the Board of Trustees
August 9, 2022

Compiled by:
Kerry Potter, Candice Sullivan, Jennifer Kirkhart & 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 2022 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	13.815
Postsecondary Tech Ed	12,817,588		14,187,190		18,308,353	XXXXXXXXXX	xxx
Adult Education	417,031		411,269		531,882	0	0.000
Adult Supp Education	186,893	xxx	215,107	xxx	500,000	XXXXXXXXXX	xxx
Motorcycle Driver	1,950	xxx	3,840	xxx	10,000	XXXXXXXXXX	xxx
Truck Driver Training	0	xxx	0	xxx	0	XXXXXXXXXX	xxx
Auxiliary Enterprise	4,263,071	xxx	4,669,407	xxx	6,500,000	XXXXXXXXXX	xxx
Plant Funds		xxx		xxx		XXXXXXXXXX	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	XXXXXXXXXX	xxx
Total All Funds	58,592,288	18.007	68,734,049	15.262	85,861,808	XXXXXXXXXX	13.815
Revenue Neutral Rate**							13.795
Total Tax Levied	14,420,075		12,928,138		XXXXXXXXXX	12,928,138	
Assessed Valuation	800,817,691		847,096,495		935,814,930		

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

CERTIFICATE

TO 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 2022-2023; and (3) the Amount(s) of 2022 Tax to be Levied are within statutory limitations.

Table of Contents:			2022-2023 Adopted Budget		
Adopted Budget and Financial Statements	K.S.A.	Page No.	Expenditures & Transfers	Amount of 2022 Tax to be Levied	County Clerk's Use Only
Statement of Indebtedness		1			
Statement of Conditional Lease, etc.		2			
Current Funds Unrestricted:					
General	71-204	3-4	58,680,538	12,928,138	
Postsecondary Technical Education		5-6	18,308,353	XXXXXXXXXX	
Adult Education	71-617	7-8	531,882	0	
Adult Supplementary Education	74-32,261	9-10	500,000	XXXXXXXXXX	
Motorcycle Driver Safety	71-1508	11-12	10,000	XXXXXXXXXX	
Truck Driver Training Course	71-1509		0	XXXXXXXXXX	
Auxiliary Enterprise		13	6,500,000	XXXXXXXXXX	
Total Current Funds Unrestricted			84,530,773	12,928,138	
Plant Funds					
Capital Outlay	71-501	14-15	1,331,035	0	
Bond and Interest	10-113		0	0	
Special Assessment			0	0	
No Fund Warrants			0	0	
Revenue Bonds	10-113		0	XXXXXXXXXX	
Total Plant Funds			1,331,035	0	
Total – All Funds		XXXXXXXXXX	85,861,808		
Hearing Notice		16			Final Assessed Valuation

Assisted by:
Kent Williams, VP Finance

Revenue Neutral Rate: 13.795

Attest: _____, 2022

County Clerk

Signature and Title of Elected Official

STATEMENT OF INDEBTEDNESS

Purpose of Debt	Date of Issue	Interest Rate %	Amount of Bonds Issued	Amount Outstanding 6/30/2022	Date Due		Amount Due 7/1/22 - 6/30/23		Amount Due 7/1/23 - 12/31/24	
					Interest	Principal	Interest	Principal	Interest	Principal

**STATEMENT OF CONDITIONAL LEASE,
 LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION**

Item/Service Purchased	Date of Contract	Term of Contract	Interest Rate* %	Total Outright Purchase Price	Other Charges In Contract	Total Amount Financed (Beg. Princ)	Principal Balance Due 6/30/2022	Payments Due 7/1/22 - 6/30/23	Payments Due 7/1/23 - 12/31/23
Fire Science Building	12/1/2012	20 years	2.8536	1,841,739	0	1,841,739	1,095,537	120,763	60,381
Refinance Cummins/Contract Energy	8/3/2021	7 years	2.0000	4,345,000	0	4,345,000	4,345,000	784,850	756,400
Andover 5000 Building	4/23/2019	20 years	2.9000	8,260,000	0	8,260,000	7,310,000	557,881	104,691
							12,750,537		

*Use arbitrage yield on the bonds.

*Note: If leasing/renting with no intent to purchase, do not report contract.

Adopted Budget

Current Funds Unrestricted General Fund	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Unencumbered Cash Balance July 1	1	12,803,522	18,965,424	22,968,546
Transfer of Fund Balances, July 1 *	2	XXXXXXXXXX	XXXXXXXXXX	0
Adjusted Unencumbered Cash Balance, July 1	3	12,803,522	18,965,424	22,968,546
Revenues				
Student Sources:				
Tuition	4	8,977,501	9,000,068	9,000,068
Fees	5	5,163,574	4,584,043	4,584,043
Total Student Income	9	14,141,074	13,584,110	13,584,110
Federal Sources:				
Federal Grants	10	0		
Other Federal Income	11	0		
Total Federal Income	19	0	0	0
State Sources:				
Non-Tiered State Aid (Form 108)	20	11,284,336	11,247,018	14,265,276
LAVTR	21			0
State Grants and Contracts	22	9,035	12,365	
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	11,293,371	11,259,383	14,265,276
Local Sources:				
Prior Year Ad Valorem Property Tax	30	323,174	299,397	359,153
Current Year Ad Valorem Property Tax	31	12,132,615	12,181,141	XXXXXXXXXX
Motor Vehicle Tax	32	1,584,653	1,392,457	1,750,000
Recreational Vehicle Tax	33	23,831	23,572	25,000
Delinquent Tax	34	433,489	377,925	193,903
In Lieu of Tax - Industrial Revenue Bond	35	24,966	28,205	30,000
Other Local Income	36			
Total Local Income	39	14,522,728	14,302,698	2,358,056
Other Sources:				
Gifts	40	74,975		
Interest	41	94,664	1,000	
All Other Income	42	5,997,937	13,416,060	3,129,996
Cancellation of Prior Year Encumbrances	43	152,274	31,151	XXXXXXXXXX
Total Other Income	49	6,319,850	13,448,211	3,129,996
Total Revenues (9 + 19 + 29 + 39 + 49)	60	46,277,023	52,594,402	33,337,438
Total Resources Available (3 + 60)	62	59,080,545	71,559,826	56,305,984

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

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

Adopted Budget

CURRENT FUNDS UNRESTRICTED General Fund	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Total Resources Available	62	59,080,545	71,559,826	56,305,984
EXPENDITURES				
Education and General:				
Instruction	63	12,559,675	12,705,579	17,300,269
Research	64			
Public Service	65			
Academic Support	66	2,000,935	2,372,144	3,229,997
Student Services	67	5,353,262	5,997,128	8,165,908
Institutional Support	68	8,180,976	8,884,481	11,553,571
Operation and Maintenance	69	4,982,998	4,578,517	9,000,000
Scholarships	70	2,881,580	2,960,257	4,030,794
Total Expenditures	79	35,959,427	37,498,105	53,280,538
Transfers				
Transfer to Vocational	81		781,339	2,000,000
Non-Mandatory Transfers	82	1,268,323	1,391,199	1,400,000
Mandatory Transfers	83	2,887,371	8,920,637	2,000,000
Total Transfers	89	4,155,694	11,093,175	5,400,000
Total Expenditures & Transfers (79 + 89)	90	40,115,121	48,591,280	58,680,538
Unencumbered Cash Balance June 30 (62 - 90)	91	18,965,424	22,968,546	xxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			22,968,546
Tax in Process (30)	95			359,153
Total Resources less tax-in-process (60 - 30)	96			32,978,285
Six Month Resources (50% of 96) *	97			16,489,143
Total Resources (94 thru 97)	98			72,795,127
Total Expenditures & Transfers (90)	99			58,680,538
Six Month Expenditures (50% of 99) *	100			29,340,269
Total 18 Month Expenditures (99 + 100)	101			88,020,808
Tax Required Prior to Operating Grant (101- 98)	102			15,225,681
Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4)	103			2,685,387
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

	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Current Funds Unrestricted				
Postsecondary Technical Education				
Unencumbered Cash Balance July 1	1	2,653,255	2,191,627	610,560
Transfer to General Fund	2	XXXXXXXXXX	XXXXXXXXXX	
Adjusted Unencumbered Cash Balance, July 1	3	2,653,255	2,191,627	610,560
Revenues				
Student Sources:				
Tuition	4	3,486,950	3,582,750	4,500,000
Fees	5	1,823,644	2,149,293	2,500,000
Total Student Income	9	5,310,594	5,732,043	7,000,000
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Tiered State Aid (Form 108)	20	4,378,298	4,210,634	4,548,260
LAVTR	21			0
State Grants and Contracts	22	589,139	792,334	800,000
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	4,967,437	5,002,968	5,348,260
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	59,728	51,042	3,400,000
Cancellation of Prior Year Encumbrances	43	18,200	20,069	XXXXXXXXXX
Transfer from General Fund	44	2,000,000	1,800,000	2,000,000
Total Other Income	49	2,077,928	1,871,112	5,400,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	12,355,959	12,606,123	17,748,260
Total Resources Available (3 + 60)	62	15,009,214	14,797,750	18,358,820

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

Adopted Budget

Current Funds Unrestricted Postsecondary Technical Education	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Total Resources Available	62	15,009,214	14,797,750	18,358,820
EXPENDITURES				
Education and General:				
Instruction	63	4,875,473	5,176,903	6,592,663
Research	64			
Public Service	65			
Academic Support	66	1,210,706	1,370,841	1,745,734
Student Services	67	1,298,914	1,396,333	1,778,197
Institutional Support	68	3,287,234	3,391,575	4,912,394
Operation and Maintenance	69	911,260	1,002,069	1,276,111
Scholarships	70	587,471	552,231	703,253
Total Expenditures	79	12,171,058	12,889,952	17,008,353
Transfers				
Non-Mandatory Transfers	82	232,127	278,577	300,000
Mandatory Transfers	83	414,403	1,018,661	1,000,000
Total Transfers	89	646,530	1,297,238	1,300,000
Total Expenditures & Transfers (79 + 89)	90	12,817,588	14,187,190	18,308,353
Unencumbered Cash Balance June 30 (62 - 90)	93	2,191,627	610,560	xxxxxxx

Adopted Budget

Current Funds Unrestricted Adult Education	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Unencumbered Cash Balance July 1	3	4,499	0	(0)
Revenues				
Student Sources:				
Tuition	4			
Fees	5			
Total Student Income	9	0	0	0
Federal Sources:				
Federal Grants	10	205,580	208,087	210,000
Other Federal Income	11			
Total Federal Income	19	205,580	208,087	210,000
State Sources:				
LAVTR	21			0
State Grants and Contracts	22	82,413	82,639	85,000
State Retirement Contributions**	23			
Other State Income	24			
Total State Income	29	82,413	82,639	85,000
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	124,519	120,543	236,882
Cancellation of Prior Year Encumbrances	43	20		xxxxxxxxxx
Total Other Income	49	124,539	120,543	236,882
Total Revenues (9 + 19 + 29 + 39 + 49)	60	412,532	411,269	531,882
Total Resources Available (3 + 60)	62	417,031	411,269	531,882

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

Adopted Budget

Current Funds Unrestricted Adult Education	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Total Resources Available	62	417,031	411,269	531,882
Expenditures				
Education and General:				
Instruction	63	417,031	411,269	531,882
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	417,031	411,269	531,882
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures and Transfers (79 + 89)	90	417,031	411,269	531,882
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	xxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			(0)
Tax in Process (30)	95			0
Total Resources (60 - 30)	96			531,882
Six Month Resources (50% of 96)	97			
Total Resources (94 thru 97)	98			531,882
Total Expenditures & Transfers (90)	99			531,882
Six Month Expenditures (50% of 99) *	100			
Total 18 Month Expenditures (99 + 100)	101			531,882
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	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 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	186,893	215,107	500,000
Cancellation of Prior Year Encumbrances	43			xxxxxxxxxx
Total Other Income	49	186,893	215,107	500,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	186,893	215,107	500,000
Total Resources Available (3 + 60)	62	186,893	215,107	500,000

Adopted Budget

Current Funds Unrestricted Adult Supplementary Education Fund	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Total Resources Available	62	186,893	215,107	500,000
EXPENDITURES				
Education and General:				
Instruction	63	186,893	215,107	500,000
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	186,893	215,107	500,000
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	186,893	215,107	500,000
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	xxxxxxxxxx

Adopted Budget

Current Funds Unrestricted Motorcycle Driver Safety Fund	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 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			
Motorcycle Driver Safety	25	1,950	3,840	10,000
Total State Income	29	1,950	3,840	10,000
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	1,950	3,840	10,000
Total Resources Available (3 + 60)	62	1,950	3,840	10,000

Adopted Budget

Current Funds Unrestricted Motorcycle Driver Safety Fund	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Total Resources Available	62	1,950	3,840	10,000
Expenditures				
Education and General:				
Instruction	63			
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68	1,950	3,840	10,000
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	1,950	3,840	10,000
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	1,950	3,840	10,000
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	xxxxxxxxxx

STATE OF KANSAS

Worksheet CC-H

2022-2023

Current Funds Unrestricted		2020-2021	2021-2022	2022-2023	2022-2023
Auxiliary Enterprise Funds		Audited	Unaudited	St. Union	Proposed
Line		Actual	Actual	Res. Halls	Budget
	Unencumbered Cash				
3	Balance July 1	4,077,323	4,458,550	4,630,627	4,630,627
	Revenues				
9	Student Sources	126,360	265,838	265,000	265,000
15	Federal Sources				0
50	Gifts and Grants				0
53	Sales	4,320,595	4,425,725	6,165,000	6,165,000
52	Other Income	55,800	67,234	70,000	70,000
51	Cancel of Prior Year Encumbrances	141,543	82,687	XXXXXXXXXX	XXXXXXXXXX
54	Total Revenues	4,644,298	4,841,484	6,500,000	6,500,000
	Expenditures				
69	Salaries & Benefits	892,745	884,967	1,294,898	1,294,898
70	General Operating Expenses	503,302	596,795	873,240	873,240
71	Supplies		43,695	63,935	63,935
72	Cost of Goods Sold	2,419,104	2,743,394	4,014,179	4,014,179
73	Equipment	53,657	92,983	136,054	136,054
74	Remodel/Renovations		80,434	117,692	117,692
75					0
76					0
77					0
78	Total Expenditures	3,868,808	4,442,268	6,500,000	6,500,000
	Transfers				
80	Mandatory Transfers		227,139		0
81	Non-Mandatory Transfers	394,263			0
89	Total Transfers	394,263	227,139	0	0
90	Total Expenditures & Transfers (78 + 89)	4,263,071	4,669,407	6,500,000	6,500,000
92	Unencumbered Cash Balance June 30 (3 + 54 - 90)	4,458,550	4,630,627	4,630,627	4,630,627

Adopted Budget

Plant Funds Capital Outlay	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Unencumbered Cash Balance July 1	3	878,993	1,752,650	1,331,035
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	35,772	35,772	
Current Year Ad Valorem Property Tax	31	1,400,097	0	xxxxxxxxxx
Motor Vehicle Tax	32	175,782	155,547	0
Recreational Vehicle Tax	33	2,262	2,485	0
Delinquent Tax	34	47,497	40,617	0
In Lieu of Tax - Industrial Revenue Bond	35	2,881		0
Other Local Income	36			
Total Local Income	39	1,664,292	234,421	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			
Cancellation of Prior Year Encumbrances	43			xxxxxxxxxx
Tax Credit Donations Income	44			
Total Other Income	49	0	0	0
Total Revenues (19 + 29 + 39 + 49)	60	1,664,292	234,421	0
Total Resources Available (3 + 60)	62	2,543,285	1,987,071	1,331,035

Adopted Budget

Plant Funds Capital Outlay	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Total Resources Available	62	2,543,285	1,987,071	1,331,035
Expenditures				
Plant Equipment and Facility	71	111,686	11,036	1,331,035
Principal on Bonds	72	645,000	645,000	
Interest and Fees	73	33,949		
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	790,635	656,036	1,331,035
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	790,635	656,036	1,331,035
Unencumbered Cash Balance June 30 (62 - 90)	93	1,752,650	1,331,035	xxxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			1,331,035
Tax in Process (40)	95			0
Total Resources (60 - 40)	96			0
Six month Resources (50% of 96)	97			0
Total Resources (94 thru 97)	98			1,331,035
Total Expenditures & Transfers (90)	99			1,331,035
Six Month Expenditures (50% of 99) *	100			
Total 18 Month Expenditures (99 + 100)	101			1,331,035
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	0.0%		0
Taxes Levied (102 + 103)	104			0

* Recommended

Community College Name: Butler Community College

County: Butler

FORM 108

STATE FUNDING

	General Fund	Postsec Tiered Ed Fund	Totals
1. Total FY 2023 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620.	\$14,265,276	\$4,548,260	\$18,813,536
2. Total FY 2022 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620.	\$11,246,168	\$4,210,634	\$15,456,802
3. Estimated increase in State Funding for K.S.A. 71-204			\$3,356,734
4. 80% Portion of State Funding increase for tax relief per K.S.A. 71-204 (to Gen-2, line 38)			\$2,685,387

FORM 112

**TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS
2022-2023**

	General Fund	Postsecondary Technical Education Fund	Adult Basic Education Fund
1. County Treasurer Balance 6/30/22*	\$0		
2. 2021 Actual Taxes Levied*	\$12,928,138		
3. Less: delinquent taxes	3.0% \$387,844	\$0	\$0
4. Less: 2021 Taxes Received*	\$12,181,141		
5. Total Deductions (add Lines 3 + 4)	\$12,568,985	\$0	\$0
6. 2021 taxes receivable (taxes in process of collection 6/30/22) (Line 2 less Line 5)	\$359,153	\$0	\$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-21 to 12-31-22) (Line 3 x 75%)	\$290,883	\$0	\$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)	\$193,903	\$0	\$0

* These amounts are available from the County Treasurer.

For more information, see K.S.A. 79-5111, K.S.A. 79-5a27, and K.S.A. 79-5a28.

FORM 112

**TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS**
2022-2023

	Capital Outlay Fund	Bond and Interest Fund	Special Assessment	No Fund Warrants
1. County Treasurer Balance 6/30/22*	\$0			
2. 2021 Actual Taxes Levied*	\$0			
3. Less: delinquent taxes	3.0%	\$0	\$0	\$0
4. Less: 2021 Taxes Received*	(\$606)			
5. Total Deductions (add Lines 3 + 4)	(\$606)	\$0	\$0	\$0
6. 2021 taxes receivable (taxes in process of collection 6/30/22) (Line 2 less Line 5)	\$606	\$0	\$0	\$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-21 to 12-31-22) (Line 3 x 75%)	\$0	\$0	\$0	\$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)	\$0	\$0	\$0	\$0

*9. Estimated Motor Vehicle Property Tax (Include 16/20 M Truck Tax) 7/1/22 to 6/30/23	*10. Estimated Recreational Vehicle Property Tax 7/1/22 to 6/30/23	*11. Estimated In Lieu of Taxes on Industrial Revenue Bonds 7/1/22 to 6/30/23
Actual Delinquency for 2020 Taxes *	0.0%	*12. Estimated Local Ad Valorem Tax Reduction Fund 7/1/22 to 6/30/23
Estimated Delinquency Rate used in this budget	0.0%	

* These amounts are available from the County Treasurer.

FORM 263

Proration of Estimated Motor Vehicle Property Tax, Recreational Vehicle Property Tax, and In Lieu of Taxes on Industrial Revenue Bonds, and Local Ad Valorem Tax Reduction
2022-2023

Do Not Anticipate Revenues from Motor Vehicle Property Tax, Recreational Vehicle Property Tax and In Lieu of Taxes on Ind. Revenue Bonds For New Levies Made in 2021-2022 School Year Until March 2023. Revenues will not be received until March 2024 for new levies made in 2022-2023.

	(1) 2021 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Recreational Vehicle Property Tax (d)	(5) In Lieu of Taxes in Ind. Revenue Bonds (d)	(6) Local Ad Valorem Tax Reduction Fund
1. General	\$12,928,138	100.0%	0.0%	0.0%	0.0%	
2. Postsecondary Tech Ed	\$0	0.0%	0.0%	0.0%	0.0%	
3. Adult Education	\$0	0.0%	0.0%	0.0%	0.0%	
4. Capital Outlay	\$0	0.0%	0.0%	0.0%	0.0%	
5. Bond and Interest	\$0	0.0%	0.0%	0.0%	0.0%	
6. Special Assessment	\$0	0.0%	0.0%	0.0%	0.0%	
7. No Fund Warrants	\$0	0.0%	0.0%	0.0%	0.0%	
8.						
9.						
10. TOTAL	\$12,928,138	100.000%	\$0	\$0	\$0	\$0

- (a) Do not include taxes levied for any funds in which a budget will not be made in 2022-2023.
- (b) Divide each fund's tax levy by total tax dollars levied.
- (c) Should equal 100 percent.
- (d) The amount on line 10 is multiplied by the calculated percentage for each fund from Column 2.
- (e) These figures are pulled in from Form 112 for the period 7/1/22 - 6/30/23.
- (f) The college may place this amount in any or all levy funds.

Butler Community College

Operating Fund Budget Recommendation
FY2023

Presented August 9, 2022

Prepared by

Kerry Potter, Jennifer Kirkhart, Candice Sullivan, Kent Williams

Butler Community College
Notes to the Operating Fund Budget Update
Presented August 9, 2022

1. Description of Operating Fund

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

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

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

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

2. Student Revenues - Credit Hours

Fiscal Year Credit Hours Used for Budgeting					
Credit Hours	FY2019	FY2020	FY2021	FY2022	FY2023
In-State In-District	33,895	30,305	27,412	26,577	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
Total	164,051	154,759	141,209	136,133	136,573
Increase (Decrease) %	-6.2%	-5.7%	-8.8%	-3.6%	0.3%

2. Local Taxes

	FY2019	FY2020	FY2021	FY2022	FY2023
Valuation (millions)	\$746.2	\$774.2	\$800.8	\$847.1	\$935.8
Valuation incr (decr) %	6.0%	4.6%	3.4%	5.8%	10.5%
Mill Levy General Fund	18.068	17.409	16.144	15.262	13.815
Mill Levy Capital Outlay	2.000	1.927	1.863	0.000	0.000
Total Mill Levy	20.068	19.336	18.007	15.262	13.815
Mill Levy incr (decr) %	0.0%	-3.6%	-6.9%	-15.2%	-9.5%
Tax Levied General Fund	\$13,478,192	\$13,478,192	\$12,928,138	\$12,928,138	\$12,928,138
Tax Levied Capital Outlay	\$1,492,370	\$1,491,937	\$1,491,937	\$0	\$0
Tax Levied Total	\$14,970,562	\$14,970,129	\$14,420,075	\$12,928,138	\$12,928,138
Tax Levied inc (decr) %	6.0%	0.0%	-3.7%	-10.3%	0.0%

4. Compensation

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

Operating Budget Summaries - FY2022 and FY2023
Presented August 9, 2022

This summary compares the actual (unaudited) year-end budget summary for FY2022 with the FY2023 recommended operating budget.

	FY2022 <u>Actual</u>	Increase <u>(Decrease)</u>	FY2023 <u>Budget</u>
1 Operating Revenues	<u>\$49,788,448</u>	<u>\$3,065,710</u>	<u>\$52,854,158</u>
2			
3 Expenditure Budget	56,295,281	(18,133)	56,277,148
4 Unspent Budget	<u>4,078,910</u>	<u>(1,827,824)</u>	<u>2,251,086</u>
5 Net Expenditures	<u>52,216,371</u>	<u>1,809,691</u>	<u>54,026,062</u>
6			
7 Revenues Over (Under) Expenditures	(2,427,923)	1,256,018	(1,171,905)
8			
9 Beginning Unencumbered Cash	<u>12,547,280</u>	(2,427,923)	<u>10,119,357</u>
10 Ending Unencumbered Cash	<u>\$10,119,357</u>	<u>(\$1,171,905)</u>	<u>\$8,947,452</u>
11			
12 10.5% of Expenditures	<u>\$5,911,005</u>	<u>(\$1,904)</u>	<u>\$5,909,101</u>
13 Unencumbered cash over (under) target	<u>\$4,208,352</u>	<u>(\$1,170,001)</u>	<u>\$3,038,352</u>

Butler Community College
Estimated Revenue Summary FY2022
Presented August 9, 2022

This summary compares the FY2022 actual year-end revenue to the estimated revenue that was presented in the March 28, 2022 budget update.

	FY2022 <u>Est @ 3/28</u>	<u>Change</u>	FY2022 <u>Actual</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>(88,184)</u>	<u>472,804</u>
23 Total Other Revenue	<u>596,988</u>	<u>(88,184)</u>	<u>508,804</u>
24 Transfers	<u>82,134</u>	<u>0</u>	<u>82,134</u>
25			
26 Total Revenues	<u>\$49,460,554</u>	<u>\$327,894</u>	<u>\$49,788,448</u>

Butler Community College
 Estimated Revenue Summary FY2023
 Presented August 9, 2022

This summary compares FY2022 actual year-end revenue to estimated FY2023 revenue.

	FY2022		FY2023
	<u>Actual</u>	<u>Change</u>	<u>Estimated</u>
1 In District Tuition	\$2,047,039	\$3,878	\$2,050,917
2 Out District Tuition	9,638,144	(264,882)	9,373,262
3 Out-State Tuition	1,418,995	8,110	1,427,105
4 International Tuition	546,991	1,929	548,920
5 Technology Fee	2,535,587	200,000	2,735,587
6 Scholarship Fee	3,311,009	0	3,311,009
7 Other Fees	<u>216,262</u>	<u>0</u>	<u>216,262</u>
8 Total Student Sources	<u>19,714,027</u>	<u>(50,965)</u>	<u>19,663,062</u>
9 Tuition Waivers	(1,068,351)	(53,272)	(1,121,623)
10 Student Sources Net of Waivers	<u>18,645,676</u>	<u>(104,237)</u>	<u>18,541,439</u>
11 Federal Sources	<u>0</u>	<u>0</u>	<u>0</u>
12 State Operating Grant	15,456,802	3,356,734	18,813,536
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>3,356,734</u>	<u>19,605,870</u>
15 Current Ad Valorem Tax	12,181,141	0	12,181,141
16 Tax-in-Process	299,397	(88,527)	210,870
17 Delinquent Tax	377,925	(98,261)	279,665
18 Motor Vehicle Tax	1,392,457	0	1,392,457
19 Other Local Taxes	<u>51,778</u>	<u>0</u>	<u>51,778</u>
20 Total Local Sources	<u>14,302,698</u>	<u>(186,788)</u>	<u>14,115,911</u>
21 Reimbursements	36,000	0	36,000
22 Other Income	<u>472,804</u>	<u>0</u>	<u>472,804</u>
23 Total Other Revenue	<u>508,804</u>	<u>0</u>	<u>508,804</u>
24 Transfers	<u>82,134</u>	<u>0</u>	<u>82,134</u>
25			
26 Total Revenues	<u>\$49,788,448</u>	<u>\$3,065,710</u>	<u>\$52,854,158</u>

Butler Community College
Expenditure Budget Recommendation
Presented August 9, 2023

1	FY2022 Operating Budget	\$56,295,281
2	<u>FY2023 Changes</u>	
3	Eliminate one-time transfer to Strategic Initiative Designated Reserve	(2,000,000)
4	Eliminate one-time transfer to Self-Funded Health Insurance Fund	(1,000,000)
5	Eliminate one-time savings on 2022 refinancing COPs	210,550
6	IT improvements for students offset by Technology Access Charge	200,000
7	Reduce property and casualty insurance costs	(50,000)
8	5.0% Increase in salaries - college-wide	1,650,000
9	Equity/market salary increases college-wide as appropriate (.5%)	160,000
10	Financial Aid Counselor	66,547
11	Part-time Counselor	15,870
12	Marketing - reinstate Content Strategiest	70,000
13	Marketing - Social Media Coordinator	60,000
14	Marketing - advertising for recruitment and public relations	365,000
15	Additional Athletic budget	160,000
16	Additonal energy costs - vehicle fuel and utilities	25,000
17	Increase vehicle purchase budget	11,000
18	HR service and software	6,400
19	Subscription costs EMSI - Institutional Research	1,500
20	Legal fees - negotiations	15,000
21	ACCT/AACC Training	<u>15,000</u>
22	Net FY2023 Changes	<u>(18,133)</u>
23		
24	FY2023 Recommended Operating Budget	<u>\$56,277,148</u>

Butler Community College

Supplemental Budget Information

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

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Butler Community College
Assets, Liabilities and Fund Balances - Cash Basis
Presented August 9, 2022

Cash Basis Balance Sheet at June 30, 2022

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

Fund Balance Summary at June 30, 2022

General Fund Operating - Undesignated		\$9,978,816
General Fund Designated Reserves		
General Designated Accounts	\$1,764,698	
Program Development Designated Reserve	329,513	
Strategic Initiatives Designated Reserve	2,100,000	
Facilities Fund Designated Reserve	438,536	
Deferred Maintenance Designated Reserve	4,898,326	
Capital Projects Designated Reserve	1,119,278	
Technology Fund Designated Reserve	1,820,125	
Insurance Deductible Designated Reserve	<u>500,000</u>	
Total General Fund Designated Reserves		<u>12,970,477</u>
Total General Fund		22,949,293
Post-Secondary Tech Ed Fund - Undesignated	140,540	
PTE Designated Accounts	<u>469,880</u>	
Total Post-Secondary Technical Education Fund		610,420
Capital Outlay Fund		1,331,035
Campus Life Funds		4,630,627
Adult Basic Education Fund		0
Non-Credit Education Fund		0
Restricted Funds		786,278
Agency Funds		<u>593,646</u>
Total Fund Balances (S-3)		<u>\$30,901,299</u>

Butler Community College
Assets, Liabilities and Fund Balances - Cash Basis (Continued)
Presented August 9, 2022

Cash and Investment Details

Investments - Bank CDs		\$25,540,611
Bank Balances		
Commerce Bank - Claims		7,111,491
Commerce Bank - Payroll	B101	0
Commerce Bank - Federal Fund and Escrow	B102	0
Commerce Bank - Electronic Purchase Card	B104	(416,874)
Commerce Bank - Flex Spending	B105	71,375
Health Insurance Self Funding Account	B106	778,645
Andover State Bank	B107	554,388
The Central Bank - Marion	B118	5,528
Freedom First Bank - McConnell	B119	23,304
Stanfield Warranty Escrow - Roofs	B120	25,381
Emprise Bank - Council Grove	B123	10,228
American State Bank - RoseHill	B126	7,891
Cash on hand - cash boxes		<u>5,238</u>
Total (page S-1)		<u>\$33,717,206</u>

Liabilities, Encumbrances, Receivables & Prepaid Expense Details

Encumbrances		1,096,874
General Accounts Payable	201	37,290
Self Funded Liability Account (S-25)		392,488
Payroll taxes and annuities payable	202-212/222	1,387
Flex Spending Payable		59,011
Sales Tax Payable/Comp Use Tax	216/219	(3,945)
Deferred Revenue	226	20,000
Deposits held for others	241/217/246	112,300
Electronic Purchase Card payable	232/233	8,468
Federal/State Restricted Receivable	143/144	(163,665)
Accounts Receivable-Other	147	(13,362)
Foundation accounts receivable	147A	(13,209)
Prepaid expenses - insurance/utilities	161	<u>(127,870)</u>
Total (page S-1)		<u>\$2,815,907</u>

Butler Community College
Revenue, Expense and Unencumbered Cash for the Year Ended June 30, 2022
Presented August 9, 2022

All Funds					
	Ref	Beginning Balance	FY2022 Revenue	FY2022 Expense	Ending Balance
General Fund	S-3	\$18,965,424	\$52,575,150	\$48,591,280	\$22,949,293
Postsecondary Tech Ed Fund	S-3	2,191,628	12,606,124	14,187,331	610,420
Adult Basic Education Fund	S-23	0	411,269	411,269	0
Non-Credit Education Fund	S-23	0	215,107	215,107	0
Auxiliary Enterprise Funds	S-18	4,453,054	4,846,979	4,669,406	4,630,627
Motorcycle Training Fund		0	3,840	3,840	0
Restricted Funds	S-24	190,638	35,809,581	35,213,941	786,278
Capital Outlay Fund	S-17	1,107,650	232,598	9,214	1,331,035
Agency Accounts	S-26	651,682	318,224	376,260	593,646
Totals		\$ 27,560,075	\$ 107,018,872	\$ 103,677,648	\$ 30,901,300

General Fund Details					
	Ref	Beginning Balance	FY2022 Revenue	FY2022 Expense	Ending Balance
Gen Fd Operating - Undesignated	S-5	\$10,738,582	\$39,487,056	\$40,246,821	\$9,978,816
Gen Designated Reserve Funds	S-6	5,172,685	2,812,831	6,220,819	1,764,698
Program Dev Designated Reserve	S-9	274,243	100,000	44,729	329,513
General Fund Strategic Innovation	S-10	0	2,100,000	0	2,100,000
Facilities Fd Designated Reserve	S-11	365,051	735,977	662,492	438,536
Deferred Maint Designated Reserve	S-12	0	6,171,542	1,273,216	4,898,326
Capital Projects Designated Reserve	S-14	1,258,981	3,500	143,203	1,119,278
Tech Fund Designated Reserve	S-15	1,155,881	664,244	0	1,820,125
Ins Deductible Designated Reserve	S-17	0	500,000	0	500,000
Total General Fund		\$18,965,424	\$52,575,150	\$48,591,280	\$22,949,293

Post-Secondary Technical Education Fund Details					
	Ref	Beginning Balance	FY2022 Revenue	FY2022 Expense	Ending Balance
PTE Fund - Undesignated	S-5	\$1,808,698	\$12,101,391	\$13,769,549	\$140,540
PTE Designated Resreve Funds	S-8	\$382,929	\$504,732	\$417,782	\$469,880
Total Operating Fund		\$2,191,628	\$12,606,124	\$14,187,331	\$610,420

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

	Ref	Beginning Balance	FY2022 Revenue	FY2022 Expense	Ending Balance
Gen Fd Operating - Undesignated	S-3	\$10,738,582	\$39,487,056	\$40,246,821	\$9,978,816
PTE Fund - Undesignated	S-3	\$1,808,699	\$12,101,392	\$13,769,550	\$140,540
Less intrafund transfer			(\$1,800,000)	(\$1,800,000)	
Total Operating Fund		\$12,547,280	\$49,788,448	\$52,216,371	\$10,119,357

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 9, 2022

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 2022
Presented August 9, 2022

			July 1, 2022			June 30,2022
			<u>Balance</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Balance</u>
1	777	HEERF Indirect Fund (page S-7)	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	30,638
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	16,256	3,505	4,000	15,761
39						
40		Total General Designated Accounts (S-3)	<u>\$ 5,172,685</u>	<u>\$ 2,812,831</u>	<u>\$ 6,220,819</u>	<u>\$ 1,764,698</u>

Butler Community College
HEERF Indirect Designated Account
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 (S-12)	3,412,469	
17 Transfer to Def Maint Des Acct - electrical infrastructure (S-12)	862,986	
Transfer to Def Maint Des Acct - final balance transfer (page S-12)		340,377
18 Transfer to self-funded health insurance reserve		500,000
19 Transfer to Insurance Deductible Des Acct (page S-16)	500,000	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	<u>250,000</u>	<u>-</u>
23 Total Use of Funds	<u>5,884,970</u>	<u>2,215,025</u>
29		
30 Revenues over expenditures	464,838	(464,838)
31 Beginning unencumbered cash	<u>0</u>	<u>464,838</u>
32		
33 Ending unencumbered cash page S-6)	<u>464,838</u>	<u>0</u>

Butler Community College
PTE Designated Accounts
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	<u>2,500</u>	<u>9,600</u>	<u>112</u>	<u>11,988</u>
25 Total PTE Designated (S-3)	<u>\$ 382,929</u>	<u>\$ 504,732</u>	<u>\$ 417,782</u>	<u>\$ 469,880</u>

Butler Community College
Academic Program Development Designated Reserve
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 Transfer from operating fund	\$0	\$40,000
3 Transfer from HEERF Indirect	<u>100,000</u>	<u>0</u>
4 Total	<u>100,000</u>	<u>40,000</u>
5		
6 Expenditures		
7 Development Expenditures	44,729	
Marketing - Direct 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 Total Expenditures	<u>44,729</u>	<u>287,000</u>
11		
12 Revenues over expenditures	55,271	(247,000)
13 Beginning unencumbered cash	<u>274,243</u>	<u>329,514</u>
14		
15 Ending unencumbered cash (S-3)	<u>\$329,514</u>	<u>\$82,514</u>

Butler Community College
Strategic Initiatives Designated Reserve
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 Transfer from Operating Funds	\$2,000,000	\$0
3 Transfer from HEERF Indirect	<u>100,000</u>	<u>0</u>
4 Total	<u>2,100,000</u>	<u>0</u>
5		
6 Expenditures		
7 Process improvement consulting and software*	<u>0</u>	<u>300,000</u>
8		
9 Revenues over expenditures	2,100,000	(300,000)
10 Beginning unencumbered cash	<u>0</u>	<u>2,100,000</u>
11		
12 Ending unencumbered cash (S-3)	<u>\$2,100,000</u>	<u>\$1,800,000</u>

**Butler Community College
Facilities Fund Designated Reserve
Presented August 9, 2022**

	<u>FY 2022</u>	<u>FY 2023</u>
	<u>Actual</u>	<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	349,273
5 Transfer for Parking	56,000	56,000
6 Transfer for Stadium	15,000	15,000
7 Beginning Unencumbered Cash	<u>365,051</u>	<u>438,536</u>
8 Total Sources	<u>1,101,028</u>	<u>885,009</u>
9 Uses of Funds:		
10 Uses of Funds - projects below	<u>662,492</u>	<u>885,009</u>
11 Sources over Uses:	<u>438,536</u>	<u>0</u>
12		
13 Ending unencumbered cash (S-3)	<u>\$438,536</u>	<u>\$0</u>

Planned Items in Order of Priority	Code	Priority	Est Cost
16 Vehicle Repair And Purchase	854	1	\$28,000
17 Deferred Maintenance	991	2	150,000
18 2000 Building Basement Water Issues		3	25,000
19 700 Building Basement Backup Sump		4	10,000
20 700 Building Steam Boiler Replacement		5	35,000
21 Parking Lot Repair - additional \$160,000	959	6	165,000
22 Asbestos Removal and Insulation	864	7	20,000
23 Classroom Carpet Replacement	984	8	30,000
24 ADA Issues and Repairs		9	10,000
25 2000 Building Clifford Stone Room Carpet Replacement		10	40,000
26 Stadium Deferred Maintenance (Accumulates with Transfer)		11	45,000
27 ARK Flash Assessment	800	12	72,500
28 900 Bldg Bathroom Remodel	979		2,450
29 2600 Building Fire Station			3,242
30 600 Downstairs Restroom New Counter Tops			2,200
31 Facilities Box Trailer			9,000
32 1500 Building Main Lobby Tile Replacement			45,000
33 Contingency			<u>192,617</u>
34			
35 Total			<u>\$885,009</u>

Butler Community College
Deferred Maintenance Designated Reserve
Presented August 9, 2022

	<u>FY 2022</u>	<u>FY 2023</u>
	Actual	Budget
	<u>Unaudited</u>	<u>Estimate</u>
1 Sources of Revenue:		
2 Transfer from Indirect HEERF - Simpson Projects (S-7)	\$3,412,469	-
Transfer from Indirect HEERF - Electrical (S-7)	\$862,986	-
Transfer from HEERF Indirect (page S-7)		340,377
3 Sale of the 9100 Andover Building	<u>1,896,087</u>	<u>-</u>
4		
5 Total Revenue	<u>6,171,542</u>	<u>340,377</u>
6		
7 Expenditures		
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 Various Projects (page S-13)	<u>0</u>	<u>784,000</u>
12		
13 Total Expenditures	<u>1,273,216</u>	<u>3,795,630</u>
14		
15 Revenues over expenditures	4,898,326	(3,455,253)
16 Beginning unencumbered cash	<u>0</u>	<u>\$4,898,326</u>
17		
18 Ending unencumbered cash (S-3)	<u>\$4,898,326</u>	<u>\$1,443,073</u>

Butler Community College
Deferred Maintenance/Major Facilities Projects - Spending Plan
August 9, 2022

Level 1 Deferred Maintenance Projects				
	FY2023	FY2024	FY2025	FY2026
BG Stadium HVAC Controls	\$25,000			
Campus Restroom flush valves repl.	\$18,000			
200 ADA Restroom Main Sewer Replacement	\$77,000			
400 BLD/Classroom/offices HVAC Units	\$30,000			
700 Bld- South sewer line replacement	\$20,000			
700 Bld- Scene shop/ Restroom sewer	\$25,000			
500 Building Media Center	\$35,000			
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			\$1,618,155	
600 Bld Complete Building HVAC				\$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>

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

Butler Community College
Capital Project Designated Reserve
Presented August 9, 2022

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

**Butler Community College
Technology Fund Designated Reserve
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 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	<u>561,730</u>	<u>200,000</u>
7 Total	<u>664,244</u>	<u>285,000</u>
8		
9 Expenditures		
10 Spending plan (page S-16)	<u>0</u>	<u>320,000</u>
11		
12 Revenues over expenditures	664,244	(35,000)
13 Beginning unencumbered cash	<u>1,155,881</u>	<u>1,820,125</u>
14		
15 Ending unencumbered cash (S-3)	<u>\$1,820,125</u>	<u>\$1,785,125</u>

See following page for Technology Fund spending plan.

Technology Plan Spending Plan

Project	2022	2023	2024	2025	2026
IS Strategic Master Plan	\$75,000				
Disaster Recovery & Backups		\$25,000	\$25,000	\$25,000	\$25,000
Additional Nimble Storage Array			\$150,000		
Apporto (Virtual Desktop)		\$100,000	\$100,000	\$100,000	\$130,000
Could Expansion		\$50,000	\$50,000	\$50,000	\$50,000
Adobe Creative Campus License			\$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)	\$97,241	\$102,103	\$107,208	\$112,568	
	\$837,241	\$667,103	\$352,208	\$1,057,568	
Total					\$4,953,929

**Butler Community College
Insurance Deductible Designated Reserve
Presented August 9, 2022**

	FY 2022 Actual <u>Unaudited</u>	FY 2023 Budget <u>Estimate</u>
Revenues: Transfer from HEERF Indirect (page S-7)	\$500,000	\$500,000
Expenditures	<u>0</u>	<u>0</u>
Revenues over expenditures	500,000	500,000
Beginning unencumbered cash	<u>0</u>	<u>500,000</u>
Ending unencumbered cash (S-3)	<u>\$500,000</u>	<u>\$1,000,000</u>

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

	FY 2022 Actual <u>Unaudited</u>
Revenue - Taxes in Process and Delinquent Taxes	\$232,598
Less Expenditures - IT infrastructure	<u>9,214</u>
Revenues over expenditures	223,385
Beginning Fund Balance - July 1, 2021	<u>\$1,107,650</u>
Ending Fund Balance, June 30, 2022 (S-3)	<u>\$1,331,035</u>

Note: The June 30, 2021 ending balance per the audit is \$1,752,650 which is a \$645,000 variance from the July 1, 2021 balance shown above. This variance is due to the early payment of the final bond payment that was due in FY 2022, but was paid in FY2021. The final balance of \$1,331,035 for FY2022 is correct as the FY2022 audit will show the \$645,000 expenditure in addition to the \$9,214 shown above.

Butler Community College
Campus Life Funds - FY 2022 Actual & FY 2023 Estimate
Presented August 9, 2022

FY2022					
	Book Store (S-19)	Food Service (S-20)	Residence Hall (S-21)	Student Union (S-22)	<u>Total</u>
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>
Ending unencumb (S-3)	<u>\$3,787,499</u>	<u>(\$0)</u>	<u>\$835,230</u>	<u>\$7,897</u>	<u>\$4,630,627</u>

FY2023					
	Book Store	Food Service	Residence Hall	Student Union	<u>Total</u>
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>	<u>(0)</u>	<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>

Campus Life Fund Projects & Deferred Maintenance (future projects - not funded at this time)			
Student Union/Gaming Room	2022-2023		\$60,000
Starbucks/Snack Bar	2022-2023		\$75,000
Student Union Center AHU equipment	2024-2025		\$200,000
Total			\$335,000
West Residence Hall Info from 2017 Campus Master Plan			
Deferred maintenance			\$4,042,645
Replacement cost			\$7,115,647

Butler Community College
Bookstore 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 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 9, 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 available for facility improvements

Butler Community College
Residence Hall 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 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 <u>Expenditures</u>		
7 Salaries & Benefits	400,537	464,595
8 Operating & General	267,959	282,670
9 Utilities	144,768	145,500
10 Equipment & Facilities	56,818	172,470
11 Facilities Projects (see next page)	62,549	147,200
12 Debt Service	208,554	<u>294,650</u>
13 Total Expenditures	<u>1,141,185</u>	<u>1,507,085</u>
14		
15 Revenue over Expenditures	133,322	(172,745)
16 Intrafund transfer to Food Service	(18,585)	0
17 Beginning Unencumbered Cash	<u>720,492</u>	<u>835,230</u>
18		
19 Ending Unencumbered Cash	<u>\$835,230</u>	<u>\$662,485</u>

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	Planned Projects FY 2021
9	Epoxy in Showers \$4,000/yr for 4 yrs 4,000
10	1300-HVAC Pipe Replacement \$25,000 per year x 5 years 25,000
11	Bathroom Sinks <u>16,000</u>
12	Total planned projects FY 2021 <u>45,000</u>
13	Total Facilities Projects <u>\$147,200</u>

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

	FY 2022 Actual <u>Unaudited</u>	FY 2023 Budget <u>Estimate</u>
1 <u>Revenues</u>		
2 Federal Grant	\$208,087	\$214,251
3 State Grant	82,639	76,091
4 Other Revenue	0	0
5 Transfer from Operating Funds	<u>120,543</u>	<u>160,000</u>
6 Total Revenues	<u>411,269</u>	<u>450,342</u>
7 <u>Expenditures</u>		
8 Personnel	354,155	339,342
9 Operating and General Expense	57,114	111,000
10 Total Expenditures	<u>411,269</u>	<u>450,342</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
Adult Supplementary Education Fund - FY 2022 and FY 2023 Estimate
(BETA and Grizzly Adventures)
Presented August 9, 2022

	FY 2022 Actual <u>Unaudited</u>	FY 2023 Budget <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 Total Revenues	<u>215,107</u>	<u>260,394</u>
6 <u>Expenditures</u>		
7 Personnel	109,509	153,994
8 Operating and General Expense	105,598	105,000
9 Equipment	0	1,400
10 Total Expenditures	<u>215,107</u>	<u>260,394</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, 2022
 Presented August 9, 2022

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

Butler Community College
Self Funded Health Insurance
Presented August 9, 2022

Health Insurance Self Funded Restricted Account

	FY 2022 Actual <u>Unaudited</u>
1 Revenues	
2 Net employer/employee contributions (bank transfer)	\$ 2,417,715
3 Initial investment - transfer from General Fund	<u>1,000,000</u>
4 Total revenues	<u>3,417,715</u>
5 Expenditures - self funded health insurance claims	<u>2,448,971</u>
6 Revenues over expenditures	968,743
7 Fund balance - July1, 2021	<u>0</u>
8 Fund balance - June 30, 2022 (S-24)	<u><u>\$968,743</u></u>

Health Insurance Liability Account Summary for FY2022

1 <u>Sources</u>	
2 Employee/Employer Contributions	\$5,095,774
3 Retiree Portion Payment	29,320
4 Close Out Liability to Expense to Begin Self Funding	<u>69,690</u>
5 Total Sources	<u>5,194,785</u>
6 <u>Uses</u>	
7 IMA Admin Cost	80,000
8 Dental Premium	251,518
9 BCBS Admin Cost	2,435,845
10 Net employer/employee contributions (bank transfer)	<u>2,417,715</u>
11 Total Uses	<u>5,185,078</u>
12 Sources over Uses	9,707
13 Beginning account balance	<u>382,781</u>
14 Ending balance (S-2)	<u><u>\$392,488</u></u>

Detail of Ending Balance:	
Due to Delta Dental	\$20,892
Due to BCBS Admin	123,274
Due to Self-Funded Restricted for claims	<u>248,322</u>
Total	<u><u>\$392,488</u></u>

Butler Community College
Agency Accounts - Presented August 9,2022

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

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
	<u>Unaudited</u>	<u>Estimate</u>	<u>(Decrease)</u>
<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 County Community College
 Reconciliation of Legal Budget Expenditures and Operating Budget Expenditures
 Presented to the Board of Trustees, August 9, 2022

Funds:	Unaudited Expenditures		Operating Budget		Operating Budget		Legal Budget
	FY 2022	Difference	FY 2022	Difference	FY 2023	Difference	FY 2023
General Fund:							
Operating	38,446,822	3,003,447	41,450,269	(13,351)	41,436,917	4,143,621	45,580,538
Transfer to PTE fund	1,800,000	(1,800,000)		0		2,000,000	2,000,000
Designated Accounts	6,220,738	(6,220,738)	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 Inovation	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>
Total General	<u>48,591,200</u>	<u>(7,140,931)</u>	<u>41,450,269</u>	<u>(13,351)</u>	<u>41,436,917</u>	<u>17,243,621</u>	<u>58,680,538</u>
PTE Operating	13,769,408	1,075,604	14,845,012	(4,782)	14,840,231	2,968,122	17,808,353
PTE Designated	<u>417,782</u>	<u>(417,782)</u>	0	0	0	500,000	500,000
Total PTE	<u>14,187,190</u>	<u>657,822</u>	<u>14,845,012</u>	<u>(4,782)</u>	<u>14,840,231</u>	<u>3,468,122</u>	<u>18,308,353</u>
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	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>
Total Other	<u>5,955,659</u>	<u>(5,955,659)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,872,917</u>	<u>8,872,917</u>
Grand Total	<u>68,734,049</u>	<u>(12,438,768)</u>	<u>56,295,281</u>	<u>(18,133)</u>	<u>56,277,148</u>	<u>29,584,660</u>	<u>85,861,808</u>

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

General Fund Operating	\$38,446,822	\$41,450,269	41,436,917
PTE Operating	13,769,408	<u>14,845,012</u>	<u>14,840,231</u>
Undetermined variance	<u>141</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>
Total Annual Debt Service				<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%.

