



Butler
Community College

**2019/2020 Administrative Budget
Recommendation**

**Presented to the Board of Trustees
July 23, 2019**

Compiled by:

Kim Sherwood, Kerry Potter, Kimberly Shultz & Kent Williams

Butler Community College

Budget Recommendation
for the
FY2020 Operating Funds

Presented to the Board of Trustees
July 23, 2019

Compiled by:

Kim Sherwood, Kimberly Shultz, Kerry Potter & Kent Williams

Butler Community College
FY 2020 Operating Budget Summary
July 23, 2019

	FY 2019 <u>Actual Unaudited</u>	<u>Change</u>	FY 2020 <u>Budget</u>
1 Operating Revenues	<u>\$51,715,161</u>	<u>\$482,664</u>	<u>\$52,197,825</u>
2			
3 Expenditure Budget - Operations	\$51,908,742	\$1,235,900	\$53,144,642
4 Anticipated/Actual Unspent Budget	<u>\$2,150,627</u>	<u>(\$1,087,734)</u>	<u>\$1,062,893</u>
5 Total Expenditures	<u>\$49,758,115</u>	<u>\$2,323,634</u>	<u>\$52,081,749</u>
6			
7 Revenues Over (Under) Expenditures	<u>\$1,957,046</u>	<u>(\$1,840,970)</u>	<u>\$116,076</u>
8 Beginning Unencumbered Cash	<u>\$5,403,614</u>	<u>\$1,957,046</u>	<u>\$7,360,660</u>
9			
10 Ending Unenc Cash	<u>\$7,360,660</u>	<u>\$116,076</u>	<u>\$7,476,735</u>
11			
12 10.5% of Expenditures	<u>\$5,450,418</u>	<u>\$129,770</u>	<u>\$5,580,187</u>
13 Unencumb cash over (under) target	<u>\$1,910,242</u>	<u>(\$13,694)</u>	<u>\$1,896,548</u>

Butler Community College
Revenue Summary
July 23, 2019

	FY 2019 <u>Actual Unaudited</u>	<u>Change</u>	FY 2020 <u>Budget</u>
1 Student Sources Net of Waivers	\$19,940,946	\$302,166	\$20,243,112
2 Total State Sources	\$15,153,975	\$716,423	\$15,870,398
3 Total Local Sources	\$14,640,569	\$7,768	\$14,648,337
4 Total Other Revenue	<u>\$1,243,012</u>	<u>(\$182,328)</u>	<u>\$1,060,685</u>
5 Transfers	<u>\$736,659</u>	<u>(\$361,365)</u>	<u>\$375,294</u>
6 Total Revenues	<u>\$51,715,161</u>	<u>\$482,664</u>	<u>\$52,197,825</u>

Butler Community College

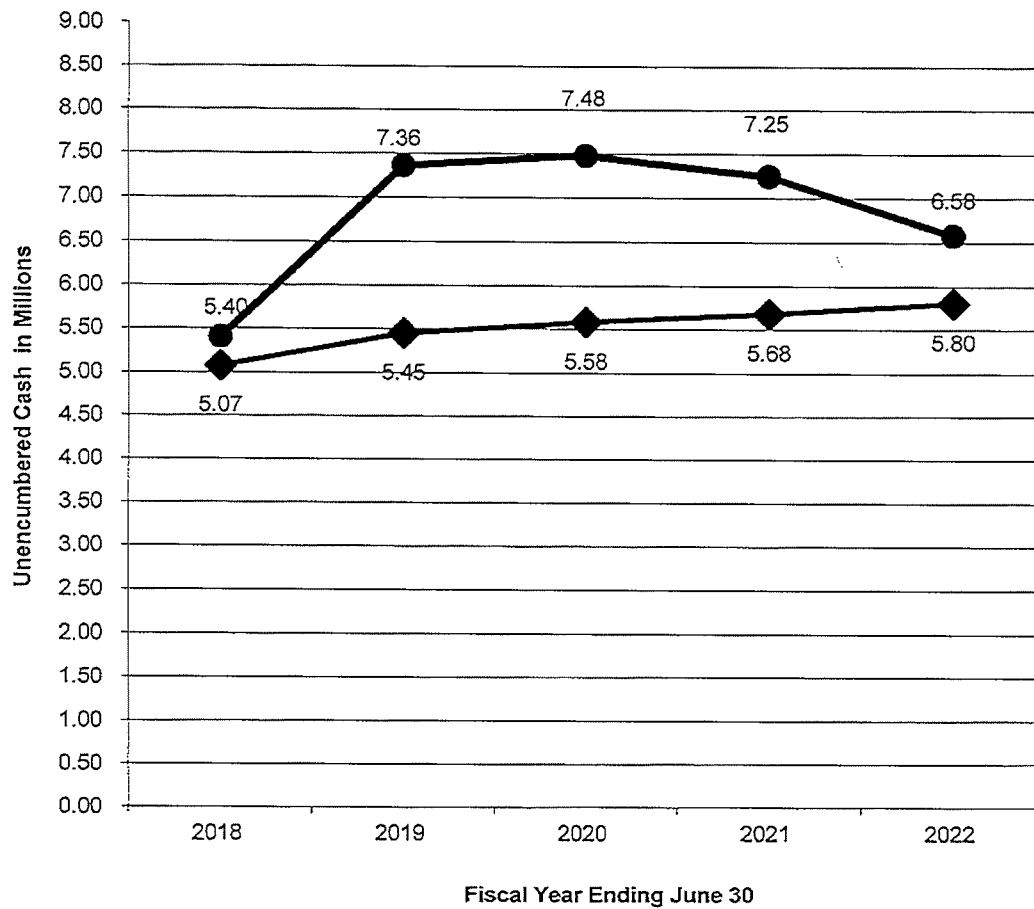
Budget Estimate
Operating Funds
FY2020 to FY2022

Presented to the Board of Trustees
July 23, 2019

Compiled by:

Kim Sherwood, Kimberly Shultz, Kerry Potter & Kent Williams

**Butler Community College
Three-Year Budget Discussion Draft
July 23, 2019**



—●— Unencumbered Cash .8 mill decrease —◆— 10.5% of Expenditures

Butler Community College
Three-Year Budget Model - Undesignated Operating Funds
Summary of Revenues, Expenditures and Other Changes to Unencumbered Cash
July 23, 2019

	Yr Ending 2018	Yr Ending 2019	Yr Ending 2020	Yr Ending 2021	Yr Ending 2022
<u>REVENUES:</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
1 Tuition & fees	19,064,923	21,215,756	21,585,451	21,826,701	22,157,104
2 Tuition & fee waivers	(1,212,886)	(1,274,810)	(1,342,339)	(1,356,186)	(1,376,688)
Net tuition and fees	17,852,037	19,940,946	20,243,112	20,470,515	20,780,416
3 State sources	14,868,951	15,153,975	15,870,398	15,950,000	15,950,000
4 Local sources	14,039,919	14,640,569	14,648,337	15,044,337	15,437,175
5 Other income	1,435,970	1,243,012	1,060,685	950,685	950,685
6 Transfers in	<u>378,057</u>	<u>736,659</u>	<u>375,294</u>	<u>375,295</u>	<u>375,296</u>
7					
8 Total Revenues	<u>48,574,934</u>	<u>51,715,161</u>	<u>52,197,825</u>	<u>52,790,832</u>	<u>53,493,571</u>
9 <u>EXPENDITURES</u>					
10 Payroll	36,040,364	37,115,193	38,012,825	39,063,772	40,161,596
11 Debt service	1,562,874	1,105,563	1,610,199	1,462,644	1,462,219
12 Scholarships	2,018,596	3,645,385	3,710,385	3,762,388	3,835,412
13 Other expenditures	8,238,058	8,613,140	8,881,772	8,881,772	8,881,772
14 Transfers out	<u>460,806</u>	<u>1,429,461</u>	<u>929,461</u>	<u>929,461</u>	<u>929,461</u>
15 Expenditure budget	48,320,698	51,908,742	53,144,642	54,100,036	55,270,460
16 Unspent budget estimate	(1,365,283)	(2,150,627)	(1,062,893)	(1,082,001)	(1,105,409)
17 Total expenditures	<u>46,955,415</u>	<u>49,758,115</u>	<u>52,081,749</u>	<u>53,018,035</u>	<u>54,165,051</u>
18					
19 <u>BALANCES</u>					
20 Rev. over (under) est. exp.	1,619,519	1,957,046	116,076	(227,204)	(671,480)
21 Unencumbered cash - beg. bal.	<u>3,784,095</u>	<u>5,403,614</u>	<u>7,360,660</u>	<u>7,476,735</u>	<u>7,249,531</u>
22 Unencumbered cash - end. bal.	<u>5,403,614</u>	<u>7,360,660</u>	<u>7,476,735</u>	<u>7,249,531</u>	<u>6,578,052</u>
23					
24 Ending Balance as a % of exp	11.2%	14.2%	14.1%	13.4%	11.9%
25 10.5% of expenditures	5,073,673	5,450,418	5,580,187	5,680,504	5,803,398
26 End bal. Over 10.5% of exp.	329,941	1,910,242	1,896,548	1,569,028	774,653

Butler Community College
Three-Year Budget Model - Undesignated Operating Funds
July 23, 2019

Key Variables and Assumptions					
	Yr Ending 2018 Projected	Yr Ending 2019 Projected	Yr Ending 2020 Projected	Yr Ending 2021 Projected	Yr Ending 2022 Projected
1 Credit Hour % Increase (Decrease) Estimate					
2 In-State - Out District Cr Hrs	-0.9%	-3.1%	-1.3%	-0.1%	-0.3%
3 In-State - Butler County Cr Hrs	-0.9%	-8.1%	-1.3%	-0.1%	-0.3%
4 Out-State Cr Hrs	-0.9%	16.0%	-1.3%	-0.1%	-0.3%
5 International Cr Hrs	0.0%	-14.5%	-1.3%	-0.1%	-0.3%
6 Total Cr Hrs - % of Prior Yr (from pg 4)	0.0%	-6.2%	-1.3%	-0.1%	-0.3%
7					
8 State Op Grant incr %		2.8%	5.2%	0.0%	0.0%
State PTE incr %		2.8%	4.3%	0.0%	0.0%
9 SB 155 State Aid increase (decrease)		-15.0%	0.0%	0.0%	0.0%
10					
11 Mill levy incr (decr) - Variable	0.0	0.0	(0.8)	0.0	0.0
12 Mill Levy Rate	18.063	18.063	17.264	17.264	17.264
13 Valuation increase (decrease)	4.1%	6.0%	4.6%	3.0%	3.0%
14					
15 Unspent budget	2.0%	2.0%	2.0%	2.0%	2.0%
16					
17 Salary increase (to page 7):	3.0%	2.0%	2.0%	2.0%	2.0%
18 Health insurance increase (to page 7):	10.0%	0.0%	0.0%	7.5%	7.5%
19 Total salary & health ins incr	3.8%	1.8%	1.9%	2.8%	2.8%
20					
21 Other exp inflation factor (to page 8):	0.0%	0.0%	0.0%	0.0%	100.0%
22					
23 Budget Addition Amount Payroll	See Annual Expenditure Tab				
24 Budget (Reduction) Amount Non-Payroll	See Annual Expenditure Tab				
25					
26 Tuition and Fee Rate Increase					
27 Tuition increase: In-State Butler County		8.00	(2.00)	0.00	0.00
28 In-State Out District		8.00	4.00	2.00	3.00
29 Out-State		8.00	3.00	2.00	3.00
30 International		8.00	3.00	2.00	3.00

Butler Community College
Changes in Revenue Budgets
July 23, 2019

	<u>FY 19 Rev</u>
1 Revenue Budget for 2019 @ 3/12/19	\$51,238,411
2 Increase in Interest Income	\$162,081
3 Reduction for Excel in CTE	(\$125,015)
Increase in net tuition and fee revenue	\$97,561
Reduction to local tax estimate	(\$93,307)
Additional transfer from Scholarship Designated Account	\$314,262
4 Increases to Other Revenue	<u>\$121,168</u>
5 Revenue Budget for 2019 @ 6/4/19	<u>\$51,715,161</u>
Zero check ->	(0)
	<u>FY 20 Rev</u>
1 Revenue Budget for 2019	<u>\$51,715,161</u>
2 Net tuition and fees	\$302,166
3 State sources	\$716,423
4 Local sources	\$7,768
5 Other income	(\$182,328)
6 Transfers in	<u>(\$361,365)</u>
7 Change to FY 2020 revenue from FY2019	<u>\$482,664</u>
8	
9 Revenue Budget for 2020 @ 7/9/2019	<u>\$52,197,824</u>
Zero check ->	(\$0)
	<u>FY 21 Rev</u>
1 Revenue Budget for 2020	<u>\$52,197,824</u>
2 Local tax - est 3% FY 2020 valuation incr	\$398,155
3 Other local tax increases	(\$2,155)
4 Net tuition and fee increase	\$227,403
5 Reinstatement of 10% State new money penalty	\$79,603
6 Reduced interest income	(\$110,000)
7	<u>\$0</u>
8 Change to revenue and expenditure budget	<u>\$593,006</u>
9 Revenue Budget for 2021 @ 6/4/19	<u>\$52,790,830</u>
10 Zero check ->	(0)
	<u>FY 22 Rev</u>
1 Revenue Budget for 2021 @ 6/4/19	<u>\$52,790,830</u>
2 Local tax - est 3% valuation incr	\$395,015
3 Other local tax increases	(\$2,177)
4 Net tuition and fee increase	\$309,901
5	<u>\$0</u>
6 Change to revenue and expenditure budget	<u>\$702,739</u>
7 Revenue Budget for 2021 @ 6/4/19	<u>\$53,493,569</u>
8 Zero check ->	(0)

Butler Community College
Three-Year Budget Model - Undesignated Operating Funds
July 23, 2019

Changes to Expenditure Budgets - FY 2020

1	Expenditure Budget for 2019	<u>\$51,908,742</u>
2	2 Full time Math Specialists	\$109,038
3	College Wide-Compensation Increase- 2%	\$700,000
4	College Wide-Market/Equity .5%	\$180,000
5	Health & Welfare Benefits-10% Increase	\$385,000
6	Part-time Public Safety Officer	(\$15,002)
7	Sec Center Postion Consolidation	(\$15,491)
8	Behavioral Science Instr	(\$60,913)
9	Pre-Collections Services	\$5,750
10	Insurance premiums	\$30,000
11	Banner - Hardware Licensing	\$20,000
12	Integration ATS/Banner	\$4,000
13	Annual Renewals for ATS	\$1,200
14	Performance Management Module in ATS	\$11,000
15	College Health Med Supplies	(\$10,489)
16	FY18 Entries Adjustment for FY19	\$69,445
17	Scholarship increase for tuition rate	\$65,000
18	Debt Service reduction at 3/12/19	(\$52,250)
19	Estimated Debt Svc 5000 @3/13/19	\$100,000
20	Foundation adjustment 3/12/19	\$5,860
21	Transfer/Debt svc adjustment	\$0
22	Offset to Debt Servc/Trsfr 504636-500000	\$0
23	Offset for debt svc in 3/12/19 report	\$0
24	Net Additions as of 3/12/19 report	<u>\$1,532,148</u>
25	Preliminary 2020 Budget @ 3/12/19	\$53,440,890
26		
27	Items added (deducted) after 3/12/19 Report	
28	Insurance premiums per June board memo	\$15,000
29	Butler Community Newsletter	\$30,000
30	Adjustment to Foundation Payroll Reimbursement	(\$5,748)
31	Health Ins	(\$385,000)
32	Human Resources software	\$19,500
33	Educare expenses	\$30,000
34	Updated Preliminary 2020 Budget	<u>\$53,144,642</u>
		0

Changes to Expenditure Budgets - FY 2021		
1	Expenditure Budget for 2020	<u>\$53,144,642</u>
2	Raises	\$675,947
3	Health insurance	\$375,000
4		\$0
5		\$0
6	Stadium COPS	(\$154,050)
7	Other Debt Svc changes	\$6,495
8	Scholarships - Increase for tuition rate	\$42,003
9	Schlarships - Increase for books	\$10,000
10		\$0
11		\$0
12	FY2021 Additions	<u>\$955,394</u>
13	Updated Preliminary 2021 Budget	<u>\$54,100,036</u>
		0

Changes to Expenditure Budgets - FY 2022		
		<u>FY 22 Exp</u>
1	Raises	\$689,466
2	Health insurance	\$408,359
3		\$0
4	Other Debt Svc changes	(\$425)
5	Scholarships - Increase for tuition rate	\$63,024
6	Schlarships - Increase for books	\$10,000
7		\$0
8		\$0
9	FY2022 Additions	<u>\$1,170,424</u>
10	Updated Preliminary 2022 Budget	<u>\$55,270,460</u>

Butler Community College

Legal Budget FY2020

Presented to the Board of Trustees
July 23, 2019

Compiled by:
Kent Williams, Kim Sherwood, Kimberly Shultz, & Kerry Potter

Butler County Community College
Reconciliation of Legal Budget Expenditures and Operating Budget Expenditures
Presented to the Board of Trustees, July 23, 2019

<u>Funds:</u>	<u>Unaudited Expenditures FY 2019</u>	<u>Difference</u>	<u>Operating* Budget FY 2019</u>	<u>Difference</u>	<u>Operating Budget FY 2020</u>	<u>Difference</u>	<u>Legal Budget FY 2020</u>
General Fund:							
Operating **	43,916,968	1,690,296	45,607,264	1,235,899	46,843,163	4,629,866	51,473,029
Reclassify PTE indirect	(6,991,849)	6,991,849	0	0	0	(7,500,000)	(7,500,000)
Transfer to PTE fund	3,000,000	(3,000,000)	0	0	0	5,000,000	5,000,000
Designated	1,502,075	(1,502,075)	0	0	0	1,652,283	1,652,283
Capital Projects 5000	1,127,283	(1,127,283)	0	0	0	7,000,000	7,000,000
Technology Fund	0	0	0	0	0	650,000	650,000
Development	82,625	(82,625)	0	0	0	400,000	400,000
Facilities Fund	2,641,552	(2,641,552)	0	0	0	600,000	600,000
Capital Improvement	0	0	0	0	0	1,000,000	1,000,000
Total General	<u>45,278,654</u>	<u>328,610</u>	<u>45,607,264</u>	<u>1,235,899</u>	<u>46,843,163</u>	<u>13,432,149</u>	<u>60,275,312</u>
Vocational/PTE	5,841,147	460,332	6,301,479	0	6,301,479	1,260,296	7,561,775
Reclass PTE indirect	<u>6,991,849</u>	<u>(6,991,849)</u>	0	0	0	<u>7,500,000</u>	<u>7,500,000</u>
Total Vocational/PTE	<u>12,832,996</u>	<u>(6,531,517)</u>	<u>6,301,479</u>	<u>0</u>	<u>6,301,479</u>	<u>8,760,296</u>	<u>15,061,775</u>
Adult Basic Ed	419,116	(419,116)	0	0	0	531,882	531,882
Adult Supp	<u>435,051</u>	<u>(435,051)</u>	0	0	0	<u>506,075</u>	<u>506,075</u>
Subtotal	<u>58,965,817</u>	<u>(7,057,074)</u>	<u>51,908,743</u>	<u>1,235,899</u>	<u>53,144,642</u>	<u>23,230,402</u>	<u>76,375,044</u>
Campus Life Funds	6,153,915	(6,153,915)	0	0	0	7,500,000	7,500,000
EduCare Fund	480,520	(480,520)	0	0	0	600,000	600,000
Parking Fund	<u>125,500</u>	<u>(125,500)</u>	0	0	0	<u>2,000</u>	<u>2,000</u>
Subtotal Auxiliary	<u>6,759,935</u>	<u>(6,759,935)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,102,000</u>	<u>8,102,000</u>
Capital Outlay	1,249,393	(1,249,393)	0	0	0	1,375,000	1,375,000
Motorcycle Training	<u>9,750</u>	<u>(9,750)</u>	0	0	0	<u>19,500</u>	<u>19,500</u>
Grand Total	<u>66,984,894</u>	<u>(15,076,151)</u>	<u>51,908,743</u>	<u>1,235,899</u>	<u>53,144,642</u>	<u>32,726,902</u>	<u>85,871,544</u>

0

Reconciliation of Unaudited Expenditures to YE 2019 Budget Summary of Operating Funds

General Fund Operating	\$39,925,119	\$45,607,264	46,843,163
Vocational	12,832,996	6,301,479	6,301,479
Adult Basic Ed	0	0	0
Adult Supp	0	0	0
Subtotal	52,758,115	<u>\$51,908,743</u>	<u>\$53,144,642</u>
Gen Fund transfer to PTE	(3,000,000)		
Cancelled Prior Yr Enc	0		
Operating Bdgt Exp	<u>\$49,758,115</u>		

* YE 2019 Operating Budget Approved in July 2018

** Does not include transfer to Capital Project Fund of \$4,040,650, which is shown in Operating Funds beginning balance.

**NOTICE OF PUBLIC HEARING
2019-2020 BUDGET**

The governing body of Butler Community College, Butler County, will meet on August 13, 2019 at 4:30 p.m., at Dankert Board Room of the Hubbard Welcome Center, 901 S. Haverhill Road, El Dorado, Kansas for the purpose of hearing taxpayers relating to the proposed use of all funds, and the amount of tax to be levied, and to consider amendments. Detailed budget information is available at the office of the Vice President of Finance and will be available at this hearing.

BUDGET SUMMARY

The Expenditures and the Amount of 2019 Tax to be Levied (as shown below) establish the maximum limits of the 2019-2020 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to slight change depending on final assessed valuation.

	2017-2018		2018-2019		Proposed Budget 2019-2020		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2019 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted							
General Fund	42,514,030	18.063	49,319,305	18.068	60,275,312	13,478,192	17.264
Postsecondary Tech Ed	13,459,306		12,832,996		15,061,775	xxxxxxxxxx	xxx
Adult Education	453,049		419,116		531,882	(0)	0.000
Adult Supp Education	393,314	xxx	435,051	xxx	506,075	xxxxxxxxxx	xxx
Motorcycle Driver	9,590	xxx	9,750	xxx	19,500	xxxxxxxxxx	xxx
Truck Driver Training	0	xxx	0	xxx	0	xxxxxxxxxx	xxx
Auxiliary Enterprise	6,252,440	xxx	6,759,935	xxx	8,102,000	xxxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxxx	xxx
Capital Outlay	1,251,161	2.000	1,282,343	2.000	1,375,000	1,561,437	2.000
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	64,332,890	20.063	71,058,495	20.068	85,871,544	xxxxxxxxxx	19.264
Total Tax Levied	14,119,920		14,970,129		xxxxxxxxxx	15,039,629	
Assessed Valuation	703,779,119		745,970,166		780,718,514		

Outstanding Indebtedness, July 1

	2017	2018	2019
G.O. Bonds			
Capital Outlay Bonds	5,635,000	4,440,000	3,200,000
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	9,804,455	8,494,338	15,868,202
Total	15,439,455	12,934,338	19,068,202

* Tax Rates are expressed in mills.

Signature and Title

STATEMENT OF INDEBTEDNESS

Page No. 1

STATE OF KANSAS

Budget Form CC-B 2019-2020

Adopted Budget

Current Funds Unrestricted General Fund	Line	2017-2018 Audited Actual	2018-2019 Unaudited Actual	2019-2020 Proposed Budget
Unencumbered Cash Balance July 1	1		12,593,972	14,659,572
Transfer of Fund Balances, July 1 *	2	xxxxxxxxxx	xxxxxxxxxx	0
Adjusted Unencumbered Cash Balance, July 1	3	11,872,885	12,593,972	14,659,572
Revenues				
Student Sources:				
Tuition	4	9,433,314	9,119,867	11,500,000
Fees	5	6,663,479	5,520,744	7,000,000
Total Student Income	9	16,096,794	14,640,612	18,500,000
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Non-Tiered State Aid (Form 108)	20	10,121,710	10,400,877	10,938,918
LAVTR	21			0
State Grants and Contracts	22	1,475	12,365	
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	10,123,185	10,413,242	10,938,918
Local Sources:				
Prior Year Ad Valorem Property Tax	30	255,510	250,419	425,479
Current Year Ad Valorem Property Tax	31	11,951,996	12,540,538	xxxxxxxxxx
Motor Vehicle Tax	32	1,435,940	1,491,219	1,466,220
Recreational Vehicle Tax	33	21,801	23,052	22,824
Delinquent Tax	34	358,568	319,458	256,060
In Lieu of Tax - Industrial Revenue Bond	35	16,105	15,881	0
Other Local Income	36			
Total Local Income	39	14,039,920	14,640,569	2,170,582
Other Sources:				
Gifts	40			
Interest	41	98,042	276,679	150,000
All Other Income	42	2,401,314	11,101,597	4,000,000
Cancellation of Prior Year Encumbrances	43	475,863	312,207	xxxxxxxxxx
Total Other Income	49	2,975,218	11,690,483	4,150,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	43,235,118	51,384,905	35,759,500
Total Resources Available (3 + 60)	62	55,108,003	63,978,877	50,419,072

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

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

STATE OF KANSAS

Budget Form CC-B

2019-2020

Adopted Budget

CURRENT FUNDS UNRESTRICTED General Fund	Line	2017-2018 Audited Actual	2018-2019 Unaudited Actual	2019-2020 Proposed Budget
Total Resources Available	62	55,108,003	63,978,877	50,419,072
EXPENDITURES				
Education and General:				
Instruction	63	15,078,704	13,572,209	19,397,827
Research	64			
Public Service	65	4,646		
Academic Support	66	2,663,741	2,471,556	3,532,426
Student Services	67	6,336,823	6,258,547	8,944,912
Institutional Support	68	6,421,823	7,253,996	10,367,639
Operation and Maintenance	69	2,343,995	3,800,680	5,432,051
Scholarships	70	2,937,374	3,008,930	4,300,457
Total Expenditures	79	35,787,106	36,365,917	51,975,312
Transfers				
Transfer to Vocational	81		3,000,000	5,000,000
Non-Mandatory Transfers	82	5,391,657	8,700,142	2,000,000
Mandatory Transfers	83	1,335,267	1,253,246	1,300,000
Total Transfers	89	6,726,924	12,953,388	8,300,000
Total Expenditures & Transfers (79 + 89)	90	42,514,030	49,319,305	60,275,312
Unencumbered Cash Balance June 30 (62 - 90)	91	12,593,972	14,659,572	xxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			14,659,572
Tax in Process (30)	95			425,479
Total Resources less tax-in-process (60 - 30)	96			35,334,021
Six Month Resources (50% of 96) *	97			17,667,011
Total Resources (94 thru 97)	98			68,086,083
Total Expenditures & Transfers (90)	99			60,275,312
Six Month Expenditures (50% of 99) *	100			21,349,930
Total 18 Month Expenditures (99 + 100)	101			81,625,242
Tax Required Prior to Operating Grant (101 - 98)	102			13,539,159
Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4)	103			573,138
Tax Required (102 - 103)	104			12,966,021
Delinquent Tax Estimate	105	3.8%		512,171
Taxes Levied (104 + 105)	106			13,478,192

* 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.

STATE OF KANSAS

Budget Form CC-C

2019-2020

Adopted Budget

Current Funds Unrestricted Postsecondary Technical Education	Line	2017-2018 Audited Actual	2018-2019 Unaudited Actual	2019-2020 Proposed Budget
Unencumbered Cash Balance July 1	1	232,484	1,265,436	2,099,889
Transfer to General Fund	2	xxxxxxxx	xxxxxxxx	
Adjusted Unencumbered Cash Balance, July 1	3	232,484	1,265,436	2,099,889
Revenues				
Student Sources:				
Tuition	4	4,106,483	4,250,472	4,200,000
Fees	5	599,136	1,641,035	1,700,000
Total Student Income	9	4,705,620	5,891,507	5,900,000
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Tiered State Aid (Form 108)	20	4,042,275	4,153,706	4,332,088
LAVTR	21			0
State Grants and Contracts	22	704,966	599,392	599,392
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	4,747,241	4,753,098	4,931,480
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31		0	xxxxxxxx
Motor Vehicle Tax	32			0
Recreational Vehicle Tax	33			0
Delinquent Tax	34			0
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42	17,724	14,425	15,000
Cancellation of Prior Year Encumbrances	43	21,673	8,419	xxxxxxxx
Transfer from General Fund	44	5,000,000	3,000,000	5,000,000
Total Other Income	49	5,039,397	3,022,844	5,015,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	14,492,258	13,667,450	15,846,480
Total Resources Available (3 + 60)	62	14,724,742	14,932,885	17,946,369

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

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

STATE OF KANSAS
Budget Form CC-C
2019-2020

Adopted Budget

Current Funds Unrestricted Postsecondary Technical Education	Line	2017-2018 Audited Actual	2018-2019 Unaudited Actual	2019-2020 Proposed Budget
Total Resources Available	62	14,724,742	14,932,885	17,946,369
EXPENDITURES				
Education and General:				
Instruction	63	4,905,342	4,806,960	5,434,988
Research	64			
Public Service	65			
Academic Support	66	1,304,044	1,661,421	1,878,485
Student Services	67	1,179,475	1,605,509	1,815,268
Institutional Support	68	4,426,636	3,058,954	3,458,605
Operation and Maintenance	69	877,265	951,125	1,075,389
Scholarships	70	176,088	618,264	699,040
Total Expenditures	79	12,868,850	12,702,233	14,361,775
Transfers				
Non-Mandatory Transfers	82	444,937	10,000	200,000
Mandatory Transfers	83	145,519	120,763	500,000
Total Transfers	89	590,456	130,763	700,000
Total Expenditures & Transfers (79 + 89)	90	13,459,306	12,832,996	15,061,775
Unencumbered Cash Balance June 30 (62 - 90)	93	1,265,436	2,099,889	xxxxxxx

STATE OF KANSAS

Budget Form CC-D

2019-2020

Adopted Budget

Current Funds Unrestricted Adult Education	Line	2017-2018 Audited Actual	2018-2019 Unaudited Actual	2019-2020 Proposed Budget
Unencumbered Cash Balance July 1	3	73,543	73,176	0
Revenues				
Student Sources:				
Tuition	4			
Fees	5			
Total Student Income	9	0	0	0
Federal Sources:				
Federal Grants	10	251,063	185,221	266,882
Other Federal Income	11			
Total Federal Income	19	251,063	185,221	266,882
State Sources:				
LAVTR	21			0
State Grants and Contracts	22	69,938	79,495	80,000
State Retirement Contributions**	23			
Other State Income	24			
Total State Income	29	69,938	79,495	80,000
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31		0	xxxxxxxx
Motor Vehicle Tax	32			0
Recreational Vehicle Tax	33			0
Delinquent Tax	34			0
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42	131,681	81,169	185,000
Cancellation of Prior Year Encumbrances	43		56	xxxxxxxx
Total Other Income	49	131,681	81,224	185,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	452,682	345,940	531,882
Total Resources Available (3 + 60)	62	526,225	419,116	531,882

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

STATE OF KANSAS

Budget Form CC-D

2019-2020

Adopted Budget

Current Funds Unrestricted Adult Education	Line	2017-2018 Audited Actual	2018-2019 Unaudited Actual	2019-2020 Proposed Budget
Total Resources Available	62	526,225	419,116	531,882
Expenditures				
Education and General:				
Instruction	63	453,049	419,116	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	453,049	419,116	531,882
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures and Transfers (79 + 89)	90	453,049	419,116	531,882
Unencumbered Cash Balance June 30 (62 - 90)	93	73,176	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			265,941
Total Resources (94 thru 97)	98			797,823
Total Expenditures & Transfers (90)	99			531,882
Six Month Expenditures (50% of 99) *	100			265,941
Total 18 Month Expenditures (99 + 100)	101			797,823
Tax Required (101 - 98)	102			(0)
Delinquent Tax Percent	103	3.8000%		(0)
Taxes Levied (102 + 103)	104			(0)

* Recommended

STATE OF KANSAS
Budget Form CC-E
2019-2020

Adopted Budget

Current Funds Unrestricted Adult Supplementary Education Fund	Line	2017-2018 Audited Actual	2018-2019 Unaudited Actual	2019-2020 Proposed Budget
Unencumbered Cash Balance July 1	3	38,901	0	-564
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	354,413	246,219	318,876
Total Local Income	39	354,413	246,219	318,876
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42		187,763	187,763
Cancellation of Prior Year Encumbrances	43		506	xxxxxxxx
Total Other Income	49	0	188,269	187,763
Total Revenues (9 + 19 + 29 + 39 + 49)	60	354,413	434,487	506,639
Total Resources Available (3 + 60)	62	393,314	434,487	506,075

STATE OF KANSAS
Budget Form CC-E
2019-2020

Adopted Budget

Current Funds Unrestricted Adult Supplementary Education Fund	Line	2017-2018 Audited Actual	2018-2019 Unaudited Actual	2019-2020 Proposed Budget
Total Resources Available	62	393,314	434,487	506,075
EXPENDITURES				
Education and General:				
Instruction	63	388,542	435,051	506,075
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	388,542	435,051	506,075
Transfers				
Non-Mandatory Transfers	81	4,772		
Total Transfers	89	4,772	0	0
Total Expenditures & Transfers (79 + 89)	90	393,314	435,051	506,075
Unencumbered Cash Balance June 30 (62 - 90)	93	0	-564	xxxxxxxx

STATE OF KANSAS
Budget Form CC-F
2019-2020

Adopted Budget

Current Funds Unrestricted Motorcycle Driver Safety Fund	Line	2017-2018 Audited Actual	2018-2019 Unaudited Actual	2019-2020 Proposed Budget
Unencumbered Cash Balance July 1	3		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	9,590	9,750	19,500
Total State Income	29	9,590	9,750	19,500
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			xxxxxxxx
Total Other Income	49	0	0	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	9,590	9,750	19,500
Total Resources Available (3 + 60)	62	9,590	9,750	19,500

STATE OF KANSAS
Budget Form CC-F
2019-2020

Adopted Budget

Current Funds Unrestricted Motorcycle Driver Safety Fund	Line	2017-2018 Audited Actual	2018-2019 Unaudited Actual	2019-2020 Proposed Budget
Total Resources Available	62	9,590	9,750	19,500
Expenditures				
Education and General:				
Instruction	63	9,590	9,750	19,500
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	9,590	9,750	19,500
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	9,590	9,750	19,500
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	xxxxxxxx

Current Funds Unrestricted		2019-2020 Proposed Budget						2019-2020
Auxiliary Enterprise Funds		2017-2018	2018-2019	Campus Life	Educare	Parking	Fund	Proposed
Line		Audited	Unaudited	Fund	Fund	Fund	Fund	Budget
3	Unencumbered Cash Balance July 1	3,820,006	4,381,092	3,787,472	-148	439		3,787,763
9	Revenues							
15	Student Sources	199,278	583,039	1,000,000	600,148			1,600,148
50	Federal Sources							0
53	Gifts and Grants							0
52	Sales	6,313,352	5,164,430	5,000,000				5,000,000
52	Other Income	252,832	361,526	400,000		1,561		401,561
51	Cancel of Prior Year Encumbrances	48,064	57,611	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
54	Total Revenues	6,813,526	6,166,606	6,400,000	600,148	1,561	0	7,001,709
	Expenditures							
69	Salaries & Benefits	1,381,508	1,396,913	1,900,000	485,000			2,385,000
70	General Operating Expenses	612,212	644,102	650,000	20,000			670,000
71	Supplies		34,813	37,000	20,000			57,000
72	Cost of Goods Sold	3,489,309	2,754,960	2,800,000	70,000			2,870,000
73	Equipment	298,422	231,654	240,000	5,000			245,000
74	Other Expenses	33,153	112,546	1,873,000				1,873,000
75								0
76								0
77								0
78	Total Expenditures	5,814,604	5,174,988	7,500,000	600,000	0	0	8,100,000
	Transfers							
80	Mandatory Transfers							0
81	Non-Mandatory Transfers	437,836	1,584,947			2,000		2,000
89	Total Transfers	437,836	1,584,947	0	0	2,000	0	2,000
90	Total Expenditures & Transfers (78 + 89)	6,252,440	6,759,935	7,500,000	600,000	2,000	0	8,102,000
92	Unencumbered Cash Balance June 30 (3 + 54 - 90)	4,381,092	3,787,763	2,687,472	0	0	0	2,687,472

STATE OF KANSAS

Budget Form CC-I

2019-2020

Adopted Budget

Plant Funds		2017-2018	2018-2019	2019-2020
Capital Outlay	Line	Audited Actual	Unaudited Actual	Proposed Budget
Unencumbered Cash Balance July 1	3	642,098	814,858	1,144,318
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	28,250	27,705	47,099
Current Year Ad Valorem Property Tax	31	1,322,463	1,388,147	xxxxxxxx
Motor Vehicle Tax	32	50,650	164,841	162,300
Recreational Vehicle Tax	33	729	2,551	2,526
Delinquent Tax	34	20,047	26,801	28,344
In Lieu of Tax - Industrial Revenue Bond	35	1,782	1,758	0
Other Local Income	36			
Total Local Income	39	1,423,921	1,611,803	240,270
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			
Cancellation of Prior Year Encumbrances	43			xxxxxxxx
Tax Credit Donations Income	44			
Total Other Income	49	0	0	0
Total Revenues (19 + 29 + 39 + 49)	60	1,423,921	1,611,803	240,270
Total Resources Available (3 + 60)	62	2,066,019	2,426,661	1,384,588

STATE OF KANSAS

Budget Form CC-1

2019-2020

Adopted Budget

Plant Funds Capital Outlay	Line	2017-2018 Audited Actual	2018-2019 Unaudited Actual	2019-2020 Proposed Budget
Total Resources Available	62	2,066,019	2,426,661	1,384,588
Expenditures				
Plant Equipment and Facility	71			
Principal on Bonds	72	1,195,000	1,240,000	1,270,000
Interest and Fees	73	56,161	42,343	29,818
Payments to Reserves	74			
Cash-Basis Reserve	75			75,182
Total Expenditures	79	1,251,161	1,282,343	1,375,000
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	1,251,161	1,282,343	1,375,000
Unencumbered Cash Balance June 30 (62 - 90)	93	814,858	1,144,318	xxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			1,144,318
Tax in Process (40)	95			47,099
Total Resources (60 - 40)	96			193,171
Six month Resources (50% of 96)	97			96,585
Total Resources (94 thru 97)	98			1,481,174
Total Expenditures & Transfers (90)	99			1,375,000
Six Month Expenditures (50% of 99) *	100			1,608,277
Total 18 Month Expenditures (99 + 100)	101			2,983,276
Tax Required (101 - 98)	102			1,502,102
Delinquent Tax Percent	103	3.8%		59,335
Taxes Levied (102 + 103)	104			1,561,437

* Recommended

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 2019-2020; and (3) the Amount(s) of 2019 Tax to be Levied are within statutory limitations.

Table of Contents:			2019-2020 Adopted Budget		
Adopted Budget and Financial Statements	K.S.A.	Page No.	Expenditures & Transfers	Amount of 2018 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	60,275,312	13,478,192	
Postsecondary Technical Education		5-6	15,061,775	XXXXXXXXXX	
Adult Education	71-617	7-8	531,882	(0)	
Adult Supplementary Education	74-32,261	9-10	506,075	XXXXXXXXXX	
Motorcycle Driver Safety	71-1508	11-12	19,500	XXXXXXXXXX	
Truck Driver Training Course	71-1509		0	XXXXXXXXXX	
Auxiliary Enterprise		13	8,102,000	XXXXXXXXXX	
Total Current Funds Unrestricted			84,496,544	13,478,192	
Plant Funds					
Capital Outlay	71-501	14-15	1,375,000	1,561,437	
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			1,375,000	1,561,437	
Total – All Funds		XXXXXXXXXX	85,871,544	15,039,629	
Publication		16			
Final Assessed Valuation					
Municipal Accounting Use Only					
Received _____					
Reviewed by _____					
Follow-up: Yes ____ No ____					

Assisted by: _____

Attest: _____, 2019

County Clerk_____
Signature and Title of Elected Official

Butler Community College

Supplemental Information Update
For the Year Ending June 30, 2019

Presented to the Board of Trustees
July 23, 2019

Compiled by:
Kim Sherwood, Kimberly Shultz, Kerry Potter & Kent Williams

Butler Community College
Supplemental Budget Information
Presented July 23, 2019

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Butler Community College
Summary of All Cash Funds and Deposits Held for Others
for the Year Ended June 30, 2019
Presented July 23, 2019

		YE 18 Unenc Cash	YE 19 Revenue	YE 19 Expense	YE 19 Unenc Cash
Unrestricted Current Funds					
General Fund	Pg 2	\$14,777,192	\$49,252,754	\$49,370,374	\$14,659,573
Postsecondary Tech Ed Fund		1,265,436	13,667,450	12,832,996	2,099,889
Adult Basic Education Fund	Pg 13	73,176	345,940	419,116	0
Adult Supplemental Ed Fund	Pg 14	0	434,487	435,051	(564)
Auxiliary Enterprise Funds	Pg 4	<u>4,381,092</u>	<u>6,013,099</u>	<u>6,606,426</u>	<u>3,787,765</u>
Totals - Unrestricted Current Funds		20,496,896	69,713,730	69,663,963	20,546,663
Restricted Current Funds	Pg 4	0	23,681,262	23,657,090	24,172
Capital Outlay Fund	Pg 19	<u>814,858</u>	<u>1,611,803</u>	<u>1,282,343</u>	<u>1,144,318</u>
Totals - All Current Funds		\$21,311,754	\$95,006,795	\$94,603,396	\$21,715,153

Deposits Held for Others					
Agency Accounts		\$221,572	\$184,409	\$159,186	\$246,796
Grizzly Backers Agency Acct		<u>231,585</u>	<u>359,925</u>	<u>308,200</u>	<u>283,310</u>
Total	Pg 26	453,157	544,334	467,386	530,106
Totals	Pg 27	\$21,764,911	\$95,551,129	\$95,070,782	\$22,245,259

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, 2019
Presented July 23, 2019

	YE 18 Unenc Cash	YE 19 Revenue	YE 19 Expense	YE 19 Unenc Cash
General Fund - Operating	\$8,178,828	\$41,047,711	\$43,965,769	\$5,260,770
General Fund - Designated Accounts (pg 6)	1,827,130	1,034,963	1,553,145	1,308,948
General Fund - Technology Fund (pg 21)	96,169	602,534	0	698,703
General Fund - Program Dev Fund (pg 17)	216,868	200,000	82,625	334,243
General Fund - Facilities Fund pg 20)	2,274,978	826,897	2,641,552	460,323
General Fund - Capital Reserve (pg 18)	2,183,220	5,540,649	1,127,283	6,596,586
Total General Fund	\$14,777,192	\$49,252,754	\$49,370,374	\$14,659,573

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, 2019 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 for FY2020.

Butler Community College
Operating Funds
for the Year Ended June 30, 2019
Presented July 23, 2019

	YE 18 Unenc Cash	YE 19 Revenue	YE 19 Expense	YE 19 Unenc Cash
General Fund - Operating (page 2)	\$8,178,828	\$41,047,711	\$43,965,769	\$5,260,770
Postsecondary Tech Ed Fund (page 1)	\$1,265,436	\$13,667,450	\$12,832,996	\$2,099,889
Total Operating Fund	\$9,444,263	\$54,715,161	\$56,798,765	\$7,360,659

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, 2019
 Presented July 23, 2019

Auxiliary Enterprise Funds				
	YE 18 Unenc Cash	YE 19 Revenue	YE 19 Expense	YE 19 Unenc Cash
Bookstore Fund (page 7)	\$3,588,658	\$3,209,779	\$3,588,800	\$3,209,637
Cafeteria Fund (page 7)	0	786,152	786,279	(127)
Residence Hall Fund (pae 7)	665,939	1,372,623	1,460,598	577,963
Student Union Fund (page 7)	613	164,116	164,730	0
Parking Fund (page 14)	125,882	57	125,500	439
EduCare Fund (page 15)	0	<u>480,372</u>	<u>480,519</u>	<u>(147)</u>
Totals	\$4,381,092	\$6,013,099	\$6,606,426	\$3,787,765

Current Restricted Funds				
Federal Work Study	\$0	\$171,131	\$171,131	\$0
Fed Supp Educ Opportunity FY2018	0	(228)	(228)	0
Fed Supp Educ Opportunity FY2019	0	272,012	272,012	0
Federal Pell Grant FY2016	0	(2,888)	(2,888)	0
Federal Pell Grant FY2017	0	(1,733)	(1,733)	0
Federal Pell Grant FY2018	0	20,595	20,595	0
Federal Pell Grant FY2019	0	10,282,158	10,282,158	0
Carl Perkins	0	0	100	(100)
Carl Perkins Vocn Grants FY2019	0	222,346	221,959	387
William D Ford Direct Loans FY2015	0	(116)	(116)	0
William D Ford Direct Loans FY2016	0	(2,111)	(2,111)	0
William D Ford Direct Loans FY2017	0	(996)	(996)	0
William D Ford Direct Loans FY2018	0	452,875	452,875	0
William D Ford Direct Loans FY2019	0	12,005,723	12,005,723	0
US Dept of Labor	0	0	0	0
US Dept of Labor	0	0	0	0
US Dept of Agriculture	0	8,822	8,822	0
Child Care Access	0	29,240	29,240	0
Child Care Access	0	65,811	68,230	(2,419)
Kansas Humanities Council	0	2,400	2,400	0
South Central Kansas Library System	0	10,812	9,494	1,318
Nursing Initiative Grant	0	38,500	38,500	0
KS Department of Commerce	0	57,500	57,500	0
State Technology Equip Funds	0	24,424	24,424	0
KS Health Foundation	0	<u>24,985</u>	<u>0</u>	<u>24,985</u>
Totals	\$0	\$23,681,262	\$23,657,090	\$24,172

Butler Community College
General Fund Designated Accounts
Revenues, Expenditures, and Balances - FY 2019
Presented July 23, 2019

	7/1/18			6/30/19
	<u>Balance</u>	<u>Revenue</u>	<u>Expense</u>	<u>Balance</u>
1 TRIO Admin	\$732	\$0	\$732	\$0
2 Friends of the Arts	1,850	0	0	1,850
3 Butler Radio	23,050	4,952	0	28,002
4 Butler Television	20,699	4,952	0	25,651
5 Fire Supply Fee Account	5,602	21,140	26,682	60
6 Collison Repair Fee Account	13,000	7,275	8,222	12,053
7 Auto Technology Fee Account	13,704	5,040	0	18,744
8 Engineering Tech Fee Account	7,714	10,100	8,851	8,963
9 Information Tech Fee Account	47,755	135,791	125,352	58,194
10 Hospitality Mgmt Fee Account	9,580	36,254	27,600	18,234
11 Manufacturing Tech Fee Account	13,207	850	0	14,057
12 Academy Fee	5,505	6,182	4,767	6,920
13 Welding Fee Account	28,588	27,068	19,037	36,619
14 EMT Fee Account	13,976	9,080	10,733	12,323
15 Business Student Fee	110	4,480	3,920	670
16 Art Projects/Ceramics Fee Account	2,382	2,660	0	5,042
17 Instrumental Music Fee Account	3,880	0	0	3,880
18 Vocal Music Fee Account	7,828	4,048	1,966	9,911
19 Athletic Conditioning Fee Account	31,188	5,346	0	36,534
20 PE Conditioning Fee Account	8,446	2,270	3,495	7,221
21 Allied Health State Test Fee Account	7,989	11,770	12,501	7,258
22 Health Science Academy	212	0	212	(0)
23 KAPLAN Program	15,243	72,937	72,736	15,444
24 Allied Health Course Fee	24,678	3,790	269	28,199
25 Fitness/Wellness Fee	0	3,192	0	3,192
26 KS Nurse Aid Testing Fee	9,555	1,535	952	10,138
27 Indirect Charges	137,848	732	68,000	70,580
28 Media Resource Center	3,482	0	3,482	0
29 CPR Cards	4,245	9,863	16,068	(1,960)
30 Andover Designated	52	0	52	0
31 Garnishment Fee	4,320	1,068	0	5,388
32 Workroom	133,086	73,874	5,511	201,450
33 Science Lab Fees	38,281	76,694	45,763	69,212
34 Biology Dept Royalties	11,342	3,738	0	15,080
35 Nurse Entrance Testing Fees	15,317	17,220	14,616	17,921
36 Academic Testing Non-Butler Student	18,530	3,640	0	22,170
37 Subtotal to next page	<u>\$682,974</u>	<u>\$567,540</u>	<u>\$481,517</u>	<u>\$768,998</u>

Butler Community College
General Fund Designated Accounts
Revenues, Expenditures, and Balances - FY 2019
Presented July 23, 2019

	7/1/18			6/30/19
	<u>Balance</u>	<u>Revenue</u>	<u>Expense</u>	<u>Balance</u>
1 Sub total from preceding page	\$682,974	\$567,540	\$481,517	\$768,998
2 Safety and Security	8,246	5,659	0	13,905
3 EduCare Fundraiser	2,251	550	284	2,517
4 V A Activities	19,898	3,450	531	22,817
5 ACT Test Preparation	4,882	0	1,185	3,697
6 President's Project Car	23,879	12,479	0	36,358
7 Admissions Designated	526	0	0	526
8 Butler Student Food Pantry	725	0	0	725
9 Grizzly Magazine	17,487	11,554	9,664	19,377
10 Cap & Gown	78,941	22,034	23,882	77,093
11 Lantern	8,137	22,736	21,613	9,260
12 Library	18,345	3,580	12,046	9,878
13 Theatre Designated	793	0	793	0
14 Transcript Fee Account	102,148	86,005	123,245	64,908
15 ABE Student Fees	709	6,555	5,428	1,837
16 Op Staff Activities Fund	3,386	6,308	8,275	1,419
17 Auto Mechanics	12,384	1,938	1,465	12,857
18 Auto Body	7,294	2,765	1,483	8,576
19 Football Fundraiser	0	19,919	20,203	(284)
20 Welding	618	0	618	0
21 Insurance Claims - Vehicles	22,407	0	22,407	0
22 Activity Fee Scholarships	274,540	0	274,540	0
23 Cross Country/Track Fundraiser	17,171	1,380	0	18,551
24 Technology Fees	204,212	51,070	255,282	(0)
25 ABE Project Account	58,714	20,982	17,434	62,263
26 Men's Basketball Fundraiser	720	2,800	3,620	(100)
27 Library Coffee Shop	4,896	6,408	9,003	2,301
28 Student Health Center	120,223	105,029	100,565	124,687
29 Hospitality Mgmt Events	1,121	0	1,121	0
30 Women's Basketball Fundraiser	2,180	2,082	200	4,062
31 Placement Testing	59,716	27,750	89,820	(2,354)
32 Women's Soccer Fundraiser	4,561	20,113	18,363	6,311
33 Women's Softball Fundraiser	13,941	10,072	15,721	8,292
34 Volleyball Fundraiser	20,242	11,154	13,968	17,428
35 Disciplinary Housing	27,006	3,050	16,800	13,256
36 Athletic Training Fundraiser	1,857	0	2,071	(214)
37 Total	<u>\$1,827,130</u>	<u>\$1,034,963</u>	<u>\$1,553,145</u>	<u>\$1,308,948</u>

Butler Community College
Campus Life/Bookstore Funds -FY 2019 Actual Unaudited & FY 2020 Budget Estimate
Presented July 23, 2019

FY 2019 - Actual Unaudited July 23, 2019					
	<u>Book Store</u>	<u>Food Service</u>	<u>Residence Hall</u>	<u>Student Union</u>	<u>Total</u>
Revenues	\$3,209,779	\$765,082	\$1,372,623	\$164,116	\$5,511,601
Expenditures	<u>2,435,293</u>	<u>786,279</u>	<u>1,439,528</u>	<u>318,237</u>	<u>4,979,337</u>
Rev over (under) exp	774,487	(21,197)	(66,906)	(154,121)	532,263
Intrafund transfer	(1,153,507)	21,070	(21,070)	153,507	(1,000,000)
Beginning unencumb cash	<u>3,588,658</u>	<u>0</u>	<u>665,939</u>	<u>613</u>	<u>4,255,210</u>
Est ending unencumb cash	<u>\$3,209,637</u>	<u>(\$127)</u>	<u>\$577,963</u>	<u>(\$0)</u>	<u>\$3,787,474</u>

FY 2020 - July 23, 2019 Budget Recommendation					
	<u>Book Store</u>	<u>Food Service</u>	<u>Residence Hall</u>	<u>Student Union</u>	<u>Total</u>
Revenues	\$3,512,000	\$786,200	\$1,372,000	\$149,000	\$5,819,200
Expenditures	<u>2,897,284</u>	<u>815,715</u>	<u>1,484,338</u>	<u>323,511</u>	<u>5,520,849</u>
Rev over (under) exp	614,716	(29,515)	(112,338)	(174,511)	298,351
Intrafund transfer	(174,511)	29,643	(29,643)	174,511	0
Beginning unencumb cash	<u>3,209,637</u>	<u>(128)</u>	<u>577,963</u>	<u>(0)</u>	<u>3,787,473</u>
Est ending unencumb cash	<u>\$3,649,842</u>	<u>(\$0)</u>	<u>\$435,982</u>	<u>(\$0)</u>	<u>\$4,085,824</u>

Butler Community College
Bookstore Fund-FY 2019 and FY 2020 Estimate
Presented July 23, 2019

	<u>FY 2019</u>	<u>FY 2020</u>
	<u>Actual</u>	<u>Budget</u>
	<u>Unaudited</u>	<u>Estimate</u>
1 <u>Revenues</u>		
2 Book Sales	\$2,877,264	\$3,150,000
3 Merchandise Sales	304,248	330,000
4 Other Income	<u>28,267</u>	<u>32,000</u>
5		
6 Total Revenues	<u>3,209,779</u>	<u>3,512,000</u>
7		
8 <u>Expenditures</u>		
9 Salaries & Benefits	416,697	427,114
10 Purchases - Books	1,701,454	2,000,000
11 Purchases - Merchandise	242,627	310,000
12 Operating & General	66,795	125,870
13 Utilities	4,622	7,000
14 Equipment & Facilities Projects	3,098	27,300
15 Mandatory Transfer - Debt Service	<u>0</u>	<u>0</u>
16		
17 Total Expenditures	<u>2,435,293</u>	<u>2,897,284</u>
18		
19 Revenue over Expenditures	774,487	614,716
20 Intrafund transfer - to Capital Reserve	(1,000,000)	0
21 Intrafund transfer - to Student Union	(153,507)	(174,511)
22 Beginning Unencumbered Cash	<u>3,588,658</u>	<u>3,209,637</u>
23		
24 Ending Unencumbered Cash	<u>\$3,209,637</u>	<u>\$3,649,842</u>

Butler Community College
Food Service Fund-FY 2019 and FY 2020 Estimate
Presented July 23, 2019

	<u>FY 2019</u> Actual <u>Unaudited</u>	<u>FY 2020</u> Budget <u>Estimate</u>
1 <u>Revenues</u>		
2 Meal Contracts	\$684,716	\$724,200
3 Summer Camps	59,318	56,000
4 Rebates	7,507	6,000
5 Other Income	<u>13,541</u>	<u>0</u>
6 Total Revenue	<u>765,082</u>	<u>786,200</u>
7		
8 <u>Expenditures</u>		
9 Salaries & Benefits	0	1,000
10 Cost of Sales - Meal Contracts	699,327	717,510
11 Cost of Sales - Summer Camps	52,638	54,007
12 Operating & General	13,255	17,199
13 Utilities	9,056	8,000
14 Equipment & Facilities *	<u>12,003</u>	<u>18,000</u>
15		
16 Total Expenditures	<u>786,279</u>	<u>815,715</u>
17		
18 Revenues over Expenditures	(21,198)	(29,515)
19 Intrafund transfer from Residence Hall	21,070	29,643
20 Beginning Unencumbered Cash ***	<u>0</u>	<u>(128)</u>
21		
22 Ending Unencumbered Cash	<u>(\$128)</u>	<u>(\$0)</u>

* Equipment & Facilities - FY 2019 Budget includes \$6,500 of recurring equipment replacement items plumbing and \$5,000 in equipment repairs

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

*** Adjusted to Final FY18 Ending Unencumbered Cash Balance

Butler Community College
Residence Hall Fund- FY 2019 and FY 2020 Estimate
Presented July 23, 2019

	<u>FY 2019</u>	<u>FY 2020</u>
	<u>Actual</u>	<u>Budget</u>
	<u>Unaudited</u>	<u>Estimate</u>
1 <u>Revenues</u>		
2 Residence Hall Contracts	\$1,298,202	\$1,300,000
3 Summer Camps	38,288	35,000
4 Other Income (application fees & commissions)	<u>36,133</u>	<u>37,000</u>
5 Total Revenues	<u>1,372,623</u>	<u>1,372,000</u>
6		
7 <u>Expenditures</u>		
8 Salaries & Benefits	410,088	420,340
9 Operating & General	309,175	269,000
10 Utilities	113,466	137,000
11 Equipment & Facilities	43,578	38,698
12 Information Services - computer lab equipment	0	0
13 Facilities Projects (see next page)	278,352	334,400
14 Mandatory Debt Service Transfer	284,870	0
15 Debt Service	0	284,900
16 Non-Mandatory Transfer-Facilities Fund	<u>0</u>	<u>0</u>
17 Total Expenditures	<u>1,439,528</u>	<u>1,484,338</u>
18		
19 Revenue over Expenditures	(66,906)	(112,338)
20 Intrafund transfer to Food Service	(21,070)	(29,643)
21 Beginning Unencumbered Cash	<u>665,939</u>	<u>577,963</u>
22		
23 Ending Unencumbered Cash	<u>\$577,963</u>	<u>\$435,982</u>

Butler Community College
Residence Hall Fund- FY 2019 and FY 2020 Estimate (Continued)
Presented July 23, 2019

Project Summary - FY 2020 Estimates

1	Recurring projects	
2	Mattress replacement - (65 per year)	\$7,500
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>100,000</u>
8		
9	Planned Projects FY 2020	
10	1100 & 1800 Air Handler	70,000
11	Commons Area furniture replacement	20,000
12	Epoxy in Showers \$4,000 per year	4,000
13	1300- HVAC Main Air Handler	60,000
14	1100 & 1300 HVAC system Dehumidifier	12,000
15	Plex Apartment Steel Beds- yearly	6,400
16	1300-HVAC Pipe Repl. & Insul. \$25,000 per year	25,000
17	1100 New Dressers - (\$23,000 for 2 years)	23,000
18	1100 Desks (\$14,000 for 4 years)	<u>14,000</u>
19		
20	Total planned projects FY 2020	<u>234,400</u>
21		
22	Total Facilities Projects	<u>\$334,400</u>

25	Completed Projects	
26	Fire Alarms - FY18	111,922
27	Quad Apartments furniture replacement (4 living areas @ \$4,500 ea)	18,000
28	West Hall - New awning for southeast entrance	4,500
29	Cummins HVAC System Dehumidifier	50,335
30	New Dressers	76,000

Butler County Community College
Student Union Fund-FY 2019 and FY 2020 Estimate
Presented July 23, 2019

	<u>FY 2019</u>	<u>FY 2020</u>
	<u>Actual</u>	<u>Budget</u>
	<u>Unaudited</u>	<u>Estimate</u>
1 <u>Revenues</u>		
2 Student Fees	\$140,389	\$148,000
3 Other Income	<u>23,728</u>	<u>1,000</u>
4		
5 Total Revenues	<u>164,116</u>	<u>149,000</u>
6		
7 <u>Expenditures</u>		
8 Salaries & Benefits	166,840	171,011
9 Utilities	9,596	10,000
10 Lease Costs	0	0
11 Equipment & Facilities	14,622	15,000
12 Facilities-Remodeling/Renovation	2,976	3,000
13 Snack Bar Operations	105,279	105,000
14 Other Services	4,347	4,500
15 Other General Operating	<u>14,577</u>	<u>15,000</u>
16		
17 Total Expenditures	<u>318,237</u>	<u>323,511</u>
18		
19 Revenues over (under) Expenditures	(154,121)	(174,511)
20 Intrafund transfer - from Bookstore	153,507	174,511
21 Beginning Unencumbered Cash	<u>613</u>	<u>(0)</u>
22		
23 Ending Unencumbered Cash	<u>(\$0)</u>	<u>(\$0)</u>

Butler Community College
Adult Basic Education Fund - FY 2019 and FY 2020 Estimate
Presented July 23, 2019

		<u>FY 2019</u>	<u>FY 2020</u>
		<u>Actual</u>	<u>Budget</u>
		<u>Unaudited</u>	<u>Estimate</u>
1	<u>Revenues</u>		
2	Federal Grant	\$185,221	\$203,690
3	State Grant	79,495	80,364
4	Other Revenue	56	0
5	Transfer from Operating Funds	<u>81,168</u>	<u>160,000</u>
6			
7	Total Revenues	<u>345,940</u>	<u>444,054</u>
8			
9	<u>Expenditures</u>		
10	Personnel	372,609	382,110
11	Operating and General Expense	46,507	61,944
12			
13			
14	Total Expenditures	<u>419,116</u>	<u>444,054</u>
15			
16	Revenues over expenditures	(73,176)	0
17	Beginning unencumbered cash	<u>73,176</u>	<u>\$0</u>
18			
19	Ending unencumbered cash	<u>\$0</u>	<u>\$0</u>

Butler Community College
Adult Supplemental Education Fund - FY 2019 and FY 2020 Estimate
(BETA and Grizzly Adventures)
Presented July 23, 2019

		<u>FY 2019</u>	<u>FY 2020</u>
		<u>Actual</u>	<u>Budget</u>
		<u>Unaudited</u>	<u>Estimate</u>
1	<u>Revenues</u>		
2	BETA Income	\$214,915	\$221,216
3	Grizzly Adventures Income	31,810	35,000
4	Transfer from Operating Funds	<u>187,763</u>	<u>187,763</u>
5			
6	Total Revenues	<u>434,487</u>	<u>443,979</u>
7			
8	<u>Expenditures</u>		
9	Personnel	329,771	338,015
10	Operating and General Expense	103,958	104,000
11	Equipment	1,322	1,400
12			
13			
14	Total Expenditures	<u>435,051</u>	<u>443,415</u>
15			
16	Revenues over expenditures	(564)	564
17	Beginning unencumbered cash	<u>0</u>	<u>(\$564)</u>
18			
19	Ending unencumbered cash	<u>(\$564)</u>	<u>\$0</u>

Butler Community College
Parking Fund FY 2019 and FY 2020 Estimate

Presented July 23, 2019

	<u>FY 2019</u> Actual <u>Unaudited</u>	<u>FY 2020</u> Budget <u>Estimate</u>
1 <u>Revenues</u>		
2 Student Fees	\$ -	\$ -
3 Cancel Pr Yr Encum	<u>57</u>	<u>-</u>
4	57	-
5		
6 <u>Expenditures</u>		
7 Supplies	-	-
8 Plant Facilities		<u>-</u>
9		
10 Total Expenditures	<u>0</u>	<u>0</u>
11		
12 Revenues over expenditures	57	0
13 Intrafund transfer- Facilities Fund*	125,500	439
14 Beginning unencumbered cash	<u>125,882</u>	<u>439</u>
15		
16 Ending unencumbered cash	<u>\$ 439</u>	<u>\$ -</u>

*There will no longer be a student parking fee or a parking fund, the balance is being transferred to the Facilities Fund.

Butler Community College
EduCare Center -FY 2019 and FY 2020 Estimate
Presented July 23, 2019

		<u>FY 2019</u>	<u>FY 2020</u>
		<u>Actual</u>	<u>Budget</u>
		<u>Unaudited</u>	<u>Estimate</u>
1	<u>Revenues</u>		
2	EduCare Center Tuition	\$ 442,650	\$ 512,310
3	EduCare Food Reimbursements	31,461	31,000
4	EduCare Other Revenue	<u>6,261</u>	<u>0</u>
5			
6	Total Revenues	<u>480,372</u>	<u>543,310</u>
7			
8	<u>Expenditures</u>		
9	Personnel	671,007	687,783
10	Meal Costs	58,913	68,617
11	Non-personnel	18,318	21,763
12	Reclassification to General Fund *	<u>(267,719)</u>	<u>(235,000)</u>
13			
14	Total Expenditures	<u>480,519</u>	<u>543,163</u>
15			
16	Revenues over expenditures	(148)	147
17	Beginning unencumbered cash	<u>0</u>	(148)
18			
19	Ending unencumbered cash	<u>(\$148)</u>	<u>(\$0)</u>

* The reclassification to General Fund represents the operating fund support of the EduCare Fund.

EduCare Operating Fund Support History		
2006	\$	163,043
2007	\$	185,054
2008	\$	187,016
2009	\$	155,103
2010	\$	223,076
2011	\$	164,806
2012	\$	199,363
2013	\$	170,746
2014	\$	175,778
2015	\$	160,524
2016	\$	219,442
2017	\$	188,778
2018	\$	196,150
2019	\$	267,719

Butler Community College
Program Development Fund FY 2019 and FY 2020 Estimate
Presented July 23, 2019

1		<u>FY2019</u>	<u>FY 2020</u>
2		Actual	Budget
3		<u>Unaudited</u>	<u>Estimate</u>
4	Sources of Funds:		
5	Transfer from operating fund	\$40,000	\$40,000
6	Transfer from Academics Budget*	<u>160,000</u>	<u>0</u>
7	Total	200,000	40,000
8			
9	Expenditures		
10	Course Development Stipends	10,500	15,000
11	Rose Hill High School Chemistry Lab	72,125	40,000
12	Andover High School Chemistry Lab*	<u>0</u>	<u>160,000</u>
13			0
14	Total Expenditures	<u>82,625</u>	<u>215,000</u>
15			
16	Revenues over expenditures	117,375	(175,000)
17	Beginning unencumbered cash	<u>216,868</u>	<u>334,243</u>
18			
19	Ending unencumbered cash	<u>\$334,243</u>	<u>\$159,243</u>

Butler Community College
Capital Reserve Expenditures Fund FY 2019 and FY 2020 Estimate
Presented July 23, 2019

1		<u>FY 2019</u>	<u>FY 2020</u>
2		Actual	Budget
3		<u>Unaudited</u>	<u>Estimate</u>
4	Sources of Funds:		
5	Transfer from operating fund FY2018	\$4,040,649	\$0
6	Transfer from Bookstore	1,000,000	0
7	Debt Service (unused)	<u>500,000</u>	<u>0</u>
8	Total	5,540,649	0
9			
10	Expenditures		
11	Andover 5000 Building Project	1,127,283	6,596,586
12	Other Projects	<u>0</u>	<u>0</u>
13		0	0
14	Total Expenditures	<u>1,127,283</u>	<u>6,596,586</u>
15			
16	Revenues over expenditures	4,413,366	(6,596,586)
17	Beginning unencumbered cash	<u>2,183,220</u>	<u>6,596,586</u>
18			
19	Ending unencumbered cash	<u>\$6,596,586</u>	<u>\$0</u>

Butler Community College
Capital Outlay Mill Fund - Presented July 23, 2019

<u>Capital Outlay Bonds, Series 2016 Sources per Closing Statement</u>	
<u>Sources of Funds</u>	
Par amount of bonds	\$6,230,000
Less underwriter's discount	<u>\$13,538</u>
Total Sources	<u>\$6,216,462</u>

<u>Capital Outlay Project Fund Summary</u>	
Fund Balance, July 1, 2016	\$0
Bond proceeds	\$6,216,462
Cost of Issuance	(\$67,408)
Investment Income as of June 30, 2019	<u>\$97,069</u>
Amount available at June 30, 2019	\$6,246,123
Expenditures as of June 30, 2019	<u>\$4,714,009</u>
Fund Balance, June 30, 2019	\$1,532,114

<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	\$2,464,722
Hardened Data Center	\$0
Physical Security	\$1,081,949
Digital Signage	\$1,345
Campus Security Lighting	<u>\$126,790</u>
Total	\$4,714,009

<u>Capital Outlay Bonds Payment Schedule</u>			
<u>Fiscal Year Ended</u>	<u>Total Debt Service</u> <u>Payments</u>	<u>Estimated Capital</u> <u>Outlay Tax Revenue</u>	<u>Estimated</u> <u>Surplus Tax</u> <u>Revenue</u>
6/30/2017 Actual	\$632,697	\$1,274,794	
6/30/2018 Actual	\$1,251,161	\$1,423,921	
6/30/2019 Actual	\$1,282,343	\$1,611,803	
6/30/2020 Estimate	\$1,299,818	\$1,638,441	
6/30/2021 Estimate	\$1,302,068	\$1,687,594	
6/30/2022 Estimate	\$648,548	\$80,037	
6/30/2023 Estimate	<u>\$0</u>	<u>\$39,133</u>	
	\$6,416,633	\$7,755,723	\$1,339,091

Butler Community College
Facilities Fund FY 2019 and FY 2020 Estimate
Presented July 23, 2019

	<u>FY2019</u>	<u>FY 2020</u>
	<u>Actual</u>	<u>Budget</u>
	<u>Unaudited</u>	<u>Estimate</u>
4 Sources of Funds:		
5 Other Income- Prior Year Claims Cancelled	\$3,822	\$4,000
6 Miscellaneous Revenue	1,659	2,000
7 Uncommitted transfer from Operating Funds	522,788	144,000
8 Reimbursements- Hail Storm Insurance Proceeds	173,128	56,000
9 Transfer for Deferred Maintenance	-	300,000
10 Transfer from Parking Fund	<u>125,500</u>	<u>439</u>
11 Total Sources	826,897	506,439
12 Expenditures		
13 Various Projects- See Below	<u>458,332</u>	<u>804,016</u>
14 Transfer out to Capital Projects-5000 Bldg	<u>2,183,220</u>	
15 Total Expenditures	<u>2,641,552</u>	<u>804,016</u>
16 Revenues over expenditures	(1,814,655)	(297,577)
17 Beginning unencumbered cash	<u>2,274,978</u>	<u>460,323</u>
18 Ending unencumbered cash	<u>\$460,323</u>	<u>\$162,746</u>

20 Progress of project key: I=In progress H= On Hold C=Complete N=New project FY2020

Plan Item			Planned Expenditures
FACILITIES PLAN	Activity Code		
Educare roof drainage in ground repairs	967	H	16,000
600 building upstairs hallway ADA compliant & Elevator	978	H	60,000
700 building hallway carpet replacement	976	H	22,000
Educare restroom floors	967	H	5,000
Carpet 1500 building hallways	869	H	34,000
Concrete sand barrier for snow removal		H	5,500
700 building family restroom Project request #1	974	H	20,000
Educare parking lot resurface	967	H	45,000
Parking Projects	959	I	181,398
1500 building restrooms counter 1st and 2nd floor	962	I	35,000
Asbestos removal -yearly	864	I	5,000
Replace outside door locks		I	20,000
ADA Issues from ADA - yearly	978	I	28,000
Deferred maintenance items (motors, vans, elec. piping etc)	991	I	50,000
9100 exterior soffit repair & painting		I	3,500
700 Art studio floor refinish	996	I	8,591
Carpet replacement offices and classrooms- yearly	984	I	30,000
BOE/BOA sidewalk repairs	775	I	60,000
300 Bldg Mold Remediation	798	I	15,000
500 Bldg Sewage Ejectors	964	I	19,324
Facilities Staff Events	961	I	704
HVAC pipe insulation replacement		I	20,000
500 ADA compliant restrooms	978	N	20,000
Campus exterior painting	860	N	2,500
200 Building HVAC Units		N	16,000
500 Building HVAC Units		N	35,000
900 Bldg Restroom Remodel		N	15,000
Miscellaneous			31,499
Total			804,016

Butler Community College
Technology Fund - FY 2019 and FY 2020 Estimate
Presented July 23, 2019

	<u>FY2019</u>	<u>FY 2020</u>
	<u>Actual</u>	<u>Budget</u>
	<u>Unaudited</u>	<u>Estimate</u>
1 Sources of Funds:		
2 Sprint Lease Renewal	\$0	\$0
3 Computer Recycle	10,612	10,000
4 Miscellaneous Revenue	730	-
5 Budgeted transfer from Operating Funds	75,000	75,000
6 Transfer from Academics - Aviso software	29,250	-
7 Transfer from Media Resource Center	3,482	-
8 Transfer unspent budget from Operating	228,178	200,000
9 Transfer from Tech Fee Fund*	<u>255,282</u>	<u>0</u>
10 Total	602,534	285,000
11		
12 Expenditures		
13 Aviso Software	-	29,250
14 Other Projects	-	200,000
15	<u>0</u>	<u>0</u>
16		
17 Total Expenditures	<u>0</u>	<u>229,250</u>
18		
19 Revenues over expenditures	602,534	55,750
20 Beginning unencumbered cash	<u>96,169</u>	<u>698,703</u>
21		
22 Ending unencumbered cash	<u>\$698,703</u>	<u>\$754,453</u>

* Technology Fee Fund closed in FY19 - balance transferred to this fund.

**Butler Community College
Scholarship Summary
2018/19**

Presented July 23, 2019

	FY 2018/19 3/12/2019 Estimate	FY 2018/19 Actual Unaudited	Increase (Decrease)
Academic Scholarships	\$575,058	\$571,264	(\$3,794)
Activity Scholarships	1,115,467	1,103,158	(12,309)
Other Scholarships	<u>186,928</u>	<u>198,442</u>	<u>11,514</u>
Subtotal	\$1,877,453	\$1,872,864	(\$4,589)
Athletic Scholarships	<u>\$1,459,577</u>	<u>\$1,560,255</u>	<u>\$100,678</u>
Total	<u>\$3,337,030</u>	<u>\$3,433,119</u>	<u>\$96,089</u>

Summary of Scholarship Budget on 6/30/19

Beginning Balance 7/1/18	\$252,034
Activity Fee Revenue for Scholarships FY19	\$3,681,650
Scholarship Expense for FY19 *	<u>\$3,433,119</u>
Ending Balance 6/30/19	<u>\$500,565</u>

Butler Community College
Activity, Academic and Other Scholarships
For the Year Ended June 30, 2019

Presented July 23, 2019

	FY 2018/19 3/12/2019 Estimate	FY 2018/19 Actual Unaudited	Increase (Decrease)
<u>Academic</u>			
1 Academic Excellence Scholarship	\$75,240	\$76,589	\$1,349
2 Access Scholarship	12,468	15,096	2,628
3 Deans Scholarship	100,938	97,750	(3,188)
4 Presidential Scholarship	259,425	252,750	(6,675)
5 Technical Scholarship	35,521	33,920	(1,601)
6 Val/Sal Scholarship	91,466	95,159	3,693
Total	\$ 575,058	\$ 571,264	(3,794)
<u>Activity</u>			
7 Lantern Scholarship	\$34,403	\$34,300	(\$103)
8 Grizzly Magazine Scholarship	23,072	23,669	597
9 Livestock Judging Scholarship	136,029	136,043	14
10 Instrumental Music Scholarship	229,209	225,739	(3,470)
11 Vocal Music Scholarship	394,016	385,571	(8,445)
12 Performing Arts Scholarship	19,937	19,408	(529)
13 Radio/TV Production Scholarship	30,818	29,907	(911)
14 Spirit Squad Scholarship	59,011	59,916	905
15 Sports Media Scholarship	28,026	29,694	1,668
16 Student Government Scholarship	9,453	10,918	1,465
17 Theater Scholarship	103,925	102,249	(1,676)
18 Visual Arts Scholarship	32,410	30,835	(1,575)
19 Admissions MVP/Ambassador	15,158	14,909	(249)
Total	\$1,115,467	\$1,103,158	(\$12,309)
<u>Other</u>			
20 Butler 2000	\$66,615	\$68,786	\$2,171
21 Military Family Assistance	70,998	79,289	8,291
22 Latino Scholarship	4,075	4,000	(75)
23 Recognition Scholarship	9,390	11,437	2,047
24 TEC-E Computer Lab	6,180	5,956	(224)
25 Tutor Ambassador	29,670	28,974	(696)
Total	\$186,928	\$198,442	\$11,514
26 Totals	<u>\$1,877,453</u>	<u>\$1,872,864</u>	<u>(\$4,589)</u>

**Butler Community College
Athletic Scholarships
For the Year Ended June 30, 2019**

Presented July 23, 2019

	FY 2018/19 3/12/2019 Estimate	FY 2018/19 Actual Unaudited	Increase (Decrease)
1 Baseball Scholarship	\$114,073	\$112,491	(\$1,582)
2 Softball Scholarship	82,146	101,043	18,897
3 Men's Basketball Scholarship	56,778	85,534	28,756
4 Women's Basketball Scholarship	85,641	105,261	19,620
5 Football Scholarship	526,205	571,062	44,857
6 Athletic Trainer Scholarship	38,803	38,593	(210)
7 Volleyball Scholarship	46,098	46,626	528
8 Men's Cross Country	14,018	14,459	441
9 Women's Cross Country	9,416	11,694	2,278
10 Men's Track Scholarship	91,040	97,493	6,453
11 Women's Track Scholarship	76,911	84,954	8,043
12 Out of State Athletic Scholarship (In-State portion)	172,993	141,652	(31,341)
13 Women's Soccer Scholarship	89,099	94,542	5,443
14 Athletic Management Scholarship	37,139	36,335	(804)
15 Athletic Academic Tutor Scholarship	19,217	18,516	(701)
16 Totals	<u>\$1,459,577</u>	<u>\$1,560,255</u>	<u>\$100,678</u>

Note: Athletics \$100,000 increase in scholarships is due to March thru May Stipends not being included in the estimate.

**Butler Community College
Restricted Funds
Revenues, Expenditures, and Balances
For the Year Ended June 30, 2019**

Presented July 23, 2019

		FY 2019	7/1/2018			6/30/2019
		<u>Award</u>	<u>Balance</u>	<u>Revenue</u>	<u>Expense</u>	<u>Balance</u>
1	2101 Federal Work-Study	\$177,496	\$0	\$171,131	\$171,131	\$0
2	2102xx Federal SEOG	271,784	0	271,784	271,784	0
3	2104xx Federal Pell Grant	10,298,132	0	10,298,132	10,298,132	0
4	2108xx William D Ford Direct Loans	14,463,648	0	12,455,375	12,455,375	0
5	2150xx CCAMPIS Grant	153,278	0	95,051	97,470	(2,419)
6	2106 Carl Perkins V	5,000	0	0	100	(100)
7	2106xx Carl Perkins Vocn Grants	222,346	0	222,346	221,959	387
8	2124xx USDA GOALS Grant	8,822	0	8,822	8,822	0
9	2180xx Kansas Humanities Council	2,400	0	2,400	2,400	0
10	2213 SCKLS Grant	10,812	0	10,812	9,494	1,318
11	2235 Nursing Initiative Grant	38,500	0	38,500	38,500	0
12	2250 State Technology Equipment Grant	24,424	0	24,424	24,424	0
13	233019 Kansas Health Foundation	<u>24,985</u>	<u>0</u>	<u>24,985</u>	<u>0</u>	<u>24,985</u>
14						
15	Totals (page 1)	<u>\$25,701,627</u>	<u>\$0</u>	<u>\$23,623,762</u>	<u>\$23,599,591</u>	<u>\$24,172</u>

Butler Community College
Agency Accounts
Revenues, Expenditures, and Balances - FY 2019
Presented July 23, 2019

	7/1/2018			6/30/2019
	<u>Balance</u>	<u>Revenue</u>	<u>Expense</u>	<u>Balance</u>
1 Great Plain Acceleration Confr	\$4,034	\$11,593	\$7,944	\$7,683
2 NREMT Exam Site	1,563	11,350	11,865	1,048
3 Catholic Grizzlies	290	200	0	490
4 Diversity Kansas	7,599	46,250	46,715	7,134
5 Black Student Association	41	462	128	375
6 Butler Notables	521	200	0	721
7 So Psyched	200	0	0	200
8 Butler Veterans Organization	200	0	0	200
9 Flint Hills Classic LiveStock Jud	30,110	0	0	30,110
10 DECA	1,578	0	183	1,395
11 Redeemed Christians	200	0	0	200
12 Phi Beta Lambda	898	1,750	1,860	788
13 Student Nurse Association	3,218	4,785	4,250	3,753
14 Nursing Senior Fee	15,256	10,320	8,409	17,167
15 Music Club Instrumental	4,130	3,721	2,751	5,100
16 Music Club Vocal	15,054	13,472	7,693	20,834
17 English Department Royalties	8,571	0	1,680	6,891
18 Student Government Association	33,255	33,063	36,856	29,462
19 Delta Psi Omega	1,135	3,291	2,537	1,889
20 A Cappella Choir	350	0	0	350
21 International Student Association	411	1,450	744	1,117
22 Art Club	1,602	317	662	1,257
23 Andover H.S. Library Fines	325	0	325	0
24 Life Enrichment Program	5,413	1,700	1,572	5,541
25 BEACIN Fund	5,952	2,096	2,420	5,628
26 BCC Assoc for Early Childhood	814	0	0	814
27 America Reads	1,375	0	0	1,375
28 AKCCOP Workshop	502	0	0	502
29 Phi Theta Kappa	33,742	6,885	744	39,883
30 C.H.O.M.P.	2,111	10,391	5,876	6,626
31 CTE Workshops	13,029	0	0	13,029
32 Japanimanga Organization	128	0	0	128
33 National Assoc of Music Educators	0	60	0	60
34 I3D Group	301	0	0	301
35 Spirit Squad	8,443	5,000	1,025	12,418
36 Employment Career Fair	1,191	1,450	413	2,228
37 HALO-Hispanic Am Leadership	758	536	152	1,142
38 KCSAA-KS Student Affair Admins	585	150	188	548
39 Agnostic & Anti-Theist Assoc	200	0	0	200
40 NAFME Collegiate	200	0	0	200
41 Butler Care Team Cancer Asst Fund	6,794	366	500	6,660
42 Collegiate Farm Bureau	36	0	0	36
43 Accessibility Training	0	6,200	0	6,200
44 Butler Grizzly Ambassadors	590	200	0	790
45 Smorgaschords	775	0	0	775
46 Baseball Agency	2,498	3,100	5,550	48
47 Ag Ambassadors	461	0	0	461
48 Philosophy Club	176	200	176	200
49 Strat Con	193	0	0	193
50 PC Club	0	200	0	200
51 Kids Football Camp	4,308	3,250	5,767	1,792
52 Radio/TV Club	454	200	0	654
53 Debate and Forensic Club	0	200	200	0
54 Grizzlybacker Funds	<u>231,585</u>	<u>359,925</u>	<u>308,200</u>	<u>283,310</u>
55 Totals	<u>\$453,157</u>	<u>\$544,334</u>	<u>\$467,386</u>	<u>\$530,106</u>

Butler Community College
Reconciliation of Cash and Investments to Fund Balances
June 30, 2019
Presented July 23, 2019

Total Cash and Investments	(page 28)	\$25,606,697
Less Liabilities and Encumbrances	(page 29)	<u>3,361,440</u>
Fund Balances	(page 1) (page 30)	<u><u>\$22,245,257</u></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, 2019
Presented July 23, 2019

Investments		
Investments		\$18,504,228
Treasury Account		<u>1,532,114</u>
Total investments 6/30/19		20,036,342
Bank Balances		
Commerce Bank Claims		5,382,543
Commerce Bank Payroll		0
Commerce Bank Federal Fund and Escrow		0
Electronic Purchase Card		(55,136)
Commerce Bank - Flex		49,996
Andover State Bank		127,269
The Central/Marion		4,714
Freedom First McConnell		11,721
Stanfield Warrenty Escrow		25,251
Emprise Bank/Council Grove		13,916
Rose Hill State Bank		<u>4,243</u>
Total bank balances 6/30/19		5,564,517
Cash on hand - cash boxes		<u>5,838</u>
Total cash and investments 6/30/19	(page 27)	<u>\$25,606,697</u>

Butler Community College
Liability and Encumbrances Detail
June 30, 2019
Presented July 24, 2018

Liability and encumbrances	
Total payroll encumbrances	\$1,513,303
Total accounts payable encumbrances	800,820
General Accounts Payable	(24,551)
Payroll taxes and annuities payable	489,018
Flex Spending Payable	32,036
Sales Tax Payable/Comp Use Tax	794
Deferred Revenue	20,030
Deposits held for others	38,489
Electronic Purchase Card payable	59,838
Lease Obligation - Capital Outlay	1,491,805
Interest payable	59,212
Federal/State Restricted Receivable	(66,689)
Capital Outlay Receivable	(6,155)
Accounts Receivable-Other	(1,307)
Foundation accounts receivable	(16,286)
Prepaid expenses - insurance/utilities	(1,028,916)
Total liabilities and encumbrances (page 27)	<u>\$3,361,440</u>

Butler Community College
Fund Balance Summary
June 30, 2018
Presented July 24, 2018

Operating Funds Unencumbered Cash	
General Fund (not including Designated Accounts, Development Funds and Comp Plan Funds)	\$5,260,770
Vocational Fund	<u>2,099,889</u>
Total Operating Funds Unencumbered Cash	<u>\$7,360,659</u>
Other fund cash balances	
Student Life Funds	3,787,472
EduCare Fund	(148)
Restricted Funds	24,172
Parking Fund	439
Agency Accounts	530,106
Program Development Funds	334,243
Facilities Fund	460,323
Capital Projects Fund	6,596,586
Technology Fund	647,633
Capital Outlay Fund	1,144,318
ABE Fund	0
Adult Supp Fund	(564)
Designated Accounts	<u>1,360,018</u>
Other funds cash balance	<u>14,884,598</u>
Total Fund Balances (page 27)	<u>\$22,245,257</u>

**Butler Community College
Analysis of Debt Service
Presented July 23, 2019**

Description of Debt	Year Purchased	Final Payment Year	FY 2020 Debt Service Payments	Outstanding Balance June 30, 2020
Cummins Hall Refinance COPs	2013	2026	\$290,000	\$1,655,000
Stadium Financing*	2012	2020	154,050	0
Fire Science Training Facility	2013	2033	120,763	1,269,734
Energy Conservation Lease	2013	2029	488,500	3,830,000
Capital Outlay Bonds**	2016	2022	1,299,818	1,930,000
5000 Building Remodel	<u>2019</u>	<u>2039</u>	<u>556,885</u>	<u>7,965,000</u>
Total Annual Debt Service			<u>\$2,910,016</u>	<u>\$16,649,734</u>

Anticipated Unrestricted Fund Revenues for YE 2020
Debt Service as a Percentage of Revenue

\$52,197,825
5.6%

A benchmark provided by KMPG Peat Marwick indicates that a college may have taken on excessive debt that may restrict its flexibility if the ratio of debt service expenditures to current funds unrestricted revenue exceeds 5%.

Notes:

*Stadium financing principal has been paid by donations to the Foundation.

**Capital Outlay Bonds principal and interest is paid by the 5 year mill levy.

