



2021/2022 Administrative Budget
Recommendation

Presented to the Board of Trustees
July 26, 2021

Compiled by:

Kim Sherwood, Kerry Potter, Jennifer Kirkhart & Kent Williams



Butler Community College

FY2022 Legal Budget Recommendation

Presented to the Board of Trustees
July 26, 2021

Compiled by:
Kim Sherwood, Kerry Potter, Jennifer Kirkhart & Kent Williams

NOTICE OF PUBLIC HEARING

2021-2022 BUDGET

The governing body of Butler Community College, Butler County, will meet on
 August 10, 2021, at 4:30 pm, at the Dankert Board Room of the Hubbard Welcome Center
 for the purpose of answering objections of 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 for Finance and will be available at this hearing.

BUDGET SUMMARY

The Expenditures and the Amount of 2021 Tax to be Levied (as shown below) establish the maximum limits
 of the 2021-2022 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes,
 is subject to slight change depending on final assessed valuation.

	2019-2020		2020-2021		Proposed Budget 2021-2022		
	Actual	Actual	Actual	Actual	Budgeted	Amount of	Est.
	Expend. &	Tax	Expend. &	Tax	Expend. &	2021 Tax to	Tax
	Transfers	Rate*	Transfers	Rate*	Transfers	be Levied	Rate*
Current Funds Unrestricted							
General Fund	44,798,000	17.409	40,453,418	16.144	62,781,700	13,700,272	16.144
Postsecondary Tech Ed	11,691,509		12,908,532		15,578,598	xxxxxxxx	xxx
Adult Education	448,264	0.000	416,877	0.000	531,882	0	0.000
Adult Supp Education	388,404	xxx	186,893	xxx	506,075	xxxxxxxx	xxx
Motorcycle Driver	6,630	xxx	1,950	xxx	10,000	xxxxxxxx	xxx
Truck Driver Training	0	xxx	0	xxx	0	xxxxxxxx	xxx
Auxiliary Enterprise	5,416,145	xxx	4,250,237	xxx	6,731,639	xxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxx	xxx
Capital Outlay	1,280,000	1.927	1,412,167	1.863	1,200,000	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	xxxxxxxx	xxx
Total All Funds	64,028,953	19.336	59,630,073	18.007	87,339,894	xxxxxxxx	16.144
Total Tax Levied	14,970,476		14,420,324		xxxxxxxx	13,700,272	
Assessed Valuation	774,228,168		800,817,691		848,646,612		
Revenue Neutral Rate							

Outstanding Indebtedness, July 1

	2019	2020	2021
G.O. Bonds			
Capital Outlay Bonds	3,200,000	1,285,000	645,000
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	15,868,202	14,719,734	13,668,869
Total	19,068,202	16,004,734	14,313,869

* Tax Rates are expressed in mills.

Signature and Title

Budget Form CC-K 2021-2022				STATE OF KANSAS	
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 2021-2022; and (3) the Amount(s) of 2021 Tax to be Levied are within statutory limitations.					
Table of Contents:			2021-2022 Adopted Budget		
Adopted Budget and Financial Statements	K.S.A.	Page No.	Expenditures & Transfers	Amount of 2021 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	62,781,700	13,700,272	
Postsecondary Technical Education		5-6	15,578,598	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	10,000	XXXXXXXXXX	
Truck Driver Training Course	71-1509		0	XXXXXXXXXX	
Auxiliary Enterprise		13	6,731,639	XXXXXXXXXX	
Total Current Funds Unrestricted			86,139,894	13,700,272	
Plant Funds					
Capital Outlay	71-501	14-15	1,200,000	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			1,200,000	0	
Total – All Funds		XXXXXXXXXX	87,339,894		
Publication					
Final Assessed Valuation					
Municipal Accounting Use Only					
Received _____					
Reviewed by _____					
Follow-up: Yes _____ No _____					
			Assisted by:		
Attest: _____, 2021					
County Clerk			Signature and Title of Elected Official		

[illegible]

		STATE OF KANSAS		
Adopted Budget		Budget Form CC-B		2020-2021
		2019-2020	2020-2021	2021-2022
Current Funds Unrestricted		Audited	Unaudited	Proposed
General Fund	Line	Actual	Actual	Budget
Unencumbered Cash Balance July 1	1	14,404,767	12,803,523	22,206,375
Transfer of Fund Balances, July 1 *	2	xxxxxxxxxx	xxxxxxxxxx	0
Adjusted Unencumbered Cash Balance, July 1	3	14,404,767	12,803,523	22,206,375
Revenues				
Student Sources:				
Tuition	4	8,380,708	8,947,661	9,500,000
Fees	5	6,018,607	5,163,574	5,600,000
Total Student Income	9	14,399,315	14,111,235	15,100,000
Federal Sources:				
Federal Grants	10	801,617		8,500,000
Other Federal Income	11			
Total Federal Income	19	801,617	0	8,500,000
State Sources:				
Non-Tiered State Aid (Form 108)	20	10,938,918	11,284,336	11,246,168
LAVTR	21			0
State Grants and Contracts	22	8,710	9,035	10,000
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	10,947,628	11,293,371	11,256,168
Local Sources:				
Prior Year Ad Valorem Property Tax	30	416,467	323,174	407,933
Current Year Ad Valorem Property Tax	31	12,593,352	12,132,615	xxxxxxxxxx
Motor Vehicle Tax	32	1,482,653	1,584,653	1,153,094
Recreational Vehicle Tax	33	21,679	23,831	18,415
Delinquent Tax	34	358,946	433,489	193,907
In Lieu of Tax - Industrial Revenue Bond	35	25,524	24,966	0
Other Local Income	36			
Total Local Income	39	14,898,621	14,522,728	1,773,349
Other Sources:				
Gifts	40			
Interest	41	275,655	94,664	150,000
All Other Income	42	1,713,179	9,681,998	2,474,402
Cancellation of Prior Year Encumbrances	43	160,741	152,274	xxxxxxxxxx
Total Other Income	49	2,149,575	9,928,936	2,624,402
Total Revenues				
(9 + 19 + 29 + 39 + 49)	60	43,196,756	49,856,269	39,253,919
Total Resources Available (3 + 60)	62	57,601,523	62,659,792	61,460,294
* Must comply with K.S.A. 79-2958.				
** Optional – if revenue is shown, expenditures must be included.				

			STATE OF KANSAS	
			Budget Form CC-B	
Adopted Budget			2020-2021	
		2019-2020	2020-2021	2021-2022
CURRENT FUNDS UNRESTRICTED		Audited	Unaudited	Proposed
General Fund	Line	Actual	Actual	Budget
Total Resources Available	62	57,601,523	62,659,792	61,460,294
EXPENDITURES				
Education and General:				
Instruction	63	13,352,464	12,474,363	18,463,495
Research	64			
Public Service	65			
Academic Support	66	2,568,838	2,066,729	3,207,460
Student Services	67	6,368,434	5,529,792	8,581,962
Institutional Support	68	9,345,035	8,450,284	13,114,422
Operation and Maintenance	69	6,200,086	4,893,379	7,594,282
Scholarships	70	2,653,266	2,881,580	4,472,069
Total Expenditures	79	40,488,123	36,296,127	55,433,691
Transfers				
Transfer to Vocational	81	1,500,000	2,000,000	4,000,000
Non-Mandatory Transfers	82	1,282,863	887,371	1,377,156
Mandatory Transfers	83	1,527,014	1,269,920	1,970,853
Total Transfers	89	4,309,877	4,157,291	7,348,009
Total Expenditures & Transfers (79 + 89)	90	44,798,000	40,453,418	62,781,700
Unencumbered Cash Balance June 30 (62 - 90)	91	12,803,523	22,206,375	xxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			22,206,375
Tax in Process (30)	95			407,933
Total Resources less tax-in-process (60 - 30)	96			38,845,986
Six Month Resources (50% of 96) *	97			19,422,993
Total Resources (94 thru 97)	98			80,883,286
Total Expenditures & Transfers (90)	99			62,781,700
Six Month Expenditures (50% of 99) *	100			31,390,850
Total 18 Month Expenditures (99 + 100)	101			94,172,550
Tax Required Prior to Operating Grant (101- 98)	102			13,289,264
Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4)	103			0
Tax Required (102 - 103)	104			13,289,264
Delinquent Tax Estimate	105	3.0%		411,008
Taxes Levied (104 + 105)	106			13,700,272
* 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.				
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		STATE OF KANSAS		
Adopted Budget		Budget Form CC-C		2020-2021
		2019-2020	2020-2021	2021-2022
Current Funds Unrestricted		Audited	Unaudited	Proposed
Postsecondary Technical Education	Line	Actual	Actual	Budget
Unencumbered Cash Balance July 1	1	2,089,285	2,653,255	2,098,703
Transfer to General Fund	2	xxxxxxxx	xxxxxxxx	
Adjusted Unencumbered Cash Balance, July 1	3	2,089,285	2,653,255	2,098,703
Revenues				
Student Sources:				
Tuition	4	3,623,694	3,486,950	3,835,645
Fees	5	1,729,598	1,823,644	2,006,008
Total Student Income	9	5,353,291	5,310,594	5,841,653
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Tiered State Aid (Form 108)	20	4,332,088	4,378,298	4,210,634
LAVTR	21			0
State Grants and Contracts	22	692,797	589,139	589,139
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	5,024,885	4,967,437	4,799,773
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	57,095	57,748	60,000
Cancellation of Prior Year Encumbrances	43	7,894	18,200	xxxxxxxx
Transfer from General Fund	44	1,812,314	2,000,000	4,000,000
Total Other Income	49	1,877,303	2,075,949	4,060,000
Total Revenues				
(9 + 19 + 29 + 39 + 49)	60	12,255,479	12,353,980	14,701,426
Total Resources Available (3 + 60)	62	14,344,764	15,007,235	16,800,129
** Optional – if revenue is shown, expenditures must be included.				
**Optional – if revenue is shown, expenditures must be included.				
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STATE OF KANSAS									
Worksheet CC-H									
2020-2021									
		2019-2020	2020-2021	2021-2022 Proposed Budget					2021-2022
Current Funds Unrestricted		Audited	Unaudited	1701	1702	1703	1704	1800	Proposed
Auxiliary Enterprise Funds	Line	Actual	Actual	Fund	Fund	Fund	Fund	Fund	Budget
Unencumbered Cash									
Balance July 1	3	3,772,446	4,072,277	3,696,837	37,845	731,658			4,466,338
Revenues									
Student Sources	9	618,405	124,631				366,020		366,020
Federal Sources	15								0
Gifts and Grants	50								0
Sales	53	4,707,894	4,263,225	3,332,000	1,031,492	1,885,575			6,249,067
Other Income	52	333,380	114,899	53,200	8,400	25,760	1,400		88,760
Cancel of Prior Year Encumbrances	51	56,297	141,543	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Total Revenues	54	5,715,976	4,644,298	3,385,200	1,039,892	1,911,335	367,420	0	6,703,847
Expenditures									
Salaries & Benefits	69	1,351,627	892,745	597,960	1,400	623,069	217,375		1,439,804
General Operating Expenses	70	651,610	510,922	141,890	35,279	620,298	35,000		832,467
Supplies	71	64,472	37,182						0
Cost of Goods Sold	72	2,753,419	2,361,487	2,466,000	984,480		112,000		3,562,480
Equipment	73	65,692	28,151	38,220	25,200	35,378	20,300		119,098
Remodel/Renovations	74	59,327	25,487			220,080	25,200		245,280
	75								0
	76								0
	77								0
Total Expenditures	78	4,946,147	3,855,974	3,244,070	1,046,359	1,498,825	409,875	0	6,199,129
Transfers									
Mandatory Transfers	80		294,707			412,510			412,510
Non-Mandatory Transfers	81	469,998	99,556			50,000	70,000		120,000
Total Transfers	89	469,998	394,263	0	0	462,510	70,000	0	532,510
Total Expenditures & Transfers (78 + 89)	90	5,416,145	4,250,237	3,244,070	1,046,359	1,961,335	479,875	0	6,731,639
Unencumbered Cash Balance June 30 (3 + 54 - 90)	92	4,072,277	4,466,338	3,837,967	31,378	681,658	-112,455	0	4,438,546
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			STATE OF KANSAS	
			Budget Form CC-I	
Adopted Budget				2020-2021
		2019-2020	2020-2021	2021-2022
Plant Funds		Audited	Unaudited	Proposed
Capital Outlay	Line	Actual	Actual	Budget
Unencumbered Cash Balance July 1	3	516,738	878,993	1,131,118
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	46,101	35,772	47,068
Current Year Ad Valorem Property Tax	31	1,393,957	1,400,097	xxxxxxxx
Motor Vehicle Tax	32	164,072	175,782	133,066
Recreational Vehicle Tax	33	2,399	2,262	2,125
Delinquent Tax	34	32,902	47,497	22,377
In Lieu of Tax - Industrial Revenue Bond	35	2,825	2,881	0
Other Local Income	36			
Total Local Income	39	1,642,255	1,664,292	204,635
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	1,642,255	1,664,292	204,635
Total Resources Available (3 + 60)	62	2,158,993	2,543,285	1,335,754

Form 108				PAGE 1
(Revised 6/2021)				
	Community College Name:	Butler Community College		
	County:	Butler		
	FORM 108			
		General Fund	Postsec Tiered Ed Fund	Totals
	STATE FUNDING			
1. 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
2. Total FY 2021 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620.		\$11,284,336	\$4,378,298	\$15,662,634
3. Estimated increase in State Funding for K.S.A. 71-204				\$0
4. 80% Portion of State Funding increase for tax relief per K.S.A. 71-204 (to Gen-2, line 38)				\$0

Form 112				
(Revised 6/2021)			Community College	Butler Community Coll
			County	Butler
FORM 112				
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED				
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS				
2021-2022				
			Postsecondary	
			Technical	Adult Basic
		General	Education	Education
		Fund	Fund	Fund
1. County Treasurer Balance 6/30/21*		\$0		
2. 2020 Actual Taxes Levied*		\$12,928,400		
3. Less: delinquent taxes	3.0%	\$387,852	\$0	\$0
4. Less: 2020 Taxes Received*		\$12,132,615		
5. Total Deductions (add Lines 3 + 4)		\$12,520,467	\$0	\$0
6. 2020 taxes receivable (taxes in process of collection 6/30/21) (Line 2 less Line 5)		\$407,933	\$0	\$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-20 to 12-31-21) (Line 3 x 75%)		\$290,889	\$0	\$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)		\$193,907	\$0	\$0
* These amounts are available from the County Treasurer.				
<i>For more information, see K.S.A. 79-5111, K.S.A. 79-5a27, and K.S.A. 79-5a28.</i>				

Form 112					PAGE 2
(Revised 6/2021)			Community College	Butler Community College	
			County	Butler	
FORM 112					
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED					
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS					
2021-2022					
		Capital Outlay Fund	Bond and Interest Fund	Special Assessment	No Fund Warrants
1. County Treasurer Balance 6/30/21*		\$0			
2. 2020 Actual Taxes Levied*		\$1,491,923			
3. Less: delinquent taxes	3.0%	\$44,758	\$0	\$0	\$0
4. Less: 2020 Taxes Received*		\$1,400,097			
5. Total Deductions (add Lines 3 + 4)		\$1,444,855	\$0	\$0	\$0
6. 2020 taxes receivable (taxes in process of collection 6/30/21) (Line 2 less Line 5)		\$47,068	\$0	\$0	\$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-20 to 12-31-21) (Line 3 x 75%)		\$33,569	\$0	\$0	\$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)		\$22,377	\$0	\$0	\$0
*9. Estimated Motor Vehicle Property Tax (Include 16/20 M Truck Tax) 7/1/21 to 6/30/22		\$1,286,160			
		\$20,540			
Actual Delinquency for 2019 Taxes *	1.2%				
Estimated Delinquency Rate used in this budget	3.0%				
* These amounts are available from the County Treasurer.					

Form 112					PAGE 2
(Revised 6/2021)			Community College	Butler Community College	
			County	Butler	
FORM 112					
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED					
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS					
2021-2022					
		Capital Outlay Fund	Bond and Interest Fund	Special Assessment	No Fund Warrants
1. County Treasurer Balance 6/30/21*		\$0			
2. 2020 Actual Taxes Levied*		\$1,491,923			
3. Less: delinquent taxes	3.0%	\$44,758	\$0	\$0	\$0
4. Less: 2020 Taxes Received*		\$1,400,097			
5. Total Deductions (add Lines 3 + 4)		\$1,444,855	\$0	\$0	\$0
6. 2020 taxes receivable (taxes in process of collection 6/30/21) (Line 2 less Line 5)		\$47,068	\$0	\$0	\$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-20 to 12-31-21) (Line 3 x 75%)		\$33,569	\$0	\$0	\$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)		\$22,377	\$0	\$0	\$0
*9. Estimated Motor Vehicle Property Tax (Include 16/20 M Truck Tax) 7/1/21 to 6/30/22		\$1,286,160			
		\$20,540			
Actual Delinquency for 2019 Taxes *	1.2%				
Estimated Delinquency Rate used in this budget	3.0%				
* These amounts are available from the County Treasurer.					

Butler Community College

Administrative Budget Recommendation FY2022 Operating Funds

Presented to the Board of Trustees
July 26, 2021

Kim Sherwood, Kerry Potter, Jennifer Kirkhart, Kent Williams

Butler Community College
FY2022 Operating Budget
July 26, 2021

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OB-3 FY2022 Operating Budget Recommendation - Revenues

OB-4 FY2022 Operating Budget Recommendation - Expenditures

Butler Community College
Notes to the FY2022 Operating Funds Budget Recommendation
July 26, 2021

1. Student Revenues - Credit Hours

Fiscal Year Credit Hours Used for Budgeting				
Credit Hour	FY2019	FY2020	FY2021	FY2022
In-State In-District	33,895	30,305	27,412	27,580
In-State Out-Dist	115,785	110,363	101,617	102,383
Out-State	9,133	10,121	9,056	8,885
International	5,238	3,970	3,124	3,152
Total	164,051	154,759	141,209	142,000
Increase (Decrease) %	-6.2%	-5.7%	-8.8%	0.6%

2. Local Taxes

The valuation, mill rates and taxes levied in the table below are taken from the County Clerk's November Certificate for FY2019, FY2020, and FY2021. The valuation for FY2022 is from the County Clerk's current estimate. The FY2022 taxes to be levied is the administrative recommendation.

	FY2019	FY2020	FY2021	FY2022
Valuation (millions)	746.2	780.7	800.8	848.6
Valuation incr (decr) %	6.0%	4.6%	2.6%	6.0%
Mill Levy General Fund	18.068	17.409	16.144	16.144
Mill Levy Capital Outlay	2.000	1.927	1.863	0.000
Total Mill Levy	20.068	19.336	18.007	16.144
Mill Levy incr (decr) %	0.0%	-3.6%	-6.9%	-10.3%
Tax Levied General Fund	\$13,478,192	\$13,478,192	\$12,928,138	\$13,700,272
Tax Levied Capital Outlay	\$1,492,370	\$1,491,937	\$1,491,937	\$0
Tax Levied Total	\$14,970,562	\$14,970,129	\$14,420,075	\$13,700,272
Tax Levied inc (decr) %	6.0%	0.0%	-3.7%	-5.0%

3 State Aid

State Aid has been adjusted for information received from the Kansas Board of Regents.

4 Compensations

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

6. Operating Funds

The Operating Budget addressed in this report includes the undesignated portion of the General Fund and the Post-Secondary Technical Education Fund. An accounting of the designated funds can be found in the Supplemental section of the March 9, 2021 report.

Butler Community College
FY2022 Operating Budget Recommendation - Summary
 July 26, 2021

	FY2021		FY2022
	Acutual	Increase	Administrative
	Unaudited	(Decrease)	Recommendation
1 Operating Revenues	<u>\$50,729,860</u>	<u>\$38,985</u>	<u>\$50,768,845</u>
2			
3 Expenditure Budget - Operations	\$50,316,665	\$5,881,041	\$56,197,706
4 Anticipated/Actual Unspent Budget	<u>\$2,946,519</u>	<u>(\$1,882,565)</u>	<u>\$1,063,954</u>
5 Total Expenditures	<u>\$47,370,146</u>	<u>\$7,763,606</u>	<u>\$55,133,752</u>
6			
7 Revenues Over (Under) Expenditures	\$3,359,714	(\$7,724,621)	(\$4,364,907)
8			
9 Beginning Unencumbered Cash	<u>\$9,081,598</u>	\$3,359,714	<u>\$12,441,313</u>
10			
11 Ending Unencumbered Cash	<u>\$12,441,313</u>	<u>(\$4,364,907)</u>	<u>\$8,076,406</u>
12			
13			
14			
15 10.5% of Expenditures	<u>\$5,283,250</u>	<u>\$617,509</u>	<u>\$5,900,759</u>
16 Unencumbered cash over (under) target	<u>\$7,158,063</u>	<u>(\$4,982,416)</u>	<u>\$2,175,647</u>

Butler Community College
FY2022 Operating Budget Recommendation - Revenues
July 26, 2021

	FY2021		FY2022
	Actual	Increase	Budget
	<u>Unaudited</u>	<u>(Decrease)</u>	<u>Estimate</u>
1 In District Tuition	\$2,040,508	\$67,994	\$2,108,502
2 Out District Tuition	\$9,444,268	\$276,996	\$9,721,264
3 Out-State Tuition	\$1,347,452	\$29,243	\$1,376,695
4 International Tuition	\$626,576	(\$15,225)	\$611,351
5 Technology Fee	\$1,529,318	\$982,922	\$2,512,240
6 Scholarship Fee	\$3,367,343	(\$1,943)	\$3,365,400
7 Online Course Fee	\$1,317,417	(\$1,317,417)	\$0
8 Other Fees	<u>\$193,148</u>	<u>\$4,187</u>	<u>\$197,335</u>
9 Total Student Sources	\$19,866,031	\$26,756	\$19,892,787
10 Tuition Waivers	(\$1,024,191)	(\$43,432)	(\$1,067,623)
11 Student Sources Net of Waivers	<u>\$18,841,840</u>	<u>(\$16,676)</u>	<u>\$18,825,164</u>
12			
13 State Operating Grant	\$15,662,634	(\$205,832)	\$15,456,802
14 Excel in CTE	<u>\$589,139</u>	<u>(\$47,173)</u>	<u>\$541,966</u>
15 Total State Sources	<u>\$16,251,773</u>	<u>(\$253,005)</u>	<u>\$15,998,768</u>
16			
17 Current Ad Valorem Tax	\$12,132,615	\$608,639	\$12,741,253
18 Tax-in-Process	\$323,174	\$64,670	\$387,844
19 Delinquent Tax	\$433,489	(\$53,485)	\$380,004
20 Motor Vehicle Tax	\$1,584,652	\$47,540	\$1,632,192
21 Other Local Taxes	<u>\$48,798</u>	\$0	<u>\$48,798</u>
22 Total Local Sources	<u>\$14,522,728</u>	<u>\$667,364</u>	<u>\$15,190,091</u>
23			
24 Other Revenue	<u>\$631,257</u>	<u>\$41,431</u>	<u>\$672,688</u>
25			
26 Transfers	<u>\$482,263</u>	(\$400,129)	<u>\$82,134</u>
27			
28 Total Revenues	<u>\$50,729,860</u>	<u>\$38,985</u>	<u>\$50,768,845</u>

Butler Community College
FY2022 Operating Budget Recommendation - Expenditures
July 26, 2021

1	FY2021 Approved Operating Budget - Base FY2022 Budget	<u>\$50,316,665</u>
2		
3	Raises - estimate 5.0%	\$1,600,000
4	College contribution to employee health insurance	\$80,000
5	Payroll - market equity adjustment .5%	\$160,000
6	Scholarship adjustments	\$150,000
7	Debt service adjustment	(\$881)
8	Facilities Fund Transfer Reduced (Temporary-FY21 only)	\$100,000
9	Foundation Reimbursement (Temporary- FY21 only)	\$130,000
10	Technology Infrastructure	\$220,000
11	TimeClock Plus - HR system for hourly employees - annual license	\$17,062
12	Increase HR advertising budget for hiring new employees	\$2,000
13	Physics instructor	\$71,729
14	Part-time Ed Tech position to full-time	\$41,623
15	Two 28 hr Math Tutor positions to full-time	\$83,336
16	Increase electricity budget to current usage	\$98,000
17	Property and liability insurance premium increase	\$40,000
18	Addition to Marketing/Public Relations budget	\$105,000
19	IT position	\$103,120
20	Admissions Counselor position	\$68,326
21	Admissions Counselor position for non-traditional students	\$68,326
22	Transfer to Self-Funded Health Insurance Designated	\$1,000,000
23	Transfer to Designated Funds - (Self Fund Ins, Def Maint, Innovation, Debt)	\$2,000,000
24	Debt refinance - one-time savings	<u>(\$256,600)</u>
25		
26	FY2022 net additions	<u>\$5,881,041</u>
27		
28	Recommended FY2022 Operating Funds Budget	<u>\$56,197,706</u>

Butler Community College

Supplemental Information Update
For the Year Ending June 30, 2021

Presented to the Board of Trustees
July 26, 2021

Compiled by:
Kim Sherwood, Kerry Potter, Jennifer Kirkhart & Kent Williams

Butler Community College
Supplemental Budget Information
Presented July 26, 2021

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Butler Community College
Summary of All Cash Funds and Deposits Held for Others
for the Year Ended June 30, 2021
Presented July 26, 2021

		YE 20 Unenc Cash	YE 21 Revenue	YE 21 Expense	YE 21 Unenc Cash
Unrestricted Current Funds					
General Fund	Pg S-02	\$13,194,392	\$50,297,173	\$40,890,421	\$22,601,144
Postsecondary Tech Ed Fund		2,262,386	11,913,075	12,471,528	1,703,933
Adult Basic Education Fund	Pg S-14	4,499	412,379	416,877	0
Non-Credit Education Fund	Pg S-15	0	186,893	186,893	0
Auxiliary Enterprise Funds	Pg S-04	<u>4,052,768</u>	<u>4,633,769</u>	<u>4,220,198</u>	<u>4,466,339</u>
Totals - Unrestricted Current Funds		19,514,044	67,443,289	58,185,917	28,771,416
Restricted Current Funds	Pg S-04	22,090	21,680,908	21,574,977	128,021
Capital Outlay Fund	Pg S-18	<u>878,993</u>	<u>1,664,292</u>	<u>1,412,167</u>	<u>1,131,118</u>
Totals - All Current Funds		\$20,415,127	\$90,788,489	\$81,173,061	\$30,030,555

Deposits Held for Others					
Agency Accounts		\$378,589	\$196,972	\$139,743	\$435,818
Grizzly Backers Agency Acct		<u>297,305</u>	<u>102,396</u>	<u>177,904</u>	<u>221,797</u>
Total	Pg S-25	675,894	299,368	317,647	657,615
Totals	Pg S-27	\$21,091,021	\$91,087,857	\$81,490,708	\$30,688,170

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, 2021
Presented July 26, 2021

	YE 20 Unenc Cash	YE 21 Revenue	YE 21 Expense	YE 21 Unenc Cash
General Fund - Operating	\$6,819,213	\$40,816,786	\$36,898,618	\$10,737,380
General Fund - Designated Accounts (pg 5&6)	1,480,272	8,380,151	1,091,191	8,769,232
General Fund - Technology Fund (pg 21)	632,809	533,765	10,693	1,155,881
General Fund - Program Dev Fund (pg 17)	374,243	0	100,000	274,243
General Fund - Facilities Fund (pg 20)	447,948	431,806	477,675	402,079
General Fund - Capital Reserve (pg 18)	3,439,908	134,665	2,312,244	1,262,329
Total General Fund	\$13,194,392	\$50,297,173	\$40,890,421	\$22,601,144

General Fund Designated Reserves

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

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

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

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

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

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

General Fund Operating

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

Butler Community College
Operating Funds
for the Year Ended June 30, 2021
Presented July 26, 2021

	YE 20 Unenc Cash	YE 21 Revenue	YE 21 Expense	YE 21 Unenc Cash
General Fund - Operating (page 2)	\$6,819,213	\$40,816,786	\$36,898,618	\$10,737,380
Postsecondary Tech Ed Fund (page 1)	<u>\$2,262,386</u>	<u>\$11,913,075</u>	<u>\$12,471,528</u>	<u>\$1,703,933</u>
Total Operating Fund	\$9,081,598	\$52,729,861	\$49,370,146	\$12,441,313

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, 2021
 Presented July 26, 2021

Auxiliary Enterprise Funds				
	YE 20 Unenc Cash	YE 21 Revenue	YE 21 Expense	YE 21 Unenc Cash
Bookstore Fund (page 7)	\$3,392,373	\$2,508,157	\$2,203,692	\$3,696,837
Cafeteria Fund (page 7)	18,709	698,204	679,069	37,844
Residence Hall Fund (pae 7)	622,342	1,202,895	1,093,580	731,658
Student Union Fund (page 7)	<u>19,343</u>	<u>224,513</u>	<u>243,856</u>	<u>(0)</u>
Totals	\$4,052,768	\$4,633,769	\$4,220,198	\$4,466,339

Current Restricted Funds				
Federal Work-Study	0	120,205	120,205	0
Carl Perkins V	0	5,500	5,500	0
Kansas Humanities Council	0	525	500	25
SCKLS Grant	8,104	10,910	6,423	12,592
Nursing Initiative Grant	0	32,671	28,900	3,771
State Technology Equipment Grant	0	24,794	24,794	0
Federal SEOG FY2021	0	247,461	247,461	0
Federal Pell Grant FY2021	0	8,507,932	8,507,932	0
Federal Pell Grant FY2020	0	78,898	78,898	0
Carl Perkins Voctn Grants	664	0	0	664
Carl Perkins Voctn Grants	0	189,651	189,651	0
William D Ford Direct Loans FY20	0	137,240	137,240	0
US Department of Ed - HEERF I (Student & Inst)	(7,200)	601,468	594,268	0
US Department of Ed - HEERF II (Inst)	0	3,121,159	3,121,159	0
US Department of Ed - HEERF II (Student)	0	1,815,966	1,815,966	0
US Department of Ed - HEERF III (Student)	0	512,925	512,925	0
US Department of Ed - HEERF III (Inst)	0	5,448,518	5,448,518	0
Coronavirus Relief Fund	0	681,379	681,062	317
SPARK County Grant	0	130,697	29,815	100,882
AO-K @ Work	0	3,989	3,989	0
Dollar General Literacy Grant	0	9,000	0	9,000
Kansas Health Foundation	<u>20,521</u>	<u>20</u>	<u>19,771</u>	<u>770</u>
Totals	\$ 22,090	\$ 21,680,908	\$ 21,574,977	\$ 128,021

Butler Community College
General Designated Funds
Revenues, Expenditures, and Balances - FY 2021
Presented July 26, 2021

		7/1/20			6/30/21	
		<u>Balance</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Balance</u>	
1	777	HEERF Indirect Fund	-	7,558,627	382,637	7,175,990
2	380	Butler Radio	29,110	4,999	176	33,933
3	387	Butler Television	30,596	4,999	-	35,595
4	412	Art Projects/Ceramics Fee	6,298	4,375	-	10,673
5	414	Instrumental Music Fee	3,880	-	3,879	1
6	415	Vocal Music Fee	20,651	2,480	9,925	13,206
7	416	Athletic Conditioning Fee	40,505	3,355	-	43,860
8	417	PE Conditioning Fee	8,031	(10)	-	8,021
9	426	Fitness/Wellness Fee	3,896	-	-	3,896
10	427	Education Course Fee	-	2,380	-	2,380
11	509	Grant Administration (Indirect Charges)	70,580	-	-	70,580
12	590	Garnishment Fee	6,181	492	-	6,673
13	719	Secretarial Center	220,011	13,664	18,782	214,893
14	723	Scholarships	(15,438)	2,975	(12,666)	203
15	760	KCCLI-CC Leadership Institute	-	5,400	1,000	4,400
16	770	Science Lab Fees	94,313	65,812	25,744	134,382
17	771	Biology Dept Royalties	13,856	1,500	-	15,356
18	793	Academic Testing Non-Butler Student	23,570	-	-	23,570
19	814	Safety and Security	12,165	655	-	12,820
20	820	V A Activities	25,338	103	2,910	22,531
21	828	ACT Test Preparation	3,697	2,880	646	5,931
22	830	President's Project Car	36,358	-	-	36,358
23	831	Admissions Office	526	-	-	526
24	840	Grizzly Magazine	21,423	11,498	-	32,921
25	841	Cap & Gown	79,675	19,004	10,548	88,130
26	846	Lantern	15,601	16,474	21,825	10,249
27	850	Library	10,493	7,651	6,904	11,241
28	852	Theatre Designated	1,610	-	1,058	552
29	864	Transcript Fee	93,653	78,327	2,690	169,290
30	870	ABE Student Fees	86	3,640	36,979	(33,253)
31	924	ABE Project	60,634	14,153	3,726	71,061
32	965	Student Health Center	124,988	89,994	43,168	171,814
33	988	Placement Testing	32,459	22,219	94,255	(39,577)
34	996	Disciplinary Housing	<u>14,656</u>	<u>1,600</u>	<u>-</u>	<u>16,256</u>
35						
36		Total General Designated	<u>\$ 1,089,401</u>	<u>\$ 7,939,246</u>	<u>\$ 654,187</u>	<u>\$ 8,374,461</u>

Butler Community College
PTE Designated Funds
Revenues, Expenditures, and Balances - FY 2021
Presented July 26, 2021

		7/1/20			6/30/21	
		<u>Balance</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Balance</u>	
1	400	Fire Supply Fee	2,430	16,275	7,310	11,395
2	401	Collison Repair Fee	15,267	-	15,267	-
3	402	Auto Technology Fee	19,837	6,370	2,729	23,477
4	403	Engineering Tech Fee	(1,159)	7,800	-	6,641
5	404	Information Tech Fee	94,168	100,501	138,005	56,663
6	405	Hospitality Mgmt Fee	28,477	14,375	2,796	40,056
7	406	Manufacturing Tech Fee	14,657	-	-	14,657
8	408	Academy Fee	12,935	3,030	-	15,965
9	409	Welding Fee	50,900	24,896	25,266	50,530
10	410	EMT Fee	16,154	6,580	2,829	19,906
11	411	Business Student Fee	14,364	10,353	2,870	21,847
12	418	Allied Health State Test Fee	19,254	9,527	6,623	22,159
13	421	Nursing Digital Resource Fee	-	108,381	-	108,381
14	422	KAPLAN Program	14,139	71,340	187,564	(102,086)
15	424	Allied Health Course Fee	30,779	2,406	-	33,185
16	483	NREMT Exam Site	5,575	7,750	7,605	5,720
17	521	CPR Cards	(2,088)	9,120	6,898	134
18	791	Nurse Entrance Testing Fees	18,411	23,340	15,633	26,118
19	856	Nursing Senior Fee	18,806	10,400	9,440	19,766
20	876	Auto Mechanics	13,140	5,957	1,344	17,753
21	877	Auto Body	4,823	3	4,823	3
22	879	Construction Technology Fees	<u>-</u>	<u>2,500</u>	<u>-</u>	<u>2,500</u>
23		Total PTE Designated	<u>\$ 390,871</u>	<u>\$ 440,904</u>	<u>\$ 437,004</u>	<u>\$ 394,771</u>

Butler Community College
Campus Life/Bookstore Funds -FY 2021 Actual Unaudited & FY 2022 Budget Estimate
Presented July 26, 2021

FY 2021 - Actual Unaudited July 26, 2021					
	Book Store	Food Service	Residence Hall	Student Union	Total
Revenues	\$2,508,157	\$698,204	\$1,202,895	\$154,996	\$4,564,252
Expenditures	<u>2,134,175</u>	<u>679,069</u>	<u>1,093,580</u>	<u>243,856</u>	<u>4,150,680</u>
Rev over (under) exp	373,981	19,135	109,316	(88,861)	413,572
Intrafund transfer	(69,517)	0	0	69,517	0
Beginning unencumb cash	<u>3,392,373</u>	<u>18,709</u>	<u>622,342</u>	<u>19,343</u>	<u>4,052,768</u>
Est ending unencumb cash	<u>\$3,696,837</u>	<u>\$37,844</u>	<u>\$731,658</u>	<u>(\$0)</u>	<u>\$4,466,339</u>

FY 2022 - July 26, 2021 Budget Recommendation					
	Book Store	Food Service	Residence Hall	Student Union	Total
Revenues	\$2,418,000	\$742,780	\$1,365,239	\$262,443	\$4,788,462
Expenditures	<u>2,317,764</u>	<u>747,399</u>	<u>1,365,239</u>	<u>292,768</u>	<u>4,723,170</u>
Rev over (under) exp	100,236	(4,619)	0	(30,325)	65,292
Intrafund transfer	(30,325)	0	0	30,325	0
Beginning unencumb cash	<u>3,696,837</u>	<u>37,844</u>	<u>731,658</u>	<u>(0)</u>	<u>4,466,339</u>
Est ending unencumb cash	<u>\$3,766,748</u>	<u>\$33,225</u>	<u>\$731,658</u>	<u>(\$0)</u>	<u>\$4,531,631</u>

Butler Community College
Bookstore Fund-FY 2021 and FY 2022 Estimate
Presented July 26, 2021

	<u>FY 2021</u>	<u>FY 2022</u>
	<u>Actual</u>	<u>Budget</u>
	<u>Unaudited</u>	<u>Estimate</u>
1 <u>Revenues</u>		
2 Book Sales	\$2,209,076	\$2,100,000
3 Merchandise Sales	261,825	280,000
4 Other Income	<u>37,256</u>	<u>38,000</u>
5		
6 Total Revenues	<u>2,508,157</u>	<u>2,418,000</u>
7		
8 <u>Expenditures</u>		
9 Salaries & Benefits	356,840	427,114
10 Purchases - Books	1,564,291	1,600,000
11 Purchases - Merchandise	153,206	162,000
12 Operating & General	55,751	94,350
13 Utilities	3,586	7,000
14 Equipment & Facilities Projects	502	27,300
15 Mandatory Transfer - Debt Service	<u>0</u>	<u>0</u>
16		
17 Total Expenditures	<u>2,134,175</u>	<u>2,317,764</u>
18		
19 Revenue over Expenditures	373,981	100,236
20 Intrafund transfer - to Capital Reserve		
21 Intrafund transfer - to Student Union	(69,517)	(30,325)
22 Beginning Unencumbered Cash	<u>3,392,373</u>	<u>3,696,837</u>
23		
24 Ending Unencumbered Cash	<u>\$3,696,837</u>	<u>\$3,766,748</u>

Butler Community College
Food Service Fund-FY 2021 and FY 2022 Estimate
Presented July 26, 2021

	<u>FY 2021</u> Actual <u>Unaudited</u>	<u>FY 2022</u> Budget <u>Estimate</u>
1 <u>Revenues</u>		
2 Meal Contracts	\$623,021	\$699,780
3 Summer Camps	3,428	37,000
4 Rebates	847	6,000
5 Other Income	<u>70,908</u>	<u>0</u>
6 Total Revenue	<u>698,204</u>	<u>742,780</u>
7		
8 <u>Expenditures</u>		
9 Salaries & Benefits	0	1,000
10 Cost of Sales - Meal Contracts	636,585	669,900
11 Cost of Sales - Summer Camps	7,405	33,300
12 Operating & General	19,522	17,199
13 Utilities	3,586	8,000
14 Equipment & Facilities *	<u>11,971</u>	<u>18,000</u>
15		
16 Total Expenditures	<u>679,069</u>	<u>747,399</u>
17		
18 Revenues over Expenditures	19,135	(4,619)
19 Intrafund transfer from Residence Hall	0	0
20 Beginning Unencumbered Cash ***	<u>18,709</u>	<u>37,844</u>
21		
22 Ending Unencumbered Cash	<u><u>\$37,844</u></u>	<u><u>\$33,225</u></u>

* Equipment & Facilities - FY 2021 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

Butler Community College
Residence Hall Fund- FY 2021 and FY 2022 Estimate
Presented July 26, 2021

	<u>FY 2021</u> Actual <u>Unaudited</u>	<u>FY 2022</u> Budget Estimate
1 <u>Revenues</u>		
2 Residence Hall Contracts	\$1,169,302	\$1,311,839
3 Summer Camps	2,262	35,000
4 Other Income (application fees & commissions)	<u>31,331</u>	<u>18,400</u>
5 Total Revenues	<u>1,202,895</u>	<u>1,365,239</u>
6		
7 <u>Expenditures</u>		
8 Salaries & Benefits	406,641	445,049
9 Operating & General	219,639	287,570
10 Utilities	135,363	155,500
11 Equipment & Facilities	13,053	25,270
12 Information Services - computer lab equipment		0
13 Facilities Projects (see next page)	24,178	157,200
14 Mandatory Debt Service Transfer	294,707	0
15 Debt Service	0	294,650
16 Non-Mandatory Transfer-Facilities Fund	<u>0</u>	<u>0</u>
17 Total Expenditures	<u>1,093,580</u>	<u>1,365,239</u>
18		
19 Revenue over Expenditures	109,316	0
20 Intrafund transfer to Food Service	0	0
21 Beginning Unencumbered Cash	<u>622,342</u>	<u>731,658</u>
22		
23 Ending Unencumbered Cash	<u>\$731,658</u>	<u>\$731,658</u>

Butler Community College
Residence Hall Fund- FY 2022 Estimate (Continued)
Presented July 26, 2021

Project Summary - FY 2021 Estimates

1	Recurring projects	
2	Mattress replacement - (65 per year)	\$9,700
3	Chair replacement (30 per year)	4,500
4	Lock Replacement	3,000
5	Refrigerator Replacement	1,000
6	Roof,doors,carpet,tile.paint,plumbing,etc	<u>84,000</u>
7	Total Recurring projects	<u>102,200</u>
8		
9	Planned Projects FY 2021	
10		
11	Plex Apartment Steel Beds- yearly	0
12	Epoxy in Showers \$4,000/yr for 4 yrs after FY22	10,000
13	1100 Desks (\$14,000 for 4 years)	0
14	1300- HVAC Main Air Handler (FY22- \$60,000)	0
15	Epoxy in Showers \$4,000 per year (Not in FY21)	0
16	1300-HVAC Pipe Replacement \$25,000 per year x 5 years	25,000
17	1300 Hot water Replacement	<u>20,000</u>
18	Total planned projects FY 2021	<u>55,000</u>
19		
20	Total Facilities Projects	<u>\$157,200</u>

Butler County Community College
Student Union Fund-FY 2021 and FY 2022 Estimate
Presented July 26, 2021

	<u>FY 2021</u>	<u>FY 2022</u>
	Actual	Budget
	<u>Unaudited</u>	<u>Estimate</u>
1 <u>Revenues</u>		
2 Student Fees	\$124,632	\$261,443
3 Other Income	<u>30,364</u>	<u>1,000</u>
4		
5 Total Revenues	<u>154,996</u>	<u>262,443</u>
6		
7 <u>Expenditures</u>		
8 Salaries & Benefits	129,264	155,268
9 Utilities	7,836	10,500
10 General Operating	12,979	14,500
11 Equipment & Facilities	15,259	14,500
12 Facilities-Remodeling/Renovation	1,309	18,000
13 Snack Bar Operations	77,208	80,000
14		
15 Total Expenditures	<u>243,856</u>	<u>292,768</u>
16		
17 Revenues over (under) Expenditures	(88,861)	(30,325)
18 Intrafund transfer - from Bookstore	69,517	30,325
19 Beginning Unencumbered Cash	<u>19,343</u>	<u>(0)</u>
20		
21 Ending Unencumbered Cash	<u>(\$0)</u>	<u>(\$0)</u>

Butler Community College
HEERF Indirect Designated Fund FY 2021 and FY 2022 Estimate
Presented July 26, 2021

	<u>FY 2021</u> Actual <u>Unaudited</u>	<u>FY 2022</u> Budget <u>Estimate</u>
1 Sources of Funds:		
2 HEERF I - Indirect Costs	162,858	-
3 HEERF II - Indirect Costs	1,947,251	-
4 HEERF III - Indirect Costs	2,103,716	-
5 HEERF III - FY21 Revenue Loss	3,344,802	-
6 HEERF III - Other	-	1,125,594
7		
8 Total Sources	<u>\$7,558,627</u>	<u>\$ 1,125,594</u>
9		
10 Use of Funds:		
11 Prepaid IT contracts	382,637	494,270
12 Service Recognition Awards	-	800,000
13 Virtual Tour	-	35,000
14 BKD financial analysis tools		115,000
15 Transfer to Reserve Funds*	-	6,857,314
16		
17 Total Use of Funds	<u>\$ 382,637</u>	<u>\$ 8,301,584</u>
18		
19 Revenues over expenditures	\$7,175,990	\$(7,175,990)
20 Beginning unencumbered cash	<u>\$ -</u>	<u>\$ 7,175,990</u>
21		
22 Ending unencumbered cash	<u><u>\$7,175,990</u></u>	<u><u>\$ 0</u></u>

*** Transfers to Reserve Funds**

Self-Funding Health Insurance Fund	500,000
Deferred Maintenance Fund	4,722,314
Academic Development Fund	100,000
Strategic Innovation Fund	100,000
Property Insurance Deductible Fund	500,000
Facilities Fund (current maintenance)	250,000
Capital Projects Fund (1600 Bldg remodel)	685,000
	<u>\$ 6,857,314</u>

Butler Community College
Adult Basic Education Fund - FY 2021 and FY 2022 Estimate
Presented July 26, 2021

		<u>FY 2021</u>	<u>FY 2022</u>
		Actual	Budget
		<u>Unaudited</u>	<u>Estimate</u>
1	<u>Revenues</u>		
2	Federal Grant	\$205,580	\$207,501
3	State Grant	82,413	80,339
4	Other Revenue	20	0
5	Transfer from Operating Funds	<u>124,366</u>	<u>160,000</u>
6			
7	Total Revenues	<u>412,379</u>	<u>447,840</u>
8			
9	<u>Expenditures</u>		
10	Personnel	332,077	362,413
11	Operating and General Expense	84,801	85,427
12			
13			
14	Total Expenditures	<u>416,877</u>	<u>447,840</u>
15			
16	Revenues over expenditures	(4,499)	0
17	Beginning unencumbered cash	<u>4,499</u>	<u>\$0</u>
18			
19	Ending unencumbered cash	<u>\$0</u>	<u>\$0</u>

Butler Community College
Adult Supplemental Education Fund - FY 2021 and FY 2022 Estimate
(BETA and Grizzly Adventures)
Presented July 26, 2021

	<u>FY 2021</u> Actual <u>Unaudited</u>	<u>FY 2022</u> Budget <u>Estimate</u>
1 <u>Revenues</u>		
2 BETA Income**	\$126,245	\$182,330
3 Grizzly Adventures Income	3,100	5,000
4 Transfer from Operating Funds*	<u>57,548</u>	<u>45,744</u>
5		
6 Total Revenues	<u>186,893</u>	<u>233,074</u>
7		
8 <u>Expenditures</u>		
9 Personnel **	122,678	167,666
10 Operating and General Expense	64,197	64,647
11 Equipment	18	0
12		
13		
14 Total Expenditures	<u>186,893</u>	<u>232,313</u>
15		
16 Revenues over expenditures	(0)	761
17 Beginning unencumbered cash	<u>0</u>	<u>(\$0)</u>
18		
19 Ending unencumbered cash	<u>(\$0)</u>	<u>\$761</u>

Butler Community College
Program Development Fund FY 2021 and FY 2022 Estimate
Presented July 26, 2021

	FY2021 Actual <u>Unaudited</u>	FY 2022 Budget <u>Estimate</u>
1 Sources of Funds:		
2 Transfer from operating fund	\$0	\$40,000
3 Transfer from Academics Budget	<u>0</u>	<u>0</u>
4 Total	0	40,000
5		
6 Expenditures		
7 Development Expenditures	0	0
8 Transfer to Operating *	<u>100,000</u>	<u>0</u>
9		
10 Total Expenditures	<u>100,000</u>	<u>0</u>
11		
12 Revenues over expenditures	(100,000)	40,000
13 Beginning unencumbered cash	<u>374,243</u>	<u>274,243</u>
14		
15 Ending unencumbered cash	<u>\$274,243</u>	<u>\$314,243</u>

Butler Community College
Capital Project Fund FY 2021 and FY 2022 Estimate
Presented July 26, 2021

	<u>FY 2021</u> Actual <u>Unaudited</u>	<u>FY 2022</u> Budget <u>Estimate</u>
1 Sources of Funds:		
2 Donations for Snackbar in Andover	74,975	-
3 Prior Year Claims Cancelled	59,690	-
4 Total	\$ 134,665	\$ -
5		
6 Expenditures		
7 Andover 5000 Building Project*	2,312,244	200,000
8 Other Projects	-	-
9	-	-
10 Total Expenditures	\$ 2,312,244	\$ 200,000
11		
12 Revenues over expenditures	\$ (2,177,579)	\$ (200,000)
13 Beginning unencumbered cash	\$ 3,439,908	\$ 1,262,329
14		
15 Ending unencumbered cash	\$ 1,262,329	\$ 1,062,329

*Project estimated to be completed by August 2021

Butler Community College
Capital Outlay Mill Fund - Presented July 26, 2021

<u>Capital Outlay Bond Proceeds Fund</u>	
Fund Balance, July 1, 2016	\$0
Bond proceeds	\$6,216,462
Cost of Issuance	(\$67,408)
Investment Income as of June 30, 2021	<u>\$112,982</u>
Amount available at June 30, 2021	\$6,262,035
Expenditures as of June 30, 2021	<u>(\$6,262,035)</u>
Fund Balance, June 30, 2021	\$0
<u>Capital Outlay Fund</u>	
Fund Balance, July 1, 2016	\$0
Tax Revenue	\$7,617,066
Debt Service Payments (paid in full)	(\$6,374,262)
Expenditures to Date	<u>(\$111,686)</u>
Fund Balance, June 30, 2021	\$1,131,118
<u>Capital Project Fund - Expenditures to Date</u>	
<u>Capital Project Items</u>	<u>Expenses to Date</u>
Converged Infrastructure	\$1,039,203
Network Infrastructure	\$2,519,985
Hardened Data Center	\$882,128
Physical Security	\$1,663,200
Digital Signage	\$113,955
Campus Security Lighting	<u>\$155,250</u>
Total	\$6,373,722

Butler Community College
Facilities Fund FY 2021 and FY 2022 Estimate
Presented July 26, 2021

	<u>FY 2021</u> Unaudited <u>Actual</u>	<u>FY 2022</u> Budget <u>Estimate</u>
1 Sources of Funds:		
2 Other Income- Prior Year Claims Cancelled	\$32,655	4,000
3 Miscellaneous Revenue	3,878	6,200
4 Transfer for Annual and Deferred Maintenance	289,273	389,273
5 Reimbursments- Hail Storm Insurance Proceeds	-	-
6 Transfer for Parking	56,000	56,000
7 Transfer for Stadium	15,000	15,000
8 Transfer for STEM 400 Building	35,000	
9 Beginning Unencumbered Cash	<u>447,948</u>	<u>402,079</u>
10 Total Sources	<u>879,754</u>	<u>872,552</u>
11 Uses of Funds:		
12 Various Projects- See Below	227,675	872,552
13 Transfer back to Operating- Cut	<u>250,000</u>	-
14 Total Expenditures	<u>477,675</u>	<u>872,552</u>
15 Sources over Uses:	<u>402,079</u>	(0)
16		
17 Ending unencumbered cash	<u>\$402,079</u>	<u>(\$0)</u>
18		

19 Items below are placed in order of Priority

Plan Item	Activity Code	Priority	Planned Expenditures
FACILITIES PLAN			
300 Building HVAC Dehumidifier System (Deferred \$240,000)			240,000
BOE ADA Sidewalk Repairs	775	1	34,000
Vehicle Repair And Purchase	854	3	28,000
Deferred Maintenance	991	4	92,000
Parking Lot Repair	959	5	160,000
Asbestos Removal and Insulation	864	6	20,000
Classroom Carpet Replacement	984	7	25,000
ADA Issues and Repairs		8	25,000
Stadium Deferred Maintenance (Accumulates with Transfer)		9	30,000
ARK Flash Assessment		10	72,500
5000 Building Wayfinding Signage		11	28,000
2000 Building Clifford Stone Room Carpet Replacement		12	35,000
2000 Building Basement Water Issues		13	25,000
700 Building Steam Boiler Replacement		14	25,000
700 Building Basement Backup Sump		15	10,000
500 Building Domestic Hot Water Boiler		16	18,000
Expenditures to Date (Various Projects)			0
Contingency			<u>245,052</u>
Total			\$872,552

Butler Community College
Technology Fund - FY 2021 and FY 2022 Estimate
Presented July 26, 2021

	<u>FY 2021</u>	<u>FY 2022</u>
	Actual	Budget
	<u>Unaudited</u>	<u>Estimate</u>
1 Sources of Funds:		
2 Sprint Lease Renewal	\$0	\$0
3 Computer Recycle	0	10,000
4 Miscellaneous Revenue	5,835	0
5 Budgeted transfer from Operating Funds	75,000	75,000
Transfer from Ed Tech	120,000	
6 Transfer unspent budget from Operating	<u>332,930</u>	<u>-</u>
7 Total	533,765	85,000
8		
9 Expenditures		
10 Software Licensing	\$0	65,000
11 AV Supplies/Computers	8,659	20,000
12 Fiber Hardening Project	0	-
13 Other	<u>2,034</u>	<u>50,000</u>
14		
15 Total Expenditures	<u>10,693</u>	<u>135,000</u>
16		
17 Revenues over expenditures	523,073	(50,000)
18 Beginning unencumbered cash	<u>632,809</u>	<u>1,155,881</u>
19		
20 Ending unencumbered cash	<u>\$1,155,881</u>	<u>\$1,105,881</u>

Butler Community College
General Fund Activity Fee Supported Scholarship Summary
For the Year Ended June 30, 2021

Presented July 26, 2021

	FY 2020/21 Unaudited	FY 2021/22 Estimate	Increase (Decrease)
Academic Scholarships	567,470	604,737	37,267
Activity Scholarships	696,158	741,876	45,718
Other Scholarships	655,060	698,078	43,019
Subtotal	\$ 1,918,688	\$ 2,044,692	\$ 126,004
Athletic Scholarships	\$ 1,417,597	\$ 1,510,693	\$ 93,096
Total	<u>\$ 3,336,285</u>	<u>\$ 3,555,385</u>	<u>\$ 219,100</u>

Summary of Activity Fee Supported Scholarships Budget on 6/30/2021

Beginning Balance 7/1/2020	\$ 580,496
Activity Fee Revenue for Scholarships FY2021	\$ 3,331,609
Scholarship Expense for FY2021	<u>\$ 3,336,285</u>
Ending Balance 6/30/2021	<u>\$ 575,820</u>

Butler Community College
Activity, Academic and Other Scholarships
For the Year Ended June 30, 2021

Presented July 26, 2021

		FY 2020/21	FY 2021/22	Increase
		Unaudited	Estimate	(Decrease)
<u>Academic</u>				
1	Academic Excellence Scholarship	41,707	44,446	2,739
2	Access Scholarship	11,491	12,245	755
3	Deans Scholarship	100,500	107,100	6,600
4	Presidential Scholarship	274,875	292,927	18,052
5	Technical Scholarship	48,345	51,520	3,175
6	Val/Sal Scholarship	90,553	96,499	5,947
	Total	\$ 567,470	\$ 604,737	37,267
<u>Activity</u>				
7	Lantern Scholarship	17,499	18,648	1,149
8	Grizzly Magazine Scholarship	19,450	20,727	1,277
9	Livestock Judging Scholarship	123,080	131,163	8,083
10	Instrumental Music Scholarship	153,903	164,010	10,107
11	Vocal Music Scholarship	245,332	261,444	16,111
12	Radio/TV Production Scholarship	18,399	19,607	1,208
13	Sports Media Scholarship	13,088	13,948	860
14	Student Government Scholarship	8,033	8,560	528
15	Theater Scholarship	70,393	75,016	4,623
16	Visual Arts Scholarship	26,982	28,754	1,772
	Total	\$ 696,158	\$ 741,876	\$ 45,718
<u>Other</u>				
17	Admissions MVP/Ambassador	7,565	8,062	497
18	Butler 2000	31,203	33,252	2,049
19	Latino Scholarship	2,250	2,398	148
20	Computer Lab	1,339	1,427	88
21	Dependents Scholarship (McConnell)	38,091	40,592	2,501
22	Recognition Scholarship	24,119	25,703	1,584
23	Tutor Ambassador	21,409	22,815	1,406
24	OER Book Scholarships	290,489	309,566	19,077
25	Summer + 2020	238,595	254,264	15,669
	Total	\$ 655,060	\$ 698,078	\$ 43,019
26	Totals	<u>\$ 1,918,688</u>	<u>\$ 2,044,692</u>	<u>\$ 126,004</u>

Butler Community College
Activity Fee Supported Athletic Scholarships
For the Year Ended June 30, 2021

Presented July 26, 2021

	FY 2020/21	FY 2021/22	Increase
	Unaudited	Estimate	(Decrease)
1 Athletic Management Scholarship	11,520	12,277	757
2 Athletic Scholarship Books	117,400	125,110	7,710
3 Athletic Trainer Scholarship	28,958	30,859	1,902
4 Baseball Scholarship	111,430	118,748	7,318
5 Football Scholarship	431,056	459,364	28,308
6 In State Portion of Out of State Scholarships	104,132	110,971	6,839
7 Men's Basketball Scholarship	92,288	98,349	6,061
8 Men's Cross Country	24,676	26,296	1,621
9 Men's Track Scholarship	61,150	65,166	4,016
10 Softball Scholarship	85,107	90,696	5,589
11 Spirit Squad Scholarship	40,431	43,087	2,655
12 Volleyball Scholarship	48,230	51,397	3,167
13 Women's Basketball Scholarship	81,780	87,151	5,371
14 Women's Cross Country	16,982	18,097	1,115
15 Women's Soccer Scholarship	75,773	80,749	4,976
16 Women's Track Scholarship	86,684	92,377	5,693
17 Totals	<u>\$ 1,417,597</u>	<u>\$ 1,510,693</u>	<u>\$ 93,096</u>

Butler Community College
Restricted Funds
Revenues, Expenditures, and Balances
For the Year Ended June 30, 2021

Presented July 26, 2021

			7/1/2020			6/30/2021
			<u>Balance</u>	<u>Revenue</u>	<u>Expense</u>	<u>Balance</u>
1	2101	Federal Work-Study	0	120,205	120,205	0
2	2106	Carl Perkins V	0	5,500	5,500	0
3	2180	Kansas Humanities Council	0	525	500	25
4	2213	SCKLS Grant	8,104	10,910	6,423	12,592
5	2235	Nursing Initiative Grant	0	32,671	28,900	3,771
6	2250	State Technology Equipment Grant	0	24,794	24,794	0
7	210221	Federal SEOG FY2021	0	247,461	247,461	0
8	210421	Federal Pell Grant FY2021	0	8,507,932	8,507,932	0
9	210420	Federal Pell Grant FY2020	0	78,898	78,898	0
10	210620	Carl Perkins Voctn Grants	664	0	0	664
11	210621	Carl Perkins Voctn Grants	0	189,651	189,651	0
12	210820	William D Ford Direct Loans FY20	0	137,240	137,240	0
13	2126	US Department of Ed - HEERF I (Student & Inst)	(7,200)	601,468	594,268	0
14	2128	US Department of Ed - HEERF II (Inst)	0	3,121,159	3,121,159	0
15	2129	US Department of Ed - HEERF II (Student)	0	1,815,966	1,815,966	0
16	2131	US Department of Ed - HEERF III (Student)	0	512,925	512,925	0
17	2132	US Department of Ed - HEERF III (Inst)	0	5,448,518	5,448,518	0
18	2228	Coronavirus Relief Fund	0	681,379	681,062	317
19	2305	SPARK County Grant	0	130,697	29,815	100,882
20	222019	AO-K @ Work	0	3,989	3,989	0
21	2340	Dollar General Literacy Grant	0	9,000	0	9,000
22	233019	Kansas Health Foundation	<u>20,521</u>	<u>20</u>	<u>19,771</u>	<u>770</u>
23						
24		Totals	<u>\$ 22,090</u>	<u>\$21,680,908</u>	<u>\$ 21,574,977</u>	<u>\$ 128,021</u>

Butler Community College
Agency Accounts
Revenues, Expenditures, and Balances - FY 2021
Presented July 26, 2021

		7/1/2020			6/30/2021
		<u>Balance</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Balance</u>
1	370 Friends of the Arts	2,000	-	-	2,000
2	376 Great Plain Acceleration Confr	7,730	-	-	7,730
3	381 Grizzlybacker Funds	297,305	102,396	177,904	221,797
4	595 Diversity Kansas	22,969	59,650	71,085	11,534
5	797 Black Student Association	443	1,571	-	2,014
6	815 Butler Notables	521	125	-	646
7	818 Educare Fundraiser	10,989	-	-	10,989
8	834 Flint Hills Classic LiveStock Jud	30,380	-	-	30,380
9	837 Butler Student Food Pantry	775	915	562	1,128
10	842 DECA	3,881	152	200	3,833
11	849 Phi Beta Lambda Club	1,281	78	-	1,358
12	855 Student Nurse Association	3,945	910	32	4,823
13	857 Music Club Instrumental	6,502	122	-	6,624
14	858 Music Club Vocal	22,760	2,251	4,118	20,893
15	866 English Department Royalties	6,891	-	-	6,891
16	867 Student Government Association	36,423	32,996	12,156	57,262
17	868 Delta Psi Omega	7,853	-	435	7,419
18	869 A Cappella Choir	350	-	-	350
19	871 OP Staff Activities	1,640	312	536	1,416
20	873 International Student Association	1,561	-	125	1,436
21	874 Art Club	1,257	681	674	1,264
22	878 Football Fundrasier	11,760	25,226	4,601	32,385
23	882 Life Enrichment Program	4,213	1,730	427	5,516
24	889 BEACIN Fund	6,208	1,170	800	6,578
25	894 Cross Country Track Fundraiser	14,013	6,360	7,923	12,450
26	895 BCC Assoc for Early Childhood	814	-	-	814
27	897 America Reads	6	-	-	6
28	898 AKCCOP Workshop	617	-	-	617
29	905 Phi Theta Kappa	45,566	6,465	184	51,847
30	907 C.H.O.M.P.	6,908	-	-	6,908
31	908 CTE Workshops	13,974	-	-	13,974
32	915 National Assoc of Music Educators	350	-	-	350
33	925 Spirit Squad	13,272	5,871	-	19,143
34	926 Employment Career Fair	2,187	-	-	2,187
35	934 HALO-Hispanic Am Leadership	1,038	500	562	976
36	935 KCSAA-KS Student Affair Admins	371	-	-	371
37	943 Butler Care Team Cancer Asst Fund	7,164	-	574	6,590
38	945 Accessibility Training	5,103	135	-	5,238
39	961 Men's Basketball Fundraiser	4,052	2,127	-	6,179
40	962 Library Coffee Shop	509	-	200	310
41	963 Butler Grizzly Ambassadors	990	-	-	990
42	964 Smorgaschords	1,240	-	-	1,240
43	967 Baseball Agency	48	8,100	8,100	48
44	982 Kids Football Camp	3,268	-	-	3,268
45	984 Radio/TV Club	654	-	-	654
46	987 Women's Basketball Fundraiser	7,745	4,361	-	12,105
47	991 Women's Soccer Fundraiser	11,870	27,529	5,953	33,445
48	992 Women's Softball Fundrasier	18,189	3,759	11,907	10,041
49	995 Volleyball Fundraiser	26,385	3,877	8,589	21,673
50	997 Athletic Training Fundraiser	(75)	-	-	(75)
51	Totals	\$ 675,894	\$ 299,368	\$ 317,647	\$ 657,615

Butler County Community College
Reconciliation of Legal Budget Expenditures and Operating Budget Expenditures
Presented to the Board of Trustees, July 26, 2021

<u>Funds:</u>	Unaudited Expenditures FY 2021	Difference	Operating Budget FY 2021	Difference	Operating Budget FY 2022	Difference	Legal Budget FY 2022
General Fund:							
Operating	42,034,225	2,254,789	44,289,015	5,176,526	49,465,541	4,946,554	54,412,095
Reclassify PTE indirect	(7,135,607)	7,135,607	0	0	0	(7,500,000)	(7,500,000)
Transfer to PTE fund	2,000,000	(2,000,000)	0	0	0	4,000,000	4,000,000
Designated	654,187	(654,187)	0	0	0	719,605	719,605
Capital Projects	2,312,244	(2,312,244)	0	0	0	1,000,000	1,000,000
Technology Fund	10,693	(10,693)	0	0	0	650,000	650,000
Development	100,000	(100,000)	0	0	0	400,000	400,000
Facilities Fund	477,675	(477,675)	0	0	0	600,000	600,000
HEERF Indirect Desig.	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,500,000</u>	<u>8,500,000</u>
Total General	<u>40,453,417</u>	<u>3,835,598</u>	<u>44,289,015</u>	<u>5,176,526</u>	<u>49,465,541</u>	<u>13,316,159</u>	<u>62,781,700</u>
Vocational/PTE	5,335,921	691,729	6,027,650	704,515	6,732,165	1,346,433	8,078,598
Reclass PTE indirect	7,135,607	(7,135,607)	0	0	0	7,500,000	7,500,000
Designated	<u>437,004</u>					<u>500,000</u>	<u>500,000</u>
Total Vocational/PTE	<u>12,908,532</u>	<u>(6,443,878)</u>	<u>6,027,650</u>	<u>704,515</u>	<u>6,732,165</u>	<u>8,846,433</u>	<u>15,578,598</u>
Adult Basic Ed	416,877	(416,877)		0		531,882	531,882
Adult Supp	<u>186,893</u>	<u>(186,893)</u>		<u>0</u>		<u>506,075</u>	<u>506,075</u>
Subtotal	<u>53,965,720</u>	<u>(3,212,051)</u>	<u>50,316,665</u>	<u>5,881,041</u>	<u>56,197,706</u>	<u>23,200,549</u>	<u>79,398,255</u>
Campus Life Funds	4,220,197	(4,220,197)	0	0	0	6,731,639	6,731,639
Educare	30,039	(30,039)	0	0	0	0	0
Capital Outlay	1,412,167	(1,412,167)	0	0	0	1,200,000	1,200,000
Motorcycle Training	<u>1,950</u>	<u>(1,950)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>10,000</u>
Grand Total	<u>59,630,073</u>	<u>(8,876,404)</u>	<u>50,316,665</u>	<u>5,881,041</u>	<u>56,197,706</u>	<u>31,142,188</u>	<u>87,339,894</u>
							0

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

General Fund Operating	\$36,898,618	\$44,289,015	49,465,541
Vocational	12,471,528	6,027,650	6,732,165
Adult Basic Ed	0	0	0
Adult Supp	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	49,370,146	<u>\$50,316,665</u>	<u>\$56,197,706</u>
Gen Fund transfer to PTE	(2,000,000)		
Cancelled Prior Yr Enc	<u>0</u>		
Operating Bdgt Exp	<u>\$47,370,146</u>		

Butler Community College
Reconciliation of Cash and Investments to Fund Balances
June 30, 2021
Presented July 26, 2021

Total Cash and Investments	(page 28)	\$29,556,965
Less Liabilities and Encumbrances	(page 29)	<u>(1,131,205)</u>
Fund Balances	(page 1) (page 30)	<u><u>\$30,688,171</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, 2021
Presented July 26, 2021

Investments

Investments	B122	\$11,517,411
Treasury Account	B130	<u>0</u>
Total investments 6/30/2021		11,517,411

Bank Balances

Commerce Bank - Claims	B101	17,947,338
Commerce Bank - Payroll	B102	0
Commerce Bank - Federal Fund and Escrow	B104	0
Commerce Bank - Electronic Purchase Card	B105	(145,476)
Commerce Bank - Flex Spending	B106	68,235
Andover State Bank	B118	98,114
The Central Bank - Marion	B119	7,083
Freedom First Bank - McConnell	B120	18,673
Stanfield Warranty Escrow - Roofs	B123	25,375
Emprise Bank - Council Grove	B126	10,930
American State Bank - RoseHill	B129	<u>4,114</u>
Total bank balances 6/30/2021		18,034,387

Cash on hand - cash boxes	116	<u>5,168</u>
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Total cash and investments 6/30/2021	(page 27)	<u><u>\$29,556,965</u></u>
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Butler Community College
Liability and Encumbrances Detail
June 30, 2021
Presented July 26, 2021

Liability and encumbrances	
Total payroll encumbrances	\$1,480,741
Total accounts payable encumbrances	825,232
General Accounts Payable	654,580
Payroll taxes and annuities payable	484,118
Flex Spending Payable	52,015
Sales Tax Payable/Comp Use Tax	1,513
Deferred Revenue	20,000
Deposits held for others	85,640
Electronic Purchase Card payable	52,344
Lease Obligation - Capital Outlay	0
Federal/State Restricted Receivable	(4,294,518)
Capital Outlay Receivable	0
Accounts Receivable-Other	(13,362)
Foundation accounts receivable	(13,233)
Prepaid expenses - insurance/utilities	(466,277)
 Total liabilities and encumbrances (page 27)	 <u>(\$1,131,205)</u>

Butler Community College
Fund Balance Summary
June 30, 2021
Presented July 26, 2021

Operating Funds Unencumbered Cash	
General Fund (not including Designated Accounts, Development Funds and Comp Plan Funds)	\$10,737,380
Post Secondary Technical Education Fund	<u>1,703,933</u>
Total Operating Funds Unencumbered Cash	<u>\$12,441,313</u>
Other fund cash balances	
Student Life Funds	4,466,340
Restricted Funds	128,020
Agency Funds	657,615
Program Development Fund	274,243
Facilities Fund	402,079
Capital Projects Fund	1,262,330
Technology Fund	1,155,881
Capital Outlay Fund	1,131,118
Adult Basic Education Fund	0
Non-Credit Education Fund	0
Designated Funds	<u>8,769,231</u>
Other funds cash balance	<u>18,246,857</u>
Total Fund Balances (page 27)	<u><u>\$30,688,170</u></u>

**Butler Community College
Analysis of Debt Service
Presented July 26, 2021**

Description of Debt	Year Purchased	Final Payment Year	Interest Rate	FY 2022 Debt Service Payments	Outstanding Balance June 30, 2022
Cummins Hall/Energy Cons COPs	2021	2028	2.0%	491,103	4,620,650
Fire Science Training Facility	2013	2033	2.8%	120,763	1,183,869
5000 Building Remodel	2019	2039	2.9%	554,581	7,640,000
Total Annual Debt Service				<u>\$1,166,447</u>	<u>\$13,444,519</u>

Anticipated Unrestricted Fund Revenues for YE 2022 \$50,768,845
Debt Service as a Percentage of Revenue 2.3%

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%.

