



FY2022 Budget Update
and
FY2023 Preliminary Budget Recommendation

Presented to the Board of Trustees
March 28, 2022

Compiled by:
Kerry Potter, Jennifer Kirkhart & Kent Williams



Butler Community College

FY2022 Operating Budget Update
and
FY2023 Preliminary Budget Recommendation

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Butler Community College
FY2022 Operating Budget Update and FY2023 Preliminary Recommendation
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Butler Community College
Notes to the Operating Funds Budget Update
March 28, 2022

1. Student Revenues - Credit Hours

Fiscal Year Credit Hours Used for Budgeting					
Credit Hour	FY2019	FY2020	FY2021	FY2022	FY2023
In-State In-District	33,895	30,305	27,412	26,933	26,933
In-State Out-Dist	115,785	110,363	101,617	96,981	96,981
Out-State	9,133	10,121	9,056	9,110	9,110
International	5,238	3,970	3,124	2,835	3,549
Total	164,051	154,759	141,209	135,859	136,573
Increase (Decrease) %	-6.2%	-5.7%	-8.8%	-3.8%	0.5%

2. Local Taxes

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

	FY2019	FY2020	FY2021	FY2022	FY2023
Valuation (millions)	\$746.2	\$774.2	\$800.8	\$848.6	\$933.5
Valuation incr (decr) %	6.0%	4.6%	3.4%	6.0%	10.0%
Mill Levy General Fund	18.068	17.409	16.144	15.234	15.234
Mill Levy Capital Outlay	2.000	1.927	1.863	0.000	0.000
Total Mill Levy	20.068	19.336	18.007	15.234	15.234
Mill Levy incr (decr) %	0.0%	-3.6%	-6.9%	-15.4%	0.0%
Tax Levied General Fund	\$13,478,192	\$13,478,192	\$12,928,138	\$12,928,138	\$14,221,111
Tax Levied Capital Outlay	\$1,492,370	\$1,491,937	\$1,491,937	\$0	\$0
Tax Levied Total	\$14,970,562	\$14,970,129	\$14,420,075	\$12,928,138	\$14,221,111
Tax Levied inc (decr) %	6.0%	0.0%	-3.7%	-10.3%	10.0%

3. State Aid

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

4. Compensations

	FY2019	FY2020	FY2021	FY2022	FY2023
Salary increase	2.0%	2.5%	0.0%	5.0%	3.0%
Health insurance increase	0.0%	0.0%	6.0%	0.0%	5.0%

5. Operating Funds

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

Butler Community College
FY2022 and FY2023 Operating Budget Summaries
March 28, 2022

	FY2022		FY2022
	November 22	Increase	March 2022
	<u>Budget</u>	<u>(Decrease)</u>	<u>Budget</u>
1 Operating Revenues	<u>\$48,983,285</u>	<u>\$477,269</u>	<u>\$49,460,554</u>
2			
3 Expenditure Budget - Operations	\$53,258,157	\$37,123	\$53,295,280
4 Anticipated Unspent Budget	<u>\$2,130,326</u>	<u>\$0</u>	<u>\$2,130,326</u>
5 Anticipated Expenditures	<u>\$51,127,831</u>	<u>\$37,123</u>	<u>\$51,164,954</u>
6			
7 Revenues Over (Under) Expenditures	(\$2,144,546)	\$440,146	(\$1,704,400)
8			
9 Beginning Unencumbered Cash	<u>\$9,446,927</u>	<u>\$0</u>	<u>\$9,446,927</u>
10			
11 Ending Unencumbered Cash	<u>\$7,302,381</u>	<u>\$440,146</u>	<u>\$7,742,527</u>
12			
13 10.5% of Expenditures	<u>\$5,592,106</u>	<u>\$3,898</u>	<u>\$5,596,004</u>
14 Unencumbered cash over (under) target	<u>\$1,710,275</u>	<u>\$436,248</u>	<u>\$2,146,522</u>

	FY2022		FY2023
	March 2022	Increase	March 2022
	<u>Budget</u>	<u>(Decrease)</u>	<u>Budget</u>
1 Operating Revenues	<u>\$49,460,554</u>	<u>\$4,792,657</u>	<u>\$54,253,211</u>
2			
3 Expenditure Budget - Operations	\$53,295,280	\$2,481,867	\$55,777,147
4 Anticipated Unspent Budget	<u>\$2,130,326</u>	<u>(\$1,014,783)</u>	<u>\$1,115,543</u>
5 Anticipated Expenditures	<u>\$51,164,954</u>	<u>\$3,496,650</u>	<u>\$54,661,604</u>
6			
7 Revenues Over (Under) Expenditures	(\$1,704,400)	\$1,296,007	(\$408,393)
8			
9 Beginning Unencumbered Cash	<u>\$9,446,927</u>	<u>(\$1,704,400)</u>	<u>\$7,742,527</u>
10			
11 Ending Unencumbered Cash	<u>\$7,742,527</u>	<u>(\$408,393)</u>	<u>\$7,334,133</u>
12			
13 10.5% of Expenditures	<u>\$5,596,004</u>	<u>\$260,596</u>	<u>\$5,856,600</u>
14 Unencumbered cash over (under) target	<u>\$2,146,522</u>	<u>(\$668,989)</u>	<u>\$1,477,533</u>

Butler Community College
Estimated Revenue Summary FY2022
March 28, 2022

	FY2022		FY2022
	Nov 22, 2021		March 28, 2022
	<u>Update</u>	<u>Change</u>	<u>Update</u>
1 In District Tuition	\$2,009,138	\$41,779	\$2,050,917
2 Out District Tuition	\$9,310,639	\$62,623	\$9,373,262
3 Out-State Tuition	\$1,362,795	\$64,310	\$1,427,105
4 International Tuition	\$508,958	\$39,962	\$548,920
5 Technology Fee	\$2,411,098	\$1,191	\$2,412,289
6 Scholarship Fee	\$3,189,576	\$71,036	\$3,260,612
7 Other Fees	<u>\$197,335</u>	<u>\$0</u>	<u>\$197,335</u>
8 Total Student Sources	\$18,989,539	\$280,901	\$19,270,440
9 Tuition Waivers	<u>(\$1,067,623)</u>	<u>(\$54,000)</u>	<u>(\$1,121,623)</u>
10 Student Sources Net of Waivers	<u>\$17,921,916</u>	\$226,901	<u>\$18,148,817</u>
11 Federal Sources	<u>\$0</u>	\$0	<u>\$0</u>
12 State Operating Grant	\$15,456,802	\$0	\$15,456,802
13 Excel in CTE	<u>\$541,966</u>	<u>\$250,368</u>	<u>\$792,334</u>
14 Total State Sources	<u>\$15,998,768</u>	<u>\$250,368</u>	<u>\$16,249,136</u>
15 Current Ad Valorem Tax	\$12,023,168	\$0	\$12,023,168
16 Tax-in-Process	\$299,317	\$0	\$299,317
17 Delinquent Tax	\$380,004	\$0	\$380,004
18 Motor Vehicle Tax	\$1,632,192	\$0	\$1,632,192
19 Other Local Taxes	\$48,798	\$0	\$48,798
20 Total Local Sources	<u>\$14,383,479</u>	<u>\$0</u>	<u>\$14,383,479</u>
21 Reimbursements	\$36,000	\$0	\$36,000
22 Other Income	<u>\$560,988</u>	<u>(\$0)</u>	<u>\$560,988</u>
23 Total Other Revenue	<u>\$596,988</u>	<u>(\$0)</u>	<u>\$596,988</u>
24 Transfers	<u>\$82,134</u>	<u>\$0</u>	<u>\$82,134</u>
25			
26 Total Revenues	<u>\$48,983,285</u>	<u>\$477,269</u>	<u>\$49,460,554</u>

Butler Community College
Estimated Revenue Summary FY2023
March 28, 2022

	FY2022		FY2023
	March 2022		March 2022
	<u>Update</u>	<u>Change</u>	<u>Update</u>
1 In District Tuition	\$2,050,917	\$0	\$2,050,917
2 Out District Tuition	\$9,373,262	\$0	\$9,373,262
3 Out-State Tuition	\$1,427,105	\$0	\$1,427,105
4 International Tuition	\$548,920	\$0	\$548,920
5 Technology Fee	\$2,412,289	\$200,000	\$2,612,289
6 Scholarship Fee	\$3,260,612	\$0	\$3,260,612
7 Other Fees	<u>\$197,335</u>	<u>\$0</u>	<u>\$197,335</u>
8 Total Student Sources	<u>\$19,270,440</u>	<u>\$200,000</u>	<u>\$19,470,440</u>
9 Tuition Waivers	(\$1,121,623)	\$0	(\$1,121,623)
10 Student Sources Net of Waivers	<u>\$18,148,817</u>	<u>\$200,000</u>	<u>\$18,348,817</u>
11 Federal Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
12 State Operating Grant	\$15,456,802	\$3,356,735	\$18,813,537
13 Excel in CTE	<u>\$792,334</u>	<u>\$0</u>	<u>\$792,334</u>
14 Total State Sources	<u>\$16,249,136</u>	<u>\$3,356,735</u>	<u>\$19,605,871</u>
15 Current Ad Valorem Tax	\$12,023,168	\$1,202,465	\$13,225,633
16 Tax-in-Process	\$299,317	\$0	\$299,317
17 Delinquent Tax	\$380,004	(\$15,508)	\$364,496
18 Motor Vehicle Tax	\$1,632,192	\$48,966	\$1,681,157
19 Other Local Taxes	<u>\$48,798</u>	<u>\$0</u>	<u>\$48,798</u>
20 Total Local Sources	<u>\$14,383,479</u>	<u>\$1,235,922</u>	<u>\$15,619,401</u>
21 Reimbursements	\$36,000	\$0	\$36,000
22 Other Income	<u>\$560,988</u>	<u>\$0</u>	<u>\$560,988</u>
23 Total Other Revenue	<u>\$596,988</u>	<u>\$0</u>	<u>\$596,988</u>
24 Transfers	<u>\$82,134</u>	<u>\$0</u>	<u>\$82,134</u>
25			
26 Total Revenues	<u>\$49,460,554</u>	<u>\$4,792,657</u>	<u>\$54,253,211</u>

Butler Community College
Operating Budget - Expenditures
March 28, 2022

Changes to the FY2022 Expenditure Budgets - November to March

1	FY2022 Operating Funds Budget for FY2022 - November 22 BOT Update	\$53,258,157
2	Closing costs for FY2022 refunding COPs	\$240,239
3	Adjust Scholarship estimate	(\$133,116)
4	Adjust employee benefit estimate	<u>(\$70,000)</u>
5	FY2022 Adjusted Operating Budget	<u>\$53,295,280</u>

Preliminary FY2023 Expenditure Budget Recommendation

1	FY2022 Adjusted Operating Budget	\$53,295,280
2	Adjust one-time savings on 2022 refinancing COPs	\$210,550
3	Financial Aid Counselor	\$66,547
4	Increase vehicle purchase budget	\$11,000
5	Estimated increase in property and liability insurance premiums.	\$50,000
6	HR - services and software escaltors	\$6,400
7	3.0% Increase in salaries - college-wide	\$990,000
8	.05% Equity/Market Increases - salaries college-wide as appropriate	\$160,000
9	Health Insurance Increase (Fees/Stop Loss Prem)	\$220,000
10	Subscription Costs EMSI - Institutional Research	\$1,500
11	Winfield Nursing - no addition to the FY2023 budget at this time	\$0
12	Part Time Counselor	\$15,870
13	Marketing - reinstate Content Strategiest	\$70,000
14	Additonal energy costs - vehicle fuel and utilities - current estimate	\$25,000
15	New Culinary building - FM (current estimate -covered by exisiting bdgts)	\$0
16	Marketing - Social Media Coordinator	\$60,000
17	Legal fees - negotiations	\$15,000
18	Marketing - advertising for recruitment and public relations	\$365,000
19	ACCT/AACC Training	<u>\$15,000</u>
20		
21	Recommended FY2023 Operating Funds Budget	<u>\$55,577,147</u>

Butler Community College

FY2022 Legal Budget

Presented to the Board of Trustees
March 28, 2022

Compiled by:
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 Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2021 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted							
General Fund	44,798,000	17.409	40,453,418	16.144	62,781,700	12,928,138	15.234
Postsecondary Tech Ed	11,691,509		12,908,532		15,578,598	xxxxxxxxx	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	xxxxxxxxx	xxx
Motorcycle Driver	6,630	xxx	1,950	xxx	10,000	xxxxxxxxx	xxx
Truck Driver Training	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Auxiliary Enterprise	5,416,145	xxx	4,250,237	xxx	6,731,639	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	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	xxxxxxxxx	xxx
Total All Funds	64,028,953	19.336	59,630,073	18.007	87,339,894	xxxxxxxxx	15.234
Total Tax Levied	14,970,476		14,420,324		xxxxxxxxxxx	12,928,138	
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..

 Board Chair
Signature and Title

CERTIFICATE

TO THE CLERK OF Butler COUNTY, STATE OF KANSASWe 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	12,928,138	15.262
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	12,928,138	
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	XXXXXXX	
Total Plant Funds			1,200,000	0	
Total - All Funds		XXXXXXX	87,339,894		
Publication					
Final Assessed Valuation	848,351,216				15.262
Municipal Accounting Use Only					
Received _____	847,096,495				
Reviewed by _____					
Follow-up: Yes ____ No ____					

Assisted by:

Attest: 11-2, 2021

Patricia Stafford
County Clerk



James Lichtenberg
Signature and Title of Elected Official
Board Chair

Page No.

STATE OF KANSAS
Budget Form CC-A
2021-2022

STATEMENT OF INDEBTEDNESS

[illegible]

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

Item/Service Purchased	Date of Contract	Term of Contract	Interest Rate* %	Total Outright Purchase Price	Other Charges In Contract	Total Amount Financed (Beg. Princ)	Principal Balance Due 6/30/2021	Payments Due 7/1/21 - 6/30/22	Payments Due 7/1/22 - 12/31/22
Fire Science Building	12/1/2012	20 years	2.8536	1,841,739	0	1,841,739	1,183,869	120,763	60,381
Refi COPs (2013) - Cummins Hall	6/1/2013	13 years	2.0000	2,790,000	455,985	2,790,000	1,395,000	294,900	283,500
Performance Contract-Energy (2013b)	11/1/2013	15 years	2.0000	5,875,000	77,562	5,875,000	3,450,000	491,649	448,725
Andover 5000 Building	4/23/2019	20 years	2.9000	8,260,000	0	8,260,000	7,640,000	556,038	108,941

*Use arbitrage yield on the bonds.

Adopted Budget

Budget Form CC-B

2020-2021

Current Funds Unrestricted General Fund	Line	2019-2020 Audited Actual	2020-2021 Unaudited Actual	2021-2022 Proposed 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.

Adopted Budget

CURRENT FUNDS UNRESTRICTED General Fund	Line	2019-2020 Audited Actual	2020-2021 Unaudited Actual	2021-2022 Proposed 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			20,171,963
Total Resources (94 thru 97)	98			81,632,256
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			12,540,294
Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4)	103			0
Tax Required (102 - 103)	104			12,540,294
Delinquent Tax Estimate	105	3.0%		387,844
Taxes Levied (104 + 105)	106			12,928,138

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

Adopted Budget

Budget Form CC-C

2020-2021

Current Funds Unrestricted Postsecondary Technical Education	Line	2019-2020 Audited Actual	2020-2021 Unaudited Actual	2021-2022 Proposed Budget
Unencumbered Cash Balance July 1	1	2,089,285	2,653,255	2,098,703
Transfer to General Fund	2	xxxxxxxxx	xxxxxxxxx	
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	xxxxxxxxx
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	xxxxxxxxx
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.

Adopted Budget

Current Funds Unrestricted Postsecondary Technical Education	Line	2019-2020 Audited Actual	2020-2021 Unaudited Actual	2021-2022 Proposed Budget
Total Resources Available	62	14,344,764	15,007,235	16,800,129
EXPENDITURES				
Education and General:				
Instruction	63	5,083,780	4,966,309	5,993,566
Research	64			
Public Service	65			
Academic Support	66	1,167,970	1,210,814	1,461,265
Student Services	67	1,092,802	1,298,914	1,567,588
Institutional Support	68	2,538,857	3,287,234	3,967,182
Operation and Maintenance	69	757,027	911,260	1,099,750
Scholarships	70	920,566	587,471	708,986
Total Expenditures	79	11,561,002	12,262,002	14,798,337
Transfers				
Non-Mandatory Transfers	82	120,763	232,127	280,141
Mandatory Transfers	83	9,744	414,403	500,120
Total Transfers	89	130,507	646,530	780,261
Total Expenditures & Transfers (79 + 89)	90	11,691,509	12,908,532	15,578,598
Unencumbered Cash Balance June 30 (62 - 90)	93	2,653,255	2,098,703	xxxxxxx

Adopted Budget

Current Funds Unrestricted Adult Education	Line	2019-2020 Audited Actual	2020-2021 Unaudited Actual	2021-2022 Proposed Budget
Unencumbered Cash Balance July 1	3	0	4,499	0
Revenues				
Student Sources:				
Tuition	4			
Fees	5			
Total Student Income	9	0	0	0
Federal Sources:				
Federal Grants	10	211,514	205,580	210,000
Other Federal Income	11			
Total Federal Income	19	211,514	205,580	210,000
State Sources:				
LAVTR	21			0
State Grants and Contracts	22	80,364	82,413	84,000
State Retirement Contributions**	23			
Other State Income	24			
Total State Income	29	80,364	82,413	84,000
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31		0	xxxxxxxxx
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	160,886	124,366	237,882
Cancellation of Prior Year Encumbrances	43		20	xxxxxxxxx
Total Other Income	49	160,886	124,386	237,882
Total Revenues (9 + 19 + 29 + 39 + 49)	60	452,763	412,379	531,882
Total Resources Available (3 + 60)	62	452,763	416,877	531,882

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

Adopted Budget

Current Funds Unrestricted Adult Education	Line	2019-2020 Audited Actual	2020-2021 Unaudited Actual	2021-2022 Proposed Budget
Total Resources Available	62	452,763	416,877	531,882
Expenditures				
Education and General:				
Instruction	63	448,264	416,877	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	448,264	416,877	531,882
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures and Transfers (79 + 89)	90	448,264	416,877	531,882
Unencumbered Cash Balance June 30 (62 - 90)	93	4,499	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	3.0000%		0
Taxes Levied (102 + 103)	104			0

* Recommended

Adopted Budget

Current Funds Unrestricted Adult Supplementary Education Fund	Line	2019-2020 Audited Actual	2020-2021 Unaudited Actual	2021-2022 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			
Total State Income	29	0	0	0
Local Sources:				
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42	386,728	186,893	506,075
Cancellation of Prior Year Encumbrances	43	1,677		xxxxxxxxx
Total Other Income	49	388,404	186,893	506,075
Total Revenues (9 + 19 + 29 + 39 + 49)	60	388,404	186,893	506,075
Total Resources Available (3 + 60)	62	388,404	186,893	506,075

Adopted Budget

Current Funds Unrestricted Adult Supplementary Education Fund	Line	2019-2020 Audited Actual	2020-2021 Unaudited Actual	2021-2022 Proposed Budget
Total Resources Available	62	388,404	186,893	506,075
EXPENDITURES				
Education and General:				
Instruction	63	388,404	186,893	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	388,404	186,893	506,075
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	388,404	186,893	506,075
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	xxxxxxxxx

Adopted Budget

Current Funds Unrestricted Motorcycle Driver Safety Fund	Line	2019-2020 Audited Actual	2020-2021 Unaudited Actual	2021-2022 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	6,630	1,950	10,000
Total State Income	29	6,630	1,950	10,000
Local Sources:				
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			
Cancellation of Prior Year Encumbrances	43			xxxxxxxx
Total Other Income	49	0	0	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	6,630	1,950	10,000
Total Resources Available (3 + 60)	62	6,630	1,950	10,000

Adopted Budget

Current Funds Unrestricted Motorcycle Driver Safety Fund	Line	2019-2020 Audited Actual	2020-2021 Unaudited Actual	2021-2022 Proposed Budget
Total Resources Available	62	6,630	1,950	10,000
Expenditures				
Education and General:				
Instruction	63			
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68	6,630	1,950	10,000
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	6,630	1,950	10,000
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	6,630	1,950	10,000
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	xxxxxxxx

STATE OF KANSAS
Worksheet CC-H
2020-2021

Current Funds Unrestricted Auxiliary Enterprise Funds	Line	2019-2020 Audited Actual	2020-2021 Unaudited Actual	2021-2022 Proposed Budget					2021-2022 Proposed Budget
				1701 Fund	1702 Fund	1703 Fund	1704 Fund	1800 Fund	
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	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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

Adopted Budget

Plant Funds		2019-2020	2020-2021	2021-2022
Capital Outlay	Line	Audited Actual	Unaudited Actual	Proposed 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

Adopted Budget

Plant Funds		2019-2020	2020-2021	2021-2022
Capital Outlay	Line	Audited	Unaudited	Proposed
Total Resources Available	62	2,158,993	2,543,285	1,335,754
Expenditures				
Plant Equipment and Facility	71		76,532	1,200,000
Principal on Bonds	72	1,280,000	1,290,000	
Interest and Fees	73		33,949	
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	1,280,000	1,400,481	1,200,000
Total Transfers	89		11,686	
Total Expenditures & Transfers (79+89)	90	1,280,000	1,412,167	1,200,000
Unencumbered Cash Balance June 30 (62 - 90)	93	878,993	1,131,118	xxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			1,131,118
Tax in Process (40)	95			47,068
Total Resources (60 - 40)	96			157,568
Six month Resources (50% of 96)	97			78,784
Total Resources (94 thru 97)	98			1,414,537
Total Expenditures & Transfers (90)	99			1,200,000
Six Month Expenditures (50% of 99) *	100			214,537
Total 18 Month Expenditures (99 + 100)	101			1,414,537
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	3.0%		0
Taxes Levied (102 + 103)	104			0

* Recommended

Community College Name:

County:

FORM 108

STATE FUNDING	General Fund	Postsec Tiered Ed Fund	Totals
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.	<u>\$11,246,168</u>	<u>\$4,210,634</u>	<u>\$15,456,802</u>
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.	<u>\$11,284,336</u>	<u>\$4,378,298</u>	<u>\$15,662,634</u>
3. Estimated increase in State Funding for K.S.A. 71-204			<u>\$0</u>
4. 80% Portion of State Funding increase for tax relief per K.S.A. 71-204 (to Gen-2, line 38)			<u>\$0</u>

FORM 112
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS
2021-2022

	General Fund	Postsecondary Technical Education Fund	Adult Basic Education Fund
1. County Treasurer Balance 6/30/21*	<u>\$0</u>	<u></u>	<u></u>
2. 2020 Actual Taxes Levied*	<u>\$12,928,400</u>	<u></u>	<u></u>
3. Less: delinquent taxes	<div>3.0%</div> <u>\$387,852</u>	<u>\$0</u>	<u>\$0</u>
4. Less: 2020 Taxes Received*	<u>\$12,132,615</u>	<u></u>	<u></u>
5. Total Deductions (add Lines 3 + 4)	<u>\$12,520,467</u>	<u>\$0</u>	<u>\$0</u>
6. 2020 taxes receivable (taxes in process of collection 6/30/21) (Line 2 less Line 5)	<u>\$407,933</u>	<u>\$0</u>	<u>\$0</u>
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-20 to 12-31-21) (Line 3 x 75%)	<u>\$290,889</u>	<u>\$0</u>	<u>\$0</u>
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)	<u>\$193,907</u>	<u>\$0</u>	<u>\$0</u>

* These amounts are available from the County Treasurer.

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

FORM 112
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS
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	*10. Estimated Recreational Vehicle Property Tax 7/1/21 to 6/30/22	\$20,540	*11. Estimated In Lieu of Taxes on Industrial Revenue Bonds 7/1/21 to 6/30/22
Actual Delinquency for 2019 Taxes *	1.2%			
Estimated Delinquency Rate used in this budget	3.0%			
				*12. Estimated Local Ad Valorem Tax Reduction Fund 7/1/21 to 6/30/22

* These amounts are available from the County Treasurer.

FORM 263

Proration of Estimated Motor Vehicle Property Tax, Recreational Vehicle Property Tax,
and In Lieu of Taxes on Industrial Revenue Bonds, and Local Ad Valorem Tax Reduction
2021-2022

Do Not Anticipate Revenues from Motor Vehicle Property Tax, Recreational Vehicle Property Tax and In Lieu of Taxes on Ind. Revenue Bonds For New Levies Made in
2020-2021 School Year Until March 2022. Revenues will not be received until March 2023 for new levies made in 2021-2022.

	(1) 2020 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Recreational Vehicle Property Tax (d)	(5) In Lieu of Taxes in Ind. Revenue Bonds (d)	(6) Local Ad Valorem Tax Reduction Fund
1. General	\$12,928,400	89.7%	\$1,153,094	\$18,415	\$0	
2. Postsecondary Tech Ed	\$0	0.0%	\$0	\$0	\$0	
3. Adult Education	\$0	0.0%	\$0	\$0	\$0	
4. Capital Outlay	\$1,491,923	10.3%	\$133,066	\$2,125	\$0	
5. Bond and Interest	\$0	0.0%	\$0	\$0	\$0	
6. Special Assessment	\$0	0.0%	\$0	\$0	\$0	
7. No Fund Warrants	\$0	0.0%	\$0	\$0	\$0	
8. _____		0.0%	\$0	\$0	\$0	
9. _____		0.0%	\$0	\$0	\$0	
10. TOTAL	\$14,420,323	100.000%	\$1,286,160	\$20,540	\$0	\$0
		(c)	(e)	(e)	(e)	(e) (f)

- (a) Do not include taxes levied for any funds in which a budget will not be made in 2021-2022.
(b) Divide each fund's tax levy by total tax dollars levied.
(c) Should equal 100 percent.
(d) The amount on line 10 is multiplied by the calculated percentage for each fund from Column 2.
(e) These figures are pulled in from Form 112 for the period 7/1/21 - 6/30/22.
(f) The college may place this amount in any or all levy funds.

Butler Community College

Supplemental Information Update

Presented to the Board of Trustees
March 28, 2022

Compiled by:
Kerry Potter, Jennifer Kirkhart & Kent Williams

Butler Community College
Supplemental Budget Information
Presented March 28, 2022

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Butler Community College
General Designated Funds
Revenues, Expenditures, and Balances - FY 2022
Presented March 28, 2022

		7/1/21			2/28/22	
		<u>Balance</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Balance</u>	
1	380	Butler Radio	34,533	4,999	-	39,533
2	387	Butler Television	35,595	4,999	-	40,595
3	407	Inter Design/Soft Dev Tech Fee	-	34,800	-	34,800
4	412	Art Project/Ceramics Fee Account	10,673	4,650	-	15,323
5	414	Instrumental Music Fee Account	3,880	-	-	3,880
6	415	Vocal Music Fee Account	13,205	2,470	-	15,675
7	416	Athletic Conditioning Fee Account	43,860	3,795	-	47,655
8	417	PE Conditioning Fee Account	8,021	1,320	-	9,341
9	426	Fitness/Wellness Fee	3,896	112	-	4,008
10	427	Education Course Fees	2,380	3,325	-	5,705
11	509	Indirect Charges	70,580	-	-	70,580
12	590	Garnishment Fee Account	6,673	187	-	6,860
13	719	Workroom	214,893	19,986	18,782	216,096
14	760	KCCLI - CC Leadership Institute	4,291	6,200	2,400	8,091
15	770	Science Lab Fees	135,041	54,125	16,379	172,787
16	771	Biology Dept Royalties	15,356	468	-	15,824
17	777	HEERF Indirect Funding*	3,947,089	2,402,719	443,914	5,905,894
18	791	Nurse Entrance Testing Fees	-	525	-	525
19	793	Academic Testing Non-Butler Student	24,225	160	-	24,385
20	814	Safety and Security	9,359	666	-	10,025
21	820	V A Activities	27,572	60	110	27,522
22	828	ACT Test Preparation	3,697	-	-	3,697
23	830	Presidents Project Car	49,149	-	-	49,149
24	831	Admissions Designated	526	-	-	526
25	832	Property Insurance Deductibles	-	-	19,585	(19,585)
26	840	Grizzly Magazine	22,373	11,499	3,573	30,298
27	841	Cap & Gown	76,853	15,092	2,537	89,408
28	846	Lantern	25,170	16,498	1,613	40,055
29	850	Library	17,087	1,208	-	18,295
30	852	Theatre Designated	1,610	-	-	1,610
31	864	Transcript Fee Account	135,377	42,755	59,577	118,554
32	870	ABE Student Fees Account	989	500	(30)	1,519
33	924	ABE Project Account	58,517	13,605	29,850	42,272
34	965	Student Health Center	125,065	72,662	75,859	121,868
35	988	Placement Testing	50,944	14,949	-	65,893
36	996	Disciplinary Housing Fines	16,256	1,830	4,000	14,086
37		Total General Designated	\$ 5,194,734	\$ 2,736,164	\$ 678,149	\$ 7,252,749

* Reclassed Indirect HEERF Funds into one ORG.

Butler Community College
PTE Designated Funds
Revenues, Expenditures, and Balances - FY 2022
Presented March 28, 2022

		7/1/21			2/28/22	
		<u>Balance</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Balance</u>	
1	400	Fire Supply Fee Account	11,395	17,950	5,181	24,164
2	401	Collision Repair Fee Account	-	550	-	550
3	402	Auto Technology Fee Account	23,477	5,320	2,072	26,726
4	403	Engineering Technology Fee Account	6,641	7,000	-	13,641
5	404	Information Technology Fee Account	127,016	122,430	66,204	183,242
6	405	Hospitality Management Fee Account	41,456	18,324	6,632	53,148
7	406	Manufacturing Technology Fee	14,657	-	-	14,657
8	408	Academy Fee	15,965	2,865	-	18,830
9	409	Welding Fee Account	50,530	25,350	5,531	70,349
10	410	EMT Fee Account	19,906	7,840	273	27,473
11	411	Business Student Fee	21,847	6,630	7,527	20,950
12	418	Allied Health State Test Fee	22,159	5,654	4,079	23,733
13	421	Nursing Digital Resource Fee	108,381	124,685	-	233,066
14	422	KAPLAN Program Nursing	(102,086)	72,790	96,881	(126,176)
15	424	Allied Health Course Fee	33,185	1,510	-	34,695
16	429	Diesel Technology Fees	-	75	-	75
17	430	Agriculture Course Fee	-	630	-	630
18	483	NREMT Exam Site	5,720	9,375	1,380	13,715
19	521	CPR Cards	(546)	7,380	6,846	(12)
20	531	Office of Disability Services	-	18	-	18
21	791	Nurse Entrance Testing Fees	20,083	10,800	9,972	20,911
22	856	Nursing Senior Fee	19,766	10,320	4,263	25,823
23	876	Auto Mechanics	17,753	415	-	18,168
24	877	Auto Body	3	24	-	27
25	879	Construction Technology Fees	2,500	9,338	-	11,838
<hr/>						
26		Total PTE Designated	\$ 459,809	\$ 467,273	\$ 216,840	\$ 710,241

Butler Community College
Campus Life/Bookstore Funds - FY 2022 Budget Estimate
Presented March 28, 2022

FY 2022 - March 28, 2022 Budget Estimate					
	<u>Total</u>	<u>Book Store</u>	<u>Food Service</u>	<u>Residence Hall</u>	<u>Student Union</u>
Revenues	4,827,994	\$2,512,000	\$703,000	\$1,341,839	\$271,155
Expenditures	<u>4,801,026</u>	<u>2,412,764</u>	<u>743,711</u>	<u>1,341,282</u>	<u>303,268</u>
Rev over (under) exp	<u>26,969</u>	<u>99,236</u>	<u>(40,711)</u>	<u>557</u>	<u>(32,113)</u>
Intrafund transfer	0	(32,113)	3,318	(3,318)	32,113
Beginning unencumb cash	<u>4,453,054</u>	<u>3,695,169</u>	<u>37,393</u>	<u>720,492</u>	<u>0</u>
Est ending unencumb cash	<u>\$4,480,023</u>	<u>\$3,762,291</u>	<u>(\$0)</u>	<u>\$717,731</u>	<u>\$0</u>

**Butler Community College
Bookstore Fund- FY 2021 Estimate
Presented March 28, 2022**

	<u>FY 2022</u> Nov 22 <u>Estimate</u>	<u>Change</u>	<u>FY 2022</u> Mar 28 <u>Estimate</u>
1 <u>Revenues</u>			
2 Book Sales	\$2,300,000	(\$100,000)	\$2,200,000
3 Merchandise Sales	280,000	\$0	280,000
4 Other Income	<u>32,000</u>	<u>\$0</u>	<u>32,000</u>
5			
6 Total Revenues	<u>2,612,000</u>	<u>(\$100,000)</u>	<u>2,512,000</u>
7			
8 <u>Expenditures</u>			
9 Salaries & Benefits	427,114	\$0	427,114
10 Purchases - Books	1,800,000	(\$100,000)	1,700,000
11 Purchases - Merchandise	162,000	\$0	162,000
12 Operating & General	89,350	\$0	89,350
13 Utilities	7,000	\$0	7,000
14 Equipment & Facilities Projects	27,300	\$0	27,300
15 Mandatory Transfer - Debt Service	<u>0</u>	<u>\$0</u>	<u>0</u>
16			
17 Total Expenditures	<u>2,512,764</u>	<u>(\$100,000)</u>	<u>2,412,764</u>
18			
19 Revenue over Expenditures	<u>99,236</u>	<u>\$0</u>	<u>99,236</u>
20 Intrafund transfer - to Capital Reserve	0		0
21 Intrafund transfer - to Student Union	(32,113)	\$0	(32,113)
22 Beginning Unencumbered Cash*	<u>3,695,169</u>	<u>\$0</u>	<u>3,695,169</u>
23 Ending Unencumbered Cash	<u>\$3,762,291</u>	<u>\$0</u>	<u>\$3,762,291</u>

Butler Community College
Food Service Fund-FY 2021 Estimate
Presented March 28, 2022

	<u>FY 2022</u>		<u>FY 2022</u>
	<u>Nov 22</u>		<u>March 28</u>
1 <u>Revenues</u>	<u>Estimate</u>	<u>Change</u>	<u>Estimate</u>
2 Meal Contracts	\$699,780	(\$29,780)	\$670,000
3 Summer Camps	27,000	0	27,000
4 Rebates	6,000	0	6,000
5 Other Income	<u>0</u>	<u>0</u>	<u>0</u>
6 Total Revenue	<u>732,780</u>	<u>(29,780)</u>	<u>703,000</u>
7			
8 <u>Expenditures</u>			
9 Salaries & Benefits	1,000	0	1,000
10 Cost of Sales - Meal Contracts	669,900	(1,900)	668,000
11 Cost of Sales - Summer Camps	24,512	0	24,512
12 Operating & General	17,199	0	17,199
13 Utilities	8,000	0	8,000
14 Equipment & Facilities **	<u>18,000</u>	<u>7,000</u>	<u>25,000</u>
15			
16 Total Expenditures	<u>738,611</u>	<u>5,100</u>	<u>743,711</u>
17			
18 Revenues over Expenditures	<u>(5,831)</u>	<u>(34,880)</u>	<u>(40,711)</u>
19 Intrafund transfer from Residence Hall	0	3,318	3,318
20 Beginning Unencumbered Cash	<u>37,393</u>	<u>0</u>	<u>37,393</u>
21			
22 Ending Unencumbered Cash	<u>\$31,562</u>	<u>(\$31,562)</u>	<u>(\$0)</u>

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

Butler Community College
Residence Hall Fund- FY 2022 Estimate
Presented March 28, 2022

	<u>FY 2022</u> Nov 22 <u>Estimate</u>	<u>Change</u>	<u>FY 2022</u> Mar 28 <u>Estimate</u>
1 <u>Revenues</u>			
2 Residence Hall Contracts	\$1,311,839	\$0	\$1,311,839
3 Summer Camps	25,000	0	25,000
4 Other Income (application fees & commissions)	<u>5,000</u>	<u>0</u>	<u>5,000</u>
5 Total Revenues	<u>1,341,839</u>	<u>0</u>	<u>1,341,839</u>
6			
7 <u>Expenditures</u>			
8 Salaries & Benefits	445,049	0	445,049
9 Operating & General	297,570	0	297,570
10 Utilities	145,500	0	145,500
11 Equipment & Facilities	25,270	0	25,270
12 Facilities Projects (see next page)	204,200	0	204,200
13 Debt Service*	15,139	208,554	223,693
14 Non-Mandatory Transfer-Facilities Fund	<u>0</u>	<u>0</u>	<u>0</u>
15 Total Expenditures	<u>1,132,728</u>	<u>208,554</u>	<u>1,341,282</u>
16			
17 Revenue over Expenditures	<u>209,111</u>	<u>(208,554)</u>	<u>557</u>
18 Intrafund transfer to Food Service	0	(3,318)	(3,318)
19 Beginning Unencumbered Cash	<u>720,492</u>	<u>0</u>	<u>720,492</u>
20			
21 Ending Unencumbered Cash	<u>\$929,603</u>	<u>(\$211,872)</u>	<u>\$717,731</u>

*Increase in Debt Service is the Closing Costs for Refinance

Butler Community College
Residence Hall Fund- FY 2022 Estimate (Continued)
Presented March 28, 2022

Project Summary - FY 2022 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 2022	
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	20,000
18	Light Fixtures	27,000
19	Bathroom Sinks	<u>20,000</u>
20	Total planned projects FY 2022	<u>102,000</u>
21		
22	Total Facilities Projects	<u><u>\$204,200</u></u>

Butler County Community College
Student Union Fund- FY 2022 Estimate
Presented March 28, 2022

	<u>FY 2022</u> Nov 22 <u>Estimate</u>	<u>Change</u>	<u>FY 2022</u> Mar 28 <u>Estimate</u>
1 <u>Revenues</u>			
2 Student Fees	\$270,155	\$0	\$270,155
3 Other Income	<u>1,000</u>	<u>0</u>	<u>1,000</u>
4			
5 Total Revenues	<u>271,155</u>	<u>0</u>	<u>271,155</u>
6			
7 <u>Expenditures</u>			
8 Salaries & Benefits	155,268	0	155,268
9 Utilities	10,500	0	10,500
10 General Operating	10,000	0	10,000
11 Equipment & Facilities	14,500	0	14,500
12 Facilities-Remodeling/Renovation	18,000	0	18,000
13 Snack Bar Operations	<u>95,000</u>	<u>0</u>	<u>95,000</u>
14			
15 Total Expenditures	<u>303,268</u>	<u>0</u>	<u>303,268</u>
16			
17 Revenues over (under) Expenditures	<u>(32,113)</u>	<u>0</u>	<u>(32,113)</u>
18 Intrafund transfer - from Bookstore	32,113	0	32,113
19 Beginning Unencumbered Cash	<u>0</u>	<u>0</u>	<u>0</u>
20			
21 Ending Unencumbered Cash	<u>0</u>	<u>0</u>	<u>0</u>

Butler Community College
HEERF Indirect Designated Fund FY 2022 Estimate
Presented March 28, 2022

	<u>FY 2022</u> <u>Mar 28</u> <u>Estimate</u>
1 Sources of Funds:	
2 HEERF I - indirect costs	\$139,878
3 HEERF II - miscellaneous revenue loss	216,362
4 HEERF II - indirect Costs	272,362
5 HEERF II FY2021 revenue loss	3,344,802
6 HEERF III - FY22 Fall 2021 revenue loss	2,400,056
7 HEERF III - FY22 Spring 2022 revenue loss (estimate)	1,863,316
8 HEERF III - covid-related custodial salaries (estimate)	213,000
9 HEERF III - indirect costs	<u>179,965</u>
10 Total Sources	<u>8,273,501</u>
11	
12 Use of Funds - spending plan:	
13 Prepaid IT contracts	433,069
14 Service Recognition Awards	800,000
15 Virtual Tour	35,000
16 BKD financial analysis tools	115,000
17 Transfer to Def Maint Des Acct - Simpson projects	3,412,469
18 Transfer to Def Maint Des Acct - electrical infrastructure	862,986
19 Transfer to self-funded health insurance reserve	500,000
20 Transfer to Property Insurance Deductible Des Acct	500,000
21 Transfer to Academic Development Des Acct	100,000
22 Transfer to Strategic Innovation Des Acct	100,000
23 Transfer to Facilities Fund Des Acct	<u>250,000</u>
24 Total Use of Funds	<u>7,108,524</u>
25	
26 Ending unencumbered cash 6/30/2022 - estimate	<u><u>\$ 1,164,977</u></u>

Butler Community College
Adult Basic Education Fund - FY 2022 Estimate
Presented March 28, 2022

		<u>FY 2022</u> Nov 22 <u>Estimate</u>	<u>Change</u>	<u>FY 2022</u> March 22 <u>Estimate</u>
1	<u>Revenues</u>			
2	Federal Grant	\$202,987	\$0	\$202,987
3	State Grant	80,339	0	80,339
4	Other Revenue	0	0	0
5	Transfer from Operating Funds	<u>160,000</u>	<u>0</u>	<u>160,000</u>
6				
7	Total Revenues	<u>443,326</u>	<u>0</u>	<u>443,326</u>
8				
9	<u>Expenditures</u>			
10	Personnel	398,921	0	398,921
11	Operating and General Expense	<u>44,405</u>	<u>0</u>	<u>44,405</u>
12				
13				
14	Total Expenditures	<u>443,326</u>	<u>0</u>	<u>443,326</u>
15				
16	Revenues over expenditures	<u>0</u>	<u>0</u>	<u>0</u>
17	Beginning unencumbered cash	<u>0</u>	<u>0</u>	<u>0</u>
18				
19	Ending unencumbered cash	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Butler Community College
Adult Supplemental Education Fund - FY 2022 Estimate
(BETA and Grizzly Adventures)
Presented March 28, 2022

	<u>FY 2022</u>		<u>FY 2022</u>
	<u>Nov 22</u>		<u>Mar 28</u>
	<u>Estimate</u>	<u>Change</u>	<u>Estimate</u>
1 <u>Revenues</u>			
2 BETA Income	\$193,955	\$0	\$193,955
3 Grizzly Adventures Income **	8,000	0	8,000
4 Transfer from Operating Funds	<u>45,744</u>	<u>0</u>	<u>45,744</u>
5			
6 Total Revenues	<u>247,699</u>	<u>0</u>	<u>247,699</u>
7			
8 <u>Expenditures</u>			
9 Personnel	155,814	0	155,814
10 Operating and General Expense**	89,271	0	89,271
11 Equipment	1,400	0	1,400
12			
13			
14 Total Expenditures	<u>246,485</u>	<u>0</u>	<u>246,485</u>
15			
16 Revenues over expenditures	1,214	0	1,214
17 Beginning unencumbered cash	<u>\$0</u>	<u>0</u>	<u>\$0</u>
18			
19 Ending unencumbered cash	<u>\$1,214</u>	<u>\$0</u>	<u>\$1,214</u>

Butler Community College
Program Development Fund -FY 2022 Estimate
Presented March 28, 2022

	<u>FY 2022</u> Nov 22 <u>Estimate</u>	<u>Change</u>	<u>FY 2022</u> Mar 22 <u>Estimate</u>
1 Sources of Funds:			
2 Transfer from Operating Fund *	\$0	\$0	\$0
3 Transfer from Academics Budget	<u>0</u>	<u>0</u>	<u>0</u>
4 Total	<u>0</u>	<u>0</u>	<u>0</u>
5			
6 Expenditures			
7 Development Expenditures	0	0	0
8 Transfer to Operating	<u>0</u>	0	<u>0</u>
9			
10 Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
11			
12 Revenues over expenditures	0	0	0
13 Beginning unencumbered cash	<u>274,243</u>	<u>0</u>	<u>274,243</u>
14			
15 Ending unencumbered cash	<u>\$274,243</u>	<u>\$0</u>	<u>\$274,243</u>

* The transfer was removed from the Operating Budget

Butler Community College
Strategic Innovation Fund -FY 2022 Estimate
Presented March 28, 2022

	<u>FY 2022</u> Nov 22 <u>Estimate</u>	<u>Change</u>	<u>FY 2022</u> Mar 22 <u>Estimate</u>
1 Sources of Funds:			
2 Transfer from Operating Fund	\$2,000,000	\$0	\$2,000,000
3			
4 Total	<u>2,000,000</u>	<u>0</u>	<u>2,000,000</u>
5			
6 Expenditures			
7 Strategic Innovation Expenditures	0	0	0
8			
9			
10 Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
11			
12 Revenues over expenditures	2,000,000	0	2,000,000
13 Beginning unencumbered cash	<u>0</u>	<u>0</u>	<u>0</u>
14			
15 Ending unencumbered cash	<u>\$2,000,000</u>	<u>\$0</u>	<u>\$2,000,000</u>

Butler Community College
Deferred Maintenance Fund -FY 2022 Estimate
Presented March 28, 2022

	<u>FY 2022</u>
	<u>Mar 28</u>
	<u>Estimate</u>
1 Sources of Revenue:	
2 Transfer from Indirect HEERF Funds - Simpson Projects	\$3,412,469
3 Transfer from Indirect HEERF Funds - Electrical Infrastructure	\$862,986
4 Sale of the 9100 Andover Building	<u>1,898,587</u>
5 Total Revenue	<u>6,174,042</u>
6	
7 Expenditures	
8 Electrical Infrastructure Upgrade-El Dorado Campus	862,986
9 Simpson Projects	3,412,469
10 Culinary Bldg Cleaning Equipment	9,391
11	
12 Total Expenditures	<u>4,284,846</u>
13	
14 Revenues over expenditures	1,889,196
15 Beginning unencumbered cash	<u>0</u>
16	
17 Ending unencumbered cash	<u>\$1,889,196</u>

Butler Community College
Deferred Maintenance Fund -FY 2022 Estimate
Critical Unfunded Items List
Presented March 28, 2022

Rank	Projects	Estimated Cost
1	700 AHU equipment	\$575,000
2	Campus Plaza-ADA sidewalks	\$286,796
3	AHU Student Union equipment	\$200,000
4	600 HVAC SW equipment room	\$210,000
5	400 HVAC Upgrade	\$540,000
6	700 Art Gallery Equipment	\$165,000
7	200 HVAC Upgrade	\$2,300,000
8	1200 HVAC equipment	\$24,000
9	BOE West Parking lot	\$260,000
10	1400 AG HVAC equipment	\$55,000
11	1600 Parking lot	\$160,000
12	Annual Parking lot funding	\$160,000
	Total	\$4,935,796

The list above represents the most immediate/critical unfunded deferred maintenance items. This list was created by the Director of Facilities Management.

Butler Community College
Facilities Fund- FY 2022 Estimate
Presented March 28, 2022

	<u>FY 2022</u> Nov 22 <u>Estimate</u>	<u>Change</u>	<u>FY 2022</u> Mar 28 <u>Estimate</u>
1 Sources of Funds:			
2 Other Income- Prior Year Claims Cancelled	4,000	\$0	4,000
3 Miscellaneous Revenue	6,200	-6,200	-
4 Auction Proceeds-	-	20,117	20,117
5 Insurance Claim Proceeds- Vehicles	-	26,440	26,440
6 Transfer for Annual and Deferred Maintenance	389,273	0	389,273
7 Reimbursments- Hail Storm Insurance Proceeds	-	0	-
8 Transfer for Parking	56,000	0	56,000
9 Transfer for Stadium	15,000		15,000
10 Transfer for STEM 400 Building			
11 Beginning Unencumbered Cash	<u>365,051</u>	<u>0</u>	<u>365,051</u>
12 Total Sources	<u>835,524</u>	<u>40,357</u>	<u>875,881</u>
13 Uses of Funds:			
14 Various Projects- See Below	<u>835,524</u>	<u>40,357</u>	<u>875,881</u>
15			
16 Various Projects- See Below	<u>835,524</u>	<u>40,357</u>	<u>875,881</u>
17 Sources over Uses:	<u>0</u>	<u>0</u>	<u>0</u>
18			
19 Ending unencumbered cash	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

20

21 Items below are placed in order of Priority

Plan Item	Activity Code	Priority	Planned Expenditures
FACILITIES PLAN			
Vehicle Repair And Purchase	854	1	28,000
Deferred Maintenance	991	2	117,000
2000 Building Basement Water Issues		3	25,000
700 Building Basement Backup Sump		4	10,000
700 Building Steam Boiler Replacement		5	25,000
Parking Lot Repair	959	6	325,000
Asbestos Removal and Insulation	864	7	20,000
Classroom Carpet Replacement	984	8	25,000
ADA Issues and Repairs		9	10,000
2000 Building Clifford Stone Room Carpet Replacement		10	40,000
Stadium Deferred Maintenance (Accumulates with Transfer)		11	30,000
ARK Flash Assessment	800	12	72,500
Painting the 400 Diesel Mechanic Shop		13	10,000
5000 Building Wayfinding Signage			17,469
500 Building Domestic Hot Water Boiler			33,500
400 Bldg Garage Door Remodel	803		33,249
900 Bldg Bathroom Remodel	979		2,450
5000 Bldg Partition Wall			11,904
2600 Building Fire Station			3,242
Expenditures to Date (Various Projects)			35,493
Contingency			1,074
Total			\$875,881

Butler Community College
Capital Project- 5000 Bldg Fund FY 2022 Estimate
Presented March 28, 2022

	<u>FY 2022</u> Nov 22 <u>Estimate</u>	<u>FY 2022</u> Mar 22 <u>Estimate</u>
1 Sources of Funds:		
2 Transfer from operating fund	-	-
3 Total	\$ -	\$ -
4		
5 Expenditures		
6 Andover 5000 Building Project	200,000	119,781
7 Other Projects	-	-
8	-	-
9 Total Expenditures	\$ 200,000	\$ 119,781
10		
11 Revenues over expenditures	\$ (200,000)	\$ (119,781)
12 Beginning unencumbered cash	\$ 1,258,981	\$ 1,258,981
13		
14 Ending unencumbered cash	\$ 1,058,981	\$ 1,139,200

Butler Community College
Technology Fund - FY 2022 Estimate
Presented March 28, 2022

	<u>FY 2022</u> Nov 22 <u>Estimate</u>	<u>Change</u>	<u>FY 2022</u> Mar 28 <u>Estimate</u>
1 Sources of Funds:			
2 Sprint Lease Renewal	\$0	0	\$0
3 Computer Recycle	10,000	0	10,000
4 Miscellaneous Revenue	0	20,000	20,000
5 Budgeted transfer from Operating Funds	75,000	0	75,000
6 Transfer unspent FY21 Budget from Operating	-	0	-
7 Total	<u>85,000</u>	20,000	<u>105,000</u>
8			
9 Expenditures			
10 Software Licensing	65,000	0	65,000
11 AV Supplies/Computers	20,000	0	20,000
12 Other	<u>50,000</u>	0	<u>50,000</u>
13			
14 Total Expenditures	<u>135,000</u>	0	<u>135,000</u>
15			
16 Revenues over expenditures	(50,000)	20,000	(30,000)
17 Beginning unencumbered cash	<u>1,155,881</u>	0	<u>1,155,881</u>
18			
19 Ending unencumbered cash	<u>\$1,105,881</u>	<u>20,000</u>	<u>\$1,125,881</u>

Butler Community College
Health Insurance Fund -FY 2022 Estimate
Presented March 28, 2022

	<u>FY 2022</u>
	<u>Mar 22</u>
	<u>Estimate</u>
1 Sources of Funds:	
2 Transfer from Operating Fund	\$1,000,000
3 Transfer from HEERF Indirect Funds	500,000
4 Employee Contributions	<u>2,233,523</u>
5	
6 Total	<u>3,733,523</u>
7	
8 Expenditures	
9 Health Insurance Claims	2,337,730
10	
11 Total Expenditures	<u>2,337,730</u>
12	
13 Revenues over expenditures	1,395,794
14 Beginning unencumbered cash	<u>0</u>
15	
16 Ending unencumbered cash	<u><u>\$1,395,794</u></u>

Butler Community College
Capital Outlay Mill Fund - Presented March 28, 2022

<u>Capital Outlay Bond Proceeds Fund</u>	
Fund Balance, July 1, 2016	\$0
Bond proceeds	\$6,216,462
Cost of Issuance	(\$67,408)
Investment Income as of June 30, 2021	<u>\$112,982</u>
Amount available at June 30, 2021	\$6,262,035
Expenditures as of June 30, 2021	<u>(\$6,262,035)</u>
Fund Balance, June 30, 2021 (no change after 6/30/21)	\$0
<hr/>	
<u>Capital Outlay Fund</u>	
Fund Balance, July 1, 2016	\$0
Tax Revenue	\$7,742,439
Debt Service Payments (paid in full)	(6,397,729)
Expenditures to Date	<u>(\$120,900)</u>
Fund Balance, March 28, 2022	\$1,223,810

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

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

Presented March 28, 2022

	<u>FY 2022</u> Nov 22 Estimate	<u>FY 2022</u> March 22 Estimate	Increase (Decrease)
Academic Scholarships	577,291	496,229	(81,062)
Activity Scholarships	628,230	655,257	27,027
Other Scholarships	651,877	630,892	(20,985)
Subtotal	\$ 1,857,398	\$ 1,782,378	\$ (75,020)
Athletic Scholarships	\$ 1,526,388	\$ 1,468,291	\$ (58,097)
Total	<u>\$ 3,383,785</u>	<u>\$ 3,250,669</u>	<u>\$ (133,116)</u>

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

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

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

Beginning Balance 7/1/2021	\$ 575,820
Activity Fee Revenue for Scholarships FY2022	\$ 3,183,337
Scholarship Expense for FY2022	\$ 3,250,669
Ending Balance 6/30/2022	<u>\$ 508,488</u>

Change from Prior Year to Current Year	\$ (67,332)
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Butler Community College
Activity, Academic and Other Scholarships
For the Year Ended June 30, 2022

Presented March 28, 2022

		<u>FY 2022</u>	<u>FY 2022</u>	
		Nov 22	March 22	
		Estimate	Estimate	Increase (Decrease)
	<u>Academic</u>			
1	Academic Excellence Scholarship	55,318	54,758	(560)
2	Access Scholarship	13,243	10,751	(2,492)
3	Deans Scholarship	109,688	91,313	(18,375)
4	Presidential Scholarship	270,563	222,188	(48,375)
5	Technical Scholarship	34,125	33,125	(1,000)
6	Val/Sal Scholarship	94,354	84,095	(10,259)
	Total	\$ 577,291	\$ 496,229	(81,061)
	<u>Activity</u>			
7	Lantern Scholarship	11,045	11,673	628
8	Grizzly Magazine Scholarship	5,654	7,549	1,895
9	Livestock Judging Scholarship	107,396	124,347	16,951
10	Instrumental Music Scholarship	150,884	150,155	(729)
11	Vocal Music Scholarship	235,015	237,966	2,951
12	Radio/TV Production Scholarship	9,652	8,911	(741)
13	Sports Media Scholarship	15,831	20,823	4,991
14	Student Government Scholarship	5,654	4,833	(821)
15	Theater Scholarship	56,892	58,810	1,918
16	Visual Arts Scholarship	30,206	30,192	(15)
	Total	\$ 628,230	\$ 655,257	\$ 27,028
	<u>Other</u>			
17	Admissions MVP/Ambassador	13,193	13,869	677
18	Butler 2000	39,402	35,694	(3,708)
19	Latino Scholarship	488	638	150
20	Computer Lab	2,639	2,774	135
21	Dependents Scholarship (McConnell)	43,937	39,161	(4,777)
22	Recognition Scholarship	24,139	19,179	(4,960)
23	Tutor Ambassador	15,129	18,927	3,798
24	OER Book Scholarships	307,131	295,411	(11,720)
25	Summer + 2020	205,821	205,241	(580)
	Total	\$ 651,877	\$ 630,892	\$ (20,985)
26	Totals	<u>\$ 1,857,398</u>	<u>\$ 1,782,379</u>	<u>\$ (75,019)</u>

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

Presented March 28, 2022

	<u>FY 2022</u> Nov 22 Estimate	<u>FY 2022</u> March 22 Estimate	Increase (Decrease)
1 Athletic Management Scholarship	21,096	22,029	933
2 Athletic Scholarship Books	109,996	89,138	(20,858)
3 Athletic Trainer Scholarship	29,028	28,572	(457)
4 Baseball Scholarship	109,691	117,633	7,942
5 Football Scholarship	447,810	428,808	(19,002)
6 In State Portion of Out of State Scholarships	228,910	157,251	(71,659)
7 Men's Basketball Scholarship	87,081	97,541	10,460
8 Men's Cross Country	14,979	15,981	1,002
9 Men's Track Scholarship	70,784	79,238	8,453
10 Softball Scholarship	80,354	91,659	11,305
11 Spirit Squad Scholarship	42,078	37,875	(4,203)
12 Volleyball Scholarship	43,271	57,410	14,140
13 Women's Basketball Scholarship	82,494	90,470	7,976
14 Women's Cross Country	13,950	12,816	(1,134)
15 Women's Soccer Scholarship	79,985	86,074	6,089
16 Women's Track Scholarship	64,879	55,797	(9,082)
17 Totals	<u>\$ 1,526,388</u>	<u>\$ 1,468,291</u>	<u>\$ (58,096)</u>

Butler Community College
Restricted Funds
Grant Awards - FY 2022
Presented March 28, 2022

			<u>FY 2022</u>	<u>FY2022</u>	<u>Available</u>
			<u>Award</u>	<u>Spent to Date</u>	<u>As of 2.28.22</u>
1	2101	Federal Work Study	\$ 187,436	\$ 80,956	\$ 106,480
2	210222	Federal SEOG FY22	\$ 203,872	\$ 135,000	\$ 68,872
3	210421	Federal PELL FY21	\$ 56,653	\$ 56,653	\$ -
4	210422	Federal PELL FY22	\$ 7,847,237	\$ 2,847,237	\$ 5,000,000
5	210821	William D Ford Direct Loans FY21	\$ 261,130	\$ 261,130	\$ -
6	210822	William D Ford Direct Loans FY22	\$ 8,771,783	\$ 7,773,451	\$ 998,332
7	210622-310	Carl Perkins Program Improvement	\$ 192,829	\$ 118,586	\$ 74,243
8	210622-334	Carl Perkins AE & CTE Grant-ABE/CP	\$ 6,300	\$ -	\$ 6,300
9	2106-312	Carl Perkins V Incentive Program	\$ 6,000	\$ 4,000	\$ 2,000
10	2106-336	Carl Perkins Corrections Grant	\$ 10,034	\$ 9,049	\$ 985
11	2128-357	HEERF II CRRSAA Instiutional	\$ 6,085,159	\$ 6,085,159	\$ -
12	2131-362	HEERF III ARP Student	\$ 6,599,256	\$ 6,599,256	\$ -
13	2132-363	HEERF III ARP Instiutional	\$ 6,574,112	\$ 3,621,832	\$ 2,952,280
14	2180-282	Kansas Humanities Council (KHC KS Talk Series)	\$ 850	\$ 850	\$ -
15	2180-286	Kansas Humanities Council (KHC KS Speakers Bureau)	\$ 300	\$ 300	\$ -
16	2213-564	South Central Kansas Library System	\$ 6,877	\$ 12,736	\$ (5,859)
17	222019-352	A-OK @ Work Grant (Carryover)	\$ 42,598	\$ 14,619	\$ 27,979
18	2235-566	Nursing Initiative Grant	\$ 33,700	\$ 16,883	\$ 16,817
19	2239-560,561	KS Department of Corrections	\$ 401,080	\$ 63,180	\$ 337,900
20	224021-333	KS Department of Commerce JIIST (Carryover)	\$ 7,650	\$ 2,128	\$ 5,522
21	2250-518	State Technology Equip Funds	\$ 24,794	\$ -	\$ 24,794
22	2280	KBOR Lumina Grant	\$ 1,000	\$ -	\$ 1,000
23	2290-597	KS Promise Scholarship	\$ 398,000	\$ 272,855	\$ 125,145
24	2295-598	KBOR Maint of Effort	\$ 919,177	\$ 560,553	\$ 358,624
25	233019-558	Kansas Health Foundation (Carryover)	\$ 1,100	\$ 70	\$ 1,030
26	2340-331	Dollar General Literacy Grant	\$ 9,000	\$ 1,317	\$ 7,684
27			\$ 38,647,927	\$ 28,537,800	\$ 10,110,128

Butler Community College
Agency Accounts
Revenues, Expenditures, and Balances - FY 2022
Presented March 28, 2022

		7/1/2021			2/28/2022	
		<u>Balance</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Balance</u>	
1	370	Friends of the Arts	2,000	-	-	2,000
2	376	Great Plains Acceleration Confr	7,730	2,130	1,500	8,360
3	595	Diversity Kansas	11,534	29,350	10,770	30,114
4	596	The Cave	-	200	-	200
5	797	Black Student Association (BSA)	2,014	350	1,722	643
6	815	Butler Notables	646	-	-	646
7	818	EduCare Fundraiser	129	-	-	129
8	823	Campus for Crusades (CRU)	-	700	-	700
9	834	Flint Hills Classic - Livestock Jud	30,380	-	-	30,380
10	837	Butler Student Food Pantry	1,128	-	-	1,128
11	842	DECA	3,833	-	-	3,833
12	849	Phi Beta Lambda Club	1,358	1,370	1,289	1,440
13	855	Student Nurse Association	4,823	1,437	262	5,998
14	857	Music Club Instrumental	6,624	300	-	6,924
15	858	Music Club Vocal	20,893	850	1,773	19,971
16	866	English Dept Royalties	6,891	-	-	6,891
17	867	Student Government Association	57,263	33,117	22,386	67,993
18	868	Delta Psi Omega	7,419	-	38	7,380
19	869	A Cappella Choir	350	-	-	350
20	871	Op Staff Activities Fund	1,616	1,114	918	1,812
21	873	International Student Association	1,436	800	479	1,757
22	874	Art Club	1,264	-	-	1,264
23	878	Football Fundraiser	36,986	14,779	2,301	49,464
24	882	Life Enrichment Program	5,516	-	482	5,034
25	889	BEACIN Fund	6,578	730	800	6,508
26	894	Cross County/Track Fundraising	12,450	-	9,076	3,374
27	895	BCC Assoc for Early Childhood Ed	814	-	-	814
28	897	America Reads	6	-	-	6
29	898	AKCCOP Workshop	617	-	-	617
30	905	Phi Theta Kappa	51,847	1,725	-	53,572
31	907	C.H.O.M.P.	6,908	-	533	6,375
32	908	CTE Workshops	13,974	-	-	13,974
33	915	National Assoc of Music Educators	350	520	-	870
34	925	Spirit Squad	19,143	-	-	19,143
35	926	Employment Career/Fair	2,187	-	-	2,187
36	934	HALO-Hispanic Am Leadership Orgn	976	251	250	977
37	935	KCSAA - KS Student Affair Admins	371	-	-	371
38	943	Butler-Care Team-Cancer Asst Fund	6,590	-	-	6,590
39	945	Accessibility Training	5,238	-	-	5,238
40		Subtotal	<u>\$ 339,882</u>	<u>\$ 89,722</u>	<u>\$ 54,578</u>	<u>\$ 375,026</u>

Butler Community College
Agency Accounts
Revenues, Expenditures, and Balances - FY 2022
Presented March 28, 2022

			7/1/2021				2/28/2022
			<u>Balance</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Balance</u>	
1	961	Men's Basketball Fundraiser	6,179	1,783	800	7,161	
2	962	Library Coffee Shop	310	999	1,372	(64)	
3	963	Butler Grizzly Ambassadors	990	200	-	1,190	
4	964	Smorgaschords	1,240	-	-	1,240	
5	967	Baseball Agency	48	-	-	48	
6	976	Philosophy Club	-	200	-	200	
7	977	Butler Gaming Association	-	605	382	223	
8	979	Society of Women Engineers	-	250	-	250	
9	982	Kids Football Camp	3,268	-	-	3,268	
10	984	Radio/TV Club	654	92	-	746	
11	987	Women's Basketball Fundraiser	12,105	-	10,305	1,801	
12	991	Women's Soccer Fundraiser	33,445	12,402	607	45,241	
13	992	Women's Softball Fundraiser	10,041	5,460	-	15,501	
14	995	Volleyball Fundraiser	22,123	2,621	7,858	16,885	
15	997	Athletic Training Fundraiser	(75)	-	-	(75)	
16	381	Grizzlybacker Organization	226,523	139,478	168,965	197,037	
			<hr/>				
17		Total Agency	<u>\$ 656,733</u>	<u>\$ 253,812</u>	<u>\$ 244,867</u>	<u>\$ 665,678</u>	

Butler Community College
Analysis of Debt Service
Presented March 28, 2022

Description of Debt	Year Purchased	Final Payment Year	Interest Rate	FY 2022 Debt Service Payments	Outstanding Balance June 30, 2022
Fire Science Training Facility	2013	2033	2.8%	120,763	1,095,537
5000 Building Remodel	2019	2039	2.9%	554,481	7,310,000
Refunding Cummins Hall & Energy Conservation	2021	2028	2.0%	<u>805,901</u>	<u>3,640,000</u>
Total Annual Debt Service				<u>\$1,481,145</u>	<u>\$12,045,537</u>

Anticipated Unrestricted Fund Revenues for YE 2022

\$49,440,554

Debt Service as a Percentage of Revenue

3.0%

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:

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

