



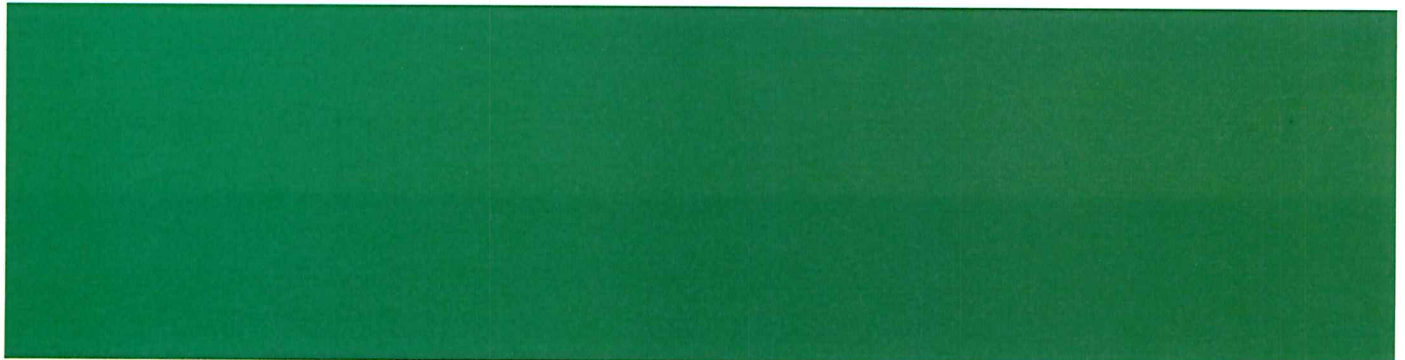
FY2024 Budget Update
and
FY2025 Preliminary Budget Recommendation

Presented to the Board of Trustees

April 22, 2024

Compiled by:

Candice Sullivan, Kerry Potter, Jennifer Kirkhart & Kent Williams






Butler Community College

Operating Fund Budget
Preliminary Recommendation for FY2025

Presented April 22, 2024

Prepared by

Kerry Potter, Jennifer Kirkhart, Candice Sullivan, Kent Williams



Butler Community College
Notes to the Operating Fund - Preliminary Budget Recommendation

1. Mill rate options

After the administration presented a preliminary mill levy recommendation at the March 25 work session, the board requested that other mill levy options be presented which would:

- A. Show the effect of keeping the the mill levy the same for FY2025 as for FY2024. This would increase the amount of taxes levied by the same percentage as the valuation increase.
- B. Show the effect of keeping the amount of taxes levied for FY2025 the same as the amount of taxes levied for FY2024, i.e. lowering the mill levy.

Additionally, the administration has reduced the recommended mill rate increase in the current Recommended FY2025 Operating Budget to one mill from two mills in the previous iteration. The current mill recommendation along with other revenue assumptions and the proposed expenditure budget creates an operating deficit (expenditures exceeding revenues) of \$480,646 (OB-4). The following table shows how the deficit would increase if the mill levy is reduced or remains the same per options A and B.

	Operating Budget Deficit (Expense over Revenue)
One mill increase - Administrative Recommendation (OB-4)	\$480,646
A. No mill increase or decrease - uses valuation increase	\$1,543,056
B. No change to taxes levied, does not use valuation increase, lowers mill.	\$2,395,736

Administrative Rationale:

1. The admimistration has made reductions to the expenditure budget of \$1,315,625 (\$915,625 to the current-year budget [OB-9 line 4] and \$400,000 for FY2025 [OB-6 line 12]).
2. Modest increases are being requested for FY2025 (OB-6):
 - a. Salary increase 3%. Health insurance contribution 9%. Equity adjustment for staff 1/2%.
 - b. One position increase for student safety and compliance - Athletic Trainer.
 - c. An unavoidable increase for property insurance and several smaller inflation-related items.
3. In the past four years Butler's mill levy rate has been reduced from 20 mills to 12 mills.
4. According to the lates KBOR Data Book, Butler's mill levy is the third lowest of the nineteen state community colleges.
5. The one mill request is not overly burdensome. It amounts to \$14 annually for a median property.

Median residential propety value in Butler Co.	\$121,200
Assesed Value at 11.5%	\$13,938
One mill (divide by 1,000)	\$14
6. If the college would have taken the tax revenue from increased valuation over the past three years it would have received an additional \$3,847,885 in tax revenue, and the base tax revenue for FY2025 would be \$1,712,498 higher. The administration is recommending that \$1,097,343 be added back. The computations for these amounts are shown on the next page.

Butler Community College
Notes to the Operating Fund - Preliminary Budget Recommendation

1. Mill rate options (continued)

A	B	C	D	E
Fiscal Year Ended	Valuation	Increase in Valuation from Previous Year	FY2021 Mill Rate	Additional Revenue to College if the Valuation Increase Was Allowed (Col C times Col D)
	\$800,817,691		16.144	
2022	\$847,096,495	\$46,278,804	16.144	\$747,125
2023	\$933,088,928	\$85,992,433	16.144	\$1,388,262
2024	\$1,039,165,370	\$106,076,442	16.144	<u>\$1,712,498</u>
Total				<u>\$3,847,885</u>

2025	Estimated valuation - assuming 7% Increase	\$1,097,342,584
2025	Recommended mill rate increase	<u>1.000</u>
2025	Estimate increased tax revenue	<u>\$1,097,343</u>

If the college had taken the tax revenue from increased valuation over the past three years it would have received an additional \$3,847,885 in tax revenue, and the base tax revenue for FY2025 would be \$1,712,498 higher.

The administration's recommendation of a 1 mill adds back \$1,097,343 to the revenue base.

2. State Aid

The main state aid for the college, Tiered and Non-Tiered funding, is \$680,031 lower for FY2025 compared to FY2024. CTE funding is estimated to be up for FY2025 by \$73,864.

Based on acts of the legislature the college anticipates additional State Funding as detailed below. These funds will be placed in designated reserves since the legislature has provided them for specific purposes. The administration believes that some of the funds may be used for expenses that would have otherwise come from Operating Fund revenues.

Apprenticeship Funds	\$1,375,757
Student Success Funds	\$1,683,619
Capital Outlay Funds	\$1,669,291
Deferred Maintenance Funds	\$100,000
Cyber Security Funds	\$250,000

Butler Community College
Notes to the Operating Fund Budget Update

3. Description of Operating Fund

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

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

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

The designated reserves are a part of the General and PTE funds and can be undesignated at any time. Segregating these reserves allows the designated balances to be built up or spent down over time without affecting the unencumbered cash goal of the Operating Fund. Summary information for the various designated reserves is presented in the Supplemental Information section.

4. Student Revenues - Credit Hours

Fiscal Year Credit Hours Used for Budgeting					
Credit Hours	FY2021	FY2022	FY2023	FY2024	FY2025
In-State In-District	27,412	26,577	27,110	27,799	27,799
In-State Out-Dist	101,617	97,404	92,267	86,510	86,510
Out-State	9,056	9,118	8,752	9,333	9,333
International	3,124	3,035	4,048	4,732	4,732
Total	141,209	136,134	132,176	128,374	128,374
Increase (Decrease) %	-8.8%	-3.6%	-2.9%	-2.9%	0.0%

5. Local Taxes

	FY2021	FY2022	FY2023	FY2024	FY2025
Valuation (millions)	\$800.8	\$847.1	\$933.1	\$1,039.2	\$1,111.9
Valuation incr (decr) %	3.4%	5.8%	10.1%	11.4%	7.0%
Mill Levy General Fund	16.144	15.262	13.855	12.268	13.268
Mill Levy Capital Outlay	1.863	0.000	0.000	0.000	0.000
Total Mill Levy	18.007	15.262	13.855	12.268	13.268
Mill Levy incr (decr) %	-3.6%	-15.2%	-9.2%	-11.5%	8.2%
Tax Levied General Fund	\$12,928,138	\$12,928,138	\$12,928,138	\$12,748,659	\$14,752,972
Tax Levied Capital Outlay	\$1,491,937	\$0	\$0	\$0	\$0
Tax Levied Total	\$14,420,075	\$12,928,138	\$12,928,138	\$12,748,659	\$14,752,972
Tax Levied inc (decr) %	3.7%	-10.3%	0.0%	-1.4%	15.7%

6. Compensation

	FY2021	FY2022	FY2023	FY2024	FY2025
Salary increase	0.0%	5.0%	5.0%	6.0%	3.0%
Health insurance increase	6.0%	0.0%	0.0%	20.3%	8.7%

Butler Community College
Operating Fund Budget Summary for FY2025
 April 22, 2024



	<u>FY2024</u>	Increase (Decrease)	<u>FY2025</u>
1 Operating Revenues	\$53,955,538	\$1,281,071	\$55,236,609
2			
3 Expenditure Budget	\$57,779,263	537,993	58,317,256
4 Unspent Budget Estimate	<u>\$2,600,000</u>	<u>0</u>	<u>2,600,000</u>
5 Net Expenditures	<u>55,179,263</u>	<u>537,993</u>	<u>55,717,256</u>
6			
7 Revenues Over (Under) Expenditures	(1,223,725)	743,079	(480,646)
8			
9 Beginning Unencumbered Cash	\$10,547,756	(1,223,725)	<u>9,324,031</u>
10 Ending Unencumbered Cash	<u>\$9,324,031</u>	<u>(\$480,646)</u>	<u>\$8,843,384</u>
11			
12 Recommended target 10.5% of expenditures	\$6,066,823	56,489	\$6,123,312
13 Unencumbered cash over (under) target	\$3,257,208	(537,136)	\$2,720,072

Butler Community College
Estimated Operating Fund Revenue FY 2025
April 22, 2024

	FY2024		FY2025
	Revenues	Increase	Revenues
	<u>4/24/24 BOT</u>	<u>(Decrease)</u>	<u>4/24/24 BOT</u>
1 In District Tuition	\$2,010,202	(\$27,537)	\$1,982,665
2 Out District Tuition	9,072,117	\$0	\$9,072,117
3 Out-State Tuition	1,476,884	\$0	\$1,476,884
4 International Tuition	790,042	\$0	\$790,042
5 Technology Fee	2,532,138	\$0	2,532,138
6 Scholarship Fee	3,257,660	\$0	3,257,660
7 Other Fees	<u>199,697</u>	<u>\$0</u>	<u>199,697</u>
8 Total Student Sources	19,338,740	(\$27,537)	19,311,203
9 Tuition Waivers	<u>(1,089,138)</u>	<u>\$0</u>	<u>(1,089,138)</u>
10 Student Sources Net of Waivers	<u>18,249,602</u>	<u>(\$27,537)</u>	<u>18,222,065</u>
11 State Operating Grant	19,007,687	(\$680,031)	18,327,656
12 Excel in CTE	<u>752,474</u>	<u>\$73,864</u>	<u>826,338</u>
13 Total State Sources	<u>19,760,161</u>	<u>(\$606,167)</u>	<u>19,153,994</u>
14 Current Ad Valorem Tax	12,181,141	\$1,915,089	14,096,230
15 Tax-in-Process	353,194	\$0	353,194
16 Delinquent Tax	279,665	(\$314)	279,351
17 Motor Vehicle Tax	1,392,457	\$0	1,392,457
18 Other Local Taxes	<u>51,778</u>	<u>\$0</u>	<u>51,778</u>
19 Total Local Sources	<u>14,258,235</u>	<u>\$1,914,775</u>	<u>16,173,010</u>
20 Reimbursements	33,602	\$0	33,602
21 Other Income	<u>1,571,804</u>	\$0	1,571,804
22 Total Other Revenue	<u>1,605,406</u>	<u>\$0</u>	<u>1,605,406</u>
23 Transfers	<u>82,134</u>	\$0	<u>82,134</u>
24			
25 Total Revenues	<u>\$53,955,538</u>	<u>\$1,281,071</u>	<u>\$55,236,609</u>

Butler Community College
Preliminary Budget Recommendation
Operating Fund FY2025 Expenditure Budget
April 22, 2024

1	FY2024 expenditure budget - updated 4/24/2024	<u>\$57,779,263</u>
2	Additions (Reductions) for FY2025	
3	3% Salary increase	1,047,297
4	Salary equity adjustment	162,000
5	Estimated addition for employee health insurance	450,000
6	Full-Time Athletic Trainer	69,196
7	Membership Dues Board of Trustees	6,500
8	Membership Dues President's Office	3,000
9	Human Resources legal fees	10,000
10	General Admin legal fees and professional services	20,000
11	Estimate for property insurance increase	170,000
12	Estimated reductions for employee position reductions	(400,000)
13	Estimated Op Bdgt exp to be covered by new state funding	<u>(1,000,000)</u>
14	Net additions for FY2025	<u>537,993</u>
15	Recommended FY2025 expenditure budget	<u>\$58,317,256</u>

Butler Community College
Operating Fund Budget Summary for FY2024
 April 22, 2024

	FY2024 Updated 11/27/23	Increase (Decrease)	FY2024 Updated 4/22/24
1 Operating Revenues	<u>\$53,656,836</u>	<u>\$298,702</u>	<u>\$53,955,538</u>
2			
3 Expenditure Budget	58,694,888	(915,625)	57,779,263
4 Unspent Budget Estimate	<u>2,908,046</u>	<u>(308,046)</u>	<u>2,600,000</u>
5 Net Expenditures	<u>55,786,842</u>	<u>(607,579)</u>	<u>55,179,263</u>
6			
7 Revenues Over (Under) Expenditures	(2,130,006)	<u>906,281</u>	(1,223,725)
8			
9 Beginning Unencumbered Cash	<u>10,547,756</u>	<u>0</u>	<u>10,547,756</u>
10 Ending Unencumbered Cash	<u>\$8,417,750</u>	<u>\$906,281</u>	<u>\$9,324,031</u>
11			
12 Recommended target 10.5% of expenditures	\$6,162,963	(96,141)	\$6,066,823
13 Unencumbered cash over (under) target	\$2,254,787	1,002,422	\$3,257,208

Butler Community College
 Estimated Operating Fund Revenue FY2024
 April 22, 2024

	FY2024 Revenues 11/27/23 BOT	Increase (Decrease)	FY2024 Revenues 3/19/24 VPs
1 In District Tuition	\$2,060,286	(\$50,084)	\$2,010,202
2 Out District Tuition	9,039,970	\$32,147	\$9,072,117
3 Out-State Tuition	1,485,772	(\$8,888)	\$1,476,884
4 International Tuition	\$701,426	\$88,616	\$790,042
5 Technology Fee	2,537,152	(\$5,014)	2,532,138
6 Scholarship Fee	3,233,727	\$23,933	3,257,660
7 Other Fees	<u>216,389</u>	(\$16,692)	<u>199,697</u>
8 Total Student Sources	19,274,722	\$64,018	19,338,740
9 Tuition Waivers	<u>(1,062,192)</u>	(\$26,946)	<u>(1,089,138)</u>
10 Student Sources Net of Waivers	<u>18,212,530</u>	\$37,072	<u>18,249,602</u>
11 State Operating Grant	19,007,687	\$0	19,007,687
12 Excel in CTE	<u>752,474</u>	\$0	<u>752,474</u>
13 Total State Sources	<u>19,760,161</u>	\$0	<u>19,760,161</u>
14 Current Ad Valorem Tax	12,181,141	\$0	12,181,141
15 Tax-in-Process	344,996	\$8,198	353,194
16 Delinquent Tax	279,665	\$0	279,665
17 Motor Vehicle Tax	1,392,457	\$0	1,392,457
18 Other Local Taxes	<u>51,778</u>	\$0	<u>51,778</u>
19 Total Local Sources	<u>14,250,037</u>	\$8,198	<u>14,258,235</u>
20 Reimbursements	33,602	\$0	33,602
21 Other Income	1,318,373	\$253,431	1,571,804
22 Total Other Revenue	<u>1,351,975</u>	\$253,431	<u>1,605,406</u>
23 Transfers	<u>82,134</u>	\$0	<u>82,134</u>
24			
25 Total Revenues	<u>\$53,656,836</u>	<u>\$298,702</u>	<u>\$53,955,538</u>

Butler Community College
 Operating Fund FY2024 Updated Expenditure Budget
 April 22, 2024



FY2024

FY2024 Budget Adds and Deducts for Fall Update

1	Total Expenditure Budget - November 27, 2023 Board Update		\$58,694,888
2	Spring 2024 adjustments:		
3	Budget reduction for over-estimation of FY2024 raises		(\$250,000)
4	Adjust Temp Allocations budget - previous position eliminations		(\$61,000)
5	Remove position: AdminAsst III HEP	(\$36,421)	
6	Remove position: Accounts Payable Clerk	(28,745)	
7	Remove position: Service Desk Analyst	(46,177)	
8	Remove position: PT Testing Asst position	(16,016)	
9	Remove position: Assoc Dean Humanities	(85,496)	
10	Remove position: Admissions - new position	(46,000)	
11	Remove position: Audiovisual Tech	(39,311)	
12	Remove position: Network Services Tech	(56,459)	(\$354,625)
13	Spring 2024 adjustment for estimated Overload/PT Instruction salaries		(\$250,000)
14	Total adjustments to FY2024 Expenditures		<u>(\$915,625)</u>
15	Updated FY2024 Expenditure Budget @ 4/22/2024		<u>\$57,779,263</u>

Butler Community College

Supplemental Information Update

Presented to the Board of Trustees
April 22, 2024

Compiled by:
Kent Williams, Kerry Potter, Candice Sullivan & Jennifer Kirkhart

Butler Community College
Supplemental Budget Information
Presented April 22, 2024

TABLE OF CONTENTS

Page S-1	General Designated Reserve Funds
Page S-2	HEERF Indirect Designated Fund
Page S-3	PTE Designated Reserve Funds
Page S-4	Program Development Fund
Page S-5	Strategic Initiatives Designated Reserve
Page S-6	Facilities Fund Designated Reserve
Page S-7 & S-8	Deferred Maintenance Designated Reserve
Page S-9	Capital Project Designated Reserve
Page S-10 & S-11	Technology Fund Designated Reserve
Page S-12	Insurance Deductible Designated Reserve
Page S-12	Capital Outlay Fund
Page S-13	Campus Life Fund - Summary
Page S-14	Bookstore Fund
Page S-15	Food Service Fund
Page S-16	Residence Hall Fund
Page S-17	Student Union Fund
Page S-18	Adult Basic Ed Fund
Page S-19	Adult Supplementary Ed Fund
Page S-20	Restricted Funds
Page S-21	Self Funded Health Insurance
Page S-22	Agency Accounts
Page S-23	Scholarship Summary
Page S-24	General Fund Activity and Other Scholarships
Page S-25	Activity Fee Supported Athletic Scholarship
Page S-26	Debt Service Analysis

Butler Community College
General Designated Accountss
Revenues, Expenditures, and Balances - FY 2024
Presented April 22, 2024

		7/1/23			3/31/24
		<u>Balance</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Balance</u>
1	777 HEERF Indirect Fund (page S-2)	\$614,878	-	\$303,011	\$311,867
2	380 Butler Radio	22,700	5,000	1,284	26,415
3	387 Butler Television	29,671	12,517	4,923	37,265
4	407 Software Development Fees	29,120	-	-	29,120
5	412 Art Project/Ceramics Fee Account	15,675	4,700	2,096	18,279
6	414 Instrumental Music Fee Account	511	560	-	1,071
7	415 Vocal Music Fee Account	16,856	2,480	10,941	8,395
8	416 Athletic Conditioning Fee Account	51,417	4,290	-	55,707
9	417 PE Conditioning Fee Account	10,081	-	-	10,081
10	426 Fitness/Wellness Fee	4,008	-	-	4,008
11	427 Education Course Fees	8,820	2,660	538	10,942
12	509 Indirect Charges	91,280	8,359	25,000	74,638
13	590 Garnishment Fee Account	7,219	239	-	7,458
14	719 Workroom	229,647	39,273	18,782	250,139
15	760 KCCLI - CC Leadership Institute	968	17,975	8,760	10,183
16	770 Science Lab Fees	161,972	46,560	34,659	173,873
17	771 Biology Dept Royalties	16,430	-	3,085	13,345
18	793 Academic Testing Non-Butler Student	25,155	640	-	25,795
19	814 Safety and Security	10,025	1,442	-	11,467
20	820 V A Activities	30,490	2,896	1,925	31,461
21	828 ACT Test Preparation	3,697	-	-	3,697
22	830 Presidents Project Car	49,149	-	-	49,149
23	831 Admissions Designated	526	-	-	526
24	840 Grizzly Magazine	36,239	11,499	14,294	33,444
25	841 Cap & Gown	67,146	14,007	8,376	72,777
26	846 Lantern	48,359	16,498	29,548	35,309
27	850 Library	15,060	1,755	525	16,290
28	864 Transcript Fee Account	22,255	40,645	44,669	18,231
29	870 ABE Student Fees Account	-	6,286	708	5,579
30	924 ABE Project Account	57,065	37,445	21,636	72,874
31	965 Student Health Center	110,422	71,825	127,011	55,236
32	975 Hospitality Management Events	-	-	318	(318)
33	988 Placement Testing	82,433	13,004	10,250	85,186
34	996 Disciplinary Housing Fines	<u>10,193</u>	<u>6,213</u>	<u>4,840</u>	<u>11,566</u>
35	Total General Designated Accounts	<u>\$1,879,467</u>	<u>\$368,767</u>	<u>\$677,182</u>	<u>\$1,571,053</u>

Butler Community College
HEERF Indirect Designated Fund - FY 2024 Estimate
Presented April 22, 2024

	<u>FY 2024</u> Nov 27 Estimate	<u>Change</u>	<u>FY 2024</u> April 22 Estimate
1 Sources			
2			
3 Transfer from Insurance Deductible fund	\$0	\$0	\$0
4 HEERF III - FY22 Spring 2022 revenue loss	0	0	0
5 HEERF III- FY23 EDCF Std Write Off	0	0	0
6 HEERF III - indirect costs	<u>0</u>	<u>0</u>	<u>0</u>
7 Total Sources	<u>0</u>	<u>0</u>	<u>0</u>
8			
9 Uses of Funds			
10			
11 Prepaid IT contracts and Software	240,104.00	0	240,104.00
12 Microsoft Licenses-For Teams Upgrade Year 3	140,928.00	0	140,928.00
13 Adobe Year 3	<u>227,346.00</u>	<u>0</u>	<u>227,346.00</u>
14 Total Use of Funds	<u>608,378</u>	<u>0</u>	<u>608,378</u>
15			
16 Revenues over expenditures	<u>(608,378)</u>	<u>0</u>	<u>(608,378)</u>
17 Beginning unencumbered cash	<u>614,878</u>	<u>0</u>	<u>614,878</u>
18			
19 Ending unencumbered cash	<u>\$6,500</u>	<u>\$0</u>	<u>\$6,500</u>

Butler Community College
PTE Designated Accounts
Revenues, Expenditures, and Balances - FY 2024
Presented April 22, 2024

	7/1/23			3/31/24
	<u>Balance</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Balance</u>
1 400 Fire Supply Fee Account	\$35,204	\$21,230	\$8,486	\$47,948
2 402 Auto Technology Fee Account	9,007	1,680	-	10,687
3 403 Engineering Technology Fee Account	20,691	6,500	-	27,191
4 404 Cyber Sec/ Internetworking Man Fees	54,903	164,043	108,280	110,666
5 405 Hospitality Management Fee Account	17,479	74,078	95,667	(4,110)
6 406 Manufacturing Technology Fee	14,657	-	-	14,657
7 407 Software Development Fees	75	30,225	5,324	24,976
8 408 Academy Fee	21,650	3,060	-	24,710
9 409 Welding Fee Account	72,846	17,964	5,981	84,829
10 410 EMT Fee Account	16,551	7,031	7,912	15,669
11 411 Business Student Fee	18,118	5,610	7,744	15,984
12 413 Interactive Design Fees	54,903	16,725	29,709	41,919
13 418 Allied Health State Test Fee	21,773	4,669	3,252	23,190
14 421 Nursing Digital Resource Fee	84	128,804	54,586	74,302
15 422 KAPLAN Program Nursing	-	74,385	77,214	(2,829)
16 424 Allied Health Course Fee	36,931	2,180	621	38,490
17 429 Diesel Technology Fees	971	1,475	2,100	345
18 430 Agriculture Course Fee	747	1,260	-	2,007
19 483 NREMT Exam Site	14,040	8,350	5,725	16,665
20 521 CPR Cards	(1,715)	12,066	20,000	(9,649)
21 791 Nurse Entrance Testing Fees	24,023	10,390	16,920	17,493
22 856 Nursing Senior Fee	12,017	10,000	4,804	17,214
23 875 Diesel Tech Repairs	(1,123)	900	2,127	(2,349)
24 876 Auto Mechanics	8,476	846	-	9,322
25 877 Auto Body	325	851	-	1,175
26 879 Construction Technology Fees	<u>26,026</u>	<u>9,000</u>	<u>20,160</u>	<u>14,866</u>
27 Total PTE Designated (S-3)	<u>\$478,658</u>	<u>\$613,321</u>	<u>\$476,610</u>	<u>\$615,369</u>

Butler Community College
Academic Program Development Designated Reserve - FY 2024 Estimate
Presented April 22, 2024

	<u>FY 2024</u> Nov 27 <u>Estimate</u>	<u>Change</u>	<u>FY 2024</u> Apr 22 <u>Estimate</u>
Institutional Development Reserve			
1 Revenues			
2 Transfer from operating fund	\$40,000	\$0	\$40,000
3 Expenditures			
4 Development Expenditures	0	0	0
5 Equipment and Computers	40,000	0	40,000
6 Marketing - Direct Enroll	0	0	0
7 IR Student Data Dashboard	0	0	0
8 OER next phase	30,000	0	30,000
9 Diesel Tech equipment	0	0	0
10 400 Bldg Diesel Tech Exhaust System	76,106	0	76,106
11 Piano for Fine Arts	20,000	0	20,000
12 Simulation software upgrade for Nursing	<u>0</u>	<u>0</u>	<u>0</u>
13 Total Expenditures	<u>166,106</u>	<u>0</u>	<u>166,106</u>
14 Revenues over expenditures	(126,106)	0	(126,106)
15 Beginning unencumbered cash	<u>204,707</u>	<u>0</u>	<u>204,707</u>
16 Ending unencumbered cash	<u>\$78,601</u>	<u>\$0</u>	<u>\$78,601</u>
State Workforce Development Grant			
17 Revenues			
18 State Apprenticeship Grant	<u>1,411,763</u>	<u>0</u>	<u>1,411,763</u>
19 Expenditures	<u>1,411,763</u>	<u>0</u>	<u>1,411,763</u>
20 Revenues over expenditures	0	0	0
21 Beginning unencumbered cash	<u>0</u>	<u>0</u>	<u>0</u>
22 Ending unencumbered cash	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Academic Program Development Designated Reserve			
23 Ending unencumbered cash estimate	<u>\$78,601</u>	<u>\$0</u>	<u>\$78,601</u>

Butler Community College
Strategic Initiatives Designated Reserve - FY 2024 Estimate
Presented April 22, 2024

	<u>FY 2024</u> Nov 27 <u>Estimate</u>	<u>Change</u>	<u>FY 2024</u> Apr 22 <u>Estimate</u>
1 Sources of Funds			
2 Transfer from Operating Funds	\$0	\$0	\$0
3 Transfer from HEERF Indirect	<u>0</u>	<u>0</u>	<u>0</u>
4 Total Sources of Funds	<u>0</u>	<u>0</u>	<u>0</u>
5			
6 Expenditures			
7 Fine Arts Lighting	4,370	0	4,370
8 Campus Logic	271,266	0	271,266
9 Fine Arts Sound System	0	0	0
10 Strategic Higher Ed	0	80,000	80,000
11 Culinary Arts Building Interest	0	17,375	17,375
12 RICA Building Signage	0	59,655	59,655
13 Commitment for Purchase of Redler Culinary Bld	<u>695,160</u>	<u>0</u>	<u>695,160</u>
14 Total Expenditures	<u>970,796</u>	<u>157,030</u>	<u>1,127,826</u>
15			
16			
17 Revenues over expenditures	<u>(970,796)</u>	<u>(157,030)</u>	<u>(1,127,826)</u>
18 Beginning unencumbered cash	<u>1,825,990</u>	<u>0</u>	<u>1,825,990</u>
19			
20 Ending unencumbered cash	<u>\$855,195</u>	<u>(\$157,030)</u>	<u>\$698,165</u>

* Academics, Information Technology, Institutional Research, Human Resources and Payroll, Finance and Accounting, Enrollment

Butler Community College
Facilities Fund Designated Reserve - FY 2024 Estimate
Presented April 22, 2024

	<u>FY 2024</u> Nov 27 <u>Estimate</u>	<u>Change</u>	<u>FY 2024</u> Apr 22 <u>Estimate</u>
1 Sources of Funds			
2 Other Income- Prior Year Claims Cancelled	\$20,000	\$20,000	\$0
3 Miscellaneous Revenue	6,200	0	6,200
4 Transfer for Annual and Deferred Maintenance	349,273	0	349,273
5 Transfer for Parking	56,000	0	56,000
6 Transfer for Stadium	15,000	0	15,000
7 Beginning Unencumbered Cash	<u>254,221</u>	<u>0</u>	<u>254,221</u>
8 Total Sources	<u>700,694</u>	<u>20,000</u>	<u>680,694</u>
9 Uses of Funds			
10 Uses of Funds - projects below	<u>700,694</u>	<u>20,000</u>	<u>680,694</u>
11 Sources over Uses	<u>0</u>	<u>0</u>	<u>0</u>
12			
13 Ending unencumbered cash	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

	Planned Items in Order of Priority	Code	Priority	Est Cost
15	Vehicle Repair And Purchase	854	1	28,000
16	Deferred Maintenance	991	2	200,000
17	Parking Lot Repair	959	6	176,000
18	Asbestos Removal and Insulation	864	7	20,000
19	Classroom Carpet Replacement	984	8	30,000
20	ADA Issues and Repairs	978	9	10,000
21	2000 Building Clifford Stone Room Carpet Replacement	994	10	58,425
22	1500 Building Sewer Replacement	870	11	15,000
23	Stadium Deferred Maintenance (Accumulates with Transfer)		12	60,000
24	ARK Flash Assessment	800	13	19,630
25	900 Bldg Bathroom Remodel		14	1,171
26	1900 Bldg Replacement Sewage Ejector Pumps	857	15	14,719
27	700 Building Electrical Panel for Theatre		16	8,421
28	Various other Expenditures To Date		17	38,782
29	Contingency			<u>546</u>
30				
31				
32	Total			\$680,694

Note 1: Total Transfer for Parking Since FY21: \$168,000.00

Butler Community College
Deferred Maintenance Designated Reserve - FY 2024 Estimate
Presented April 22, 2024

	<u>FY 2024</u> Nov 27 <u>Estimate</u>	<u>Change</u>	<u>FY 2024</u> Apr 22 <u>Estimate</u>
1 Sources of Revenue			
2 Transfer from Indirect HEERF - Simpson Projects	\$0	\$0	\$0
3 Transfer from Indirect HEERF - Electrical	0	0	0
4 Transfer from HEERF Indirect	0	0	0
5 State CC Capital Outlay Funds	1,376,395	0	1,376,395
6 Sale of the 9100 Andover Building	<u>0</u>	<u>0</u>	<u>0</u>
7			
8 Total Revenue	<u>1,376,395</u>	<u>0</u>	<u>1,376,395</u>
9			
10 Expenditures			
11 Electrical Infrastructure Upgrade-El Dorado Campus	15,100	15,100	-
12 Simpson Projects	335,872	66,020	269,852
13 Culinary Bldg Cleaning Equipment	0	0	0
14 Various Projects (S-8)	<u>1,820,248</u>	<u>(320,865)</u>	<u>2,141,113</u>
15			
16 Total Expenditures	<u>2,171,220</u>	<u>(239,746)</u>	<u>2,410,966</u>
17			
18 Revenues over expenditures	(794,825)	239,746	(1,034,571)
19 Beginning unencumbered cash	<u>2,387,999</u>	<u>0</u>	<u>2,387,999</u>
20			
21 Ending unencumbered cash	<u>\$1,593,174</u>	<u>\$239,746</u>	<u>\$1,353,429</u>

Butler Community College
Deferred Maintenance/Major Facilities Projects - Spending Plan
April 22, 2024

Level 1 Deferred Maintenance Projects				
	FY2024	FY2025	FY2026	FY2027
HVAC 500 Bldg	261,398			
700 Building Roof Replacement	8,454			
BG Stadium HVAC Controls	22,980			
2000 Bldg Rooftop Replacement	68,000			
1500 Bldg HVAC Large Air Handler Coils	20,578			
200 ADA Restroom Main Sewer Replacement	48,168			
Replacement 30 year old forklift-BOA	33,483			
Campus Restroom Flush Valve Replacement	19,019			
700 Bld- South Sewer Line Replacement	20,000			
700 Bld- Scene Shop/ Restroom Sewer	25,000			
400 Compressor Replacement	30,000			
BOE West Parking lot	335,737			
BOE Campus Concrete Replacement	75,000			
RICA Signage	10,662			
AND AP Labs Flooring Replacement	32,150			
300 Bldg Welding Shop Exhaust Hood	57,697			
5000 Bldg Northend Sink Replacement	3,794			
Redler Institute Doors	5,600			
Athletic's Hall of Fame Remodel	100,000			
2000 Bldg Basement Water Issues	40,000			
900 HVAC Upgrade	800,000			
700 Bld HVAC Preliminary Design	30,000			
600 Bld Preliminary Design HVAC	30,000			
Stadium VRF System Work	20,790			
700 Bldg Coil Replacement	18,500			
Stadium Circuit Board	9,238			
300 Bldg Chiller Work	8,610			
Stadium Compressor	6,255			
700 Art Gallery Equipment - HVAC & Steam Boiler		165,000		
700 Bld Complete Building HVAC		1,844,697		
400 BLD/Classroom/Offices HVAC Units		60,000		
400 Shop HVAC - 2-Unit Replacements		100,000		
Campus Plaza-ADA Sidewalks		325,000		
300 Bldg Main Chill Plant Boilers Replaced		40,000		
600 Bld Complete Building HVAC			1,593,531	
Annual totals	<u>2,141,113.34</u>	<u>\$2,534,697</u>	<u>\$1,593,531</u>	<u>\$0</u>
Four-year total				<u>\$6,269,341</u>
Level 2 Deferred Maintenance Projects - Currently Unfunded				
700 Bld Single AHU- Middle Unit				85,000
600 HVAC SW equipment room				210,000
1200 HVAC equipment				24,000
Annual Parking lot funding				160,000
1400 AG HVAC equipment				55,000
700 AHU's Penthouse equipment/Duct				575,000
900 So. Entrance Window replacement				14,785
700 So. Entrance Window replacement				18,200
400 Bld/Diesel/Shop/ metal building				131,500
1200 Bld Car ports				210,000
400 Bld Complete-Building HVAC Replacement				540,000
200 Bld Complete- Building HVAC Replacement				2,300,000
Utility Underground GPS Location Services				25,000
Total				4,348,485

Butler Community College
Capital Project Designated Reserve - FY 2024 Estimate
Presented April 22, 2024

	<u>FY 2024</u> Nov. 27 <u>Estimate</u>	<u>Change</u>	<u>FY 2024</u> April 22 <u>Estimate</u>
1 Sources of Funds			
2 Prior Year Claims Cancelled	\$0	\$0	\$0
3 Total Sources of Funds	<u>0</u>	<u>0</u>	<u>0</u>
4			
5 Expenditures			
6 Softball & Baseball Field Project	556,588	556,588	556,588
7 Other Projects	<u>0</u>	<u>0</u>	<u>0</u>
8 Total Expenditures	<u>556,588</u>	<u>0</u>	<u>556,588</u>
9			
10 Revenues over expenditures	(556,588)	-	(556,588)
11 Beginning unencumbered cash	<u>1,119,278</u>	<u>0</u>	<u>1,119,278</u>
12			
13 Ending unencumbered cash	<u>\$562,690</u>	<u>\$0</u>	<u>\$562,690</u>

**Butler Community College
Technology Fund Designated Reserve
Presented April 22, 2024**

	<u>FY 2024</u> Nov 27 <u>Estimate</u>		<u>FY 2024</u> Apr 22 <u>Estimate</u>
1 Sources of Funds			
2 Sprint Lease Renewal	\$0	\$76,000	\$76,000
3 Computer Recycle	10,000	0	10,000
4 Miscellaneous Revenue	54,000	(28,000)	26,000
5 Butler Creative Revenue	0	50,000	50,000
6 Lease Buyback Payout	0	63,962	63,962
7 State Cybersecurity Funds	250,000	0	250,000
8 Budgeted transfer from Operating Funds	75,000	0	75,000
9 Transfer unspent budget from Operating	<u>200,000</u>	<u>245,000</u>	<u>445,000</u>
10 Total	<u>589,000</u>	<u>406,962</u>	<u>995,962</u>
11			
12 Expenditures			
13 Various Expenditures and Computers	209,619	(170,303)	39,316
14 <u>State Cybersecurity Funds Expenditures</u>			
15 Tandem Cybersecurity	0	160,000	160,000
16 Rapid Identity (TGS)		34,499	34,499
17 Clear Pass		23,673	23,673
18 Other Misc Needs-- Nagios, Addtl Rapid Ident, ect	<u>0</u>	<u>31,828</u>	<u>31,828</u>
19 Subtotal	<u>0</u>	<u>250,000</u>	<u>250,000</u>
20			
21 Spending plan (page S-11)	<u>750,000</u>	<u>(70,000)</u>	<u>680,000</u>
22 Total	<u>959,619</u>	<u>9,697</u>	<u>969,316</u>
23			
24 Revenues over expenditures	(370,619)	397,264	26,646
25 Beginning unencumbered cash	<u>2,051,071</u>	<u>0</u>	<u>2,051,071</u>
26			
27 Ending unencumbered cash	<u>\$1,680,452</u>	<u>\$397,264</u>	<u>\$2,077,716</u>

See following page for Technology Fund spending plan.

Technology Plan Spending Plan

Project	2024	2025	2026	2027	2028
Information Security Services	\$0	\$160,000	\$160,000	\$160,000	\$160,000
IS Strategic Master Plan	\$66,000		\$70,000		
Disaster Recovery & Backups	\$25,000	\$25,000	\$25,000	\$25,000	
Additional Nimble Storage Array		\$150,000			
Apporto (Virtual Desktop)	\$30,000	\$30,000	\$30,000	\$130,000	\$130,000
Cloud Expansion	\$180,000	\$180,000	\$180,000	\$180,000	\$200,000
Adobe Creative Campus License		\$400,000			
Student Laptop Program			\$250,000		\$250,000
Data Center Core Technology	\$180,000	\$180,000	\$180,000		
Network (Wired and WiFi)					\$350,000
Virtual Classroom/Meeting Rm Expansion	\$50,000	\$50,000	\$50,000	\$50,000	
Dorm Internet/equipment	\$0	\$36,000	\$36,000	\$36,000	\$36,000
Insight/Butler Creative Lease	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
ISP Expansion	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
General Escalators (Est 5% avg)	\$84,000.00	\$88,200.00	\$92,610.00	\$97,241	\$102,103
Total	\$680,000	\$1,364,200	\$1,138,610	\$743,241	\$1,293,103

Project	2029	2030
Information Security Services	\$160,000	\$160,000
IS Strategic Master Plan		
Disaster Recovery & Backups		
Additional Nimble Storage Array		
Apporto (Virtual Desktop)	\$160,000	\$160,000
Cloud Expansion	\$200,000	\$200,000
Adobe Creative Campus License		\$500,000
Student Laptop Program		\$250,000
Data Center Core Technology		\$200,000
Network (Wired and WiFi)		
Virtual Classroom/Meeting Rm Expansion		
Dorm Internet/equipment	\$36,000	\$36,000
Insight/Butler Creative Lease	\$50,000	\$50,000
ISP Expansion	\$15,000	\$15,000
General Escalators (Est 5% avg)	\$107,208	\$112,568
Total	\$728,208	\$1,683,568
Grand Total		\$7,630,929

Butler Community College
Insurance Deductible Designated Reserve - FY 2024 Estimate
Presented April 22, 2024

	<u>FY 2024</u> Nov 27 <u>Estimate</u>	<u>Change</u>	<u>FY 2024</u> Apr 22 <u>Estimate</u>
1 Revenues: Transfer from HEERF Indirect	\$0	\$0	\$0
2 Expenditures	<u>10,000</u>	<u>0</u>	<u>10,000</u>
3 Revenues over expenditures	(10,000)	0	(10,000)
4 Beginning unencumbered cash	<u>446,415</u>	<u>0</u>	<u>446,415</u>
5 Ending unencumbered cash	<u>\$436,415</u>	<u>\$0</u>	<u>\$436,415</u>

Butler Community College
Capital Outlay Fund -FY24 Estimate
Presented April 22, 2024

	<u>FY 2024</u> Nov 27 <u>Estimate</u>	<u>Change</u>	<u>FY 2024</u> Apr 22 <u>Estimate</u>
1 Revenue -Taxes in Process, Mtr Veh, &	\$4,457	\$2,216	\$6,673
2 Less Expenditures			
3 500 Bldg Audio- Encumbered in FY23	<u>110,988</u>	<u>(110,988)</u>	<u>0</u>
4 Total	<u>110,988</u>	<u>(110,988)</u>	<u>0</u>
5 Revenues over expenditures	(106,530.92)	113,204	6,673.00
6 Beginning Fund Balance	<u>439,511</u>	<u>0</u>	<u>439,511</u>
7 Ending Fund Balance	<u>\$332,980</u>	<u>\$113,204</u>	<u>\$446,184</u>

Potential Uses:

- Dorm Access Controls
- El Dorado Core Switch

Butler Community College
Campus Life Funds - FY 2024 Estimate
Presented April 22, 2024

FY 2024 - April 22, 2024 Budget Estimate					
	Book Store	Food Service	Residence Hall	Student Union	Total
Revenues	\$2,250,300	\$811,000	\$1,531,000	\$284,007	\$4,876,307
Expenditures	<u>2,206,279</u>	<u>867,650</u>	<u>1,474,335</u>	<u>320,373</u>	<u>4,868,637</u>
Rev over (under) exp	44,021	(56,650)	56,665	(36,366)	7,670
Intrafund transfer	(36,366)	56,650	(56,650)	36,366	0
Beginning unencumb cash	<u>3,988,925</u>	<u>0</u>	<u>622,135</u>	<u>0</u>	<u>4,611,060</u>
Est ending unencumb cash	<u><u>\$3,996,580</u></u>	<u><u>\$0</u></u>	<u><u>\$622,150</u></u>	<u><u>\$0</u></u>	<u><u>\$4,618,730</u></u>

**Butler Community College
Bookstore Fund - FY 2024 Estimate
Presented April 22, 2024**

	<u>FY 2024</u> Nov 27 <u>Estimate</u>	<u>Change</u>	<u>FY 2024</u> Apr 22 <u>Estimate</u>
1 <u>Revenues</u>			
2 Book Sales	\$2,200,000	(\$180,000)	\$2,020,000
3 Merchandise Sales	228,000	(21,700)	206,300
4 Other Income	<u>24,500</u>	<u>(500)</u>	<u>24,000</u>
5			
6 Total Revenues	<u>2,452,500</u>	<u>(202,200)</u>	<u>2,250,300</u>
7			
8 <u>Expenditures</u>			
9 Salaries & Benefits	468,929	0	468,929
10 Purchases - Books	1,600,000	(70,000)	1,530,000
11 Purchases - Merchandise	147,000	(13,000)	134,000
12 Operating & General	74,800	(6,400)	68,400
13 Utilities	4,350	(1,000)	3,350
14 Equipment & Facilities Projects	10,000	(8,400)	1,600
17			
18 Total Expenditures	<u>2,305,079</u>	<u>(98,800)</u>	<u>2,206,279</u>
19			
20 Revenue over Expenditures	147,421	(103,400)	44,021
21 Intrafund transfer - to Capital Reserve			
22 Intrafund transfer - to Student Union	(38,850)	2,484	(36,366)
23 Beginning Unencumbered Cash	<u>3,988,925</u>	<u>0</u>	<u>3,988,925</u>
24			
25 Ending Unencumbered Cash	<u>\$4,097,496</u>	<u>(\$100,916)</u>	<u>\$3,996,580</u>

Butler Community College
Food Service Fund - FY 2024 Estimate
Presented April 22, 2024

	<u>FY 2024</u> Nov 27 <u>Estimate</u>	<u>Change</u>	<u>FY 2024</u> Apr 22 <u>Estimate</u>
1 <u>Revenues</u>			
2 Meal Contracts	\$750,000	\$21,000	\$771,000
3 Summer Camps	24,365	10,635	35,000
4 Rebates	6,000	(1,000)	5,000
5 Other Income	<u>15,635</u>	<u>(15,635)</u>	<u>0</u>
6 Total Revenue	<u>796,000</u>	<u>15,000</u>	<u>811,000</u>
7			
8 <u>Expenditures</u>			
9 Salaries & Benefits	1,000	0	1,000
10 Cost of Sales - Meal Contracts	692,500	76,000	768,500
11 Cost of Sales - Summer Camps	32,500	0	32,500
12 Operating & General	31,800	7,450	39,250
13 Utilities	7,500	(1,100)	6,400
14 Equipment & Facilities	<u>19,000</u>	<u>1,000</u>	<u>20,000</u>
15			
16 Total Expenditures	<u>784,300</u>	<u>83,350</u>	<u>867,650</u>
17			
18 Revenues over Expenditures	11,700	(68,350)	(56,650)
19 Intrafund transfer from Residence Hall	0	56,650	56,650
20 Beginning Unencumbered Cash	<u>0</u>	<u>0</u>	<u>0</u>
21			
22 Ending Unencumbered Cash	<u>\$11,700</u>	<u>(\$11,700)</u>	<u>\$0</u>

Butler Community College
Residence Hall Fund - FY 2024 Estimate
Presented April 22, 2024

	<u>FY 2024</u> Nov 27 <u>Estimate</u>	<u>Change</u>	<u>FY 2024</u> Apr 22 <u>Estimate</u>
1 <u>Revenues</u>			
2 Residence Hall Contracts	\$1,470,000	\$41,000	\$1,511,000
3 Summer Camps	35,000	(15,000)	20,000
4 Other Income (application fees & commissions)		0	0
5 Total Revenues	<u>1,505,000</u>	<u>26,000</u>	<u>1,531,000</u>
6 <u>Expenditures</u>			
7 Salaries & Benefits	498,550	0	498,550
8 Operating & General	327,885	(45,100)	282,785
9 Utilities	182,300	(20,100)	162,200
10 Facilities Projects	186,200	50,000	236,200
11 Debt Service	288,700	5,900	294,600
12 Total Expenditures	<u>1,483,635</u>	<u>(9,300)</u>	<u>1,474,335</u>
13			
14 Revenue over Expenditures	21,365	35,300	56,665
15 Intrafund transfer to Food Service	0	(56,650)	(56,650)
16 Beginning Unencumbered Cash	<u>622,135</u>	0	<u>622,135</u>
17			
18 Ending Unencumbered Cash	<u>\$643,500</u>	<u>(\$21,350)</u>	<u>\$622,150</u>

Project Summary - FY 2024 Estimates	
19	Recurring projects
20	Mattress replacement - (65 per year) \$9,700
21	Chair replacement (30 per year) 4,500
22	Lock Replacement 3,000
23	Refrigerator Replacement 1,000
24	Roof,doors,carpet,tile,paint,plumbing,etc <u>84,000</u>
25	Total Recurring projects <u>102,200</u>
26	Planned Projects FY 2024
27	Epoxy in Showers \$10,000/yr through FY25 10,000
28	1300-HVAC Pipe Replacement \$25,000 per year x 5 years 25,000
29	Bathroom Sinks in 1300 Bldg \$16,000/yr until FY26 16,000
30	Bathroom Sink Bases in 1800 Bldg \$15,000/yr until FY25 15,000
31	Sound Proofing Panels for West Dorm 12,000
32	Replace Restroom Doors & Block Partitions through FY26 30,000
33	1800 Dorm HVAC Large Air Handler Coils 20,000
34	Picnic Tables for Large Concrete Patio \$6,000/yr through FY24 <u>6,000</u>
35	
36	
37	Total planned projects FY 2024 <u>134,000</u>
38	Total Facilities Projects <u>\$236,200</u>

**Butler County Community College
Student Union Fund - FY 2024 Estimate
Presented April 22, 2024**

	<u>FY 2024</u> Nov 27 <u>Estimate</u>	<u>Change</u>	<u>FY 2024</u> Apr 22 <u>Estimate</u>
1 <u>Revenues</u>			
2 Student Fees	\$270,000	\$10,559	\$280,559
3 Other Income	<u>10,000</u>	<u>(6,552)</u>	<u>3,448</u>
4			
5 Total Revenues	<u>280,000</u>	<u>4,007</u>	<u>284,007</u>
6			
7 <u>Expenditures</u>			
8 Salaries & Benefits	174,423	(400)	174,023
9 Utilities	7,750	(1,000)	6,750
10 General Operating	2,900	(300)	2,600
11 Equipment & Facilities	8,777	(2,777)	6,000
12 Facilities-Remodeling/Renovation	6,000	(3,000)	3,000
13 Snack Bar Operations	119,000	9,000	128,000
14			
15 Total Expenditures	<u>318,850</u>	<u>1,523</u>	<u>320,373</u>
16			
17 Revenues over (under) Expenditures	(38,850)	2,484	(36,366)
18 Intrafund transfer - from Bookstore	38,850	(2,484)	36,366
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
Adult Basic Education Fund - FY 2024 Estimate
Presented April 22, 2024

	FY 2024 Nov 27 <u>Estimate</u>	<u>Change</u>	FY 2024 April 22 <u>Estimate</u>
1 <u>Revenues</u>			
2 Federal Grant	\$237,030	\$0	\$237,030
3 State Grant	81,537	0	81,537
4 Other Revenue	7,729	0	7,729
5 Transfer from Operating Funds	<u>160,000</u>	<u>0</u>	<u>160,000</u>
6 Total Revenues	<u>486,296</u>	<u>0</u>	<u>486,296</u>
7 <u>Expenditures</u>			
8 Personnel	435,728	460	436,188
9 Operating and General Expense	50,568	(460)	50,108
10 Total Expenditures	<u>486,296</u>	<u>0</u>	<u>486,296</u>
11 Revenues over expenditures	0	(0)	0
12 Beginning unencumbered cash	<u>0.00</u>	<u>7,965.97</u>	<u>7,965.97</u>
13 Ending unencumbered cash	<u>\$0</u>	<u>\$7,966</u>	<u>\$7,966</u>

Butler Community College
Adult Supplemental Education Fund - FY 2024 Estimate
Career and Workforce Education (CWE)
Presented April 22, 2024

	<u>FY 2024</u> Nov 27 <u>Estimate</u>	<u>Change</u>	<u>FY 2024</u> Apr 22 <u>Estimate</u>
1 <u>Revenues</u>			
2 BETA Income	\$526,050	(\$99,050)	\$427,000
3 Grizzly Adventures Income	0	0	0
4 Transfer from Operating Funds	<u>45,764</u>	<u>(45,764)</u>	<u>0</u>
5			
6 Total Revenues	<u>571,814</u>	<u>(144,814)</u>	<u>427,000</u>
7			
8 <u>Expenditures</u>			
9 Personnel	119,760	0	119,760
10 Operating and General Expense	452,054	(145,000)	307,054
11 Equipment	<u>0</u>	<u>0</u>	<u>0</u>
12 Total Expenditures	<u>571,814</u>	<u>(145,000)</u>	<u>426,814</u>
13			
14 Revenues over expenditures	0	186	186
15 Beginning unencumbered cash	<u>0</u>	<u>0</u>	<u>0</u>
16			
17 Ending unencumbered cash	<u>\$0</u>	<u>\$186</u>	<u>\$186</u>

**Butler Community College
Restricted Funds
Grant Awards - FY 2024
Presented April 22, 2024**

	FY 2024
	<u>Awarded as of 3.31.24</u>
1 Federal Work Study	170,000.00
2 Federal SEOG FY24	200,380.00
3 Federal PELL FY22	(4,872.00)
4 Federal PELL FY23	11,374.00
5 Federal PELL FY24	9,269,789.00
6 William D Ford Direct Loans FY23	2,059.00
7 William D Ford Direct Loans FY24	7,844,771.00
8 Carl Perkins Program Improvement	228,449.00
9 Carl Perkins Corrections Grant	10,782.00
10 Carl Perkins Performance Incentive	5,500.00
11 Carl Perkins Special Projects	1,500.00
12 WSU NASA Subward	6,189.90
13 Butler/ WSU Education Grant	20,000.00
14 US DOE HEERF II CRRSSA INST (Carryover)	8,138.35
15 South Central Kansas Library System (Carryover)	8,404.61
16 South Central Kansas Library System	7,264.00
17 Nursing Initiative Grant (Carryover)	8,755.82
18 Nursing Initiative Grant	12,000.00
19 KS Department of Corrections	417,123.68
20 KS Department of Commerce (JIIST)	-
21 State Technology Equip Funds	24,794.02
22 KBOR Lumina Grant (Carryover)	1,000.00
23 KS Promise Scholarship	701,136.00
24 ARISE Grant	4,790.23
25	
26 Totals	<u>\$18,959,329</u>

**Butler Community College
Self Funded Health Insurance
Presented April 22, 2024**

Health Insurance Self Funded Restricted Account
Information for the Plan-Year October 1, 2023 to March 31, 2024

1	Net contributions less self-funded claims plus Butler Investment: October 1, 2023	\$1,222,475
2		
3	Sources: Net contributions (Note 1)	2,115,718
4		
5	Uses: Self funded-claims paid	<u>1,788,316</u>
6		
7	Net contributions less self-funded claims paid for the plan year	327,402
8		
9	Butler Investment (Note 2)	<u>0</u>
10		
11	Net contributions less self-funded claims plus Butler Investment: March 31, 2024	<u>\$1,549,877</u>

Note 1

Net contributions is defined as the total amount contributed by the college and employees, less BCBS fees, IMA fees, and dental premiums.

Note 2

No Butler Investment has been made during this time period

Butler Community College
Agency Accounts
Revenues, Expenditures, and Balances - FY 2024
Presented April 22, 2024

		<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	8,374	-	-	8,374
3	381 Grizzlybacker Funds	151,123	126,949	304,411	(26,339)
4	595 Diversity Kansas	(30,553)	52,150	8,282	13,314
5	596 The Cave	200	-	-	200
6	797 Black Student Association (BSA)	981	250	72	1,160
7	815 Butler Notables	646	-	-	646
8	823 Campus for Crusades (CRU)	-	383	383	-
9	826 So Psyched	-	2,050	1,869	181
10	834 Flint Hills Classic - Livestock Jud	30,380	-	-	30,380
11	837 Butler Student Food Pantry	833	7,589	3,751	4,671
12	842 DECA	4,083	-	-	4,083
13	849 Future Business Leaders of America	1,130	2,892	2,176	1,846
14	855 Student Nurse Association	3,039	6,219	5,288	3,970
15	857 Music Club Instrumental	8,821	96	4,848	4,069
16	858 Music Club Vocal	18,223	1,300	308	19,215
17	866 English Dept Royalties	6,891	-	-	6,891
18	867 Student Government Association	30,852	32,997	48,058	15,791
19	868 Delta Psi Omega	6,544	-	31	6,513
20	869 A Cappella Choir	350	-	-	350
21	871 Op Staff Activities Fund	3,127	1,590	1,780	2,937
22	873 International Student Association	1,758	850	712	1,896
23	874 Art Club	767	-	-	767
24	878 Football Fundraiser	1	34,726	46,984	(12,257)
25	882 Life Enrichment Program	4,898	-	819	4,079
26	889 BEACIN Fund	5,577	495	2,697	3,375
27	894 Cross County/Track Fundraising	-	10,170	11,758	(1,588)
28	895 BCC Assoc for Early Childhood Ed	797	-	4	792
29	897 America Reads	6	-	-	6
30	898 AKCCOP Workshop	201	-	-	201
31	905 Phi Theta Kappa	57,225	1,780	2,787	56,218
32	907 C.H.O.M.P.	1,195	941	1,212	924
33	908 CTE Workshops	13,974	-	-	13,974
34	914 Contemporary Music & Recording Club	250	-	-	250
35	915 National Assoc of Music Educators	1,240	-	-	1,240
36	925 Spirit Squad	16,048	-	-	16,048
37	926 Employment Career/Fair	2,187	-	-	2,187
38	934 HALO-Hispanic Am Leadership Orgn	830	-	33	797
39	935 KCSAA - KS Student Affair Admins	371	-	-	371
40	943 Butler-Care Team-Cancer Asst Fund	6,590	-	6,589	1
41	945 Accessibility Training	3,596	-	995	2,601
42	961 Men's Basketball Fundraiser	2,293	-	-	2,293
43	962 Library Coffee Shop	152	7,874	9,679	(1,652)
44	963 Butler Grizzly Ambassadors	1,190	-	-	1,190
45	964 Smorgaschords	1,240	-	-	1,240
46	967 Baseball Agency	48	12,454	-	12,502
47	970 BUCO Pickleball Club	-	500	200	300
48	973 Allied with Pride	-	250	-	250
49	976 Philosophy Club	692	250	-	942
50	977 Butler Gaming Association	346	200	123	423
51	978 Ctrl-Alt-Elite	250	-	-	250
52	979 Society of Women Engineers	394	-	-	394
53	982 Kids Football Camp	(601)	-	(158)	(443)
54	984 Radio/TV Club	746	-	-	746
55	987 Women's Basketball Fundraiser	1,801	-	-	1,801
56	991 Women's Soccer Fundraiser	21,761	9,987	3,982	27,766
57	992 Women's Softball Fundraiser	15,227	-	-	15,227
58	994 National Technical Honor Society	290	-	-	290
59	995 Volleyball Fundraiser	32,227	675	1,780	31,122
60	997 Athletic Training Fundraiser	(75)	75	-	-
61	998 KAFSA-KS International Educators	-	230	-	230
62	Totals	<u>\$442,534</u>	<u>\$315,922</u>	<u>\$471,453</u>	<u>\$287,003</u>

Butler Community College
General Fund Activity Fee Supported Scholarship Summary
For the Year Ended June 30, 2024
Presented April 22, 2024

	<u>FY 2024</u>	<u>FY 2024</u>	Increase
	<u>Nov 27 Estimate</u>	<u>April 22 Estimate</u>	<u>(Decrease)</u>
Academic Scholarships	424,197	391,594	(32,603)
Activity Scholarships	710,445	727,205	16,760
Other Scholarships	<u>591,584</u>	<u>561,208</u>	<u>(30,376)</u>
 Subtotal	 \$ 1,726,226	 \$ 1,680,007	 \$ (46,219)
 Athletic Scholarships	 <u>\$ 1,561,158</u>	 <u>\$ 1,669,653</u>	 <u>\$ 108,495</u>
 Total	 <u>\$ 3,287,384</u>	 <u>\$ 3,349,660</u>	 <u>\$ 62,276</u>

Summary of Activity Fee Supported Scholarships Budget on 6/30/2023

Beginning Balance 7/1/2022	\$ 529,010
Activity Fee Revenue for Scholarships FY2023	\$ 3,111,843
Scholarship Expense for FY2023	<u>\$ 3,256,715</u>
Ending Balance 6/30/2023	<u>\$ 384,138</u>

Esimated Summary of Activity Fee Supported Scholarships on 6/30/24

Beginning Balance 7/1/2023	\$ 384,138
Activity Fee Revenue for Scholarships FY2024	\$ 3,257,660
Scholarship Expense for FY2024	<u>\$ 3,349,660</u>
Ending Balance 6/30/2024	<u>\$ 292,138</u>

Butler Community College
Activity, Academic and Other Scholarships
For the Year Ended June 30, 2024
Presented April 22, 2024

	<u>FY 2024</u>	<u>FY 2024</u>	Increase
	<u>Nov 27 Estimate</u>	<u>April 22 Estimate</u>	<u>(Decrease)</u>
1 <u>Academic</u>			
1 Academic Excellence Scholarship	38,377	35,993	(2,384)
2 Access Scholarship	8,436	6,582	(1,854)
3 Deans Scholarship	60,515	51,665	(8,850)
4 Presidential Scholarship	217,035	192,135	(24,900)
5 Technical Scholarship	36,400	43,900	7,500
6 Val/Sal Scholarship	63,435	61,320	(2,116)
7	Total \$ 424,197	\$ 391,594	(32,603)
8 <u>Activity</u>			
9 Lantern Scholarship	15,064	19,441	4,378
10 Grizzly Magazine Scholarship	2,420	2,544	124
11 Livestock Judging Scholarship	105,745	116,729	10,985
12 Instrumental Music Scholarship	167,205	166,581	(623)
13 Vocal Music Scholarship	257,065	263,149	6,084
14 Radio/TV Production Scholarship	22,481	20,209	(2,272)
15 Theater Scholarship	69,477	70,412	936
16 Tec-e Scholarship	3,314	3,587	273
17 Video Scholarship	41,410	35,992	(5,419)
18 Visual Arts Scholarship	26,265	28,559	2,295
19	Total \$ 710,445	\$ 727,205	\$ 16,760
20 <u>Other</u>			
21 Butler 2000	33,271	31,805	(1,466)
22 Latino Scholarship	4,868	5,055	188
23 Dependents Scholarship (McConnell)	45,917	40,015	(5,903)
24 Recognition Scholarship	21,632	16,272	(5,360)
25 Tutor Ambassador	10,606	12,760	2,154
26 OER Book Scholarships	287,485	268,405	(19,080)
27 Summer +	187,804	186,896	(908)
28	Total \$ 591,584	\$ 561,208	\$ (30,376)
29			
30 Totals	<u>\$ 1,726,226</u>	<u>\$ 1,680,006</u>	<u>\$ (46,220)</u>

Butler Community College
Activity Fee Supported Athletic Scholarships
For the Year Ended June 30, 2024
Presented April 22, 2024

	<u>FY 2024</u> <u>Nov 27 Estimate</u>	<u>FY 2024</u> <u>April 22 Estimate</u>	<u>Increase</u> <u>(Decrease)</u>
1 Athletic Management Scholarship	10,715	11,690	975
2 Athletic Scholarship Books	61,221	49,690	(11,531)
3 Athletic Trainer Scholarship	19,417	9,940	(9,477)
4 Baseball Scholarship	108,362	142,101	33,739
5 Football Scholarship	486,163	521,779	35,617
6 In State Portion of Out of State Scholarships	298,605	256,227	(42,378)
7 Men's Basketball Scholarship	83,514	121,615	38,101
8 Men's Cross Country	15,213	15,293	79
9 Men's Track Scholarship	89,088	89,051	(37)
10 Softball Scholarship	59,798	89,963	30,165
11 Spirit Squad Scholarship	39,285	39,945	660
12 Volleyball Scholarship	56,958	67,609	10,652
13 Women's Basketball Scholarship	100,257	107,193	6,935
14 Women's Cross Country	18,002	17,278	(725)
15 Women's Soccer Scholarship	65,471	64,548	(923)
16 Women's Track Scholarship	49,089	65,732	16,643
17			
18 Totals	<u>\$ 1,561,158</u>	<u>\$ 1,669,653</u>	<u>\$ 108,495</u>

**Butler Community College
Analysis of Debt Service
Presented April 22, 2024**

Description of Debt	Year Purchased	Final Payment Year	Interest Rate	FY 2024 Debt Service Payments	Outstanding Balance June 30, 2023
Cummins Hall/Energy Cons COPs	2021	2028	2.0%	785,600	3,640,000
Fire Science Training Facility	2013	2033	2.8%	120,763	1,004,667
5000 Building Remodel	2019	2039	2.9%	<u>554,381</u>	<u>6,970,000</u>
Total Annual Debt Service				<u>\$1,460,744</u>	<u>\$11,614,667</u>

Anticipated Unrestricted Fund Revenues for FY 2024 \$53,955,538
 Debt Service as a Percentage of Revenue 2.7%

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%.

